



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, July 11, 2023, at 6:00 PM

A. PRESENTATION

- 1. Severance SafeBuilt Scholarship Presentation**

B. CALL TO ORDER WORK SESSION

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

- 1. Pledge of Allegiance**
- 2. Pg 4 - Discussion of All Board Joint Meeting**
 - Discussion
 - Staff Presentation: Nicholas Wharton, Town Manager
- 3. Pg 5 - Financial and Budget Overview**
 - Discussion
 - Staff Presentation: Nancy Mueller, Finance Director

C. CALL TO ORDER REGULAR MEETING

- 1. Roll Call**
- 2. Agenda Review by Town Manager**
- 3. Consent Calendar**

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

- a. Pg 6 - 6.13.23 Minutes**
- b. Pg 11 - May Payables**
- c. Pg 15 - May Financials**

- d. **Pg 58 - Resolution 2023-29R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving an Agreement for Purchase and Sale of Real Property between the Town of Severance and Weld County - Weld County Grader Shed Acquisition**
- e. **Pg 64 - Resolution 2023- 30R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving an Intergovernmental Agreement between the Town of Severance and the Weld County School District RE-4 for a Joint School Resource Officer Program - Contract Renewal**
- f. **Pg 82 - Ordinance 2023-09: An ordinance of the Town Council of the Town of Severance, Colorado, amending Article 4 of Chapter 18 of the Severance Municipal Code pertaining to the National Electric Code**
 - Legislative
 - Staff Presentation: Russ Weber, Chief Building Inspector

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. Pg 86 - Town Staff
- c. Pg 103 - Town Management
- d. Council Members Liaisons
- e. Mayor

D. TOWN COUNCIL

- 1. **Pg 106 - Resolution 2023-31R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving and Accepting the Town's 2022 Audited Financial Statements**
 - Legislative
 - Staff Presentation: Nancy Mueller, Finance Director
- 2. **Pg 182 - Ordinance 2023-08: An Ordinance of the Town Council of the Town of Severance, Colorado, Amending Chapter 16 of the Severance Municipal Code pertaining to Subdivision standards, Vesting, Nonconformities, and Review and Approval Procedures**
 - Legislative
 - Staff Presentation: Abdul Barzak, Town Planner
- 3. **Pg 273 - Ordinance 2023-10: An Ordinance of the Town Council of the Town of Severance, Colorado, Amending Article 1, "Elections," and Article 2, "Mayor and Town Council," of**

Chapter 2, "Administration," of the Severance Municipal Code

- Legislative
- Staff Presentation: Leah Vanarsdall, Town Clerk

4. Pg 279 - Project Skate Park P-2202

- Legislative
- Staff Presentation: Bill Cornelius, Community Development Director

E. COUNCIL MEMBER PETITIONS

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

F. ADJOURN

Town Council MEETING

Tuesday, July 11, 2023, 6:00 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 - Discussion of All Board Joint Meeting	Nicholas Wharton, Town Manager	Council Member Dan Meyers
ACTION REQUESTED		
Town Management asks the Town Council to discuss the proposal for an all Council, Commission, and Board Joint Meeting and direct any further actions they deem necessary.		<u>Discussion</u>
BRIEF SUMMARY		
As requested during council member petitions, Town Management has scheduled a work session to discuss a proposal for an all Council, Commission, and Board Joint Meeting.		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
Town Management asks the Town Council to discuss the proposal for an all Council, Commission, and Board Joint Meeting and direct any further actions they deem necessary.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: None		



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 5 - Financial and Budget Overview	Nancy Mueller, Finance Director	Nancy E. Mueller, CPA, Finance Director
ACTION REQUESTED		
None		<u>Presentation</u>
BRIEF SUMMARY		
Presentation of the Town's current financial status and discussion of long term financial planning.		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
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

MINUTES
WORK SESSION & MEETING
Tuesday, June 13, 2023, at 6:00 PM

Present:

Mayor:

Matthew Fries
Dennis 'Zeke' Kane

Council Members:

Stephen Gagliardi
Frank Baszler
Dan Meyers
Michelle Duda
David Bruen

Absent:

Audience: 2023 Severance Knights Baseball Team State Champs: Coaches & Team

Staff:

Nicholas Wharton, Town Manager
Lindsay Radcliff-Coombes, Deputy Town Manager
Leah Vanarsdall, Town Clerk
Keith Martin, Town Attorney
Jim Gerdeman, Chief of Police

A. PROCLAMATIONS

1. **Severance Silver Knights Day, Class 4A Baseball State Championships - June 13, 2023**

B. CALL TO ORDER SEVERANCE LIQUOR LICENSING AUTHORITY

1. **Pledge of Allegiance**

2. Roll Call

3. PUBLIC HEARING

Pg 5 - New Hotel Restaurant Liquor License Application for Rivera De Chapala LLC dba Tecate Grill

- Quasi-Judicial
- Staff Presentation: Leah Vanarsdall, Town Clerk

PUBLIC HEARING Open: 6:20 pm Closed: 6:28 pm
Ramon Cisneros & Emiliano Contreras appear for Tecate Grill

MOTION WAS MADE BY Council Member Meyers, seconded by Mayor Pro-tem Kane to Approve a new Hotel Restaurant Liquor License Application for Rivera De Chapala LLC dba Tecate Grill . All Council Members present voting Yes,

MOTION PASSED

C. 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. Pg 60 - Additional Sidewalk Connections

2. Pg 65 - Economic Development Incentives

D. CALL TO ORDER REGULAR MEETING

1. Roll Call

2. Agenda Review by Town Manager

3. Pg 66 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 Kane, seconded by Council Member Duda to Approve the Consent Calendar. All Council Members present voting Yes,

MOTION PASSED

a. 5.09.23 Minutes

b. April Payables

c. April Financials

4. Approval of Agenda

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

MOTION PASSED

5. Public Comment

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

NONE

6. Council Member Comments

7. Pg 118 - Reports

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

a. Town Attorney

b. Town Staff

c. Town Management

MOTION WAS MADE BY Council Member Duda, seconded by Council Member Meyers to Approve Town Management to move forward with negotiations to purchase Poudre water shares. All Council Members present voting Yes,

MOTION PASSED

d. Council Members Liaisons

e. Mayor

E. TOWN COUNCIL

1. Pg 135 - Planning Commission Appointments

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager
Town Council, by ballot, appointed David Rau, Dan Spykstra and Kris Quandt as Planning Commission members to begin appointment on July 19th, 2023.

2. Pg 158 - CO Hwy 14 Corridor Plan

- Legislative

- Staff Presentation: Nicholas Wharton, Town Manager

MOTION WAS MADE BY Council Member Duda, seconded by Council Member Meyers to Approve the placement of a CO Hwy 14 Corridor Plan within the Capital Improvement Plan. All Council Members present voting Yes,

MOTION PASSED

3. Pg 160 - Ordinance 2023-07: An ordinance of the Town Council of the Town of Severance, Colorado, forming the Citizen Advisory Board for the Town of Severance, Colorado

- Legislative

- Staff Presentation: Nicholas Wharton, Town Manager

MOTION WAS MADE BY Council Member Meyers, seconded by Mayor Pro-tem Kane to Adopt Ordinance 2023-07: An ordinance of the Town Council of the Town of Severance, Colorado, forming the Citizen Advisory Board for the Town of Severance, Colorado.

YEAS: Kane, Bruen

2

NAYS: Fries, Gagliardi, Duda, Baszler, Meyers

5

MOTION FAILED

MOTION WAS MADE BY Council Member Meyers, seconded by Council Member Duda to Adopt **Ordinance 2023-07**: An ordinance of the Town Council of the Town of Severance, Colorado, forming the Citizen Advisory Board for the Town of Severance, Colorado with five (5) Citizens and one Council person as a liaison, non-voting.

YEAS: Duda, Baszler, Meyers

3

NAYS: Fries, Gagliardi, Kane, Bruen

4

MOTION FAILED

MOTION WAS MADE BY Council Member Duda, seconded by Mayor Pro-tem Kane to Adopt **Ordinance 2023-07**: An ordinance of the Town Council of the Town of Severance, Colorado, forming the Citizen Advisory Board for the Town of Severance, Colorado as presented.

YEAS: Fries, Duda, Kane, Meyers

4

NAYS: Gagliardi, Baszler, Bruen

3

MOTION PASSED

4. Pg 164 - Resolution 2023- 27R: A Resolution of the Town Council of the Town of Severance, Colorado, adopting a policy and procedure for grants to community organizations

- Legislative

- Staff Presentation: Nicholas Wharton, Town Manager

MOTION WAS MADE BY Council Member Meyers, seconded by Mayor Pro-tem Kane to Approve **Resolution 2023- 27R**: A Resolution of the Town Council of the Town of Severance, Colorado, adopting a policy and procedure for grants to community organizations. All Council Members present voting Yes,

MOTION PASSED

5. Pg 170 - Resolution 2023-28R: A Resolution of the Town Council of the Town of Severance, Providing for additional appropriations in fiscal year 2023 for the transportation rehab program

- Legislative

- Staff Presentation: Nicholas Wharton, Town Manager

MOTION WAS MADE BY Council Member Baszler, seconded by Council Member Gagliardi to Approve **Resolution 2023-28R**: A Resolution of the Town Council of the Town of Severance, Providing for additional appropriations in fiscal year 2023 for the transportation rehab program. All Council Members present voting Yes,

MOTION

6. Pg 176 - Mid-Year Liaison Appointments

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager
 - Council Member Duda Appointed to the Windsor/Severance Fire Protection Dist Board with Mayor Fries as alternate
 - Council Member Duda Appointed to the Citizen Advisory Board

F. COUNCIL MEMBER PETITIONS

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

G. ADJOURN

9:38 pm

Town of Severance
Payment Approval Report
05/01/23 - 05/31/23

Vendor Name	Invoice Number	Description	Amount Paid
Ablao Law, LLC	1184	Municipal Judge - April 2023	750.00
Ablao Law, LLC	1194	Municipal Judge - May 2023	787.50
AFLAC	527926	Employee Deductions	1,067.28
Agfinity, Inc	H75169	Herbicides Supplies	188.00
Agfinity, Inc	H75177	Herbicides Supplies	790.00
Aloha Apparel, LLC	1116	Public Works Uniforms	829.50
Amazon Capital Services	1GKQ-V9LT-PDDT	Snap Bands	303.94
Amazon Capital Services	1GKQ-V9LT-PDDT	Office supplies, wireless mouse, iPhone case, drawer organizer	509.44
Amazon Capital Services	1GKQ-V9LT-PDDT	2018 IRC/IPC	242.00
Amazon Capital Services	1GKQ-V9LT-PDDT	USB-C	54.00
Amazon Capital Services	1GKQ-V9LT-PDDT	Chemical Reagent bottle	24.49
Amazon Capital Services	1GKQ-V9LT-PDDT	Alcohol wipes	24.90
Amazon Capital Services	1GKQ-V9LT-PDDT	Meter kit	636.72
Amazon Capital Services	1GKQ-V9LT-PDDT	Clipboard	23.16
Amazon Capital Services	1X16-NPQN-LCNC	ARC surveillance listen only earpiece	212.94
Amazon Capital Services	1X16-NPQN-LCNC	Duracell batteries for key fobs, flash drives	77.49
Ascent Broadband, LLC	126538	PW Bldg internet	190.00
Associated Landscape Contractors of CO	4263	Membership Renewal	280.00
Ausmus Law Firm PC	7977	Contract prosecution for the month of Jan 2023	850.00
Ausmus Law Firm PC	8142	Contract prosecution for the month of Feb 2023	850.00
Ausmus Law Firm PC	8143	Contract prosecution for the month of Mar 2023	850.00
Ausmus Law Firm PC	8144	Contract prosecution for the month of April 2023	850.00
Ausmus Law Firm PC	8145	Contract prosecution for the month of May 2023	850.00
Ayres Associates Inc.	207122	Planning Services - DOLA - IHOP Grant	2,056.90
Ayres Associates Inc.	207123	General GIS Services	1,004.40
Ayres Associates Inc.	207123	General Planning Services	415.00
Ayres Associates Inc.	207123	Land Use Advisory Committee	1,716.00
Banner Fort Collins Medical Center	01834201-APR2023	Blood Testing	75.00
Bunting Disposal, Inc.	142290-JUNE2023	Trash Service-Acct 142290	85.00
Bunting Disposal, Inc.	136893-MAY2023	Trash Removal-Severance Clean Up Day	30,467.70
Carson Fabrication, LLC	1284	John Deere #335 tractor repair	1,120.90
Caselle, Inc.	124540	Caselle Software Support	2,018.00
CEBT	INV 0055573	Group AAJ2 Health & Life Insurance	51,908.25
Collins Control & Electric, Inc.	3216	Maintenance - water tanks, TH, Wastewater, Severance Shores	2,919.00
Colorado Civil Group Inc.	0042.0000.00-75	Engineering - General Services	1,850.00
Colorado Civil Group Inc.	0042.0000.00-75	Engineering - Engr Doc Archive	641.25
Colorado Civil Group Inc.	0042.0000.09-13	General Engineering Water Fund	899.00
Colorado Civil Group Inc.	0042.0000.10-19	Engineering South Water Loop	1,072.50
Colorado Civil Group Inc.	0042.0000.11-18	Pending Projects	633.50
Colorado Civil Group Inc.	0042.0000.11-18	Engineering Services - Cust# 291	255.50
Colorado Civil Group Inc.	0042.0022.00-10	Engineering Services - Cust# 275	1,319.50
Colorado Civil Group Inc.	0042.0500.04-07	Engineering Services - GWT DOLA	8,025.00
Colorado Civil Group Inc.	0042.0500.04-08	Engineering Services - GWT DOLA	5,619.00
Colorado Civil Group Inc.	0042.0506.03-07	Engineering Services - Water Treatment Plant	1,701.00
Colorado Civil Group Inc.	0042.0506.05-03	Engineering Services - Water Tank	7,958.50
Colorado Civil Group Inc.	0042.0507.00-42	Engineering Services - Sanitary Sewer System	65.00
Colorado Civil Group Inc.	0042.0511.01-02	Engineering Services - SH392/WCR23 support services	3,228.00
Colorado Civil Group Inc.	0042.0001.11-01	Engineering Services - Cust# 246	109.50
Colorado Civil Group Inc.	0042.0001.12-06	Engineering Services - Cust# 286	3,182.50
Colorado Civil Group Inc.	0042.0002.07-20	Engineering Services - Cust# 183	1,856.50
Colorado Civil Group Inc.	0042.0009.03-37	Engineering Services - Cust# 193	3,941.00
Colorado Civil Group Inc.	0042.0014.03-01	Engineering Services - Cust# 233	292.00
Colorado Civil Group Inc.	0042.0015.01-12	Engineering Services - Cust# 235	2,358.50
Core & Main LP	S845211	Comcast Locates - Green and Blue Paint	668.40
Dana Kepner Company, LLC	6233130-00	Blue Spruce Well Pump Repairs	530.00
DBC Irrigation Supply	S4998120.001	Great Western Trail Community Park sprinkler supplies	231.58
Dept Public Health Environment	E230201	Monthly testing	551.00
Direct Discharge Consulting, LLC	2159	ORC Services	1,500.00
Endeavor Parent, LLC	DEPOSIT 2023	Deposit for Severance Days - Spencer Crandall	5,000.00
Felsburg Holt & Ullevig Inc	37190	Hwy 392 & WCR 23 Intersection Improvements	14,687.50
Freedom Mailing Services Inc	45207	Postcard Bill Processing	1,228.99
Freedom Mailing Services Inc	45227	water quality report	1,141.86
Freedom Mailing Services Inc	45260	Postcard Bill Processing	186.66

Town of Severance
Payment Approval Report
05/01/23 - 05/31/23

Front Range Compliance Services, LLC	7205	PW substance testing	64.00
Front Range Raynor	206854	PW shop doors	2,030.00
Frontier Business Products	851854	TH - Copy Machine 94244	232.87
Frontier Business Products	851854	PW - Copy Machine 94240	125.44
Frontier Business Products	855375	PD - 96081 Copy Machine - Color Copies	77.47
Greeley Electric Repair, Inc.	276557	New motor for the booster station	4,388.16
Ground Engineering Consul. Inc	230547.0-1	Fees for materials testing services	345.00
Hardline Equipment, LLC	42208081	Front broom, steel side brush	1,094.00
Hardline Equipment, LLC	42207631	Brushes, brooms, conveyors, grease, hydraulic coupler	1,783.74
Hayashi & Macsalka, LLC	460	Legal Fees - Cust# 284	78.00
Hayashi & Macsalka, LLC	461	Legal Fees - Cust# 193	365.50
Hayashi & Macsalka, LLC	462	Legal Services - PROG-Water2-NISP	253.50
Hayashi & Macsalka, LLC	462	Legal Services - Regional Water Treatment Plan	390.00
Hayashi & Macsalka, LLC	462	Legal Services - Water Tank	39.00
Hayashi & Macsalka, LLC	463	Legal Fees - Cust# 275	370.50
Hayashi & Macsalka, LLC	464	Legal Fee - Cust# 265	86.00
Hayashi & Macsalka, LLC	465	Legal Fees - Cust# 147	86.00
Hayashi & Macsalka, LLC	467	Legal Fees - Cust# 273	39.00
Hayashi & Macsalka, LLC	466	General Legal Services	5,284.50
Hayashi & Macsalka, LLC	466	Legal Fees - Cust# 273	58.50
Hayashi & Macsalka, LLC	466	Legal Fee - respond to email-ground engineering edit to indemnification clause	39.00
Hayashi & Macsalka, LLC	402	Legal Fees - Cust# 281	10.00
Hotsy Equipment of Northern Colorado Inc	5157	Watts Stationary Pressure Washer	8,500.00
Integrity Tire	4466	2006 Chevy Silverado Oil Change, Replace Suspension, Differential, etc.	1,434.66
Integrity Tire	4014	2009 For Explorer - oil change/air filter	109.08
International Assoc for Property & Evide	L1972459	Evidence Management for New Member	395.00
International Assoc for Property & Evide	L1972460	Evidence Management for Supervisors	215.00
Jaime Brower Psychological Services	4660	PD trainings	2,250.00
JR Engineering, LLC	82010	Engineering services - Cust# 246	360.00
JR Engineering, LLC	82011	Engineering services	180.00
JR Engineering, LLC	82011	Engineering services - SH 392/WCR 23	90.00
JR Engineering, LLC	82011	Engineering services - Harmony & Teller Analysis	820.00
La Salle Oil Co.	178952	Fuel	2,590.55
La Salle Oil Co.	179394	Fuel	1,883.70
Land Title Guarantee Company, LLC	25205698	116/TBD 2nd Ave, 209/211 1st St Property Info Binder & Addl Parcel	950.00
Landmark Structures I, LP	W-2101-02	1.5 MG elevated Water Tank (3/26/23-4/25/23)	357,770.00
Lands End Business Outfitters	SIN11251124	Legislative Uniforms	566.72
Life & Stories	11-783	Annual CAC Fees 2023	750.00
LightGig Communications, LLC	435098	Severance Town Hall Service	120.00
Loveland Barricade, LLC	20262	Harmony Road & Hwy 257 pavement markings project	16,000.00
MAC Equipment, Inc.	432128	Stihl - Trimmer service and parts	97.90
MAC Equipment, Inc.	432124	Tires and tire disposal fee	484.11
MAC Equipment, Inc.	430079	Dethatching tine, ribbed solid tires, spool .095 black diamond	432.69
New York Life	BGJ_20230503	Employee Deductions	872.76
Next Step Communications, LLC	10659	Hikvision System Firmware Update Service Call	190.00
North Weld County Water District	3386000-APR2023	Water Utility	20,229.75
North Weld County Water District	3654000-APR2023	Water Utility	26.64
North Weld County Water District	6546000-APR2023	Water Utility	19,320.66
Nosh Noco	1235	Tree Board meeting 05/22/23	104.98
Nosh Noco	1234	Dickey's BBQ Lunch-Law Enforcement Week	180.51
ODP Business Solutions	311478239001	Posters	93.72
OJ Watson Company Inc	0107105-IN	22 Plow Truck-Snow Deflector	350.39
Onix IT, Inc.	7783	Azure Subscription	318.69
Onix IT, Inc.	7800	Managed Onsite Service - 2 hr/week (4/1/23-4/30/23)	840.00
Onix IT, Inc.	7800	Microsoft Exchange Online (Plan 2) (4/1/23-4/30/23)	304.00
Onix IT, Inc.	7800	Microsoft Project Plan 1 (4/1/23-4/30/23)	30.00
Onix IT, Inc.	7800	Microsoft Office 365 (4/1/23-4/30/23)	814.00
Onix IT, Inc.	7800	Managed Services (4/1/23-4/30/23)	3,800.00
Poudre Valley REA	135 0523	36252 Evans St Power	46.62
Poudre Valley REA	135 0523	CO RD 23 and Belmont Dr	33.83
Poudre Valley REA	135 0523	CO RD 80 and Rangeview	31.16

Town of Severance
Payment Approval Report
05/01/23 - 05/31/23

Poudre Valley REA	135 0523	Streetlights, Casa Loma	134.42
Poudre Valley REA	135 0523	Streetlights, Belmont Farms	235.37
Poudre Valley REA	135 0523	Streetlights, Soaring Eagle	190.95
Poudre Valley REA	135 0523	Streetlights, Severance Shores	221.76
Poudre Valley REA	135 0523	75 Flat Iron Ln Power Source	67.91
Poudre Valley REA	135 0523	Streetlights, Hidden Valley Farms	1,429.62
Poudre Valley REA	74118001 0523	2880 Branding Iron Power	69.96
Poudre Valley REA	135 0523	Streetlights, Summit View	417.45
Poudre Valley REA	135 0523	Streetlights, Foxridge	104.68
Poudre Valley REA	135 0523	CO RD 21 and 76 1/2 - Water Tank	1,239.81
Poudre Valley REA	135 0523	CO RD 74 & 19	13.34
Poudre Valley REA	135 0523	Streetlights, Sunset Ridge	249.18
Poudre Valley REA	135 0523	629 Shoreview Pkwy Lift Station	326.55
Precision Concrete Cutting	CO34769WH	Sidewalk Grinding-Overlook Subdivision	6,630.00
Precision Concrete Cutting	CO90580WH	Sidewalk Grinding-Timber Ridge Subdivision	4,254.00
ProTech Computer Systems, Inc.	62176	E-Citation software	16,600.00
ProTech Computer Systems, Inc.	62161	Panasonic Desktop Docks	596.00
Psychological Dimensions LLC	3572	PCOMP	400.00
PURCHASE POWER	8000-9000-1021-3696- APR2023	Acct	503.50
Reliable Communication Assistant	17	Court Interpretation services 05/03/23	110.00
Republic Services, Inc	0642-000541547	Trash Services - wastewater plant - Acct	66.10
SAFEbuilt Colorado, Inc.	0098211-IN	Building Inspections	23,452.72
SBS Services Group LLC	5933295	Town hall - routine janitorial	520.00
SBS Services Group LLC	5933296	PW - routine janitorial	250.00
SBS Services Group LLC	5933351	PD - routine janitorial	250.00
Skaggs Companies, Inc.	100_A_161431_14	Uniform - mini flashlight holder	31.12
Skaggs Companies, Inc.	100_A_161431_15	Men's ARX traverse dress vest/Armor, razor	1,516.55
Skaggs Companies, Inc.	100_A_161431_16	Molded Hidden Snap Belt Keepers	20.27
Smart Document Management	327306	Document Shredding-Town Hall	640.00
Smart Document Management	327306	Severance Day Shred-a-thon	525.00
TDS	8224-10-010-0028399- MAY2023	PD Bldg phone and internet	262.45
The Adams Group, LLC	37236	In progress audit	5,000.00
Tischler Bise, Inc.	2023500000028	Impact Fee Study	12,625.20
Town of Windsor	5022023	Additional Capacity - Windsor Wastewater Treatment Plan	598,050.00
Town of Windsor	015265-000 0523	Wastewater Treatment	15,474.55
TransUnion Risk & Alternative Data, Inc	5453941-202304-1	Background Checks	75.00
Treatment Technology, LLC	188961	Chemicals for waste water plant	1,664.70
Triple S Party Rental	DEPOSIT PETE-TOWN- A06	Party Equip. Rental/Set Up-Severance Days	800.00
Tri-Tech Security, Inc.	34236	PD Bldg fire alarm monitoring	84.00
UMB Staff Credit Cards	0151 0423	Hotel Colorado-Hotel reservation cancelled - credit in May	270.00
UMB Staff Credit Cards	0151 0423	School Of Public Affairs-CE	200.00
UMB Staff Credit Cards	0151 0423	School Of Public Affairs-CE	300.00
UMB Staff Credit Cards	0151 0423	TIF*ilil Flower Shop-Admin Day	172.95
UMB Staff Credit Cards	0151 0423	Colorado Ltap-Adam S CLTAP class	10.00
UMB Staff Credit Cards	0151 0423	Colorado Ltap-Adam S CLTAP class	10.00
UMB Staff Credit Cards	0151 0423	61178 - Bell Park Lots-Parking day 2 of 8 hour training	16.00
UMB Staff Credit Cards	0151 0423	Hotel Colorado-Hotel reservation cancelled - credit in May	135.00
UMB Staff Credit Cards	0151 0423	Colorado Ltap-Henry LTAP course	50.00
UMB Staff Credit Cards	0151 0423	Cheba Hut - Champa-Training Meal	16.82
UMB Staff Credit Cards	0151 0423	61178 - Bell Park Lots-Parking for 8 hour training	16.00
UMB Staff Credit Cards	0151 0423	Illegal Burger - Writer S-Training Meal Day 2	20.02
UMB Staff Credit Cards	0151 0423	Online Job Ads Indeed-1/4 Admin, 1/4 Finance, 1/2 Police	478.35
UMB Staff Credit Cards	0151 0423	Department Job postings	61.99
UMB Staff Credit Cards	0151 0423	Sol De Jalisco-New Employee Check-in	500.61
UMB Staff Credit Cards	0151 0423	Online Job Ads Indeed-PD Hiring Recruiting	500.61
UMB Staff Credit Cards	0151 0423	Colorado Ltap-LTAP training Zac Porth, Jose Guzman, John	250.00
UMB Staff Credit Cards	0151 0423	Zacklene, Brad Davison	32.50
UMB Staff Credit Cards	0151 0423	Liberty Firearms Institut-Firearms range use Val qual	1,912.00
UMB Staff Credit Cards	0151 0423	Axon-AXON equipment	81.13
UMB Staff Credit Cards	0151 0423	Guardian Games-Registration fee	

Town of Severance
Payment Approval Report
05/01/23 - 05/31/23

UMB Staff Credit Cards	0151 0423	King Soopers #0104-Council Member, staff photos	100.00
UMB Staff Credit Cards	0151 0423	Ezcatertrailer Birds-4.11.23 TC Meeting Meal	105.19
UMB Staff Credit Cards	0151 0423	Walgreens #7417-Council Chamber Photos	27.93
UMB Staff Credit Cards	0151 0423	Transfer Indiv Acct To Fo-Credit card account linked to control account	(250.00)
UMB Staff Credit Cards	0151 0423	Pt Hose And Bearing - For-Vactor truck broken fittings and parts	649.45
UMB Staff Credit Cards	0151 0423	Transfer Indiv Acct To Fo-Credit card account linked to control account	250.00
UMB Staff Credit Cards	0151 0423	Adobe *acropro Subs-New Employee	271.16
UMB Staff Credit Cards	0151 0423	Keyway Lock And Safe-Council Photos for wall in chambers	14.85
UMB Staff Credit Cards	0151 0423	Online Job Ads Indeed-PD Recruiting Hiring	502.04
UMB Staff Credit Cards	0151 0423	Dropbox Fax Monthly-Monthly Fax	14.98
UMB Staff Credit Cards	0151 0423	Harbor Freight Tools 62-Tire changing tools	134.97
UMB Staff Credit Cards	0151 0423	Sq *fort Collins Escape R-Leadership Teambuilding	168.00
UMB Staff Credit Cards	0151 0423	Colorado Ltap-Continue education for John Z, Brad D Jose G	300.00
UMB Staff Credit Cards	0151 0423	Weld Co C&r Office-Clearview Library -Tailholt Assumption/Assignment	250.26
UMB Staff Credit Cards	0151 0423	Ezcaterhoney Baked Ha-PC Mtg Meal 4.19.23	194.89
UMB Staff Credit Cards	0151 0423	Public Agency Training-Refund	425.00
UMB Staff Credit Cards	0151 0423	Generator Guru Parts A-Routine maintenance	66.11
UMB Staff Credit Cards	0151 0423	Cbi Online-CBI New Employee Background Check	4.00
UMB Staff Credit Cards	0151 0423	Guardian Games-Police guardian games	81.13
UNUM Life Insurance Co America	4.2023	Monthly Disability Insurance	3,720.75
Upper Case Printing Ink	399	Water Quality report	1,000.08
Utility Notification Center	223041395	RTL Transmissions	1,403.52
Vector Disease Control International, LL	PI-A00012242	2022 Mosquito Control Services	3,804.84
Verizon Wireless	9933885611	Cell Phone Service - PD	1,598.86
Verizon Wireless	9932837278	Cell Phone Service - TH & PW	1,346.98
Waste Management of Colorado, Inc	5045656-2534-1	Trash Service - PW	130.03
Waste Management of Colorado, Inc	5050658-2534-9	Roll Off Trash Service	806.14
WEX BANK	88938883	Offsite Fuel	2,105.76
Windsor Ace Hardware	166499/4	Ace blade edger	10.79
Windsor Ace Hardware	166645/4	Pump house for blue spruce supplies	45.82
Windsor Ace Hardware	166715/4	Sampling W/W & BAC T testing	17.96
Windsor Ace Hardware	166716/4	Sampling W/W & BAC T testing	4.49
Xcel Energy	826298440	Street Lights	3,554.93
Xcel Energy	826308485	302039930 - 1236 1/2 Baldrige Dr Unit Lift	13,174.58
Grand Totals:			\$ 1,372,259.57

Financial Statement Review

Nancy E. Mueller, CPA
July 4, 2023



May 2023 Interim Financial Statements

The May 2023 Town of Severance Interim Financial Statements have been reviewed and can be published as part of the July 11, 2023, Council Consent Agenda.


Nancy E. Mueller, CPA
Finance Director

TOWN OF SEVERANCE
COMBINED CASH INVESTMENT
MAY 31, 2023

COMBINED CASH ACCOUNTS

01-100700	CASH ON HAND	1,988
01-101000	BANK OF CO- CHECKING ***1469	970,256
01-101500	BANK OF CO CREDIT CARD ***1481	69,209
01-102100	COLOTRUST	18,260,324
01-102180	UMB SAFEKEEPING	34,631,744
01-106000	XPRESS DEPOSIT ACCOUNT	327,469
01-107700	CASH CLEARING - FIRE REVIEW FE	(11,275)
TOTAL COMBINED CASH		54,249,714
01-100000	CASH ALLOCATED TO OTHER FUNDS	(54,249,714)

TOTAL UNALLOCATED CASH

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	19,524,876
11	ALLOCATION TO CONSERVATION TRUST FUND	173,643
12	ALLOCATION TO TRANSPORTATION FUND	4,013,168
13	ALLOCATION TO PARKS FUND	255,701
14	ALLOCATION TO PUBLIC FACILITIES FUND	1,231,923
15	ALLOCATION TO PUBLIC SAFETY FUND	276,594
41	ALLOCATION TO FLEET FUND	400,875
51	ALLOCATION TO WATER FUND	15,697,779
52	ALLOCATION TO WASTEWATER FUND	11,694,515
53	ALLOCATION TO STORMWATER FUND	1,426,158
75	ALLOCATION TO CAPITAL PROJECTS	(445,518)
TOTAL ALLOCATIONS TO OTHER FUNDS		54,249,714
ALLOCATION FROM COMBINED CASH FUND - 01-100000		(54,249,714)

ZERO PROOF IF ALLOCATIONS BALANCE

TOWN OF SEVERANCE

BALANCE SHEET

MAY 31, 2023

GENERAL FUND

ASSETS

10-100000	CASH - COMBINED FUND	19,524,876	
10-104000	ACCRUED INTEREST RECEIVABLE	139,378	
10-105000	TAXES RECEIVABLE	561,054	
10-105300	CASH W/ WELD COUNTY TREASURER	94,579	
10-115000	ACCOUNTS RECEIVABLE	10,133	
10-115010	FUEL INVENTORY	2,190	
10-115100	OTHER ACCOUNTS RECEIVABLE	570	
10-115200	GRANT RECEIVABLE	85,517	
10-120000	DEVELOPER RECEIVABLES	2,445	
10-131000	DUE FROM OTHER GOVERNMENTS	159,597	
10-131500	ADVANCE TO STORMWATER FUND	40,000	
10-158000	SUSPENSE		
TOTAL ASSETS			20,620,338

LIABILITIES AND EQUITYLIABILITIES

10-202000	ACCOUNTS PAYABLE	122,418	
10-203000	CUSTOMER DEPOSITS-DEVELOPERS	64,729	
10-203500	CUSTOMER DEPOSITS-RENTALS	1,475	
10-211400	COLORADO UNEMPLOYMENT PAYABLE	828	
10-211650	AFLAC PAYABLE	149	
10-211700	HEALTH INSURANCE PAYABLE	461	
10-211750	LIFE INSURANCE PAYABLE	18	
10-211800	DEFERRED PROPERTY TAXES	561,054	
10-222000	DEFERRED REVENUE	1,632,265	
10-223000	DEFERRED INFLOWS OF RESOURCES	148,985	
TOTAL LIABILITIES			2,532,383

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-290000	FUND BALANCE	16,354,473	
	REVENUE OVER EXPENDITURES - YTD	1,733,482	
BALANCE - CURRENT DATE		18,087,955	
TOTAL FUND EQUITY			18,087,955
TOTAL LIABILITIES AND EQUITY			20,620,338

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>TAXES</u>					
10-31-1000	GENERAL PROPERTY TAX	84,086	1,319,982	1,864,462	544,480	70.8
10-31-3000	SALES TAX	159,597	610,248	1,680,000	1,069,753	36.3
10-31-4000	USE TAX BUILDING MATERIALS	244,427	501,796	990,236	488,440	50.7
10-31-8100	SEVERANCE TAX (OIL & GAS)			10,000	10,000	.0
10-31-8200	FRANCHISE	35,978	102,535	225,000	122,465	45.6
10-31-9000	INTEREST / DELINQUENT TAX	70	88	1,500	1,412	5.9
	TOTAL TAXES	524,157	2,534,649	4,771,198	2,236,549	53.1
	<u>LICENSES & PERMITS</u>					
10-32-1000	BUS.LICENSE			2,000	2,000	.0
10-32-1100	LIQUOR LICENSE	100	1,200	400	(800)	300.0
10-32-2000	HOME BASED BUSINESS FEES		250	1,000	750	25.0
10-32-2100	BUILDING PERMIT & LICENSE	149,320	290,183	450,000	159,817	64.5
10-32-2600	ANIMAL LICENSES	70	280	1,000	720	28.0
10-32-3100	ADMIN. SERVICE DEVELOPMENT FEE	12,900	21,600	48,900	27,300	44.2
10-32-3400	ADMINISTRATION FEES	44,877	89,812	150,000	60,188	59.9
10-32-4100	ROW/HUNT/SIGN/DEVELOP. PERMITS	7,000	18,750	7,500	(11,250)	250.0
10-32-4150	SOLICITOR LICENSES	500	1,500	5,000	3,500	30.0
	TOTAL LICENSES & PERMITS	214,767	423,575	665,800	242,225	63.6
	<u>INTERGOVERNMENTAL</u>					
10-33-4000	STATE GRANTS		97,252		(97,252)	.0
10-33-5000	HIGHWAY USERS	28,421	88,446	289,582	201,136	30.5
10-33-5050	MINERAL LEASE			50,000	50,000	.0
10-33-5100	MOTOR VEHICLE FEES	4,661	20,239	45,000	24,761	45.0
10-33-5200	COUNTY ROAD & BRIDGE		30,834	70,000	39,166	44.1
10-33-5300	SPECIFIC OWNERSHIP TAX	6,604	32,060	100,000	67,940	32.1
10-33-5600	CIGARETTE TAX	258	1,243	3,000	1,757	41.4
10-33-6000	SHARED REVENUE WINDSOR	53,404	53,404	150,000	96,596	35.6
	TOTAL INTERGOVERNMENTAL	93,348	323,477	707,582	384,105	45.7
	<u>CHARGES FOR SERVICES</u>					
10-34-1100	COURT COSTS	300	1,020	2,500	1,480	40.8
10-34-1200	POLICE REVENUE		24,274	96,000	71,726	25.3
10-34-1400	MAPS, PLANS, COPIES	103	1,312	2,000	689	65.6
	TOTAL CHARGES FOR SERVICES	403	26,606	100,500	73,894	26.5

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES & FORFEITS</u>					
10-35-1000 MUNICIPAL COURT FINES	6,865	16,060	60,000	43,940	26.8
10-35-1100 SURCHARGE	420	1,080	2,500	1,420	43.2
10-35-1300 RESTITUTION - TOWN		10,650		(10,650)	.0
TOTAL FINES & FORFEITS	7,285	27,790	62,500	34,710	44.5
<u>MISCELLANEOUS</u>					
10-36-1000 RETURN CHECK CHARGES	30	630	2,500	1,870	25.2
10-36-1500 INSURANCE CLAIM PAYMENTS	9,527	10,027	2,500	(7,527)	401.1
10-36-1600 SPECIAL ASSESSMENTS		766	766		100.0
10-36-2000 OTHER MISCELLANEOUS REVENUE	35	23,090	5,000	(18,090)	461.8
10-36-3000 RENT	3,430	17,225	41,500	24,275	41.5
10-36-3500 INTEREST AND DIVIDENDS	37,706	205,527	225,000	19,473	91.4
10-36-3550 CHANGE IN MARKET VALUE	(47,228)	83,583		(83,583)	.0
10-36-3560 INTERFUND LOAN - PRINCIPAL	602	2,396		(2,396)	.0
10-36-3565 INTERFUND LOAN - INTEREST	143	587		(587)	.0
10-36-4500 MATERIALS AND LABOR		4,389	10,000	5,611	43.9
10-36-5000 SPECIAL EVENT REVENUE	14,229	29,729	60,000	30,271	49.6
10-36-6500 REIMBURSEMENTS/REFUNDS		17,515		(17,515)	.0
10-36-8000 OIL AND GAS LEASE	(871)				.0
10-36-8050 OIL AND GAS ROYALTIES	1,056	4,283	10,000	5,718	42.8
TOTAL MISCELLANEOUS	18,661	399,746	357,266	(42,480)	111.9
TOTAL FUND REVENUE	858,620	3,735,843	6,664,846	2,929,003	56.1

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>LEGISLATIVE</u>						
10-41-1100	REGULAR STAFF WAGES	5,466	33,696	91,753	58,057	36.7
10-41-1104	RETIREMENT 457	164	1,011	2,752	1,741	36.7
10-41-1105	BOARD OF TRUSTEE FEES	1,050	3,850	13,000	9,150	29.6
10-41-1130	FICA/MEDICARE	474	2,744	7,020	4,276	39.1
10-41-1140	WORKERS COMPENSATION		898	2,500	1,602	35.9
10-41-1150	UNEMPLOYMENT	11	68	275	207	24.6
10-41-1160	HEALTH INSURANCE	1,451	7,256	18,714	11,458	38.8
10-41-1161	DISABILITY INSURANCE	150	751	1,843	1,092	40.8
10-41-2100	LEGAL FEES	3,690	27,806	130,000	102,194	21.4
10-41-3150	TELEPHONE	85	425	1,200	775	35.5
10-41-3180	MILEAGE			500	500	.0
10-41-3210	INSURANCE AND BONDS		3,055	5,288	2,233	57.8
10-41-3330	PUBLISHING/RECORDING	32	402	1,000	598	40.2
10-41-3350	ORDINANCE CODIFICATION		3,043	4,000	957	76.1
10-41-3810	DUES/MEMBERSHIPS/SUBSCRIPTIONS		3,432	5,100	1,668	67.3
10-41-3820	CONTINUING EDUCATION	1,215	3,220	9,250	6,030	34.8
10-41-3825	MEETING/MEALS	93	2,901	10,000	7,099	29.0
10-41-3990	MISCELLANEOUS		124	500	376	24.7
10-41-4010	CORA REQUESTS		371		(371)	.0
10-41-4320	COMPUTER REPLACE./AUDIO VISUAL		1,303	6,000	4,698	21.7
10-41-4330	COMPUTER SUPPORT AND MAINT	1,542	16,321	38,825	22,504	42.0
10-41-4810	UNIFORMS	567	567	2,275	1,708	24.9
10-41-4990	SUPPLIES		391	1,000	609	39.1
10-41-5500	TOWN COUNCIL DISCRETIONARY		4,634	117,197	112,563	4.0
10-41-5550	LAND USE ADVISORY COMMITTEE	848	12,925	12,000	(925)	107.7
10-41-5555	IHOP GRANT	533	15,570	26,636	11,066	58.5
10-41-5560	TREE BOARD	105	613	2,000	1,387	30.6
10-41-7000	CAPITAL OUTLAY			15,000	15,000	.0
10-41-8200	ALLOCATION TO WATER FUND	(1,394)	(9,875)	(31,250)	(21,375)	(31.6)
10-41-8300	ALLOCATION TO WASTEWATER FUND	(1,332)	(9,438)	(29,871)	(20,433)	(31.6)
10-41-8400	ALLOCATION TO STORMWATER FUND	(471)	(3,339)	(10,570)	(7,231)	(31.6)
TOTAL LEGISLATIVE		14,277	124,724	453,937	329,213	27.5
<u>ELECTIONS</u>						
10-42-3310	WELD CO COORDINATED ELECTION			12,000	12,000	.0
TOTAL ELECTIONS				12,000	12,000	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>JUDICIAL</u>					
10-43-1100 REGULAR STAFF WAGES	2,037	16,552	47,176	30,624	35.1
10-43-1104 RETIREMENT 457	61	496	1,415	919	35.1
10-43-1130 FICA/MEDICARE	131	1,138	3,609	2,471	31.5
10-43-1140 WORKERS COMPENSATION		539	1,500	961	35.9
10-43-1150 UNEMPLOYMENT	4	33	141	108	23.4
10-43-1160 HEALTH INSURANCE	959	4,797	12,952	8,155	37.0
10-43-1161 DISABILITY INSURANCE	80	398	978	580	40.7
10-43-2100 LEGAL FEES	4,250	4,250	13,000	8,750	32.7
10-43-2110 MUNICIPAL JUDGE	1,538	3,338	8,000	4,663	41.7
10-43-3150 TELEPHONE	21	103	250	147	41.3
10-43-3210 INSURANCE AND BONDS		1,833	3,173	1,340	57.8
10-43-3820 EDUCATION			250	250	.0
10-43-3830 TRANSLATOR/JUROR FEES	110	510	1,500	990	34.0
10-43-4310 COURT SUPPLIES		903	600	(303)	150.5
10-43-4810 UNIFORMS			150	150	.0
TOTAL JUDICIAL	9,190	34,889	94,694	59,805	36.8

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-44-1100 REGULAR STAFF WAGES	20,359	88,200	273,660	185,460	32.2
10-44-1102 OVERTIME	52	52		(52)	.0
10-44-1104 RETIREMENT	710	3,026	9,485	6,459	31.9
10-44-1130 FICA/MEDICARE	1,492	6,440	20,935	14,495	30.8
10-44-1140 WORKERS COMPENSATION		2,479	6,900	4,421	35.9
10-44-1150 UNEMPLOYMENT	41	176	821	645	21.5
10-44-1160 HEALTH & LIFE INSURANCE	5,603	16,704	54,717	38,014	30.5
10-44-1161 DISABILITY INSURANCE	365	1,368	4,981	3,613	27.5
10-44-2150 HR SERVICES	245	5,250	45,000	39,750	11.7
10-44-2990 OTHER PROFESSIONAL FEES	14,534	41,426	86,515	45,089	47.9
10-44-3110 UTILITIES	526	4,476	18,000	13,524	24.9
10-44-3150 TELEPHONE	288	1,557	5,000	3,443	31.2
10-44-3175 BUILDING REPAIRS & MAINTENANCE	575	4,389	20,000	15,611	21.9
10-44-3177 VEHICLE REPAIRS & MAINTENANCE		408	500	92	81.6
10-44-3210 INSURANCE AND BONDS		9,483	14,596	5,113	65.0
10-44-3220 CIRSA DEDUCTIBLES			6,000	6,000	.0
10-44-3330 PUBLISHING			1,750	1,750	.0
10-44-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS	99	635	2,000	1,365	31.8
10-44-3820 CONTINUING EDUCATION	98	4,178	10,000	5,822	41.8
10-44-3825 MEALS/MISCELLANEOUS	418	1,444	3,000	1,556	48.1
10-44-3990 MISCELLANEOUS SERVICES/COPIER	1,012	4,193	4,500	307	93.2
10-44-3992 SPECIAL EVENT EXPENDITURE	36,793	62,646	165,000	102,354	38.0
10-44-4000 ADVERTISING	98	4,262	1,750	(2,512)	243.5
10-44-4310 OFFICE SUPPLIES	178	2,136	6,000	3,864	35.6
10-44-4320 COMPUTER REPLACE./AUDIO VISUAL		2,405	10,000	7,595	24.1
10-44-4330 COMPUTER SUPPORT AND MAINT	1,737	19,755	35,550	15,795	55.6
10-44-4340 POSTAGE		1,098	6,000	4,902	18.3
10-44-4390 OTHER OFFICE EXPENSE		1,029	3,000	1,971	34.3
10-44-4520 VEHICLE FUEL	62	356	5,000	4,644	7.1
10-44-4810 UNIFORMS		624	1,350	726	46.2
10-44-4850 UNANTICIPATED EXP/CONTINGENCY			40,000	40,000	.0
10-44-4990 MISCELLANEOUS SUPPLIES		109	3,000	2,891	3.6
10-44-5570 CONSERVATION			10,000	10,000	.0
10-44-8000 LEASE PAYMENT		221	1,000	779	22.1
10-44-8200 ALLOCATION TO WATER FUND	(7,430)	(24,502)	(68,449)	(43,947)	(35.8)
10-44-8300 ALLOCATION TO WASTEWATER FUND	(7,102)	(23,420)	(65,429)	(42,009)	(35.8)
10-44-8400 ALLOCATION TO STORMWATER FUND	(2,513)	(8,287)	(23,152)	(14,865)	(35.8)
TOTAL ADMINISTRATION	68,241	234,316	718,980	484,664	32.6

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
10-45-1100 REGULAR STAFF WAGES	16,297	77,718	242,150	164,432	32.1
10-45-1102 OVERTIME			100	100	.0
10-45-1104 RETIREMENT 457	489	2,332	7,265	4,933	32.1
10-45-1130 FICA/MEDICARE	1,220	5,827	18,524	12,697	31.5
10-45-1140 WORKERS COMPENSATION		1,940	5,400	3,460	35.9
10-45-1150 UNEMPLOYMENT	33	155	727	572	21.4
10-45-1160 HEALTH & LIFE INSURANCE	2,514	12,442	49,642	37,200	25.1
10-45-1161 DISABILITY INSURANCE	284	1,419	4,752	3,333	29.9
10-45-2200 AUDIT & ACCOUNTING FEES	5,000	5,000	25,000	20,000	20.0
10-45-3150 TELEPHONE	82	320	800	480	40.0
10-45-3210 INSURANCE AND BONDS		6,600	11,423	4,823	57.8
10-45-3315 WELD COUNTY TREASURER FEE	842	13,201	21,000	7,799	62.9
10-45-3340 BANK CHARGES	(288)	12	1,000	988	1.2
10-45-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS			1,000	1,000	.0
10-45-3820 CONTINUING EDUCATION	511	671	5,700	5,029	11.8
10-45-3825 MEALS/MISCELLANEOUS	75	141	500	359	28.2
10-45-4300 OFFICE FURNITURE		52	(	52)	.0
10-45-4310 OFFICE SUPPLIES	335	566	1,500	934	37.7
10-45-4320 COMPUTER REPLACE./AUDIO VISUAL		3,061	9,000	5,940	34.0
10-45-4810 UNIFORMS		147	850	703	17.3
10-45-7000 CAPITAL OUTLAY		491	70,000	69,509	.7
10-45-8200 ALLOCATION TO WATER FUND	(2,698)	(11,473)	(34,983)	(23,510)	(32.8)
10-45-8300 ALLOCATION TO WASTEWATER FUND	(2,579)	(10,968)	(33,439)	(22,471)	(32.8)
10-45-8400 ALLOCATION TO STORMWATER FUND	(913)	(3,881)	(11,832)	(7,951)	(32.8)
TOTAL FINANCE	21,203	105,773	396,079	290,306	26.7

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-51-1100 REGULAR STAFF WAGES	68,580	332,633	1,159,439	826,806	28.7
10-51-1102 OVERTIME	2,710	20,891	32,000	11,109	65.3
10-51-1104 RETIREMENT	374	1,417	5,024	3,607	28.2
10-51-1107 CONTRACTED SECURITY SERVICES	258	3,638	15,000	11,362	24.3
10-51-1130 FICA/MEDICARE	1,720	7,862	27,194	19,332	28.9
10-51-1140 WORKERS COMPENSATION		10,059	28,000	17,941	35.9
10-51-1150 UNEMPLOYMENT	143	714	3,478	2,764	20.5
10-51-1155 POLICE PENSION	5,299	25,854	94,237	68,383	27.4
10-51-1160 HEALTH INSURANCE	14,676	69,189	254,411	185,222	27.2
10-51-1161 DISABILITY INSURANCE	3,223	15,520	23,797	8,277	65.2
10-51-2300 MEDICAL		828	1,800	972	46.0
10-51-2310 PSYCHOLOGICAL		540	2,000	1,460	27.0
10-51-2990 OTHER PROFESSIONAL FEES	5,852	19,615	15,650	(3,965)	125.3
10-51-3110 UTILITIES	1,279	3,313	6,000	2,687	55.2
10-51-3150 TELEPHONE/PAGERS	1,626	8,052	20,000	11,948	40.3
10-51-3175 BUILDING REPAIRS & MAINTENANCE	(333)	1,903	7,000	5,097	27.2
10-51-3177 VEHICLE REPAIRS & MAINTENANCE	1,849	9,500	20,000	10,500	47.5
10-51-3180 MILEAGE			100	100	.0
10-51-3210 INSURANCE AND BONDS		34,220	59,231	25,011	57.8
10-51-3320 PRINTING/FORMS	77	431	5,000	4,569	8.6
10-51-3610 DISPATCH COMMUNICATIONS		41,783	42,000	217	99.5
10-51-3630 MENTAL HEALTH CO-RESP. PROGRAM			15,000	15,000	.0
10-51-3640 DRUG TASK FORCE			1,000	1,000	.0
10-51-3650 DOG TAGS/IMPOUND FEES			1,000	1,000	.0
10-51-3740 RADIO MAINTENANCE			1,500	1,500	.0
10-51-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS	610	1,178	2,000	822	58.9
10-51-3820 CONTINUING EDUCATION & TRAIN	159	6,055	13,000	6,945	46.6
10-51-3825 MEALS/MISCELLANEOUS	83	154	1,000	846	15.4
10-51-3850 LAB TESTING FEES	75	75	1,000	925	7.5
10-51-3990 MISCELLANEOUS SERVICES		123	2,000	1,877	6.2
10-51-4300 OFFICE FURNITURE		1,749	1,000	(749)	174.9
10-51-4310 OFFICE SUPPLIES	72	1,097	3,000	1,903	36.6
10-51-4330 COMPUTER SUPPORT AND MAINT	1,937	27,822	43,850	16,028	63.5
10-51-4340 POSTAGE			100	100	.0
10-51-4520 VEHICLE FUEL	2,129	10,690	35,000	24,310	30.5
10-51-4530 VEHICLE & EQUIP AMORTIZATION			17,700	17,700	.0
10-51-4720 EQUIPMENT FOR PATROL	916	3,438	3,000	(438)	114.6
10-51-4730 EQUIPMENT FOR TRAINING		1,497	3,500	2,003	42.8
10-51-4740 EQUIPMENT FOR INVEST./EVIDENCE	386	386	2,000	1,614	19.3
10-51-4810 UNIFORMS	1,723	10,010	20,000	9,990	50.1
10-51-4850 UNANTICIPATED EXP/CONTINGENCY			20,000	20,000	.0
10-51-4990 MISCELLANEOUS SUPPLIES		1,952	7,000	5,048	27.9
10-51-7000 CAPITAL OUTLAY	16,600	16,600	50,000	33,400	33.2
10-51-7550 VEHICLES	1,475	7,375		(7,375)	.0
TOTAL PUBLIC SAFETY	133,500	698,162	2,065,011	1,366,849	33.8

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS / MAINTENANCE</u>					
10-61-1100 REGULAR STAFF WAGES	12,474	55,665	137,196	81,531	40.6
10-61-1101 PART-TIME STAFF WAGES			30,000	30,000	.0
10-61-1102 OVERTIME	35	621	2,000	1,379	31.1
10-61-1104 RETIREMENT	375	1,706	4,116	2,410	41.5
10-61-1130 FICA/MEDICARE	889	4,051	12,026	7,975	33.7
10-61-1140 WORKERS COMPENSATION		1,653	4,600	2,948	35.9
10-61-1150 UNEMPLOYMENT	25	114	411	297	27.9
10-61-1160 HEALTH & LIFE INSURANCE	3,528	17,370	39,656	22,286	43.8
10-61-1161 DISABILITY INSURANCE	276	1,241	3,035	1,794	40.9
10-61-2400 ENGINEERING			65,000	65,000	.0
10-61-2990 OTHER PROFESSIONAL FEES		455	1,000	545	45.5
10-61-3150 TELEPHONE	95	773	1,500	727	51.5
10-61-3161 STREET LIGHTING	6,815	33,959	80,000	46,041	42.5
10-61-3172 REPAIRS & MAINTENANCE - STREET	46,099	51,248	125,000	73,752	41.0
10-61-3173 REPAIRS & MAINTENANCE - EQUIPM	250	6,391	7,610	1,219	84.0
10-61-3175 BUILDING REPAIRS & MAINTENANCE	58	908	1,500	592	60.5
10-61-3177 VEHICLE REPAIRS & MAINTENANCE	717	6,345	4,800	(1,545)	132.2
10-61-3210 INSURANCE AND BONDS		5,622	9,731	4,109	57.8
10-61-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS			500	500	.0
10-61-3820 CONTINUING EDUCATION	220	1,388	1,375	(13)	100.9
10-61-3825 MEAL, MEETING, TRAVEL EXPENSE			250	250	.0
10-61-3990 MISCELLANEOUS SERVICES			2,500	2,500	.0
10-61-4311 STREET SUPPLIES		2,437	5,000	2,563	48.7
10-61-4330 COMPUTER SUPPORT & MAINTENANCE	617	5,389	11,130	5,741	48.4
10-61-4520 VEHICLE FUEL	719	6,234	11,000	4,766	56.7
10-61-4810 UNIFORMS	226	376	825	449	45.6
10-61-4850 UNANTICIPATED EXP/CONTINGENCY			10,000	10,000	.0
10-61-4990 MISCELLANEOUS SUPPLIES		2,321	5,000	2,679	46.4
10-61-5000 STREET SIGNS		9,082	15,000	5,918	60.5
10-61-7000 CAPITAL OUTLAY	8,500	15,302	41,900	26,598	36.5
10-61-7990 OTHER SMALL EQUIPMENT	2,031	2,031		(2,031)	.0
TOTAL STREETS / MAINTENANCE	83,950	232,683	633,661	400,978	36.7
<u>SNOW</u>					
10-63-1100 REGULAR STAFF WAGES		17,653	(	17,653)	.0
10-63-1102 OVERTIME		8,102	12,000	3,898	67.5
10-63-1104 RETIREMENT		629	360	(269)	174.8
10-63-1130 FICA/MEDICARE		1,494	918	(576)	162.7
10-63-1150 UNEMPLOYMENT		42	36	(6)	116.5
10-63-3173 REPAIRS & MAINTENANCE - EQUIPM		4,566	3,000	(1,566)	152.2
10-63-3825 MEALS/MISCELLANEOUS			250	250	.0
10-63-4110 SUPPLIES		48,656	50,000	1,344	97.3
TOTAL SNOW		81,142	66,564	(14,578)	121.9

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS OVERHEAD</u>					
10-64-3110 UTILITIES	1,216	10,000	20,000	10,000	50.0
10-64-3150 TELEPHONES & INTERNET			800	800	.0
10-64-3175 BUILDING REPAIRS & MAINTENANCE	3,000	8,795	15,000	6,205	58.6
10-64-3690 MOSQUITO CONTROL		7,610	30,000	22,390	25.4
10-64-3825 MEALS, MEETINGS AND TRAVEL			600	600	.0
10-64-3990 MISCELLANEOUS SERVICES	315	873	2,000	1,127	43.6
10-64-4310 OFFICE SUPPLIES		932	1,000	68	93.3
10-64-4320 COMPUTER REPLACE./AUDIO VISUAL		2,503	(	2,503)	.0
10-64-4520 VEHICLE FUEL			1,200	1,200	.0
10-64-4990 MISC SUPPLIES		543	4,000	3,457	13.6
10-64-5001 TORNADO SIRENS			2,500	2,500	.0
10-64-7000 CAPITAL OUTLAY		16,886	47,500	30,614	35.6
TOTAL PUBLIC WORKS OVERHEAD	4,531	48,142	124,600	76,458	38.6
<u>PARKS / GREEN SPACE</u>					
10-65-1100 REGULAR STAFF WAGES	11,712	51,856	177,237	125,381	29.3
10-65-1101 PART-TIME STAFF WAGES			30,000	30,000	.0
10-65-1102 OVERTIME	35	621	2,000	1,379	31.1
10-65-1104 RETIREMENT	352	1,592	5,317	3,725	29.9
10-65-1130 FICA/MEDICARE	835	3,778	15,853	12,075	23.8
10-65-1140 WORKERS COMPENSATION		2,299	6,400	4,101	35.9
10-65-1150 UNEMPLOYMENT	23	107	532	425	20.1
10-65-1160 HEALTH & LIFE INSURANCE	3,379	16,626	49,434	32,808	33.6
10-65-1161 DISABILITY INSURANCE	262	1,170	4,015	2,845	29.2
10-65-3110 UTILITIES	962	6,250	21,000	14,750	29.8
10-65-3150 TELEPHONE/PAGERS	127	919	2,000	1,081	45.9
10-65-3171 VANDALISM			8,000	8,000	.0
10-65-3172 TREE & LANDSCAPE MAINTENANCE	276	276	4,000	3,724	6.9
10-65-3173 REPAIRS & MAINTENANCE - EQUIPM	2,818	12,513	10,660	(1,853)	117.4
10-65-3175 BUILDING REPAIRS & MAINTENANCE	58	1,186	1,200	14	98.8
10-65-3176 GROUNDS MAINTENANCE	1,028	1,260	14,000	12,740	9.0
10-65-3177 VEHICLE REPAIRS & MAINTENANCE	717	6,439	4,700	(1,739)	137.0
10-65-3210 INSURANCE AND BONDS		7,822	13,538	5,716	57.8
10-65-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS	280	280	(	280)	.0
10-65-3820 CONTINUING EDUCATION		741	1,375	635	53.9
10-65-3990 SERVICES	4	1,504	2,500	996	60.2
10-65-4330 COMPUTER SUPPORT & MAINTENANCE	617	5,389	11,125	5,736	48.4
10-65-4520 VEHICLE FUEL	685	6,078	9,000	2,922	67.5
10-65-4810 UNIFORMS	218	332	825	493	40.2
10-65-4850 UNANTICIPATED EXP/CONTIGENCY			10,000	10,000	.0
10-65-4990 SUPPLIES		6,495	10,131	3,636	64.1
10-65-6000 TREE CITY USA		399	21,200	20,801	1.9
10-65-7000 CAPITAL OUTLAY			18,100	18,100	.0
10-65-7990 OTHER SMALL EQUIPMENT	2,031	2,031	(	2,031)	.0
TOTAL PARKS / GREEN SPACE	26,420	137,962	454,142	316,180	30.4

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-70-1100 REGULAR STAFF WAGES	20,627	102,940	300,723	197,783	34.2
10-70-1104 RETIREMENT	717	3,573	11,097	7,524	32.2
10-70-1130 FICA/MEDICARE	1,563	7,808	25,048	17,240	31.2
10-70-1140 WORKERS COMPENSATION		2,551	7,100	4,549	35.9
10-70-1150 UNEMPLOYMENT	41	206	982	776	21.0
10-70-1160 HEALTH & LIFE INSURANCE	2,529	12,643	50,041	37,398	25.3
10-70-1161 DISABILITY INSURANCE	332	1,662	5,821	4,159	28.6
10-70-2400 ENGINEERING	5,302	26,396	60,000	33,604	44.0
10-70-2600 PLANNING SERVICES	369	7,991	40,000	32,009	20.0
10-70-2980 BUILDING INSPECTIONS & LICENSE	23,453	91,913	300,000	208,087	30.6
10-70-2990 OTHER PROFESSIONAL FEES			2,500	2,500	.0
10-70-3110 UTILITIES	76	358	1,000	642	35.8
10-70-3150 TELEPHONE	201	890	2,500	1,610	35.6
10-70-3173 REPAIRS & MAINTENANCE - EQUIPM			500	500	.0
10-70-3210 INSURANCE AND BONDS		8,677	15,019	6,342	57.8
10-70-3330 PUBLISHING/COMMUNICATIONS		75	2,000	1,925	3.8
10-70-3810 DUES & MEMBERSHIPS		4,614	4,500	(114)	102.5
10-70-3820 CONTINUING EDUCATION		250	2,000	1,750	12.5
10-70-3825 MEALS/MISCELLANEOUS/TRAVEL			200	200	.0
10-70-4099 DEVELOPER EXP.TO BE REIMBURSED	4,545	18,943		(18,943)	.0
10-70-4310 OFFICE SUPPLIES	22	127	1,000	873	12.7
10-70-4520 VEHICLE FUEL	184	369	3,500	3,131	10.6
10-70-4810 UNIFORMS		40	750	710	5.3
10-70-4987 ECONOMIC DEVELOPMENT		2,543	25,000	22,457	10.2
10-70-4989 TRAIL DEVELOPMENT		10,000	15,000	5,000	66.7
TOTAL COMMUNITY DEVELOPMENT	59,960	304,569	876,281	571,712	34.8
TOTAL FUND EXPENDITURES	421,273	2,002,362	5,895,949	3,893,587	34.0
NET REVENUE OVER EXPENDITURES	437,348	1,733,482	768,897	(964,585)	225.5

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2023

CONSERVATION TRUST FUND

ASSETS

11-100000	CASH - COMBINED FUND		173,643	
	TOTAL ASSETS			173,643

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
11-290000	FUND BALANCE	132,327		
	REVENUE OVER EXPENDITURES - YTD	41,316		
	BALANCE - CURRENT DATE		173,643	
	TOTAL FUND EQUITY			173,643
	TOTAL LIABILITIES AND EQUITY			173,643

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>INTERGOVERNMENTAL</u>					
11-33-5900	COLORADO LOTTERY		38,851		(38,851)	.0
	TOTAL INTERGOVERNMENTAL		38,851		(38,851)	.0
	<u>MISCELLANEOUS</u>					
11-36-3500	INTEREST AND DIVIDENDS	339	1,752		(1,752)	.0
11-36-3550	CHANGE IN MARKET VALUE	(389)	713		(713)	.0
	TOTAL MISCELLANEOUS	(51)	2,465		(2,465)	.0
	TOTAL FUND REVENUE	(51)	41,316		(41,316)	.0
	NET REVENUE OVER EXPENDITURES	(51)	41,316		(41,316)	.0

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2023

TRANSPORTATION FUND

ASSETS

12-100000	CASH - COMBINED FUND	4,013,168	
	TOTAL ASSETS		4,013,168

LIABILITIES AND EQUITY

LIABILITIES

12-202000	ACCOUNTS PAYABLE	432,611	
12-205000	RETAINAGE PAYABLE	15,745	
	TOTAL LIABILITIES		448,356

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
12-290000	FUND BALANCE	3,750,692	
	REVENUE OVER EXPENDITURES - YTD	(185,880)	
	BALANCE - CURRENT DATE	3,564,812	
	TOTAL FUND EQUITY		3,564,812
	TOTAL LIABILITIES AND EQUITY		4,013,168

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>IMPACT FEES</u>					
12-34-3000	ROAD INFRASTRUCTURE FEE	179,617	252,779		(252,779)	.0
	TOTAL IMPACT FEES	179,617	252,779		(252,779)	.0
	<u>MISCELLANEOUS</u>					
12-36-3500	INTEREST AND DIVIDENDS	7,743	42,906		(42,906)	.0
12-36-3550	CHANGE IN MARKET VALUE	(9,960)	17,449		(17,449)	.0
	TOTAL MISCELLANEOUS	(2,217)	60,355		(60,355)	.0
	TOTAL FUND REVENUE	177,401	313,133		(313,133)	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>CR 74 IMPROVEMENTS PROJECT</u>						
12-83-2100	LEGAL FEES		527		(527)	.0
12-83-2400	ENGINEERING	28,715	58,605		(58,605)	.0
12-83-7500	CONSTRUCTION	434,763	439,882	3,518,323	3,078,441	12.5
	TOTAL CR 74 IMPROVEMENTS PROJECT	463,478	499,013	3,518,323	3,019,310	14.2
	TOTAL FUND EXPENDITURES	463,478	499,013	3,518,323	3,019,310	14.2
	NET REVENUE OVER EXPENDITURES	(286,077)	(185,880)	(3,518,323)	(3,332,443)	(5.3)

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2023

PARKS FUND

<u>ASSETS</u>			
13-100000	CASH - COMBINED FUND	255,701	
	TOTAL ASSETS		255,701
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
13-290000	FUND BALANCE	153,783	
	REVENUE OVER EXPENDITURES - YTD	101,918	
	BALANCE - CURRENT DATE	255,701	
	TOTAL FUND EQUITY		255,701
	TOTAL LIABILITIES AND EQUITY		255,701

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

		PARKS FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>IMPACT FEES</u>						
13-34-7400	PARKS FEES	66,400	98,720		(98,720)	.0
	TOTAL IMPACT FEES	66,400	98,720		(98,720)	.0
<u>MISCELLANEOUS</u>						
13-36-3500	INTEREST AND DIVIDENDS	509	2,274		(2,274)	.0
13-36-3550	CHANGE IN MARKET VALUE	(450)	925		(925)	.0
	TOTAL MISCELLANEOUS	59	3,198		(3,198)	.0
	TOTAL FUND REVENUE	66,459	101,918		(101,918)	.0
	NET REVENUE OVER EXPENDITURES	66,459	101,918		(101,918)	.0

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2023

PUBLIC FACILITIES FUND

<u>ASSETS</u>			
14-100000	CASH – COMBINED FUND	1,231,923	
	TOTAL ASSETS		1,231,923
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
14-290000	FUND BALANCE	1,141,392	
	REVENUE OVER EXPENDITURES - YTD	90,531	
	BALANCE - CURRENT DATE	1,231,923	
	TOTAL FUND EQUITY		1,231,923
	TOTAL LIABILITIES AND EQUITY		1,231,923

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

PUBLIC FACILITIES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>IMPACT FEES</u>					
14-32-3000	PUBLIC FACILITIES IMPACT FEE	43,000	72,000		(72,000)	.0
	TOTAL IMPACT FEES	43,000	72,000		(72,000)	.0
	<u>MISCELLANEOUS</u>					
14-36-3500	INTEREST AND DIVIDENDS	2,377	13,174		(13,174)	.0
14-36-3550	CHANGE IN MARKET VALUE	(3,058)	5,357		(5,357)	.0
	TOTAL MISCELLANEOUS	(682)	18,531		(18,531)	.0
	TOTAL FUND REVENUE	42,318	90,531		(90,531)	.0
	NET REVENUE OVER EXPENDITURES	42,318	90,531		(90,531)	.0

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2023

PUBLIC SAFETY FUND

ASSETS

15-100000	CASH – COMBINED FUND		276,594	
	TOTAL ASSETS			276,594

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
15-290000	FUND BALANCE	236,616		
	REVENUE OVER EXPENDITURES - YTD	39,978		
	BALANCE - CURRENT DATE		276,594	
	TOTAL FUND EQUITY			276,594
	TOTAL LIABILITIES AND EQUITY			276,594

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

		PUBLIC SAFETY FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>IMPACT FEES</u>						
15-32-3000	PUBLIC SAFETY IMPACT FEE	21,500	36,000		(36,000)	.0
	TOTAL IMPACT FEES	21,500	36,000		(36,000)	.0
<u>MISCELLANEOUS</u>						
15-36-3500	INTEREST AND DIVIDENDS	538	2,828		(2,828)	.0
15-36-3550	CHANGE IN MARKET VALUE	(635)	1,150		(1,150)	.0
	TOTAL MISCELLANEOUS	(97)	3,978		(3,978)	.0
	TOTAL FUND REVENUE	21,403	39,978		(39,978)	.0
	NET REVENUE OVER EXPENDITURES	21,403	39,978		(39,978)	.0

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2023

FLEET FUND

ASSETS

41-100000	CASH - COMBINED FUND	400,875	
	TOTAL ASSETS		400,875

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-290000	FUND BALANCE	387,306	
	REVENUE OVER EXPENDITURES - YTD	13,569	
	BALANCE - CURRENT DATE		400,875
	TOTAL FUND EQUITY		400,875
	TOTAL LIABILITIES AND EQUITY		400,875

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

		FLEET FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>CHARGES FOR SERVICES</u>						
41-34-2000	FLEET REPLACEMENT REVENUE	1,475	7,375		(7,375)	.0
	TOTAL CHARGES FOR SERVICES	1,475	7,375		(7,375)	.0
<u>MISCELLANEOUS</u>						
41-36-3500	INTEREST AND DIVIDENDS	769	4,403		(4,403)	.0
41-36-3550	CHANGE IN MARKET VALUE	(1,042)	1,791		(1,791)	.0
	TOTAL MISCELLANEOUS	(273)	6,194		(6,194)	.0
	TOTAL FUND REVENUE	1,202	13,569		(13,569)	.0
	NET REVENUE OVER EXPENDITURES	1,202	13,569		(13,569)	.0

TOWN OF SEVERANCE

BALANCE SHEET

MAY 31, 2023

WATER FUND

ASSETS

51-100000	CASH - COMBINED FUND	15,697,779	
51-115000	ACCOUNTS RECEIVABLE	168,707	
51-115005	PARTS INVENTORY	71,053	
51-115300	CONTRACT RECEIVABLE	53	
51-161000	LAND	294,759	
51-162100	ACCUMULATED DEPRECIATION	(1,421,725)	
51-163000	WATER SYSTEM	9,464,601	
51-164000	EQUIPMENT	181,884	
51-165000	CONSTRUCTION IN PROGRESS	148,099	
51-166000	WATER RIGHTS	34,176,374	
51-167000	WATER CAPACITY	4,880,334	
51-168000	BUILDINGS	747,577	
51-168500	NISP PROJECT	5,322,877	
	TOTAL ASSETS		69,732,371

LIABILITIES AND EQUITYLIABILITIES

51-202000	ACCOUNTS PAYABLE	984,679	
51-205000	RETAINAGE PAYABLE	60,450	
51-212000	ACCRUED COMPENSATED ABSENCES	14,246	
51-222000	HYDRANT METER DEPOSITS	14,000	
	TOTAL LIABILITIES		1,073,375

FUND EQUITY

51-273000	CONTRIBUTED CAPITAL - DEVELOPM	6,848,000	
	UNAPPROPRIATED FUND BALANCE:		
51-290000	RETAINED EARNINGS	63,027,243	
	REVENUE OVER EXPENDITURES - YTD	(1,216,247)	
	BALANCE - CURRENT DATE	61,810,996	
	TOTAL FUND EQUITY		68,658,996
	TOTAL LIABILITIES AND EQUITY		69,732,371

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE					
<u>CHARGES FOR SERVICES</u>					
51-34-1000 WATER SALES- WATER BILLS	180,719	762,805	2,152,474	1,389,669	35.4
TOTAL CHARGES FOR SERVICES	180,719	762,805	2,152,474	1,389,669	35.4
<u>MISCELLANEOUS</u>					
51-36-2000 WATER PIT/METER SET FEE	2,971	26,233	85,000	58,767	30.9
51-36-3500 INTEREST AND DIVIDENDS	30,095	173,296		(173,296)	.0
51-36-3550 CHANGE IN MARKET VALUE	(41,145)	70,475		(70,475)	.0
51-36-6500 WATER ACQUISITION FEE	48,125	193,750		(193,750)	.0
TOTAL MISCELLANEOUS	40,046	463,754	85,000	(378,754)	545.6
<u>LOCAL PLANT INVESTMENT FEES</u>					
51-37-7150 LOCAL PLANT INVESTMENT FEE	118,600	738,100		(738,100)	.0
TOTAL LOCAL PLANT INVESTMENT FEES	118,600	738,100		(738,100)	.0
TOTAL FUND REVENUE	339,365	1,964,659	2,237,474	272,815	87.8

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
ADMINISTRATION						
51-81-1100	REGULAR STAFF WAGES	1,612	8,061	20,960	12,899	38.5
51-81-1102	OVERTIME			200	200	.0
51-81-1104	RETIREMENT	48	242	629	387	38.4
51-81-1130	FICA/MEDICARE	123	617	1,603	986	38.5
51-81-1140	WORKERS COMPENSATION		287	800	513	35.9
51-81-1150	UNEMPLOYMENT	3	16	63	47	25.6
51-81-1160	HEALTH & LIFE INSURANCE	394	1,968	8,056	6,088	24.4
51-81-1161	DISABILITY INSURANCE	37	185	476	291	38.9
51-81-3162	CC FEES	2,473	4,869	18,000	13,131	27.1
51-81-4330	COMPUTER SUPPORT AND MAINT	614	5,710	13,060	7,350	43.7
51-81-4345	MAILING SERVICE	3,414	8,335	12,700	4,365	65.6
51-81-5000	UTILITY BILL ADJUSTMENTS	1	1		(1)	.0
TOTAL ADMINISTRATION		8,719	30,290	76,547	46,257	39.6

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER OPERATIONS</u>					
51-82-1100 REGULAR STAFF WAGES	18,328	86,271	246,971	160,700	34.9
51-82-1102 OVERTIME	111	562	10,000	9,438	5.6
51-82-1104 RETIREMENT	651	3,114	8,710	5,596	35.8
51-82-1130 FICA/MEDICARE	1,362	6,535	18,960	12,425	34.5
51-82-1140 WORKERS COMPENSATION		2,155	6,000	3,845	35.9
51-82-1150 UNEMPLOYMENT	37	176	744	568	23.7
51-82-1160 HEALTH & LIFE INSURANCE	3,542	17,140	52,229	35,089	32.8
51-82-1161 DISABILITY INSURANCE	335	1,615	4,614	2,999	35.0
51-82-2100 LEGAL FEES			20,000	20,000	.0
51-82-2400 ENGINEERING			2,000	2,000	.0
51-82-2410 WATER SYSTEM IMPROVE. PERMIT			500	500	.0
51-82-2900 OTHER PROFESSIONAL FEES	750	3,750	12,000	8,250	31.3
51-82-3110 UTILITIES	1,309	7,188	15,000	7,812	47.9
51-82-3150 TELEPHONE	160	1,007	2,000	993	50.4
51-82-3173 REPAIRS & MAINTENANCE - EQUIPM		5,748	9,210	3,462	62.4
51-82-3175 BUILDING REPAIRS & MAINTENANCE		21	2,000	1,979	1.0
51-82-3177 VEHICLE REPAIRS & MAINTENANCE		2,463	3,220	757	76.5
51-82-3178 SYSTEM REPAIR & MAINTENANCE	12,226	18,342	30,000	11,658	61.1
51-82-3200 SAMPLING/TESTING	47	605	5,000	4,396	12.1
51-82-3210 INSURANCE AND BONDS		8,311	14,385	6,074	57.8
51-82-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS		450	1,500	1,050	30.0
51-82-3820 CONTINUING EDUCATION	60	839	2,450	1,611	34.3
51-82-3990 OTHER SERVICES	1,249	3,909	17,000	13,091	23.0
51-82-4120 WATER SYSTEM SUPPLIES	801	1,862	15,000	13,138	12.4
51-82-4130 METER SET SUPPLIES	(26,708)	3,319	85,000	81,681	3.9
51-82-4520 VEHICLE FUEL	635	4,082	13,000	8,918	31.4
51-82-4810 UNIFORMS	214	305	500	195	61.0
51-82-4850 UNANTICIPATED EXP/CONTINGENCY			20,000	20,000	.0
51-82-4990 MISCELLANEOUS SUPPLIES	1,194	1,926	1,000	(926)	192.6
51-82-4995 WATER TREATMENT & DISTRIBUTION	56,870	213,701	1,100,000	886,299	19.4
51-82-4996 AUGMENTATION PUMPING FEE			1,500	1,500	.0
51-82-4997 WATER SHARE ASSESSMENTS		14,910	120,000	105,090	12.4
51-82-8200 ADMIN OVERHEAD ALLOCATION	11,522	45,850	134,682	88,832	34.0
TOTAL WATER OPERATIONS	84,694	456,156	1,975,175	1,519,019	23.1
<u>WATER CAPITAL</u>					
51-83-2100 LEGAL FEES	312	4,622	60,000	55,379	7.7
51-83-2400 ENGINEERING	2,353	20,420	420,000	399,580	4.9
51-83-7000 CAPITAL OUTLAY			95,000	95,000	.0
51-83-7500 CONSTRUCTION	673,196	1,239,324	5,584,783	4,345,459	22.2
51-83-7545 BUILDING/STRUCTURE	262,500	262,500	300,000	37,500	87.5
51-83-7562 WATER AQUISION			250,000	250,000	.0
TOTAL WATER CAPITAL	938,360	1,526,865	6,709,783	5,182,918	22.8

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LOCAL PLANT INVESTMENT EXPENSE</u>					
51-84-2100 LEGAL FEES	254	1,326		(1,326)	.0
51-84-7530 PROFESSIONAL SERVICES	1,656	10,468	11,674	1,206	89.7
51-84-7540 NORTHERN INTEGRATED SUPPLY		1,155,800	1,155,800		100.0
TOTAL LOCAL PLANT INVESTMENT EXPENS	1,909	1,167,594	1,167,474	(120)	100.0
<u>OTHER PLANT INVESTMENT EXPENSE</u>					
51-85-4996 OTHER PLANT INVESTMENT EXPENSE			2,900,000	2,900,000	.0
TOTAL OTHER PLANT INVESTMENT EXPEN			2,900,000	2,900,000	.0
TOTAL FUND EXPENDITURES	1,033,682	3,180,906	12,828,979	9,648,073	24.8
NET REVENUE OVER EXPENDITURES	(694,317)	(1,216,247)	(10,591,505)	(9,375,258)	(11.5)

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2023

WASTEWATER FUND

ASSETS

52-100000	CASH - COMBINED FUND	11,694,515	
52-115000	ACCOUNTS RECEIVABLE	104,822	
52-115002	MISCELLANEOUS RECEIVABLE	161,718	
52-115300	CONTRACT RECEIVABLE	45	
52-162100	ACCUMULATED DEPRECIATION	(3,411,191)	
52-163000	SEWER SYSTEM	17,357,412	
52-164000	EQUIPMENT	173,233	
52-168000	BUILDINGS	653,477	
	TOTAL ASSETS		26,734,032

LIABILITIES AND EQUITY

LIABILITIES

52-202000	ACCOUNTS PAYABLE	27,538	
52-212000	ACCRUED COMPENSATED ABSENCES	13,567	
	TOTAL LIABILITIES		41,106

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
52-290000	RETAINED EARNINGS	26,457,989	
	REVENUE OVER EXPENDITURES - YTD	234,937	
	BALANCE - CURRENT DATE	26,692,926	
	TOTAL FUND EQUITY		26,692,926
	TOTAL LIABILITIES AND EQUITY		26,734,032

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

		WASTEWATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>CHARGES FOR SERVICES</u>						
52-34-1000	WASTEWATER TREATMENT FEES	104,490	518,348	1,211,247	692,899	42.8
	TOTAL CHARGES FOR SERVICES	104,490	518,348	1,211,247	692,899	42.8
<u>MISCELLANEOUS</u>						
52-36-3500	INTEREST AND DIVIDENDS	22,353	131,026		(131,026)	.0
52-36-3550	CHANGE IN MARKET VALUE	(31,422)	53,285		(53,285)	.0
	TOTAL MISCELLANEOUS	(9,069)	184,310		(184,310)	.0
<u>WASTEWATER PLANT INVEST. FEE</u>						
52-38-7100	WASTEWATER PLANT INVEST. FEE	273,000	461,500		(461,500)	.0
	TOTAL WASTEWATER PLANT INVEST. FEE	273,000	461,500		(461,500)	.0
	TOTAL FUND REVENUE	368,421	1,164,159	1,211,247	47,088	96.1

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES					
WASTEWATER ADMINISTRATION					
52-81-1100 REGULAR STAFF WAGES	1,008	5,038	13,100	8,062	38.5
52-81-1102 OVERTIME			125	125	.0
52-81-1104 RETIREMENT	30	151	393	242	38.5
52-81-1130 FICA/MEDICARE	77	385	1,002	617	38.5
52-81-1140 WORKERS COMPENSATION		180	500	320	35.9
52-81-1150 UNEMPLOYMENT	2	10	39	29	25.9
52-81-1160 HEALTH & LIFE INSURANCE	246	1,230	5,035	3,805	24.4
52-81-1161 DISABILITY INSURANCE	23	116	298	182	38.8
52-81-3162 CC FEES	2,473	4,869	18,000	13,131	27.1
52-81-4330 COMPUTER SUPPORT AND MAINT	614	5,710	13,060	7,350	43.7
52-81-4345 MAILING SERVICE	708	2,636	11,800	9,164	22.3
52-81-5000 UTILITY BILL ADJUSTMENTS	1	1		(1)	.0
TOTAL WASTEWATER ADMINISTRATION	5,181	20,326	63,352	43,026	32.1
WASTEWATER OPERATIONS					
52-82-1100 REGULAR STAFF WAGES	18,328	86,270	247,223	160,953	34.9
52-82-1102 OVERTIME	111	562	1,000	438	56.2
52-82-1104 RETIREMENT	651	3,114	8,710	5,596	35.8
52-82-1130 FICA/MEDICARE	1,362	6,534	18,960	12,426	34.5
52-82-1140 WORKERS COMPENSATION		2,155	6,000	3,845	35.9
52-82-1150 UNEMPLOYMENT	37	176	744	568	23.7
52-82-1160 HEALTH & LIFE INSURANCE	3,542	17,140	53,300	36,160	32.2
52-82-1161 DISABILITY INSURANCE	335	1,615	4,614	2,999	35.0
52-82-2100 LEGAL FEES			20,000	20,000	.0
52-82-2400 ENGINEERING			5,000	5,000	.0
52-82-2410 DISCHARGE PERMIT FEES			1,500	1,500	.0
52-82-2900 OTHER PROFESSIONAL FEES	750	3,750	9,000	5,250	41.7
52-82-3110 UTILITIES	4,331	22,495	48,000	25,505	46.9
52-82-3150 TELEPHONE	155	986	2,400	1,414	41.1
52-82-3173 REPAIRS & MAINTENANCE - EQUIPM		2,812	5,010	2,198	56.1
52-82-3177 VEHICLE REPAIRS & MAINTENANCE		2,040	3,220	1,180	63.4
52-82-3178 SYSTEM REPAIR & MAINTENANCE	3,147	9,483	50,000	40,517	19.0
52-82-3200 SAMPLING/TESTING	526	1,767	8,000	6,233	22.1
52-82-3210 INSURANCE AND BONDS		7,944	13,750	5,806	57.8
52-82-3290 OTHER TREATMENT COSTS	15,686	76,131	180,000	103,869	42.3
52-82-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS		1,000	1,000		100.0
52-82-3820 CONTINUING EDUCATION		590	1,000	410	59.0
52-82-3990 OTHER SERVICES	1,249	2,491	8,000	5,509	31.1
52-82-4120 SYSTEM SUPPLIES	1,665	10,258	15,000	4,742	68.4
52-82-4520 VEHICLE FUEL	632	4,026	13,000	8,974	31.0
52-82-4810 UNIFORMS	214	305		(305)	.0
52-82-4850 UNANTICIPATED EXP/CONTINGENCY			15,000	15,000	.0
52-82-4990 MISCELLANEOUS SUPPLIES	344	2,099	7,500	5,401	28.0
52-82-8200 ADMIN OVERHEAD ALLOCATION	11,013	43,826	128,740	84,914	34.0
TOTAL WASTEWATER OPERATIONS	64,078	309,571	875,671	566,100	35.4

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

		WASTEWATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER CAPITAL</u>						
52-83-7500	CONSTRUCTION			350,000	350,000	.0
	TOTAL WASTEWATER CAPITAL			350,000	350,000	.0
<u>WASTEWATER INVESTMENT EXPENSE</u>						
52-84-2100	LEGAL FEES		293		(293)	.0
52-84-7530	PROFESSIONAL SERVICES	175	982	57,378	56,396	1.7
52-84-7570	WINDSOR/SEV. SEWER PROJECT			600,000	600,000	.0
	TOTAL WASTEWATER INVESTMENT EXPEN	175	1,275	657,378	656,104	.2
<u>OTHER PLANT INVESTMENT EXPENSE</u>						
52-85-4996	OTHER PLANT INVESTMENT EXPENSE	598,050	598,050		(598,050)	.0
	TOTAL OTHER PLANT INVESTMENT EXPEN	598,050	598,050		(598,050)	.0
	TOTAL FUND EXPENDITURES	667,484	929,222	1,946,401	1,017,179	47.7
	NET REVENUE OVER EXPENDITURES	(299,063)	234,937	(735,154)	(970,091)	32.0

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2023

STORMWATER FUND

ASSETS

53-100000	CASH - COMBINED FUND	1,426,158	
53-115000	ACCOUNTS RECEIVABLE	17,391	
53-115300	CONTRACT RECEIVABLE	8	
53-162100	ACCUMULATED DEPRECIATION	(729,740)	
53-163000	STORM DRAINAGE SYSTEM	9,750,163	
53-164000	VEHICLES & EQUIPMENT	6,032	
	TOTAL ASSETS		10,470,012

LIABILITIES AND EQUITY

LIABILITIES

53-202000	ACCOUNTS PAYABLE	226	
53-208510	ADVANCE FROM GENERAL FUND	40,000	
53-212000	ACCRUED COMPENSATED ABSENCES	4,522	
	TOTAL LIABILITIES		44,749

FUND EQUITY

53-273000	CONTRIBUTED CAPITAL	4,113,680	
	UNAPPROPRIATED FUND BALANCE:		
53-290000	RETAINED EARNINGS	6,276,196	
	REVENUE OVER EXPENDITURES - YTD	35,387	
	BALANCE - CURRENT DATE	6,311,583	
	TOTAL FUND EQUITY		10,425,263
	TOTAL LIABILITIES AND EQUITY		10,470,012

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

		STORMWATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
STORMWATER SYSTEM INVEST. FEE						
53-32-3000	STORMWATER / DRAINAGE FEE	43,000	72,000		(72,000)	.0
	TOTAL STORMWATER SYSTEM INVEST. FEE	43,000	72,000		(72,000)	.0
CHARGES FOR SERVICES						
53-34-1000	STORMWATER FEES	16,955	84,325	199,260	114,935	42.3
	TOTAL CHARGES FOR SERVICES	16,955	84,325	199,260	114,935	42.3
MISCELLANEOUS						
53-36-3500	INTEREST AND DIVIDENDS	2,755	15,163		(15,163)	.0
53-36-3550	CHANGE IN MARKET VALUE	(3,506)	6,166		(6,166)	.0
	TOTAL MISCELLANEOUS	(751)	21,329		(21,329)	.0
	TOTAL FUND REVENUE	59,204	177,654	199,260	21,606	89.2

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>ADMINISTRATION</u>						
53-81-1100	REGULAR STAFF WAGES	605	3,023	7,860	4,837	38.5
53-81-1102	OVERTIME			75	75	.0
53-81-1104	RETIREMENT	18	91	236	145	38.4
53-81-1130	FICA/MEDICARE	46	231	601	370	38.5
53-81-1140	WORKERS COMPENSATION		108	300	192	35.9
53-81-1150	UNEMPLOYMENT	1	6	24	18	25.0
53-81-1160	HEALTH & LIFE INSURANCE	148	738	3,021	2,283	24.4
53-81-1161	DISABILITY INSURANCE	14	69	179	110	38.8
53-81-5000	UTILITY BILL ADJUSTMENTS					.0
TOTAL ADMINISTRATION		832	4,266	12,296	8,030	34.7
<u>STORMWATER OPERATIONS</u>						
53-82-1100	REGULAR STAFF WAGES	5,631	26,218	81,921	55,703	32.0
53-82-1102	OVERTIME		97	500	403	19.5
53-82-1104	RETIREMENT	169	798	2,457	1,659	32.5
53-82-1130	FICA/MEDICARE	417	1,973	6,267	4,294	31.5
53-82-1140	WORKERS COMPENSATION		718	2,000	1,282	35.9
53-82-1150	UNEMPLOYMENT	11	53	246	193	21.7
53-82-1160	HEALTH & LIFE INSURANCE	1,031	5,220	18,581	13,361	28.1
53-82-1161	DISABILITY INSURANCE	103	492	1,583	1,091	31.1
53-82-3150	TELEPHONE	39	255	500	245	51.0
53-82-3173	REPAIRS & MAINTENANCE - EQUIPM		1,439	5,860	4,421	24.6
53-82-3177	VEHICLE REPAIRS & MAINTENANCE			1,060	1,060	.0
53-82-3178	SYSTEM REPAIR & MAINTENANCE			1,000	1,000	.0
53-82-3210	INSURANCE AND BONDS		2,811	4,865	2,054	57.8
53-82-3990	OTHER SERVICES			1,350	1,350	.0
53-82-4520	VEHICLE FUEL	160	705	2,000	1,295	35.2
53-82-4810	UNIFORMS	11	11	(	11)	.0
53-82-8100	INTERFUND LOAN - PRINCIPAL	602	2,396	4,850	2,454	49.4
53-82-8101	INTERFUND LOAN - INTEREST	143	587	1,347	760	43.6
53-82-8200	ADMIN OVERHEAD ALLOCATION	3,897	15,507	45,554	30,047	34.0
TOTAL STORMWATER OPERATIONS		12,214	59,279	181,941	122,662	32.6
<u>STORMWATER CAPITAL</u>						
53-83-7000	CAPITAL OUTLAY		78,723	80,000	1,278	98.4
TOTAL STORMWATER CAPITAL			78,723	80,000	1,278	98.4
TOTAL FUND EXPENDITURES		13,046	142,268	274,237	131,969	51.9
NET REVENUE OVER EXPENDITURES		46,159	35,387	(74,977)	(110,364)	47.2

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2023

CAPITAL PROJECTS

ASSETS

75-100000	CASH – COMBINED FUND	(	445,518)	
	TOTAL ASSETS		(	445,518)

LIABILITIES AND EQUITY

LIABILITIES

75-202000	ACCOUNTS PAYABLE		18,631	
75-205000	RETAINAGE PAYABLE		25,748	
	TOTAL LIABILITIES			44,379

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
75-290000	FUND BALANCE		15,212	
	REVENUE OVER EXPENDITURES - YTD	(	505,109)	
	BALANCE - CURRENT DATE	(	489,897)	
	TOTAL FUND EQUITY		(	489,897)
	TOTAL LIABILITIES AND EQUITY		(	445,518)

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

		CAPITAL PROJECTS				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>ADMINISTRATION - CIP</u>						
75-44-7000	CAPITAL OUTLAY			225,000	225,000	.0
TOTAL ADMINISTRATION - CIP				225,000	225,000	.0
<u>PUBLIC SAFETY - CIP</u>						
75-51-2100	LEGAL FEES	1,053	1,053	(	1,053)	.0
75-51-2400	ENGINEERING	1,505	1,505	350,000	348,495	.4
75-51-7500	CONSTRUCTION			2,642,334	2,642,334	.0
TOTAL PUBLIC SAFETY - CIP		2,558	2,558	2,992,334	2,989,776	.1
<u>STREETS/MAINTENANCE - CIP</u>						
75-61-7000	CAPITAL OUTLAY		78,723	185,000	106,278	42.6
75-61-7400	OVERLAYS AND CHIPSEALS	16,000	16,000	765,000	749,000	2.1
TOTAL STREETS/MAINTENANCE - CIP		16,000	94,723	950,000	855,278	10.0
<u>PUBLIC WORKS OVERHEAD - CIP</u>						
75-64-7000	CAPITAL OUTLAY	17,373	238,504	543,000	304,496	43.9
75-64-7500	CONSTRUCTION		977	70,000	69,023	1.4
TOTAL PUBLIC WORKS OVERHEAD - CIP		17,373	239,481	613,000	373,519	39.1
<u>PARKS/GREEN SPACE - CIP</u>						
75-65-2100	LEGAL FEES			25,000	25,000	.0
75-65-2400	ENGINEERING		2,205	250,000	247,795	.9
75-65-7000	CAPITAL OUTLAY		53,452	110,000	56,548	48.6
75-65-7500	CONSTRUCTION	232	112,691	584,735	472,044	19.3
TOTAL PARKS/GREEN SPACE - CIP		232	168,348	969,735	801,387	17.4
<u>COMMUNITY DEVELOPMENT - CIP</u>						
75-70-2100	LEGAL			10,000	10,000	.0
75-70-2400	ENGINEERING			75,000	75,000	.0
TOTAL COMMUNITY DEVELOPMENT - CIP				85,000	85,000	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

CAPITAL PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	36,163	505,109	5,835,069	5,329,960	8.7
NET REVENUE OVER EXPENDITURES	(36,163)	(505,109)	(5,835,069)	(5,329,960)	(8.7)

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2023

GENERAL FIXED ASSET GROUP

ASSETS

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

LIABILITIES AND EQUITY

FUND EQUITY

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

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2023

GENERAL LONG-TERM DEBT GROUP

ASSETS

90-170000	AMOUNT TO BE PROVIDED	127,716	
	TOTAL ASSETS		127,716

LIABILITIES AND EQUITY

LIABILITIES

90-250000	ACCRUED LEAVE	125,949	
90-252000	CAPITAL LEASE PAYABLE	1,767	
	TOTAL LIABILITIES		127,716
	TOTAL LIABILITIES AND EQUITY		127,716



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 58 - Resolution 2023-29R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving an Agreement for Purchase and Sale of Real Property between the Town of Severance and Weld County - Weld County Grader Shed Acquisition	Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA, ICMA-CM
ACTION REQUESTED		
This item can either be approved by motion of the Consent Calendar or removed and discussed at the end of the agenda.		<u>Resolution Attorney Approved Action Requested</u>
BRIEF SUMMARY		
As discussed at the June 13th Council Meeting, Weld County has offered the Town of Severance the purchase of the property located at 11538 County Road 74 for \$1000. This offer is for "as is" and through a quick claim deed which provides no evidence of ownership. This is the same process and contract recently used with the Towns of Ault and Mead.		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
Town Management asks that the Town Council approve Resolution 2023-29R: Weld County Grader Shed Acquisition by approval of the content calendar.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 2023 - 29R - Weld County Grader Shed Acquisition - Severance Grader Shed Purchase Agreement Final - Exhibit A - Legal Description for Severance Grader Shed 6-22-23		

**TOWN OF SEVERANCE
RESOLUTION NO. 2023-29R**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, APPROVING AN AGREEMENT FOR PURCHASE AND SALE OF
REAL PROPERTY BETWEEN THE TOWN OF SEVERANCE AND WELD COUNTY**

WHEREAS, the County of Weld (“County”) owns a certain parcel of land located in the Northwest Quarter of the Northeast Quarter (NW1/4NE1/4) of Section 1, Township 6 North, Range 67 West of the 6th P.M., Weld County, Colorado, and situated thereon, among other improvements, is a road grader shed (the “Property”); and

WHEREAS, the Town of Severance (“Town”) has identified the Property as land the acquisition of which would be valuable for use in the overall management and operation of the Town’s transportation system; and

WHEREAS, the Town desires to purchase the Property and the improvements thereon; and

WHEREAS, the Town Manager and the County have negotiated the material terms of a contract to sell the Property to the Town, which is attached to this resolution as **Exhibit A**; and

WHEREAS, the Town Council desires to authorize the acquisition of the Property, as legally described above, from the County, and to authorize the Town Manager, in conjunction with the Town Attorney, to negotiate and finalize a contract to purchase and sell real estate between the Town and the County, in a form approved by the Town Attorney.

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

Section 1. The Purchase and Sale Agreement (the “Agreement”) presented by the Town Manager and the County is hereby ratified and approved in the form substantially similar to the form attached hereto as Exhibit A and incorporated herein by this reference.

Section 2. The Town Council authorizes the acquisition of the Property from the District for the purposes stated herein in accordance with such Agreement.

Section 3. The Town Manager is authorized to negotiate, finalize, and execute on behalf of the Town a real estate purchase and sale agreement to acquire the Property from the County, in substantially the same form as the copy attached to this resolution and consistent with this resolution to carry out the intentions of the Town Council, subject to approval as to form by the Town Attorney.

Section 4. Amendments to the Agreement that do not significantly impact the substance of the transaction, such as modifying the timelines associated with title review, survey work and other matters related to due-diligence investigations, as well as allocation of the purchase price by the Seller to components being sold, are authorized and the Town Manager is authorized to execute such amendment documents.

Section 5. The Town Manager is further authorized and directed to secure such inspections, and to pursue such other due diligence items, all as may be necessary and advisable for the potential sale of the Property, as well as commence any other preliminary steps as necessary to proceed to closing.

Section 6. The Town Manager is further authorized to sign, execute and deliver any and all documents necessary to complete the transaction on behalf of the Town at closing and to effectuate the conveyance of the Property to the Town.

RESOLVED AND PASSED THIS 11TH DAY OF JULY, 2023.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, MMC, Town Clerk

APPROVED AS TO FORM:

Hayashi & Macsalka, LLC, Town Attorney

REAL ESTATE PURCHASE AND SALE AGREEMENT
FOR SEVERANCE GRADER SHED

The **TOWN OF SEVERANCE**, a municipal corporation of the State of Colorado, whose address is P.O. Box 339, 3 S. Timber Ridge Pkwy., Severance, CO 80546 (“Buyer”) agrees to buy, and the **COUNTY OF WELD**, a political subdivision of the State of Colorado, by and through the Board of County Commissioners of the County of Weld, whose address is P.O. Box 758, 1150 O Street, Greeley CO 80632 (“Seller”) agrees to sell, the real and personal property described below (the “Property”) for the Town of Severance’s use to support their operations.

1. Description. The Property is described as follows:

All of the real property described in the attached Exhibit “A.”

Personal property included with the real estate being sold: Building and fuel storage tank.

- 2. Purchase Price and Terms.** The purchase price is \$1,000.00, which shall be paid in cash at the closing. Additionally, in exchange for the Property, the Buyer agrees to be responsible for any and all fees associated with the transfer of the existing fuel site from Weld County to the Town of Severance through the State of Colorado Oil & Public Safety – Petroleum Division. These fees may include, without limitation, testing, transfer documents, and/or subsequent remediation requirements.
- 3. Closing Agent.** No closing agent shall be required.
- 4. Earnest Money.** No deposit of earnest money shall be required.
- 5. Closing.** This transaction shall be closed at a time and place determined by agreement of Buyer and Seller. Because the Property is currently owned by Seller who is a tax-exempt political subdivision of the State of Colorado, no property taxes are due on the Property. Any expenses relating to the Property for the year in which the sale is closed shall be prorated as of the date of closing.
- 6. Closing Costs.** Seller and Buyer shall pay their own closing cost, if any.
- 7. Title Insurance.** Title insurance is not required.
- 8. Financial Contingency.** There are no financial contingencies associated with this purchase and sale of Property.
- 9. Quit Claim Deed.** At the time of closing, Seller shall convey the Property to Buyer by quit claim deed.
- 10. Inspection.** Buyer has inspected the Property and accepts it in its present condition.
- 11. Binding Effect of this Agreement.** This Agreement shall be for the benefit of, and be binding upon, the parties, their heirs, successors, legal representatives and assigns. It

constitutes the entire agreement between the parties. No modification of this Agreement shall be binding unless signed by both Buyer and Seller.

12. Governing Law. This Agreement shall be interpreted in accordance with the laws of Colorado.

13. Cooperation. Buyer and Seller agree to take promptly all actions reasonably necessary to carry out the responsibilities and obligations of this Agreement.

14. Risk of Loss. The risk of casualty loss or damage to the Property shall be borne by the Seller until transfer of title. If a casualty loss prior to closing exceeds 10% of the purchase price, either Seller or Buyer may elect to terminate this Agreement.

15. Effective Date. This Agreement shall take effect on the later of the dates below.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement as of the date set forth above:

Seller:

ATTEST:
Weld County Clerk to the Board

COUNTY OF WELD, a political
subdivision of the State of Colorado

By: _____
Deputy Clerk to the Board

By: _____
Mike Freeman, Chair
Board of County Commissioners
of the County of Weld

Buyer:

ATTEST:

TOWN OF SEVERANCE, a municipal
corporation of the State of Colorado

By: _____
Leah Vanarsdall, Town Clerk

By: _____
Nicholas Wharton, Town Manager

EXHIBIT "A"

LEGAL DESCRIPTION

A tract of land located in the Northwest Quarter of the Northeast Quarter (NW1/4NE1/4) of Section 1, Township 6 North, Range 67 West of the 6th P.M., Weld County, Colorado, being more particularly described as follows: Beginning at the North Quarter Corner (N1/4 Cor) of said Section 1 and considering the North line of said Section 1 as bearing North 89° 24' 22" East with all other bearings contained herein relative thereto; Thence North 89° 24' 22" East along said North section line, 36.00 feet; Thence South 00° 35' 38" East 30.00 feet to the TRUE POINT OF BEGINNING; Thence North 89° 24' 22" East, 220.00 feet; Thence South 00° 35' 38" East, 396.00 feet; Thence South 89° 24' 22" West, 220.00 feet; Thence North 00° 35' 38" West, 396.00 feet to the TRUE POINT OF BEGINNING. Said described parcel contains 2.00 acres, more or less, and is subject to any rights-of-way or other easements as recorded by instruments of record or as now existing on said described parcel of land.



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 64 - Resolution 2023- 30R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving an Intergovernmental Agreement between the Town of Severance and the Weld County School District RE-4 for a Joint School Resource Officer Program - Contract Renewal	Jim Gerdeman, Chief of Police	Nicholas J. Wharton, MPA, ICMA-CM
ACTION REQUESTED		
This item can either be approved by motion of the Consent Calendar or removed and discussed at the end of the agenda.		<u>Resolution</u> <u>Action Requested</u> <u>Attorney Approved</u>
BRIEF SUMMARY		
The intergovernmental agreement between Weld RE-4 School District and the Town of Severance for the School Resource Officer had the following changes. The School District has agreed to fund 50% of the employment cost for both SROs assigned to the schools. The Chief requested the authority to reassign the School Resource Officers to patrol when staff shortages occur in the Severance Police Department. The Weld RE-4 School District requested to be credited a prorated amount if the School Resource Officer is absent longer than 5 consecutive working days. The School District also requested training and vacation for the School Resource Officers be scheduled when schools are not in session to minimize interruption of services. When the Severance Police Department has staff shortages, the School Resource Officer then becomes a patrol officer answering calls for service which is already funded by the Town of Severance taxpayers.		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
Town Management asks that the Town Council approve Resolution 2023-30R: School Resource Officer Contract Renewal by approval of the content calendar.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 2023-30R - Weld RE-4 SRO - Severance and Weld RE-4 SRO IGA 2023-2024 Contract		

**TOWN OF SEVERANCE
RESOLUTION NO. 2023-30R**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, APPROVING AN INTERGOVERNMENTAL AGREEMENT BETWEEN
THE TOWN OF SEVERANCE AND THE WELD COUNTY SCHOOL DISTRICT RE-4
FOR A JOINT SCHOOL RESOURCE OFFICER PROGRAM**

WHEREAS, the Town of Severance (“Town”) and the community are significantly impacted by the demands placed upon them to address incidents and situations directly or indirectly related to juveniles and schools; and

WHEREAS, the problems of delinquency, alcohol and substance abuse, gang involvement and other youth related problems, which negatively affect the community and the schools, can best be addressed in a proactive and preventive manner; and

WHEREAS, the Town and the Weld County School District RE-4 have jointly developed a School Resource Officer Program to provide a district wide school-based approach to establish a positive relationship between students and law enforcement, and prevent delinquency, alcohol and substance abuse, and gang involvement by the community’s youth; and

WHEREAS, such programs are recognized as being effective in developing positive relationships between law enforcement and students and decreasing delinquency.

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

Section 1. The Intergovernmental Agreement between the Town of Severance and the Weld County School District RE-4, for a Joint School Resource Officer Program, 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 Intergovernmental Agreement on behalf of the Town.

RESOLVED AND PASSED THIS 11TH DAY OF JULY, 2023.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, MMC, Town Clerk

APPROVED AS TO FORM:

Hayashi & Macsalka, LLC, Town Attorney

**INTERGOVERNMENTAL AGREEMENT
BETWEEN WELD RE-4 SCHOOL DISTRICT AND THE TOWN OF SEVERANCE
FOR THE SCHOOL RESOURCE OFFICER PROGRAM**

THIS INTERGOVERNMENTAL AGREEMENT FOR SCHOOL RESOURCE OFFICER PROGRAM (“Agreement”) is made this 11 day of July 2023, between the Town of Severance, Colorado, (“Town”) on behalf of the Town of Severance Police Department (“Severance Police Department”) and the Weld County School District RE-4 (“District”) (hereinafter the Town and District are referred to as “Party” in the singular and “Parties” in the plural).

RECITALS

WHEREAS, pursuant to C.R.S. §§ 29-1-203 and 22-32-122, the District and the Town desire to cooperate to establish and develop a School Resource Officer Program; and

WHEREAS, the joint goals of the School Resource Officer Program, (“SRO Program”) are to:

1. Provide a safe learning environment and help reduce school violence;
2. Improve school law enforcement collaboration; and
3. Improve perceptions and relations between students, staff and law enforcement officials.

WHEREAS, the Parties recognize the outstanding benefits that the SRO Program has for the citizens of the Town and the District, particularly for the students of the District’s schools located within the Town; and

WHEREAS, the Parties intend to share proportionally the costs for any School Resource Officers assigned to the SRO Program; and

WHEREAS, the Town and the District intend this agreement to replace and supersede in all respects all prior agreements between the Parties as it relates to the agreements contained herein between the District and the Town.

AGREEMENT

NOW, THEREFORE, in consideration of the foregoing recitals, the mutual promises stated below and other valuable consideration, the Parties agree as follows:

Article I

Term

This Agreement, and performance of the duties called for herein by the SROs shall begin on July 1, 2023 and shall continue in effect through and including June 30, 2024, unless earlier terminated as provided in Article X of this Agreement.

Article II

SRO Program

A. Assignment of School Resource Officers

1. The Town shall initially assign two (2) school resource officers (hereinafter referred to as “SRO” in the singular and “SROs” in the plural) to service the following schools:

Severance High School
Severance Middle School
Range View Elementary School

The school assignment can be set by mutual agreement of the SRO and the school principal, assuring a presence of the SRO between each of the schools. SROs shall be assigned to work with the administration, faculty, and students at the assigned school on the schedule as provided for in this Agreement.

2. The Town shall assign the duties of supervision of the SROs to the SRO Supervisor, who shall oversee the SROs and shall perform scheduled and non-scheduled visits to the schools. The SROs assigned pursuant to this Agreement will report to the SRO Supervisor. When practicable, during scheduled visits, the SRO Supervisor shall meet with the assigned SRO and school administrators and any staff designated by the principal.

3. The Town may, from time to time, reassign its employees and designate one or more replacement SROs at any time. The District reserves the right to request the removal or re-assignment of any SRO for any reasonable cause and upon written notice to Town as specified in Article VII.

4. If, during the term of this Agreement, any additional schools are annexed into the Town, come into existence, or are closed, then the existing SROs may be reassigned, and/or a new SRO may be appointed and assigned as determined by the SRO Supervisor in consultation with the District. As specified in Article IV, B., the Parties intend to exercise good faith in reaching

agreements regarding the re-assignments of SROs and modifications of the funding terms of this Agreement as a result of the happening of one of the conditions specified herein.

5. SROs will not be assigned to Charter Schools in the District under the terms of this Agreement.

6. The SROs shall also respond to and handle non-emergency calls at other schools of the District where there is not an assigned SRO.

7. When practicable, the SRO Supervisor, the SRO and the District's Superintendent or his/her designee shall meet weekly at a time and location to be determined by the Parties to discuss problems, issues, and concerns about the SRO Program.

B. Regular Duty Hours of the SROs

1. The SROs shall be assigned to their primary schools on a full-time basis of eight (8) hours on those days and during those hours that the schools are in regular session in accordance with the calendar established by the Board of Education of the District, as amended from time to time. The primary purpose of the SRO Program is to provide services during normal school hours. However, the District may request that the SRO be assigned additional hours and/or days beyond the normal working hours. The principal(s) of the assigned school(s) and the SRO Supervisor may agree to adjust the working hours of the SRO; provided, however, that overtime hours are not worked. The Superintendent or his/her designee, in cooperation with the SRO Supervisor, may request assignments of SROs beyond the assigned contracted hours. If the Superintendent requests additional coverage from the SROs, subject to the availability of the SRO, then the Town may seek compensation or reimbursement for the additional cost associated with that coverage, if any.

a. The SRO may be temporarily assigned other duties by the Town during school holidays and vacations or during the period of a law enforcement emergency or law enforcement-related training as determined by the Town. The Town will make all reasonable efforts to ensure that trainings are scheduled on days when schools are not in session and that as few SROs as possible attend the same training. The SRO and SRO Supervisor shall inform the relevant school administrator at least three (3) days in advance when the SRO will not be located at the SRO's assigned school. The Parties agree that no compensation or refund of any funds provided in Article IV will be owed to the District during such temporary absence or temporary assignment of the SRO except as provided for in Article VII. D. The Town will in good faith make all reasonable efforts to ensure that each school identified in Article I, Section A.1 of this Agreement is provided adequate coverage during any trainings that must be attended by the SRO typically assigned to said school.

b. The SRO shall attempt to schedule vacations and floating holidays during periods when school is not in session. Any exception may be granted if approved by the SRO Supervisor after consultation with the principal of any affected school(s). Notwithstanding any provision to the contrary, the Parties agree that no compensation or refund of any funds provided in Article IV will be owed to the District during such approved vacations and floating holidays of five (5) consecutive days or less. The SRO Supervisor will rotate or temporarily reassign an existing

remaining SRO associated with the SRO Program or provide a substitute SRO to cover the shortage at any assigned school affected by the SROs absence so that the assigned schools are not completely left without coverage. When a substitute SRO is required, the Town will assign the SRO who has previous experience as the SRO to the extent possible or an officer who is otherwise compatible for school environments. Whenever possible, the Town will utilize the same officers for substitute/replacement purposes so that there are not different officers every day.

2. Subject to Article II.B.1, the SRO shall work during the hours school is in session and coordinate his/her schedule with the school principal or his/her designee of the SRO's assigned school. When schools are closed due to in-service training, the SRO, if invited by the school administrators, may attend the in-service training or use those hours for SRO administrative duties.

3. The District's payment obligation specified in Article IV shall be adjusted for an absence of any SRO or the SRO Supervisor for more than five (5) working days either consecutively or as an accrual of hours exceeding the equivalent of five (5) working days. In the event of any absence, the Town will make all reasonable efforts to ensure that each District school listed in Article I, Section A.1 is provided adequate coverage by an SRO and the SRO Supervisor. Multiple absences by an SRO or the SRO Supervisor will be promptly addressed to ensure that the Town meets all obligations set forth in this Agreement. For purposes of this Agreement, the term "absence" means the resignation, dismissal, promotion, retirement, rotation, transfer, injury, illness, disability, or other unanticipated and unplanned cause which results in an SRO or the SRO Supervisor being unable to provide services under the Program.

4. Nothing herein shall preclude, limit or impair the Town's duties to provide an adequate level of service and protection within its own jurisdiction, or any other existing aid agreements the Town may have with any other party or entities as of the date of this Agreement. The Town shall be excused from its obligation to provide or assign SRO services associated with the SRO Program at any assigned school affected by an SROs absence should the Town have personnel staffing shortages, police personnel or resources already committed to an emergency incident, either within or without its jurisdiction or where required to respond adequately to an emergency incident, either within or without its jurisdiction. In the event that such staffing shortages result in absences by the SRO or SRO Supervisor for more than five (5) consecutive days or an accrual of hours exceeding the equivalent of five (5) working days, the parties agree that the District's payment obligation set forth in Article IV shall be offset by the prorated amount of time the SRO or SRO Supervisor was unable to fulfill the services at the schools as assigned.

C. Summer Duty of the SROs

The Parties shall meet during the term of this Agreement to determine the number of SROs that will be assigned to provide services in accordance with this Agreement during the summer school period. Notwithstanding any provision to the contrary, if fewer SROs are provided by the Town during the summer months than what is called for in Article II of this Agreement, then the Town shall not be required to refund any funds paid by the District.

D. Duties of the SRO

1. The SRO shall wear Town-approved uniforms and drive a marked patrol unit in performance of the duties required by this Agreement. In the event the SRO is authorized to wear civilian clothes for a specific event, the SRO shall comply with the Severance Police Department dress code.
2. Subject to the SRO's discretion and law enforcement authority, the SRO shall take appropriate law enforcement action as requested by school administrators. The SRO may also take such other appropriate law enforcement actions as may be required by law or the Severance Police Department policy and must then notify the school administrator as soon as practicable of any violations or actions which impact school discipline, order or safety, or such other violations and actions as the District reasonably requests be reported. This may include interviewing suspects and victims of criminal violations, issuing summonses, and addressing traffic concerns. Should it become necessary to conduct formal law enforcement interviews with the students, the SRO shall adhere to District policy, regulations and guidelines, Severance Police Department policy, and legal requirements with regard to such interviews.
3. The SRO shall assist other SROs, if applicable, or law enforcement agencies in conducting investigations when requested or required.
4. The SRO shall develop teaching expertise and assist faculty in conducting specialized classes on such topics as the role of policing in the community, search and seizure, traffic laws, crime prevention, victims' rights, community involvement, and youth programs. In addition, the SRO shall encourage and participate in discussion during classes to establish rapport with students. Any additional areas of instruction or SRO participation in school activities must be mutually agreed upon by Severance Police Department, the SRO Supervisor, and the principal or his/her designee of the affected school.
5. The SRO shall seek permission, advice, and guidance from school administrators prior to implementing any program within the SRO's assigned school.
6. The SRO shall assist school administrators, staff, and faculty in developing emergency procedures and emergency management plans to include prevention and/or minimization of dangerous situations which may result from student unrest.
7. The SRO shall be familiar with and abide by all relevant District policies, regulations and guidelines related to safety, student conduct and discipline, including the District's Code of Conduct except to the extent such policies, regulations, code and guidelines conflict with his/her responsibilities as a law enforcement officer.
8. The SRO shall assist administrators, faculty and staff with the investigation of any suspected violations of law occurring on District premises. It shall be understood and agreed that the SRO, as a law enforcement officer, can only detain or take into physical custody those students for whom there is reasonable suspicion or probable cause that such students have committed a criminal offense. The SRO shall not be assigned to lunchroom duties, hall

monitoring or other campus monitoring duties, unless there is a specific problem, in which case, the SRO may assist the school with those duties until the problem is remedied.

9. The SRO shall seek to establish working relationships with student organizations, faculty, staff members, District administrators and community members. In addition, the SRO may attend parent, faculty, student, administration or other meetings to provide information regarding the SRO Program and provide opportunities for involvement and support.

10. The SRO shall coordinate enforcement efforts with campus supervisory personnel, including but not limited to campus supervisors, campus security officers, hall monitors, parking attendants and private security firm personnel.

11. The SRO shall maintain detailed, accurate and up to date records as required by the Severance Police Department, school administrators and central administrators of the District, and submit reports as requested.

12. The SRO shall work proactively with all law enforcement agencies that serve the District's community.

13. The SRO shall work proactively with students, parents and faculty regarding public safety and use problem solving teams and programs to address outstanding problems.

14. The SRO shall provide information and referrals regarding community programs to school administrators, staff, students, and parents so that appropriate assistance can be assessed. These programs may include but are not limited to mental health clinics, peer support, and drug treatment centers. The SRO may make referrals to community agencies and programs when necessary. The SRO shall refer students to the school or district counselor as needed. Referral guidelines shall be determined by the school administrator.

15. The SRO may attend, whenever possible, selected school functions as recommended by school administrators.

16. The SRO shall maintain the confidentiality of any information obtained pursuant to Title 19 of the Colorado Children's Code, and shall not disclose the information except as provided by law or court order.

17. The SRO shall maintain the confidentiality of District records and personally identifiable information in accordance with Parts 2 and 3, Article 72 of Title 24, Colorado Revised Statutes, the Family Educational Rights and Privacy Act of 1974 and its regulations, and District policies.

18. The SRO shall coordinate with and inform the District's Superintendent or his/her designee, of investigations and cases which have a significant impact on a school or the District, or other such matters as are designated by them or as required by law.

19. The SRO shall perform other duties which will promote the goals of the SRO Program and which are mutually agreed upon by the District and the Town.

E. Training

1. Basic SRO training shall be provided to all new SROs prior to beginning assignment as the SRO, or as soon as reasonably possible. Basic SRO training may be obtained through the Colorado Association of SROs, the National Association of SROs or any other organization which provides similar training. The Town shall be responsible for the payment of all expenses associated with the SRO training.

F. Records.

All records of police reports and citations associated with the SRO duties will be maintained by the Severance Police Department and will comply with the school reporting requirements set forth in § 22-32-146, C.R.S.

ARTICLE III
Facilities and Equipment

A. Facilities and Equipment

The District shall provide to each full-time SRO the following equipment and facilities, which are deemed necessary to the performance of the SRO's duties under this Agreement:

1. The District's Superintendent or his/her designee in consultation with the principal at each assigned school shall designate an office space at each assigned school for the exclusive use by the SRO. The designated office space shall be available to the assigned SROs at all times when the school is open for educational or extracurricular activities. In addition, the District shall make reasonable effort to accommodate the SROs' needs to use such designated space at other hours when the school building may not otherwise be open in furtherance of the duties required of the SRO under this Agreement. Except in emergency circumstances, the District shall provide SRO at least seventy-two (72) hour notification if the portion of the building allocated herein to SRO becomes temporarily unavailable.

2. For purposes of this Agreement, SRO is deemed a "school official" with whom the District may share any records that are deemed necessary by the District for use by the SRO in connection with the SRO Program. Confidentiality of the records shall be maintained by the SRO pursuant to state law, District and Severance Police Department policies.

3. The District shall provide for the use of each SRO a desk and any necessary office furniture, a computer and access to a printer. These items shall be paid for and maintained by the District.

B. Maintenance of Facilities and Equipment

All Town or District equipment and facilities, including vehicles, utilized by the SROs or SRO Supervisors in connection with the SRO Program shall be maintained by and at the expense of the respective owners of such equipment.

C. Effect of Termination

In the event this Agreement is terminated, any Town or District facilities or equipment utilized in connection with the SRO Program shall be returned to or retained by the respective owners.

ARTICLE IV
Financing the SRO Program

A. Payment and Payment Estimates

In consideration of the Town providing SROs for the SRO Program, the District shall fund fifty percent (50%) of the employment costs for each SRO assigned to the SRO Program. A “working day” includes all days school is in session, school vacations, school holidays, and some employee training and leave days. The District shall pay to the Town on a quarterly basis the amount that is equal to fifty percent (50%) of the previous quarter’s employment costs incurred by the Town for each SRO assigned to the SRO Program. Payments shall be made by January 1, April 1, July 1, and October 1 during the term of this Agreement. The Town shall provide the District written notice as to the quarterly amount due thirty (30) days before the payment deadline. By no later than February 1 of each year this Agreement is in effect, the Town shall make reasonable efforts to estimate its costs associated with the SRO Program for which the District will have to pay its proportionate share and will notify District of such amount for the District’s budgetary considerations.

B. Reimbursement for Absences or Vacancies.

As provided in Article II, Section B.4 and Article VII, Section D., in the event of an absence or vacancy of the SRO or SRO Supervisor in excess of five (5) consecutive days or an accrual of hours exceeding the equivalent of five (5) working days, the District shall be credited the pro-rated amount of the employment costs for each working day and for each SRO and/or SRO Supervisor who was absent or when the position was vacant.

C. Modification of Funding

In the event circumstances and requirements of either Party changes, the District and the Town shall work in good faith, pursuant to Article XI to reach an agreement about future assignments, funding and the number of SROs assigned to the SRO Program. Pursuant to Article VIII, any adjustments shall be taken into consideration in determining the Parties’ fiscal obligations. The District’s proportionate share of funding shall remain as indicated in Subsection A.1. of this Article.

ARTICLE V
Employment Status of SRO

A. SRO Employment Status

It is expressly understood that, at all times during the term of this Agreement, the SROs and SRO Supervisor are employees of the Town. The District and Town acknowledge that the SRO is a law enforcement officer under the direct supervision of the Severance Police Department. The SRO shall remain responsive to the chain of command of the Severance Police Department. SROs shall not represent that they are employees or agents of the District in any capacity.

B. Compliance with Employment Laws

The Town will be responsible for providing SROs with payment of wages, health care benefits, and workers' compensation insurance (including occupational disease). The Town will comply with all withholding taxes, social security, unemployment, workers' compensation, and/or other federal, state and local employment taxes and other requirements of federal, state or local laws, regulations, rules, and ordinances. To the extent permitted by law, the Town shall indemnify and hold the District harmless from and against any and all claims for same.

C. Supplies and Equipment Provided by Town

The Town shall provide the SROs with all supplies and equipment as are normally issued by the Town to law enforcement officers to be used by the SROs in performance of the duties required under this Agreement.

D. Disciplinary Action

The Town, at its sole discretion, will be responsible for taking any necessary or appropriate disciplinary action against any SRO or SRO Supervisor. In exercising these responsibilities, the Town shall consult with the District. The District will provide input and feedback to the SRO and the SRO's Supervisor and shall participate in reviews, evaluations and planning for particular SRO positions. The District shall regularly advise the Town of the SRO's work performance and shall immediately report to the Town any instances of alleged misconduct or discrimination. The District shall make its employees available as witnesses in any Town-conducted disciplinary or termination proceeding or workplace investigation.

ARTICLE VI
Appointment of the SROs

A. SRO Personnel Board Review

The SRO Personnel Board shall recruit, interview, and evaluate SRO applicants and shall forward to the Chief of Police or his/her designee a list of applicants who meet the requirements below and who have received a favorable recommendation by the SRO Personnel Board based on all the requirements and criteria listed below. Such recommendations shall be made only

upon a majority vote of the SRO Personnel Board. The SRO Personnel Board shall consist of at least two representatives from the District, at least two members from the Severance Police Department, and at least one student enrolled in a school of the District.

B. Applicant Requirements

SRO applicants must satisfy all of the following requirements:

1. The applicant must voluntarily seek the SRO position and must indicate a willingness to hold the position for three (3) years.
2. The applicant must be a full-time peace officer, as defined by C.R.S. §16-2.5-101, with a minimum of three (3) years of law enforcement experience.
3. The applicant must be employed as a police officer with the Severance Police Department.
4. The applicant must indicate a willingness that if appointed to the SRO position, he/she will not accept a transfer or promotion from the position until the end of a semester and that he/she will not schedule time off for vacations and floating holidays during periods when school is in session except as provided for in Article II.B.1.(b).

C. Other Considerations

The SRO Personnel Board shall also consider job knowledge, experience, training, education, attitude, communication skills, prior service as an SRO, prior training, education or experience with youth.

D. Application Review

The SRO Personnel Board shall forward a list of recommended applicants to the Chief of Police or designee, who shall appoint officers as SROs at his/her sole discretion from the recommended list of applicants in consultation with the District's Superintendent or designee.

ARTICLE VII

Dismissal, Reassignment, Retirement or Resignation of SROs; Replacement

A. Removal of SRO

In the event the school administrator to which the SRO is assigned believes that the SRO is not effectively performing his/her duties and responsibilities, the administrator shall first speak with the SRO to clearly outline the responsibilities and expectations. Should the school administrator continue to be dissatisfied with the performance of the SRO, the school administrator may recommend in writing to the District's Superintendent or designee, that the SRO be removed from the SRO Program. The Superintendent or designee shall review the

reasons provided by the school administrator for the recommendation of removal of the SRO, and then he/she shall advise the Chief of Police or designee within ten (10) business days. The Chief of Police or designee may elect to meet with the Superintendent or designee and the SRO to mediate or resolve any issues that may exist. At such meeting, specified school staff members may be requested to be present. If the issues cannot be resolved within a reasonable period of time after the mediation, or if mediation is not sought by the Chief of Police or his designee, then the SRO shall be dismissed from the SRO Program. Any vacancy in the SRO Program created by such dismissal shall be filled in the manner described in Subsection D of this Article.

B. Reassignment

The Chief of Police or designee may dismiss or reassign the SRO or SRO Supervisor from the SRO Program at any time based upon Town or department rules, regulations, policies or directives, or when it is in the best interests of the Town as determined by the Chief of Police. Any vacancy in the SRO Program created by such dismissal or reassignment shall be filled in the manner described in Subsection D of this Article.

C. SRO Transfers, Promotions

The SRO or SRO Supervisor may be transferred or promoted from his/her SRO position during the school year at the discretion of the Chief of Police or designee with adjustment to the Parties' financial obligations set forth in Article IV. SROs requesting a transfer to another position must do so at the end of the school year or semester, unless alternative timing of a particular request is agreed upon by the Town and the District. The SRO must make such request in writing. Transfer request decisions shall be made at the discretion of the Chief of Police or designee. Any vacancy created by such transfer or promotion shall be filled in the manner described in Subsection D of this Article.

D. Effect of SRO Vacancy

In the event of resignation, dismissal, promotion, retirement, rotation or transfer of the SRO, or in the case of long-term absences due to injury, illness, disability or other cause of more than five (5) calendar days, the Town shall provide a replacement for the SRO as soon as reasonably practicable but no longer than thirty (30) calendar days of receiving notice of such absence, dismissal, resignation, promotion, retirement, rotation or transfer. When a replacement SRO is required, the Town will assign SROs who have previous experience as an SRO to the extent possible or an officer who is otherwise compatible for school environments. If such replacement cannot be provided within the thirty (30) day timeframe due to personnel and staffing constraints of the Severance Police Department, the Chief of Police or designee may temporarily reallocate the school assignments of any existing SRO to ensure that, the high school is assigned an SRO and the SRO Program is assigned an SRO Supervisor. Any reallocation of assignments shall be done in consultation with the District. As soon as practicable, the SRO Personnel Board shall recommend a permanent replacement for the vacated SRO position. Should the vacancy or temporary assignment continue for longer than five (5) calendar days, the Parties' financial obligations pursuant to Article IV shall be adjusted for all days there is a vacancy in the SRO position and the Parties agree to negotiate, pursuant to Article VIII, an

adjustment of the District's financial contribution for future quarters if the vacancy is expected to continue..

ARTICLE VIII

Evaluation

Effectiveness of the SRO Program shall be evaluated annually by the Parties to determine if any modifications to the SRO Program are necessary or advisable. The evaluation shall include, where appropriate, compliance with the terms and conditions of this Agreement, identification of issues or problems and recommendations for improvement, and assessment of quality of services provided. This evaluation is critical to continue a successful program and the Parties agree to invest sufficient time and effort in the evaluation process. The Parties shall also evaluate the financial obligations of each Party and make adjustments as necessary to continue the SRO Program.

ARTICLE IX

Appropriations

All obligations of the Parties under this contract are solely from currently budgeted funds and this Agreement does not constitute a multiple fiscal year obligation of the Parties. The obligations of each party under this Agreement payable after its respective current fiscal year are contingent upon adequate funds for that purpose being budgeted, appropriated and otherwise made available. All financial obligations of the Parties, including but not limited to the funding obligations of Article IV, are subject to budgeting and the annual appropriation of such funds by the governing body of each party each fiscal year. The Parties shall follow respective internal policies and procedures relative to the renewal of this Agreement.

ARTICLE X

Termination of Agreement

A. Termination for Material Breach

Subject to Article XI, this Agreement may be terminated by any Party upon material breach by the other Party of any term or condition of this Agreement if such breach continues for a substantial and unreasonable period of time, but in any event, if the breach is continued for a period of ninety (90) days after receipt by the breaching party from the non-breaching party of written notice of the existence of such breach. Once either Party has received written notice of breach, the Parties will first abide by the terms of Article XI. Termination of this Agreement shall not, however, be the sole remedy of any Party and any exercise of this right to terminate shall not preclude the pursuit of any other remedy available in law or in equity to the non-breaching parties.

B. Termination for Non-appropriation

If either Party fails at any time to appropriate the funds necessary to comply with the requirements under Article IV of this Agreement, or if the District fails to timely pay the funds required under Article IV to the Town, the Town may terminate this Agreement upon giving the District thirty (30) days written notice. Upon such termination, the District shall pay for all SRO services provided by the Town under Article IV, Subsection B prior to the date of termination. The Parties shall thereafter have no further obligations under this Agreement.

C. Force Majeure.

Notwithstanding anything to the contrary, in the event of, and to the extent that fire, flood, earthquake, natural catastrophe, explosion, accident, war, illegality, act of God, or any other cause beyond the control of either Party, or labor strikes prevents or delays performance by either Party to this Agreement and any addendum, such Party shall be relieved of the consequences thereof without liability, so long as and to the extent that performance is prevented by such cause.

ARTICLE XI
Good Faith

The Parties, their agents and employees agree to cooperate in good faith in fulfilling the terms of this Agreement. The Parties agree that they will attempt to resolve any disputes concerning the interpretation of this Agreement and unforeseen questions and difficulties which may arise in implementing the Agreement by good faith negotiations before resorting to termination of this Agreement and/or litigation.

ARTICLE XII
Indemnification

To the extent permitted by applicable law, Town shall indemnify and hold District, including but not limited to its employees, agents, board members, officers, and representatives, harmless from and against all claims, liabilities, damages, losses, and expenses, including attorneys' fees, arising out of this Agreement or resulting from the performance of the duties by SROs or SRO Supervisor as required hereunder, to the extent that such claims, liabilities, damages, losses and expenses are proximately caused in whole or in part by any negligent or intentional act or omission or breach of contract of the SROs, SRO Supervisor, or another employee or agent of Town. This indemnification duty shall survive termination of this Agreement.

ARTICLE XIII
Notices

Any and all notices or any other communication required or permitted shall be deemed to have been given when personally delivered or deposited in the United States postal service as regular mail, postage prepaid, and addressed as follows or to such other person or address as a Party may designate in writing to the other Party:

To the District:

Superintendent of Schools
Weld RE-4
1020 Main St.
Windsor, CO 80550

President
Weld RE-4 Board of Education
1020 Main St.
Windsor, CO 80550

To the Town:

Chief of Police
Town of Severance
Police Department

Town Manager
Town of Severance

ARTICLE XIV **Modification**

This document constitutes the full understanding of the Parties, and no term, condition, understanding or agreement purporting to modify or vary the terms of this Agreement shall be binding unless in writing signed by both Parties.

ARTICLE XV **Non-Assignment; No Third Party Beneficiary**

This Agreement, and each and every covenant within, shall not be capable of assignment except with the prior written consent of both Parties. This Agreement is not intended and shall not create any duty to any student, teacher, District employee, parent or any other person, firm or entity with regard to the provision of any law enforcement services, security, level of safety, or activities undertaken by the SROs or conditions resulting therefrom. No student, teacher, District employee, parent or other person, firm or entity shall be granted or have any private right of action, claim or civil liability remedy against the Town or the District, or their respective officers, employees or agents, by virtue of this Agreement. Nothing in this Agreement shall be construed to create any liability, or to waive any of the immunities, limitations on liability or other provisions of the Governmental Immunity Act, §24-10-101 *et seq.*, C.R.S., or to waive any immunities or limitations on liability otherwise available to the Town, the District, or their officers, employees or agents.

ARTICLE XVI **Merger**

This Agreement constitutes a final written expression of all the terms of this Agreement and is a complete and exclusive statement of those terms.

ARTICLE XVII
Counterparts

This Agreement may be signed in counterparts, and each counterpart shall be deemed an original, and all the counterparts taken as a whole shall constitute one and the same instrument.

ARTICLE XVIII
Supersedes Previous Agreement

This Agreement replaces and supersedes all prior SRO Agreements between the District and the Town.

ARTICLE XIX
Severability; Headings

In the event this Agreement or any material provision hereof shall be declared to be invalid, unenforceable, or in violation of any applicable federal, state or local laws or regulations, the Parties will immediately begin negotiations to modify or amend this Agreement in order that this Agreement shall, as amended, express and contain the understanding and intentions of the Parties. The subject heading of the paragraphs of this Agreement are included for purposes of convenience only, and shall not affect the construction or interpretation of its provisions.

WHEREFORE, the parties set their hands and seals to the within Agreement upon the date first-stated above.

WELD COUNTY SCHOOL DISTRICT RE-4 ATTEST:
BOARD OF EDUCATION

By: _____
President

Secretary

TOWN OF SEVERANCE, COLORADO

ATTEST:

[Seal]

Mayor

Town Clerk



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 82 - Ordinance 2023-09 : An ordinance of the Town Council of the Town of Severance, Colorado, amending Article 4 of Chapter 18 of the Severance Municipal Code pertaining to the National Electric Code	Russ Weber, Chief Building Inspector	Russ Weber
ACTION REQUESTED		
This is only the introduction of this ordinance and no action will be taken until the Public Hearing at the August 8th Town Council Meeting.		<u>Ordinance Attorney Approved Report</u>
BRIEF SUMMARY		
As the State of Colorado has mandated, the Town of Severance must adopt the 2023 National Electric Code (NEC).		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
The Building Department asks that the Severance Town Council only introduce and review Ordinance 2023-09.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 1. Ordinance 2023-29: Adopting 2023 NEC		

**TOWN OF SEVERANCE
ORDINANCE NO. 2023-09**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, AMENDING ARTICLE 4 OF CHAPTER 18 OF THE SEVERANCE
MUNICIPAL CODE PERTAINING TO THE NATIONAL ELECTRIC CODE**

WHEREAS, the Town of Severance is a home-rule municipality existing pursuant to the provisions of the Colorado Constitution; and

WHEREAS, Section 31-16-202 C.R.S., permits the adoption by reference of standard codes; and

WHEREAS, the Town has previously adopted by reference the 2020 National Electric; and

WHEREAS, the Town desires to adopt by reference the 2023 National Electric Code; and

WHEREAS, the Town held a public hearing on August 8, 2023, with proper notice provided, to consider adoption of the 2023 National Electric Code as required by law; and

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

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

Section 1. Section 18-4-40, "National Electric Code" of the Severance Municipal Code is hereby repealed in its entirety and re-enacted to read as follows:

Sec. 18-4-40. Adoption of the National Electrical Code.

The National Electrical Code (also known as NFPA 70) 2020 Edition, as published by the National Fire Protection Association, One Batterymarch Park, Quincy, MA 02169, (referenced in this chapter as the NEC), is hereby adopted by reference as the Severance Electrical Code (SEC) (thereinafter referred to as "this code"), as if fully set out in this codification.

Section 2. Section 18-4-60, "Violations and penalties," of the Severance Municipal Code is repealed in its entirety and reserved as follows:

Sec. 18-4-50. - Reserved.

Section 3. Copies of the National Electrical Code, as referenced herein in this ordinance, shall be available for inspection during regular business hours at the Office of the Town Clerk.

Section 4. 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 5. 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 6. This ordinance is deemed necessary for the immediate protection of the health, welfare and safety of the community.

Section 7. Violations of this ordinance shall be punishable in accordance with Section 1-4-20 of the Municipal Code of the Town of Severance, Colorado, which reads in its entirety as follows:

- A. Any person, firm or corporation who shall violate or fail to comply with any provision of any chapter of this Code for which a different penalty is not specifically provided shall, upon conviction thereof, be punishable by a fine not exceeding two thousand six hundred fifty dollars (\$2,650.00) set forth by the Judge. The maximum fine level set forth herein shall be adjusted on January 1 of each year by the annual percentage change in the United States Department of Labor, Bureau of Labor Statistics, and Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index. In addition to any such fine, such person, firm or corporation shall pay all costs and expenses in the case. Each day such violation continues shall be considered a separate offense.
- B. In addition to the aforesaid fine, the Municipal Judge shall add thereto a surcharge in the amount set annually by the Town Fee Schedule for each ordinance violation, but the total fine imposed under Subsections (a) and (b) of this Section may not exceed the maximum fine established in Subsection (a) above. All proceeds generated by the surcharge under this Subsection shall be used for the purpose of law enforcement training, administration and/or acquisition of equipment.

INTRODUCED, READ, ADOPTED, APPROVED, AND ORDERED PUBLISHED IN FULL this ____ day of _____, 2023.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, MMC, Town Clerk

APPROVED AS TO FORM:

Hayashi & Macsalka, LLC, Town Attorney

Issued Permits by Permit Type

Severance

05/01/2023 - 05/31/2023

Commercial New	Permits Issued	Valuation	Fees Paid
New Commercial	1	\$4,439,205.00	\$169,297.85
Subtotals:	1	\$4,439,205.00	\$169,297.85

Residential New	Permits Issued	Valuation	Fees Paid
Detached Single Family	40	\$12,351,413.72	\$1,002,222.59
Subtotals:	40	\$12,351,413.72	\$1,002,222.59

Issued Permits by Permit Type

Severance

05/01/2023 - 05/31/2023

Residential One Stop	Permits Issued	Valuation	Fees Paid
AC/Furnace Combination - Residential	5	\$54,984.98	\$1,884.73
Air Conditioner - Residential	2	\$9,231.00	\$366.15
Misc. Mechanical, Plumbing or Electrical - Residential	1	\$5,000.00	\$305.00
Misc. Other - Residential	1	\$4,400.00	\$179.20
Replacement Windows - Residential	2	\$16,200.00	\$491.60
Residential Exterior Flatwork	6	\$24,400.00	\$1,039.20
Residential Roof - Asphalt	18	\$242,722.49	\$5,989.01

Issued Permits by Permit Type

Severance

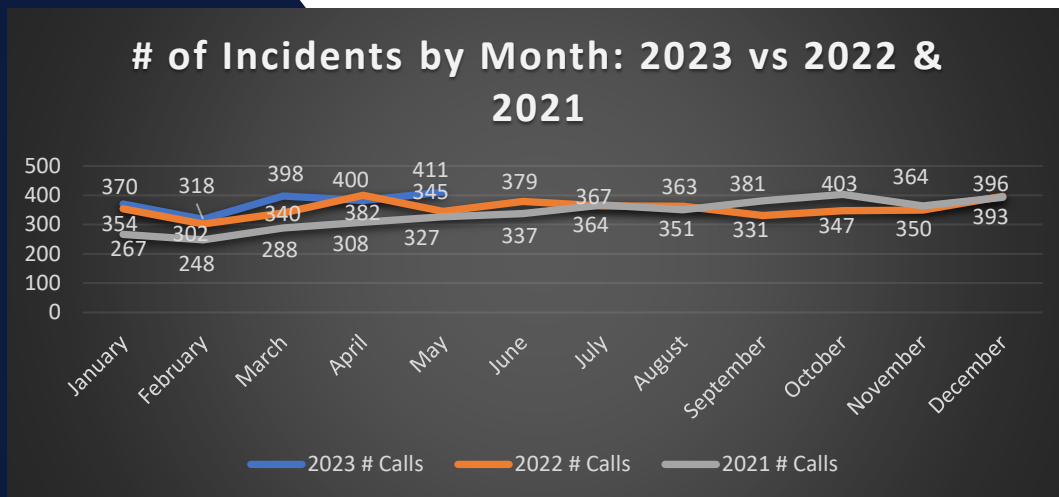
05/01/2023 - 05/31/2023

Water Heater - Residential	2	\$4,861.00	\$267.50
Subtotals:	37	\$361,799.47	\$10,522.39

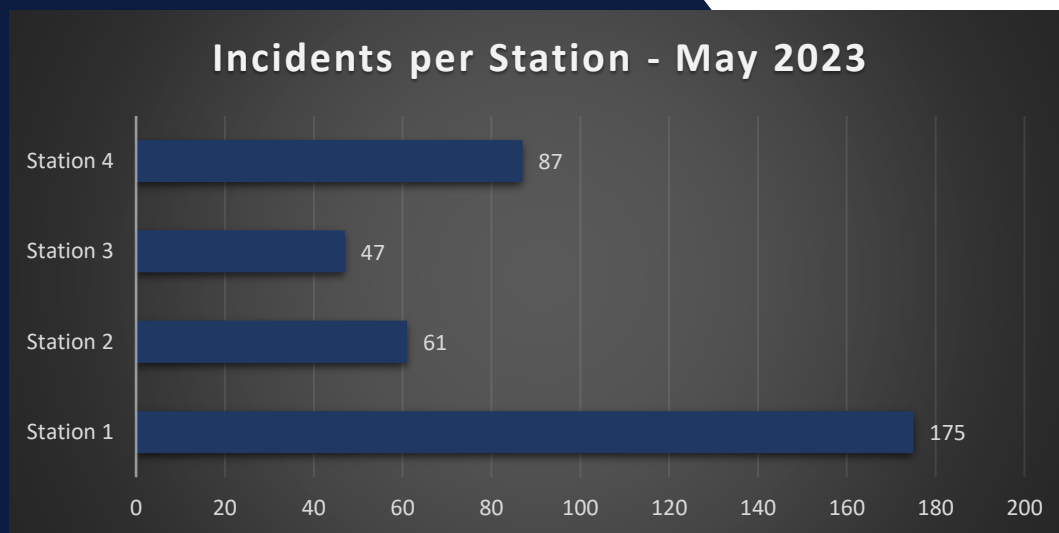
Totals:	78	\$17,152,418.19	\$1,182,042.83
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MAJOR INCIDENT TYPE	# INCIDENTS							
	Jan	Feb	March	April	May	YTD 2023	YTD 2022	YTD 2021
Fires	4	4	9	7	9	33	49	34
Overpressure rupture, explosion, overheat - no fire	0	1	0	0	0	1	2	0
Rescue & Emergency Medical Service	248	199	262	221	229	1159	1140	997
Hazardous Condition (No Fire)	9	15	9	8	11	52	32	34
Service Call	46	33	53	71	66	269	136	94
Good Intent Call	35	33	42	42	54	206	247	181
False Alarm & False Call	28	33	23	33	41	158	134	95
Severe Weather & Natural Disaster	0	0	0		1	1	0	2
Special Incidents	0	0	0	0	0	0	1	1
TOTAL	370	318	398	382	411	1879	1741	1438
Mutual Aid/Auto Aid Given	6	6	8	15	9	44	91	57
Mutual Aid/Auto Aid Received	4	4	8	6	6	28	27	7

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.



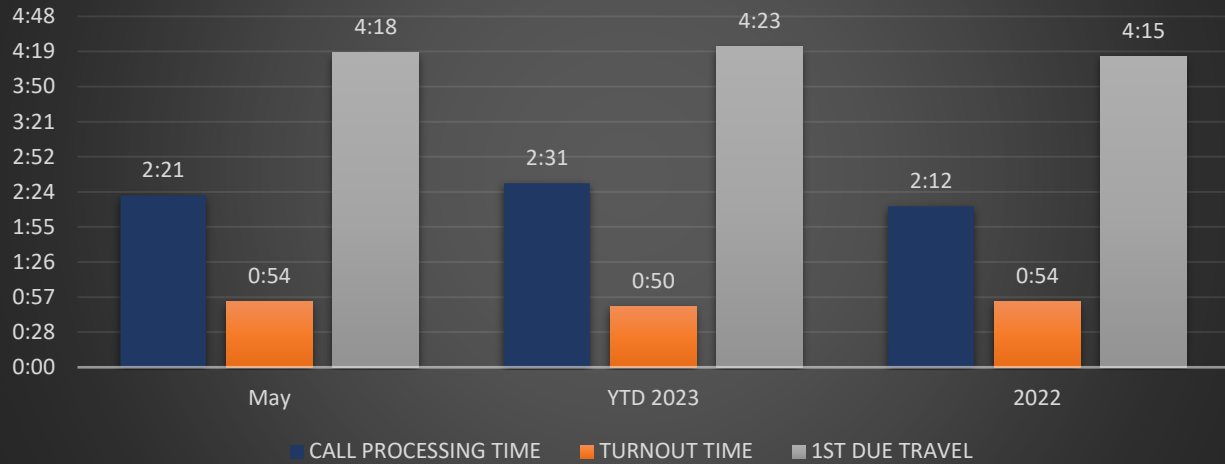
WSFR tracks incidents by the location of the incident based on which station is the closest.



WSFR Response Report: June 2023

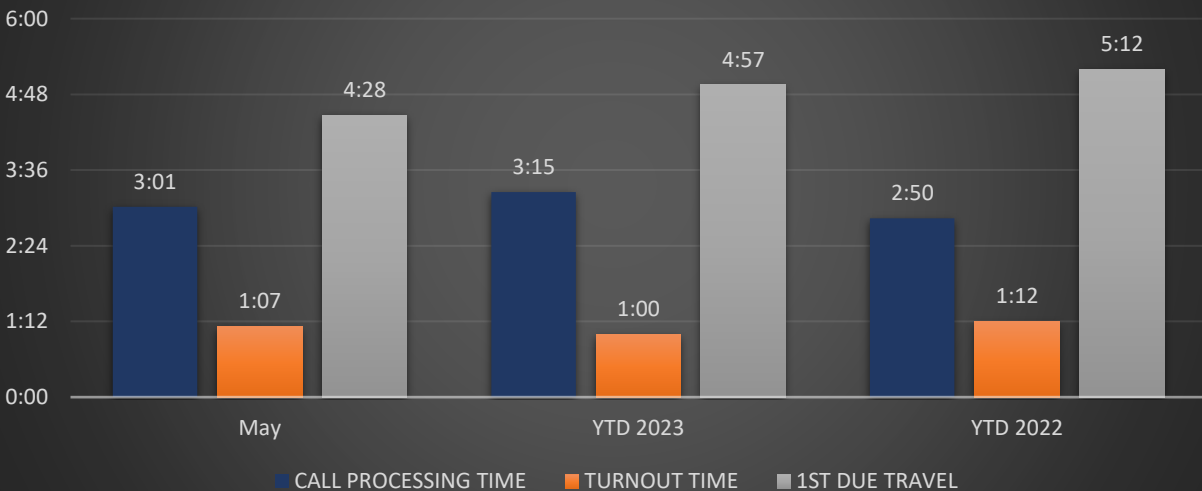


Average Response Times for Emergent EMS/MVA - May 2023



These graphs are looking at the average (50th 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.

Average Response Times for Emergent OTHER - May 2023



**WSFR Response Report: June
2023**





Town of Severance

Monthly Activity Report

May/June 2023

Severance Building Department
3 Timber Ridge Pkwy
Severance CO 80550

Severance Building Department Update 3/20/2023-4/17/2023

New Single Family permits issued - 67
Residential Alteration permits – 21
Residential roof permits – 34

Total valuation of new Single Family permits - \$20,129,614

New Residential pass/fail ratio – 78.64%
Residential alterations pass/fail ratio – 68.22%

SAFEbuilt was a sponsor at the Concert in the park.
Great turn out after the weather passed.

Severance/SAFEbuilt scholarship recipient – Bailee Pedersen

Russ Weber

Town of Severance, Building Official

Police Chief Report

Jim Gerdeman, Chief of Police

May 2023



Projects Updates

- The Town of Severance Human Resources and the Severance Police Department conducted oral boards for the two open Police Officer positions on May 16, 2023. Two candidates were selected to move forward in the process. The Severance Police Department invited two sergeant candidates to apply for the Police Officer position, and they accepted. A total of four candidates will move forward to the background process.
- On May 11, 2023, the Severance Police Department selected one candidate to move forward in the Sergeant process. The Sergeant candidate will complete the background process, which will take four to six weeks.
- The Severance Police Department has installed all the equipment for Central Square E-Citation. The Weld County IT is assisting with setting up and creating the Severance Municipal citation in Central Square software. The Severance Police Department will go live with the system on July 1, 2023.

Community Support and Relations

- The Town of Severance and the Severance Police Department had their annual Kids Fishing Derby at Blue Spruce Park on May 20. The event was divided into three different age groups from 7:00 am until 12:30 pm, allowing additional spacing for the children to fish. The event was easier to manage with three smaller groups of children instead of one large crowd. The Kids Fishing Derby was a great success.



POLICE DEPARTMENT CALLS FOR SERVICE

PLEASE NOTE THAT MONTHLY STATS MAY VARY DUE TO WHEN INFORMATION IS PROCESSED

MAY 2023

It is the mission of the Severance Police Department to serve our community through collaboration with our citizens to maximize public safety while providing ethical and equitable services.

IF YOU HAVE AN EMERGENCY OR NEED TO SPEAK WITH A SEVERANCE POLICE OFFICER, PLEASE CALL 911.

If you do not wish to call 911 and still need to speak with a Severance Police Officer, please call the Weld County Dispatch 970-350-9600 (option 4).



Town of Severance Police Dept.
3 Timber Ridge Pkwy
Severance, CO 80550

970 -686-1218

townofseverance.org/police-department

	Alarm Burglar	14		Domestic Violence	1
	Trespass	5		Family Problems/ Child	4
	Assault	6		Fraud	1
	Assist Fire /Medical	17		Harassment	0
	Drug Activity	4		Hit and Run	0
	Civil Issue /Standby	0		Suicide/Mental Health	18
	Criminal Mischeif	2		Suspicious Circumstances	26
	Custodial Arrest	1		Traffic Stops	115
	Disturbance	11		Traffic Accidents	9
TOTAL CITATIONS		53	TOTAL CALLS FOR SERVICE		559

Total Records: 40

SEVERANCE MUNICIPAL COURT

3 S TIMBER RIDGE PKWY

SEVERANCE, CO 80550

970-686.1218



Violation		Count
10-4-100 - TRESPASS		1
Date Reported	Citation Number	
5/4/2023	2676	
Violation		Count
42-4-1211 - UNSAFE BACKING		1
Date Reported	Citation Number	
5/12/2023	2655	
Violation		Count
42-4-1402 - CARELESS DRIVING		4
Date Reported	Citation Number	
5/8/2023	2074	
5/6/2023	2214	
5/26/2023	2663	
5/30/2023	2218	
Violation		Count
42-4-1409(1) - NO LIABILITY INSURANCE		2
Date Reported	Citation Number	
5/5/2023	2651	
5/5/2023	2651	
Violation		Count
42-4-1409(3) - FAILED TO PRESENT EVIDENCE OF INSURANCE ON REQUEST (MT1)		1
Date Reported	Citation Number	
5/10/2023	2654	
Violation		Count
703(3) - FAILED TO STOP FOR STOP SIGN		2
Date Reported	Citation Number	
5/5/2023	2195	
5/6/2023	2653	
Violation		Count
MTC 1101 - SPEEDING (10-19 MPH) OVER POSTED LIMIT		6
Date Reported	Citation Number	
5/6/2023	2199	
5/4/2023	2194	
5/16/2023	2681	
5/25/2023	2151	
5/28/2023	2707	
5/19/2023	2658	
Violation		Count
MTC 1101 - SPEEDING (20-24 MPH) OVER POSTED LIMIT.		1
Date Reported	Citation Number	
5/16/2023	2701	
Violation		Count

MTC 1101 - SPEEDING (25-39 MPH) OVER POSTED LIMIT		1
Date Reported	Citation Number	
5/23/2023	2704	
Violation		Count
NON-CRIM ORDINANCE VIOL - 10-9-40 - UNDERAGE POSSESSION/CONSUMPTION OF TOBACCO BY PERSON UNDER 21		1
Date Reported	Citation Number	
5/5/2023	2213	
Violation		Count
TRAFFIC VIOL-ORDINANCE - 703(3) - FAILED TO STOP FOR STOP SIGN		1
Date Reported	Citation Number	
5/6/2023	2652	
Violation		Count
TRAFFIC VIOL-ORDINANCE - MTC 1101 - SPEEDING (20-24 MPH) OVER POSTED LIMIT.		2
Date Reported	Citation Number	
5/8/2023	2679	
5/23/2023	2703	
Violation		Count
TRAFFIC VIOL-STATUTE - 42-4-1407(1) - SPILLING LOADS ON HIGHWAY/FAILED TO COVER LOAD/NO FLAPS WHEN		1
Date Reported	Citation Number	
5/16/2023	2702	
Violation		Count
TRAFFIC VIOL-STATUTE - MTC 1101 - SPEEDING (10-19 MPH) OVER POSTED LIMIT		16
Date Reported	Citation Number	
5/5/2023	2196	
5/4/2023	2193	
5/6/2023	2675	
5/6/2023	2197	
5/8/2023	2073	
5/6/2023	2198	
5/6/2023	2677	
5/8/2023	2678	
5/15/2023	2700	
5/16/2023	2682	
5/15/2023	2680	
5/21/2023	2683	
5/22/2023	2684	
5/22/2023	2685	
5/28/2023	2705	
5/28/2023	2706	

Public Work Director Report

John Zacklene

July 5, 2023



WATER/WASTEWATER-

Reporting – A list of approved Lead/Copper sites has been submitted and approved by the state. Additionally, our team, with the help of Direct Discharge, is working on submitting an updated wastewater Water Quality Management plan. The outlet pipe from the solids pond to the contact chamber was raised 3 feet to help with sampling results. 8 Aerators are operational currently and the plant is operating efficiently. The 9th Aerator is ordered and will be operational after we receive it from the vendor. The North Pond needs the lower liner repaired.

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

Water Tanks- The old metal overflow culvert has been replaced at the water tanks. We currently have an Emergency Response Plan with Dave Lewis from Direct Discharge for our town's water supply. Water tank roof repairs have been completed. The North water tank rehab has been completed. North tank is back online and servicing the towns water as needed. Construction has started on the new tower tank. The water line tie in that connects the new tower tank to the existing water lines is completed on the North end of the project.

Jetting- Sewer main jetting of the entire town will begin in 2023 again. There was approximately 40 miles of main line to be cleaned. We have approximately 5 hot spots to watch for. The pipe between ponds 1&2 has been jetted due to poor performance and build up. Water valve exercise has been completed. Hydrant maintenance will begin soon. We are doing numerous locates for Comcast due to the fiber project that is going on.

STORM WATER

- We have started ditch maintenance. All ditches, inlets and outlets and vaults will be cleared of debris and build up as the weather permits.
- Culvert grates are being repaired and painted as needed. Safety grates are built and installed on the Baldridge inlet and the box culvert under Ponderosa at Sunset Ridge.
- The new sweeper is being used to keep drain pans and gutter pans clear of debris.
- Detention ponds are being mowed as we can get into them due to all the rain.

STREETS

- Our new tailgate sanders and small mag tanks have been installed on our 2 other plow trucks.
- Potholes will be filled as needed throughout the winter and spring.
- Our new Bobcat T66 Skid steer has been delivered.
- All but 4 subdivisions and County roads have had the street signs updated.
- Cr21 has been awarded to Connell and work will begin on 8-4-23.
- ADA concrete grinding has been completed within Summit view and overlook.
- New guardrail reflectors and delineators have been ordered for all our guardrails and will be replaced throughout the summer.
- The new guardrail has been installed by the dog park in front of the lake.
- ROW mowing is ongoing.
- The well project at P.W. is making progress. The well has been repaired and we are pouring the concrete for the shed next week to house the electronics and tap.

PARKS

- Playground equipment has been inspected and repaired for Cirs standards.
- The maintenance shed has been built and we are waiting for the electrical work to be completed.
- New trash cans to be installed this spring. Need to pour concrete for them to set on.
- Tailholt Community Gardens have been completed (8).
- All parks equipment has been serviced and ready for the 2023 season.
- Looking to add an additional fountain in Blue Spruce Pond this year.
- Mowing is ongoing throughout town and the parks.

July Community and Economic Development & Engineering Report



Bill Cornelius, PE, Community Development Director
Abdul Barzak, Town Planner
Chris Messersmith, PE, Colorado Civil Group, Inc. (CCG)
Shar Shadowen, PE, CCG
July 11, 2023

Capital Improvement Projects

SH 392 – WCR 23 Intersection Improvements

Roadway construction has been slightly delayed due to unsuitable materials found in the subgrade. The Town and contractor have been working through solutions with CDOT. Due to this minor setback, paving is scheduled to begin in late August. The signal caissons and pole installation work began in June and will continue in July. The schedule has been extended with an anticipated completion date in mid-September, and project closeout in December 2023.

E Harmony Road – WCR 19 Intersection Improvements

Drexel, Barrell & Co. (DBC) submitted the 90% construction drawing package on January 18th. CCG has reviewed the submittal package with Town staff and will issue comments and coordinate with the referral agencies. The acquisition of the 800 square feet of additional right-of-way in the southeast quadrant of the intersection is complete. As this Council knows the Town been awarded Surface Transportation Block Grant (STBG) funding. With CDOT's 2024 Fiscal Year beginning on July 1st of this month Town staff is currently waiting for a formal response on the funding requirements. This project will not be advertised for bid until STBG allocation funding is finalized and all additional approvals and clearances, if required, have been obtained.

CDOT TAP/MMOF Trail Project

The trail has been open since May and Mountain Constructors, Inc. (MCI) continues to work on punch list items. Final completion should occur in the beginning of July, with the project close out being completed in September.

Community Park Phases 2 & 3

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

Project Safe Park

The Town has installed surveillance systems at both Lakeview Park and the Severance Community Park. In addition to the surveillance systems, automatic door locking systems have been installed for the bathroom facilities at Lakeview Park and the Severance Community Park, which will allow for additional security and safety as well as flexibility during after-hours events. A Senate Bill has

been approved and passed that has extended funding set to expire on June 30, 2023 to June 30, 2024. Town staff is working with the Colorado Department of Criminal Justice to finalize this extension to allow for Town staff to install park lighting (bollard lighting) at Lakeview Park, Blue Spruce Park, and Summit View Park. Staff is looking to have this work completed this calendar year.

Project Skate Park

The Town has issued a request for a proposal (RFP) for a design-build of the Severance Skate Park per Council direction. Town Staff advertised an RFP on May 12th, 2023. On June 2nd, 2023, the Town of Severance received one bid to complete the work. This scope was to reuse the existing concrete pad, rehab/refresh the existing equipment/features and add new equipment/features to reflect further recent trends and demands for users within the community. However, during the bid opening (May 12th) and bid close (June 2nd), the region received extended rain days, causing extensive soil saturation. After further investigation, Town staff became aware the concrete pad has a negative drainage pattern. The pad was originally constructed counter to the natural drainage direction of the surrounding area, thus trapping drainage instead of allowing drainage to sheet flow in its natural pattern. Town staff will present additional items during the July 11th Town Council meeting seeking direction.

Secondary Water Connection/Supply

Town staff has completed a draft IGA document and met with City of Greeley staff on May 22, 2023, to discuss operational parameters related to the water system secondary connection (i.e. emergency connection). CCG has prepared the secondary connection supporting (operation/sizing) calculations. A follow up meeting between the Town of Severance and the City of Greeley is scheduled for Monday, July 10, 2023.

Water System Monitoring

CCG has been working with Town staff and the NWCWD staff on a weekly basis to monitor the Town's water distribution system and performance (pressure and flowrates) continuously since June 5, 2022. The Town's 2022 Maximum Day Demand (MDD) of 1.20 MGD was observed on July 17, 2022. CCG has been working with the Public Works Department and the NWCWD to make seasonal adjustments to Master Meters No. 1 and No. 2 to meet water quality requirements. Adjustments have recently been made to meet the increase in water demand. The 2023 water system demand of 725,227 GPD was observed during the week of May 7th. This is the highest water demand, to date, for this year.

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

CCG has completed the potable water system hydraulic modeling for the full build out of the Town of Severance's water service area. Data has been requested of Stantec/NWCWD at the Master Meter No. 1 location. Future upgrades to Master Meter No. 1 will allow the Town of Severance to serve the full build out of the water service area. On January 6, 2023, Stantec confirmed that they have all the information they need from the Town of Severance. Once a response is provided by Stantec/NWCWD, CCG will coordinate with Town Management on the final Potable Water System Master Plan since it is unknown, at this time, what additional capacity the NWCWD can provide to the Town of Severance. According to Town Management, Stantec/NWCWD will not respond until their water system master plan is complete. The hydraulic

analysis is scheduled to be completed by July 31, 2023, and the Master Plan will be released by October 31, 2023.

1.5 MG Elevated Water Tank

The 1.5 MG Elevated Water Tank is currently being constructed by Landmark Structures I, LP. The Contactor has installed a majority of the 12" and 16" inlet and outlet pipes, the concrete foundation, and the concrete pedestal (Lifts 1 – 10) (see photo). The Contactor will complete the concrete pedestal Lifts 11 – 12 by August 2, 2023. The steel water tank will be constructed on the ground starting in September 2023. Work will be suspended from November 2023 until April 2024 due to weather. The 1.5 MG Elevated Water Tank is anticipated to be commissioned by October 31, 2024.



Wastewater Projections

Town Management and CCG have reached out to the Town of Windsor (TOW) regarding future wastewater treatment capacity with their planned Wastewater Treatment Facility (WWTF) expansion. Additional wastewater capacity is dependent on three items; (1) Additional capacity at the TOW WWTF, (2) a new sanitary sewer interceptor from Severance South to the Town of Windsor WWTF, and (3) a Utility Plan Amendment that the Town will need to prepare and submit to the North Front Range Water Quality Planning Association for review and approval. CCG has completed the wastewater projections for the full buildout of the Town of Severance service area. CCG submitted the wastewater (building permit) projections over the next 20+ years to Town Management for review on December 14, 2022. CCG monitors the wastewater flowrates on a monthly basis. In January 2023, a maximum 30-day average effluent flowrate of 146,204 GPD was observed at Town of Severance WWTF. This is 94.3% of the 155,000 GPD permitted capacity. The remaining capacity is 8,800± GPD. Wastewater flowrate(s) of ranging from 291,903 – 385,000 GPD have been observed in the TOW Inceptor. This is 29.2% – 38.5% of the 1.0 MGD contractual capacity.

DEVELOPMENT REVIEW UPDATES

The list below is all of the currently active submitted projects to the Town Council. If you have questions on these please contact me for more information.

- **Franklin Place** (Final Plan/Site Plan) – Applicant has submitted the final plat and site plan with Town Staff. Town staff is currently reviewing, and stakeholders have been notified. Staff will bring updates to Council as they become available.
- **Northgate Lake (Moody)** (Preliminary Plat) – Applicant has submitted a preliminary plat to the Town. The preliminary plat will contemplate the single-family residential only, the commercial frontage, school site, and multi-family approved with the concept plan will remain as tracts for future development with this submittal. Town staff is currently reviewing, and stakeholders have been notified. Staff will bring updates to Council as they become available.
- **Severance Storage** (Annexation/Zoning/Site Plan) – Applicant has submitted to annex, zone, and continue use on additional annexed property. Town staff is currently reviewing, and stakeholders have been notified. Staff will bring updates to Council as they become available.
- **Ziggi's Severance** (9843 E. Harmony Road) – Applicant has submitted a commercial project or site plan. The applicant has requested a continuance as they consider revising their site plan to explore another configuration or design. Staff will bring updates to Council as they become available.

Finance Director Report

Nancy E. Mueller, CPA
June 15, 2023

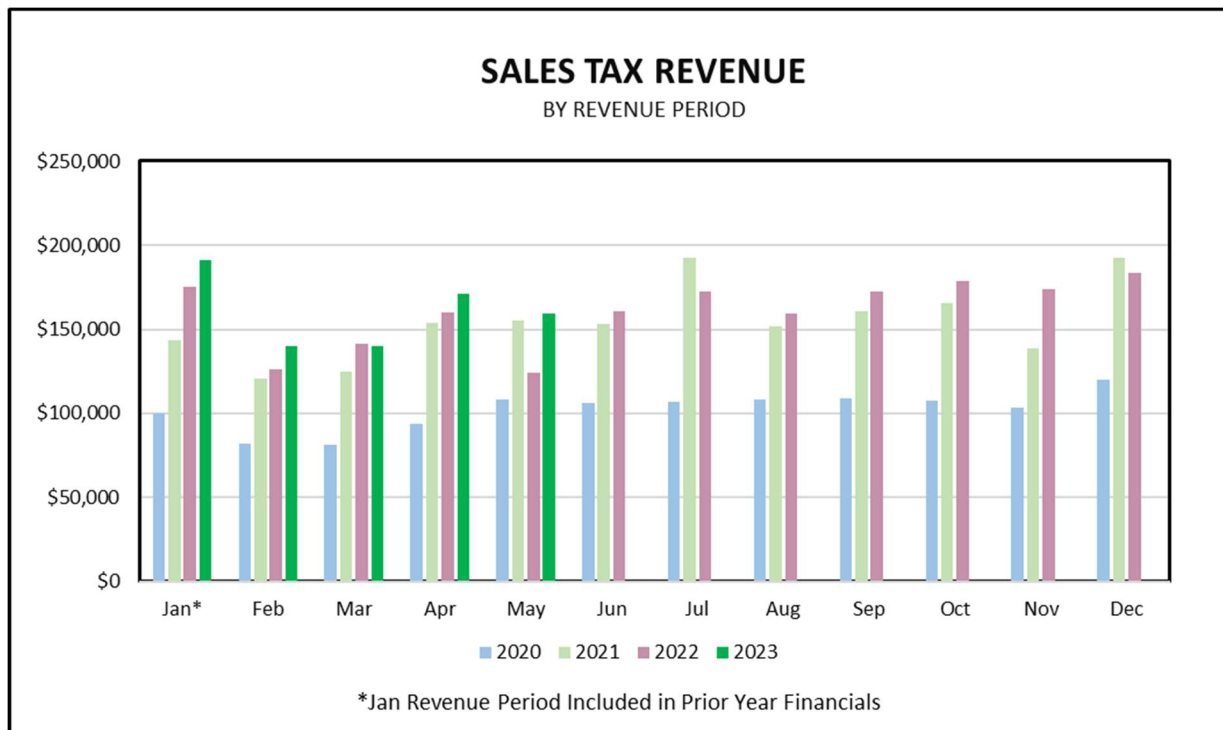


Sales Tax Revenues

Sales tax revenues for the May 2023 Revenue Period were 28% higher than the same period in the prior year and total sales tax revenues year to date (YTD) are 10% higher than 2022.

The May Revenue Period is for April "shopping".

May 2023 Revenue Period = \$159,597



PLEASE NOTE THIS IS BY REVENUE PERIOD
LATE OR AMENDED FILINGS ARE INCLUDED

Property Tax Revenues

Property taxes are collected throughout the year, but typically 95% are received in the first six months with February, April, and June having the highest collection amounts. Weld County allows homeowners to make full payment by April 30th or to pay ½ by February 28th and ½ by June 15th.

PROPERTY TAX COLLECTIONS								
	2020		2021		2022		2023	
Month	\$ YTD	% Budget	\$ YTD	% Budget	\$ YTD	% Budget	\$ YTD	% Budget
May	854,963	59%	905,757	70%	1,240,895	69%	1,319,982	71%

*2020 includes correcting AJE; 2021 includes overdue amounts collected for 2020

Town Management Report

Nicholas J. Wharton & Lindsay Radcliff-Coombes
June 2023



UPCOMING TOWN MEETINGS & EVENTS

- 07/07- First Responder and Military Appreciation Concert
- 07/11- Town Council Work Session/Council Meeting
- 07/12- Municipal Court
- 07/19- Planning Commission Meeting
- 07/24- Tree Board Meeting
- 07/25- Town Council Work Session/Council Meeting ***CANCELED***
- 08/02- Municipal Court
- 08/08- Town Council Work Session/Council Meeting
- 08/16- Planning Commission Meeting
- 08/18 - 08/20- Severance Days
- 10/27- Trick or Treat Parade
- 11/04- Turkey and Food Drive
- 12/09- Annual Town Christmas Event

FISCAL RESPONSIBILITY

- 2022 Audit
 - The 2022 Audit is now completed and will be presented to the Town Council at the July 11th Meeting.
- Financial Software
 - The Finance Department is reviewing different financial software, as discussed during the 2023 budget preparation.
- Upstate Colorado
 - Upon management's request Upstate Colorado has lowered the annual fee from \$10,000 to \$2,500 to fit more of the current needs of the Town.

TRANSPARENCY

- Zip Codes
 - Management submitted a letter to Daniel Betts, area representative for U.S. Representative Ken Buck, on a zip code boundary review process for the Town. Management and received a letter of support from U.S. Representative Ken Buck to combine zip codes for Severance into one zip code potentially. The Town sent a letter with Representative Buck's letter to the regional U.S. Postal Manager. Currently, the Town and our current GMA have seven zip codes. (80546, 80550, 80524, 80610, 80615, 80650, 80631)

WATER & WASTEWATER SECURITY

- Elevated Water Tower
 - Construction has begun, the foundation has been completed, and the side walls are now being constructed. This project will take approximately 18 to 24 months to complete. (See Engineering Report CCG)
- Wastewater Plant

- This project is scheduled to begin design in 2026; however, Management would like to move the design of this project to 2024 to ensure compliance with all State regulations. This will be an upcoming discussion during the 2024 budget process.

TRANSPORTATION

- WCR 19/Harmony Rd Intersection
 - This intersection is designed, and the Town has received state and federal funding for its construction. Funding will be available in July 2023, when the design will be completed, and an RFP will be issued for construction. (No Update)
- Hwy. 392/WCR 23 Intersection
 - Construction has begun, and the Town is receiving the materials ordered last year; however, several components have yet to be delivered. The mast arms are currently being constructed. The project should be completed with an estimated time frame by mid-to-end of September. The two Severance Middle School students who attended a council meeting four years ago and will be Seniors at Severance High School next year will attend the groundbreaking/ribbon cutting for this light.
- WCR 21/Teller
 - The additional road improvements for CR 21 are scheduled to begin in August and finish in September.
- Pavement Assessment
 - The RFP was released in May, and three bids were accepted. The staff has selected a consultant, and work is slated to begin in July.

PUBLIC SAFETY

- Town staff has selected a consultant for the Architecture of the Police Department building a. As renderings become available, staff will present them to the Town Council for input and guidance.

SAFE PASSAGEWAYS

- Staff are working with the applicants located at 9843 E. Harmony Rd. to finish the construction of the northern sidewalk along E. Harmony Rd. from Dollar General to the west along Fox Ridge Subdivision and connecting to Severance Shores Subdivision. This is planned for construction in late 2023, depending on the submittal and approval of future proposals. (No Update)
- Next Step and Greeley Lock and Key have completed the Community Park and Lakeview security cameras and new electronic restroom locks installation. Unfortunately, no suitable consultants were selected from the RFP for designing and constructing a bollard lighting system at Lakeview, Summit View, and Blue Spruce Parks. Management will look into sole sourcing this project to ensure it is completed. Additionally, a new Crime Prevention Grant Bill was passed and will go into effect on 7/1/23. This means that Safer Streets Grant rolls into next year and continues to roll until funds are expended, and the Town will receive all awarded grant funds.

COMMUNICATIONS

- Weld County Foodbank has honored staff with the Innovative Donor of the Year for 2022 award.
- The business of the month nomination has been updated to be a submission form.
 - Two businesses have been submitted for business of the month.
- Management held a meeting with SAFEbuilt leadership for a bi-annual check-in with how operations and communications are doing.
- The Town received an award from CIRSA for outstanding management of a loss control program for 2022.
- Summer Concert Series Musician; July-Jacob Christopher, Severance Days-DJ Coop, Shovelin Stone, and Spencer Crandall.

- 83 Booths reserved for Severance Days 2023, and \$40,000 to date for all sponsorships, with an additional \$18,000 in In-Kind donations for the summer events.
- Open Positions: Two (3) Patrol Officers and One (1) Patrol Sergeant

ADDITIONAL REPORTS INCLUDED IN THE PACKET

- Finance Report
- Court Report
- Public Works Report
- Public Safety Report
- Building Department (SAFEbuilt) Report
- Engineering Report
- WSFR Report



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 106 - Resolution 2023-31R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving and Accepting the Town's 2022 Audited Financial Statements	Nancy Mueller, Finance Director	Nancy E. Mueller, CPA, Finance Director Eric Miller, CPA, The Adams Group, LLC
ACTION REQUESTED		
The administration asks that the Town Council review and discuss the 2022 Audited Financial Statements. Actions that may be taken: • Move to accept the 2022 Audited Financial Statements and direct staff to file them with the appropriate entities. • Move to accept the 2022 Audited Financial Statements with revisions and direct staff to file them with the appropriate entities. • Take no action.		<u>Resolution Action Requested</u>
BRIEF SUMMARY		
The audit of the 2022 Financial Statements has been completed by The Adams Group, LLC. Eric Miller, CPA will be available to discuss the audit and answer any questions. If the Council accepts the 2022 Audited Financial Statements, staff will file them with the appropriate entities prior to the July 21, 2023 deadline.		
PUBLIC SUPPORT/CONCERN		
None currently		
ANALYSIS AND RECOMMENDATION		
Management and Staff recommend approving the 2022 Audited Financial Statements.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 1. 2023-31R Resolution for Audited Financial Statements Approval 2. Town of Severance FS 2022 3. Governance Communication 2022		

**TOWN OF SEVERANCE
RESOLUTION NO. 2023-31R**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, APPROVING AND ACCEPTING THE TOWN'S 2022 AUDITED
FINANCIAL STATEMENTS**

WHEREAS, in accordance with Section 29-1-603 of the Colorado Revised Statutes, the Town of Severance is required to conduct an annual audit of the financial statements of the Town for each fiscal year; and

WHEREAS, in January 2023, the Town Council engaged The Adams Group, LLC, certified public accountants, for an audit of the Town's financial statements for fiscal year 2022; and

WHEREAS, The Adams Group, LLC has successfully completed the 2022 Audit; and **WHEREAS**, the 2022 Audited Financial Statements have been prepared and submitted to Town staff for review and for approval and acceptance by the Town Council; and

WHEREAS, the Town's staff recommends the approval and acceptance of the Town's 2022 Audited Financial Statements.

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

The Town Council of the Town of Severance approves and accepts the Town's 2022 Audited Financial Statements prepared by The Adams Group, LLC.

RESOLVED AND APPROVED this 11th day of July 2023.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, Town Clerk

TOWN OF SEVERANCE, COLORADO
FINANCIAL STATEMENTS
DECEMBER 31, 2022

TABLE OF CONTENTS

Independent Auditors' Report	i-iii
Management's Discussion and Analysis	iv-ix
BASIC FINANCIAL STATEMENTS	
<u>Government-Wide Financial Statements</u>	
Statement of Net Position	1
Statement of Activities	2
<u>Fund Financial Statements</u>	
Balance Sheet - Governmental Funds	3
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	4
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	5
Reconciliation of the Statement of Revenues, Expenditures, And Changes in Fund Balance of the Governmental Fund to the Statement of Activities	6
Statement of Net Position – Proprietary Funds	7
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	8
Statement of Cash Flows – Proprietary Funds	9
NOTES TO THE FINANCIAL STATEMENTS	10 - 35
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	36 - 38
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Transportation Fund	39
Schedule of the Town's Proportionate Share of the Net Pension Liability (Asset)	40
Schedule of the Town's Contributions and Related Ratios	41

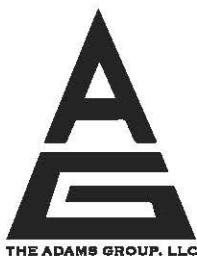
TABLE OF CONTENTS (CONTINUED)

SUPPLEMENTARY INFORMATION

Combining Balance Sheet – Governmental Non-Major Funds	42
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Non-Major Funds	43
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Conservation Trust Fund	44
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Parks Fund	45
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Public Facilities Fund	46
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Public Safety Fund	47
Schedule of Revenues, Expenditures and Changes in Fund Net Position – Budget and Actual (Budgetary Basis) – Water Fund	48
Schedule of Revenues, Expenditures and Changes in Fund Net Position – Budget and Actual (Budgetary Basis) – Wastewater Fund	49
Schedule of Revenues, Expenditures and Changes in Fund Net Position – Budget and Actual (Budgetary Basis) – Stormwater Fund	50
Statement of Net Position – Fleet Fund	51
Schedule of Revenues, Expenditures and Changes in Fund Net Position – Budget and Actual (Budgetary Basis) – Fleet Fund	52
Statement of Cash Flows – Fleet Fund	53

SPECIAL REPORTS

Local Highway Finance Report	54
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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and the Town Council
Town of Severance, Colorado

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Severance, Colorado (the Town) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As described in Note 12 to the financial statements, the Town's financial statements were restated as a result of errors noted related to prior year governmental activities capital assets. A prior period adjustment was made to correct the balances as of the beginning of the period. Our opinion is not modified with respect to this matter.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a

going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and GASB required pension schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison information, and the Local Highway Finance Report are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison information, and the Local Highway Finance Report are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Adams Group, LLC

Denver, Colorado
June 23, 2023

TOWN OF SEVERANCE MANAGEMENT'S DISCUSSION AND ANALYSIS

The discussion and analysis of the Town of Severance's (the Town) financial performance provides an overall review of the Town's financial activities for the year ended December 31, 2022. The intent of this discussion and analysis is to look at the Town's financial performance as a whole. Readers should also review the financial statements and the notes to the financial statements to broaden their understanding of the Town's financial performance.

Financial Highlights

The Town of Severance's governmental net position increased by \$8,559,148 and business-type net position increased by \$7,618,966 for the year. The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2022 by \$166,206,317 (net position). Of this amount, \$18,154,603 (unrestricted net position) may be used to meet the Town's ongoing obligations or unforeseen expenses. \$33,362,193 is restricted for future capital projects, net pension asset, and emergencies.

At the end of 2022 unrestricted net position for the proprietary funds (business-type activities) was \$2,606,723.

As of the close of fiscal year 2022, the Town's General Fund reported an ending fund balance of \$16,369,685 compared to the fiscal year 2021 balance of \$14,231,071. General Fund revenues increased by \$708,311 to \$8,440,382 as of December 31, 2022. General Fund expenditures decreased in 2022 by \$1,383,231 to \$6,296,486. This decrease in expenditures was primarily due to decreases in costs for capital outlay when compared to the prior year. The General Fund also had transfers out of \$528,591 during 2022. See Note 10.

Using the Basic Financial Statements

The basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. These statements are organized so that the reader can understand the Town of Severance as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The first two statements are government-wide financial statements – the Statement of Net Position and the Statement of Activities. Both provide long and short-term information about the Town's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the Town's operations in more detail. The governmental fund statements tell how general Town services are financed in the short term as well as what remains for future spending. The Town has six governmental funds including: the General Fund, Conservation Trust Fund, Transportation Fund, Parks Fund, Public Facilities Fund, and the Public Safety Fund. Proprietary fund statements, sometimes referred to as Business Type Activities, offer short and long-term financial information about the activities that the Town operates with self-sustaining user fees. The Town operates three proprietary funds which are the Water Fund, Wastewater Fund, and Stormwater Fund.

TOWN OF SEVERANCE MANAGEMENT'S DISCUSSION AND ANALYSIS

Fiduciary fund statements provide information about financial relationships where the Town acts solely as a trustee or agent for the benefit of others to whom resources in question belong. The Town does not have any fiduciary funds.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Financial Analysis of the Town as a Whole

The Town's total net position (total assets plus deferred outflows of resources minus total liabilities plus deferred inflows of resources) was \$166,206,317 as of December 31, 2022, and \$150,028,203, as restated, as of December 31, 2021. This represents an increase of \$16,178,114.

Government-Wide Financial Statements

The government-wide statements report information about the Town using accounting methods similar to those used by private businesses. The statements of net position include all of the government's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Current year revenues and expenses are accounted for in the statement of activities on an accrual basis, regardless of when cash is received or paid.

The two government-wide statements report the Town's net position and how it has changed. The change in net position is important because it tells the reader that for the Town as a whole, the financial position has improved or diminished. The cause of this change may be the result of various factors, both financial and non-financial. Non-financial factors include facility conditions, and state or federal government required programs.

The government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (Governmental Activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (Business-type Activities). The Governmental Activities of the Town include general government, community development, public safety (code and law enforcement), public works and parks and recreation. The Business-type Activities of the Town of Severance consists of water, wastewater, and stormwater services.

TOWN OF SEVERANCE MANAGEMENT'S DISCUSSION AND ANALYSIS

Details of the Town's Net Position are as follows:

Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021*	2022	2021	2022	2021*
Assets						
Current and other assets	\$ 26,657,106	\$ 22,551,674	\$ 29,247,594	\$ 29,334,437	\$ 55,904,700	\$ 51,886,111
Capital assets	37,117,306	31,463,330	77,594,166	70,398,189	114,711,472	101,861,519
Net pension asset	253,603	105,420	-	-	253,603	105,420
Total assets	<u>64,028,015</u>	<u>54,120,424</u>	<u>106,841,760</u>	<u>99,732,626</u>	<u>170,869,775</u>	<u>153,853,050</u>
Deferred outflows of resources	<u>167,887</u>	<u>166,265</u>	<u>-</u>	<u>-</u>	<u>167,887</u>	<u>166,265</u>
Liabilities						
Current liabilities	<u>2,580,182</u>	<u>1,367,906</u>	<u>118,650</u>	<u>628,482</u>	<u>2,698,832</u>	<u>1,996,388</u>
Total liabilities	<u>2,580,182</u>	<u>1,367,906</u>	<u>118,650</u>	<u>628,482</u>	<u>2,698,832</u>	<u>1,996,388</u>
Deferred inflows of resources	<u>2,132,513</u>	<u>1,994,724</u>	<u>-</u>	<u>-</u>	<u>2,132,513</u>	<u>1,994,724</u>
Net position:						
Net investment in capital assets	37,095,355	31,463,330	77,594,166	70,321,551	114,689,521	101,784,881
Restricted	6,839,972	5,550,393	26,522,221	26,513,491	33,362,193	32,063,884
Unrestricted	<u>15,547,880</u>	<u>13,910,336</u>	<u>2,606,723</u>	<u>2,269,102</u>	<u>18,154,603</u>	<u>16,179,438</u>
Total net position	<u>\$ 59,483,207</u>	<u>\$ 50,924,059</u>	<u>\$ 106,723,110</u>	<u>\$ 99,104,144</u>	<u>\$ 166,206,317</u>	<u>\$ 150,028,203</u>

*Prior year balances have been restated. See Note 12 for additional information.

The statement of net position reflects a cash and investments position totaling \$52,278,413 or 31% of total assets. The bulk of the Town's resources, \$114,711,472 or 67% of total assets, are invested in capital assets. These assets consist of land and improvements, buildings, equipment, infrastructure, and utility system assets.

The Town uses these capital assets to provide services to citizens, consequently, these assets are not available for future spending and are reported as net investment in capital assets. Unrestricted net position may be used for any legal purpose and restricted net position may be used to fund future capital expenditures.

Changes in Net Position

Governmental activities increased the Town of Severance's net position by \$8,559,148. Business-type activities increased the Town's net position by \$7,618,966. During the year ended December 31, 2022, a prior period adjustment was made related to governmental activities. See Note 12 for further information. A summary of the changes in net position is as follows:

TOWN OF SEVERANCE MANAGEMENT'S DISCUSSION AND ANALYSIS

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 1,293,906	\$ 1,721,260	\$ 3,356,959	\$ 2,928,894	\$ 4,650,865	\$ 4,650,154
Operating grants and contributions	1,535,623	839,832	-	-	1,535,623	839,832
Capital grants and contributions	5,948,026	12,527,702	8,277,495	14,546,039	14,225,521	27,073,741
General revenues:						
Property taxes and SOT	1,904,246	1,382,190	-	-	1,904,246	1,382,190
Sales & use taxes	3,245,728	3,808,807	-	-	3,245,728	3,808,807
Other taxes	240,058	174,481	-	-	240,058	174,481
Investment earnings (loss)	(284,214)	(67,248)	(408,080)	(97,914)	(692,294)	(165,162)
Other revenues	542,521	74,654	-	-	542,521	74,654
Internal balances	(1,817)	(3,836,857)	1,817	3,836,857	-	-
Total revenues	14,424,077	16,624,821	11,228,191	21,213,876	25,652,268	37,838,697
Expenses:						
General government	1,201,276	902,661	-	-	1,201,276	902,661
Community development	881,530	1,169,079	-	-	881,530	1,169,079
Public safety	1,545,472	1,228,219	-	-	1,545,472	1,228,219
Public works	1,868,524	1,426,021	-	-	1,868,524	1,426,021
Parks and recreation	416,880	366,427	-	-	416,880	366,427
Interest expense	-	981	-	-	-	981
Water	-	-	1,837,744	1,663,559	1,837,744	1,663,559
Wastewater	-	-	1,370,530	1,110,633	1,370,530	1,110,633
Stormwater	-	-	400,951	327,788	400,951	327,788
Loss on disposal and transfers	(48,753)	4,116,772	-	-	(48,753)	4,116,772
Total expenses	5,864,929	9,210,160	3,609,225	3,101,980	9,474,154	12,312,140
Change in net position	8,559,148	7,414,661	7,618,966	18,111,896	16,178,114	25,526,557
Net position, January 1, (as restated)	50,924,059	46,125,818	99,104,144	80,992,248	150,028,203	127,118,066
Net position, December 31,	\$ 59,483,207	\$ 53,540,479	\$ 106,723,110	\$ 99,104,144	\$ 166,206,317	\$ 152,644,623

Financial Analysis of the Town's Funds

The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the Town's governmental fund is to provide information on near-term inflows, outflows, and balance of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

General Fund – The General Fund balance increased by \$2,138,614 for an ending balance of \$16,369,685 as of December 31, 2022. Total revenues increased \$708,311, which was primarily due to a decrease in property taxes and licenses and permit revenue. Total expenditures decreased by \$1,383,231, which was primarily driven by a decrease in capital outlay when compared to the prior year. During the year ended December 31, 2022, the General Fund had net transfers out of \$528,591.

TOWN OF SEVERANCE
MANAGEMENT'S DISCUSSION AND ANALYSIS

Transportation Fund – The Transportation Fund balance increased by \$135,621 for an ending balance of \$3,750,691 as of December 31, 2022. Total revenues decreased \$234,830, which was primarily due to a decrease in transportation impact fees. Total expenditures increased by \$310,727, which was primarily driven by an increase in capital outlay when compared to the prior year. During the year ended December 31, 2022, the Transportation Fund had net transfers of \$584,719 from the General Fund to support the Transportation Rehab Program for street capital maintenance.

For the year ending December 31, 2022, the General and Transportation Funds are the only major governmental funds. See the combining schedules on pages 42 and 43 for a breakout of the non-major governmental funds.

Proprietary Funds – Proprietary funds have historically operated as enterprise funds using the same basis of accounting as business-type activities; therefore, these statements will essentially match the information provided in the statements for the business-type activities. The proprietary fund statements, however, will provide a greater level of detail than the information found in the government-wide statements.

Water Fund – The Water Fund net position increased by \$3,587,183 for an ending balance of \$69,875,243. This increase is primarily due to contributed capital assets, water acquisition fees, and water impact fees. Net position is made up of a combination of cash, investments, and capital assets.

Wastewater Fund – The Wastewater Fund net position increased by \$2,863,738 for an ending fund balance of \$26,457,989. This increase is primarily due to dedicated capital assets and wastewater impact fees. Net position is made up of a combination of cash, investments, and capital assets.

Stormwater Fund – Net position increased by \$1,168,045 for an ending fund balance of \$10,389,878. This increase is primarily due dedicated assets and capital contributions. Net position is made up of a combination of cash, investments, and capital assets.

Capital Assets

Approximately 32% of the Town's capital assets support governmental activities. The majority of the value is invested in land, buildings, and infrastructure improvements. The Town's business-type activities capital assets consist of its investments in water rights, utility systems and related equipment. During 2022, the Town continued its participation in the NISP project. See below for a breakout of the Town's capital assets as of December 31, 2022 when compared to the prior year. See Note 4 for additional information.

TOWN OF SEVERANCE MANAGEMENT'S DISCUSSION AND ANALYSIS

	Governmental Activities		Business-Type Activities		Total	
	2022	2021*	2022	2021	2022	2021*
Land and improvements	\$ 1,644,622	\$ 1,974,417	\$ 294,759	\$ -	\$ 1,939,381	\$ 1,974,417
Construction in progress	870,422	8,627,467	148,100	3,477,186	1,018,522	12,104,653
Infrastructure	31,489,068	19,071,494	-	-	31,489,068	19,071,494
Buildings	2,137,260	1,037,319	1,261,760	141,122	3,399,020	1,178,441
Vehicles	314,666	308,642	-	-	314,666	308,642
Equipment	661,268	443,991	88,753	111,313	750,021	555,304
Water rights	-	-	34,176,374	34,176,374	34,176,374	34,176,374
NISP CIP	-	-	5,322,877	4,370,069	5,322,877	4,370,069
North Weld County capacity	-	-	4,880,333	3,398,849	4,880,333	3,398,849
Water system	-	-	8,265,178	6,787,722	8,265,178	6,787,722
Wastewater System	-	-	14,129,579	11,857,078	14,129,579	11,857,078
Stormwater system	-	-	9,026,453	6,078,476	9,026,453	6,078,476
	<u>\$ 37,117,306</u>	<u>\$ 31,463,330</u>	<u>\$ 77,594,166</u>	<u>\$ 70,398,189</u>	<u>\$ 114,711,472</u>	<u>\$ 101,861,519</u>

*Prior year balances have been restated. See Note 12 for additional information.

Long-Term Liabilities

The Town's governmental and business type activities long-term liabilities consist of accrued compensated absences payable. See below for a breakout of the Town's long-term debt as of December 31, 2022 when compared to the prior year. See Note 5 for additional information.

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Compensated absences	\$ 125,950	\$ 107,475	\$ 32,335	\$ 30,199	\$ 158,285	\$ 137,674
	<u>\$ 125,950</u>	<u>\$ 107,475</u>	<u>\$ 32,335</u>	<u>\$ 30,199</u>	<u>\$ 158,285</u>	<u>\$ 137,674</u>

Fiscal Outlook

The Town of Severance has multiple capital projects in the planning phase or under construction that address the needs of a growing community. These projects are funded by a combination of impact fees, grants, and fund balance and include traffic signals, water infrastructure, and a police station. In addition, over the next few years, there are significant capital projects planned, such as a community center, water treatment facility, wastewater treatment facility, and continued participation in the NISP project that will require financing through the issuance of bonds, state revolving loan funds, or bank loans. The Town will continue to be fiscally conservative while the required reserves are secured and healthy fund balances are maintained through these larger projects.

Request for Information

The financial statements are designed to provide information for regulatory reporting to federal and state agencies and those with an interest in the Town's finances. Questions concerning this or any additional information should be addressed to the Finance Director, Town of Severance, P.O. Box 339, Severance, CO 80546. Telephone inquiries may be made at 970-686-1218 and e-mail inquiries may be directed to mueller@townofseverance.org.

BASIC FINANCIAL STATEMENTS

TOWN OF SEVERANCE
STATEMENT OF NET POSITION
DECEMBER 31, 2022

	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Cash and cash equivalents	\$ 17,110,730	\$ 2,257,457	\$ 19,368,187
Cash and cash equivalents - restricted	6,381,005	26,529,221	32,910,226
Accounts receivable	514,377	-	514,377
Interest receivable	168,381	-	168,381
Utility receivable	-	231,646	231,646
Due from other governments	556,586	-	556,586
Other receivables	-	161,844	161,844
Inventory	2,826	67,426	70,252
Property tax receivable	1,882,089	-	1,882,089
Prepaid items	41,112	-	41,112
Capital assets, not depreciated	2,515,044	44,822,443	47,337,487
Capital assets, net of depreciation	34,602,262	32,771,723	67,373,985
Net pension asset	253,603	-	253,603
Total assets	<u>64,028,015</u>	<u>106,841,760</u>	<u>170,869,775</u>
<u>Deferred Outflows of Resources</u>			
Related to pension	<u>167,887</u>	<u>-</u>	<u>167,887</u>
Total deferred outflows of resources	<u>167,887</u>	<u>-</u>	<u>167,887</u>
<u>Liabilities</u>			
Accounts payable	678,279	79,315	757,594
Accrued liabilities	99,993	-	99,993
Deposits	39,929	7,000	46,929
Unearned revenue	1,636,031	-	1,636,031
Due within one year	<u>125,950</u>	<u>32,335</u>	<u>158,285</u>
Total liabilities	<u>2,580,182</u>	<u>118,650</u>	<u>2,698,832</u>
<u>Deferred Inflows of Resources</u>			
Unavailable property taxes	1,882,089	-	1,882,089
Related to pension	<u>250,424</u>	<u>-</u>	<u>250,424</u>
Total deferred inflows of resources	<u>2,132,513</u>	<u>-</u>	<u>2,132,513</u>
<u>Net Position</u>			
Net investment in capital assets	37,095,355	77,594,166	114,689,521
Restricted			
Emergency reserves	285,000	-	285,000
Capital projects	886,560	-	886,560
Street projects	3,750,691	-	3,750,691
Park projects	153,783	-	153,783
Public facilities	1,141,392	-	1,141,392
Public safety	236,616	-	236,616
Conservation trust	132,327	-	132,327
Net pension asset	253,603	-	253,603
System capacity and improvements	-	26,522,221	26,522,221
Unrestricted	<u>15,547,880</u>	<u>2,606,723</u>	<u>18,154,603</u>
Total net position	<u>\$ 59,483,207</u>	<u>\$ 106,723,110</u>	<u>\$ 166,206,317</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF SEVERANCE
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental Activities:							
General government	\$ 1,201,276	\$ 429,843	\$ 969,169	\$ -	\$ 197,736	\$ -	\$ 197,736
Community development	881,530	808,323	-	-	(73,207)	-	(73,207)
Public safety	1,545,472	55,740	-	90,500	(1,399,232)	-	(1,399,232)
Public works	1,868,524	-	376,122	671,006	(821,396)	-	(821,396)
Parks and recreation	416,880	-	190,332	257,760	31,212	-	31,212
Loss on disposal and transfer of assets	(48,753)	-	-	-	48,753	-	48,753
Acceptance of assets	-	-	-	4,928,760	4,928,760	-	4,928,760
Total governmental activities	<u>5,864,929</u>	<u>1,293,906</u>	<u>1,535,623</u>	<u>5,948,026</u>	<u>2,912,626</u>	<u>-</u>	<u>2,912,626</u>
Business-Type Activities:							
Water	1,837,744	2,015,227	-	3,646,899	-	3,824,382	3,824,382
Wastewater	1,370,530	1,155,299	-	3,232,464	-	3,017,233	3,017,233
Stormwater	<u>400,951</u>	<u>186,433</u>	<u>-</u>	<u>1,398,132</u>	<u>-</u>	<u>1,183,614</u>	<u>1,183,614</u>
Total business-type activities	<u>3,609,225</u>	<u>3,356,959</u>	<u>-</u>	<u>8,277,495</u>	<u>-</u>	<u>8,025,229</u>	<u>8,025,229</u>
Total primary government	<u>9,474,154</u>	<u>4,650,865</u>	<u>1,535,623</u>	<u>14,225,521</u>	<u>2,912,626</u>	<u>8,025,229</u>	<u>10,937,855</u>
GENERAL REVENUES:							
Taxes							
General property					1,797,688	-	1,797,688
Specific ownership taxes					106,558	-	106,558
Sales					1,945,149	-	1,945,149
Use					1,300,579	-	1,300,579
Franchise					240,058	-	240,058
Investment earnings (loss)					(284,214)	(408,080)	(692,294)
Other revenues					542,521	-	542,521
Internal balances					(1,817)	1,817	-
Total general revenues					<u>5,646,522</u>	<u>(406,263)</u>	<u>5,240,259</u>
Changes in net position					8,559,148	7,618,966	16,178,114
Net position - beginning (as restated)					<u>50,924,059</u>	<u>99,104,144</u>	<u>150,028,203</u>
Net position - ending					<u>\$ 59,483,207</u>	<u>\$ 106,723,110</u>	<u>\$ 166,206,317</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF SEVERANCE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General Fund	Transportation Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash and investments	\$ 17,110,730	\$ -	\$ -	\$ 17,110,730
Cash and investments - restricted	499,254	3,830,327	1,664,118	5,993,699
Accounts receivable	514,377	-	-	514,377
Interest receivable	168,381	-	-	168,381
Inventory	2,826	-	-	2,826
Prepaid items	41,112	-	-	41,112
Due from other governments	556,586	-	-	556,586
Property taxes receivable	1,882,089	-	-	1,882,089
Total assets	<u>\$ 20,775,355</u>	<u>\$ 3,830,327</u>	<u>\$ 1,664,118</u>	<u>\$ 26,269,800</u>
<u>Liabilities, deferred inflows of resources and fund balance</u>				
Liabilities:				
Accounts payable	\$ 598,643	\$ 79,636	\$ -	\$ 678,279
Accrued liabilities	99,993	-	-	99,993
Deposits	39,929	-	-	39,929
Unearned revenue	1,636,031	-	-	1,636,031
Total liabilities	<u>2,374,596</u>	<u>79,636</u>	<u>-</u>	<u>2,454,232</u>
<u>Deferred inflows of resources</u>				
Unavailable property taxes	1,882,089	-	-	1,882,089
Other unavailable revenues	148,985	-	-	148,985
Total deferred inflows of resources	<u>2,031,074</u>	<u>-</u>	<u>-</u>	<u>2,031,074</u>
Fund balance:				
Nonspendable				
Prepaid items	41,112	-	-	41,112
Inventory	2,826	-	-	2,826
Restricted				
Emergencies	285,000	-	-	285,000
Capital projects	499,254	-	-	499,254
Street projects	-	3,750,691	-	3,750,691
Park projects	-	-	153,783	153,783
Public facilities	-	-	1,141,392	1,141,392
Public safety	-	-	236,616	236,616
Conservation trust	-	-	132,327	132,327
Unassigned	15,541,493	-	-	15,541,493
Total fund balances	<u>16,369,685</u>	<u>3,750,691</u>	<u>1,664,118</u>	<u>21,784,494</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 20,775,355</u>	<u>\$ 3,830,327</u>	<u>\$ 1,664,118</u>	<u>\$ 26,269,800</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF SEVERANCE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022

Total fund balance, governmental funds	\$ 21,784,494
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	37,117,306
Deferred outflows and inflows of resources represent an acquisition or consumption of net position that applies to future periods and, therefore, are not reported in the funds.	
Deferred outflows related to pension	167,887
Deferred inflows related to pension	(250,424)
Unavailable revenues	148,985
Long-term liabilities, including capital leases are not due and payable in the current period, and therefore, are not reported in governmental funds.	
Compensated absences	(125,950)
Net pension asset	253,603
The internal service fund is used by management to charge capital asset acquisition to individual funds. The assets and liabilities of the internal service fund is included in governmental activities in the statement of net position.	387,306
Total net position of governmental activities	<u>\$ 59,483,207</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF SEVERANCE
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

	General Fund	Transportation Fund	Other Governmental Funds	Total Governmental Funds
<u>Revenues</u>				
Taxes	\$ 5,390,032	\$ -	\$ -	\$ 5,390,032
Intergovernmental	1,786,649	-	102,726	1,889,375
Licenses and permits	1,021,367	-	-	1,021,367
Fines and forfeitures	55,740	-	-	55,740
Charges for services	216,799	-	-	216,799
Impact fees	-	491,006	528,260	1,019,266
Investment earnings (loss)	(214,362)	(46,657)	(17,950)	(278,969)
Other revenue	184,157	-	-	184,157
Total revenues	<u>8,440,382</u>	<u>444,349</u>	<u>613,036</u>	<u>9,497,767</u>
<u>Expenditures</u>				
Current:				
General government	1,115,739	-	-	1,115,739
Community development	881,530	-	-	881,530
Public safety	1,492,212	-	-	1,492,212
Public works	685,324	-	-	685,324
Parks, recreation and other	295,176	-	-	295,176
Capital outlay	1,826,505	893,447	-	2,719,952
Total expenditures	<u>6,296,486</u>	<u>893,447</u>	<u>-</u>	<u>7,189,933</u>
Excess (deficiency) of revenues over (under) expenditures	2,143,896	(449,098)	613,036	2,307,834
<u>Other financing sources (uses)</u>				
Proceeds from sale of capital assets	523,309	-	-	523,309
Transfers in	-	584,719	-	584,719
Transfers out	(528,591)	-	(450,496)	(979,087)
Total other financing sources (uses)	<u>(5,282)</u>	<u>584,719</u>	<u>(450,496)</u>	<u>128,941</u>
Net changes in fund balances	2,138,614	135,621	162,540	2,436,775
Fund balances - beginning of year	14,231,071	3,615,070	1,501,578	19,347,719
Fund balances - end of year	<u>\$ 16,369,685</u>	<u>\$ 3,750,691</u>	<u>\$ 1,664,118</u>	<u>\$ 21,784,494</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF SEVERANCE
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022

Net changes in fund balance - total governmental funds: \$ 2,436,775

Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
statement of activities the cost of these assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital outlay	2,663,190
Acceptance of assets	4,928,760
Depreciation expense	(1,463,418)
Loss on disposal and transfer of assets	(474,556)

Revenues in the statement of activities that do not provide current
financial resources are not reported as revenues in governmental funds
Change in unavailable revenue

4,612

Some expenses reported in the statement of activities do not require the use of
current financial resources and, therefore, are not reported as expenditures
in the governmental funds

Change in accrued compensated absences	(18,475)
Pension income	94,954

The Town's internal service fund is used by management to charge costs
related to fleet acquisition to individual funds. The net revenue of the
internal service fund is reported in governmental activities

387,306

Change in net position of governmental activities	\$ 8,559,148
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The accompanying notes are an integral part of the financial statements.

TOWN OF SEVERANCE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2022

	Business-Type Activities				Governmental Activities
	Water Fund	Wastewater Fund	Stormwater Fund	Total	Internal Service Fund (1)
<u>Assets</u>					
Current assets:					
Cash and investments	\$ 1,068,926	\$ 1,133,786	\$ 54,745	\$ 2,257,457	\$ -
Cash and investments - restricted	14,904,958	10,327,777	1,296,486	26,529,221	387,306
Utility receivable	112,975	101,849	16,822	231,646	-
Other receivable	69	161,768	7	161,844	-
Inventory	67,426	-	-	67,426	-
Total current assets	16,154,354	11,725,180	1,368,060	29,247,594	387,306
Noncurrent assets:					
Capital assets, not being depreciated	44,822,443	-	-	44,822,443	-
Capital assets, net of depreciation	8,972,337	14,772,931	9,026,455	32,771,723	-
Total noncurrent assets	53,794,780	14,772,931	9,026,455	77,594,166	-
Total assets	69,949,134	26,498,111	10,394,515	106,841,760	387,306
<u>Liabilities</u>					
Current liabilities:					
Accounts payable	52,645	26,555	115	79,315	-
Customer deposits	7,000	-	-	7,000	-
Compensated absences, current	14,246	13,567	4,522	32,335	-
Total liabilities	73,891	40,122	4,637	118,650	-
<u>Net Position</u>					
Net investment in capital assets	53,794,780	14,772,931	9,026,455	77,594,166	-
Restricted	14,897,958	10,327,777	1,296,486	26,522,221	387,306
Unrestricted	1,182,505	1,357,281	66,937	2,606,723	-
Total net position	\$ 69,875,243	\$ 26,457,989	\$ 10,389,878	\$ 106,723,110	\$ 387,306

(1) Fleet Fund

The accompanying notes are an integral part of the financial statements.

TOWN OF SEVERANCE
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2022

	Business-Type Activities				Governmental Activities
	Water Fund	Wastewater Fund	Stormwater Fund	Total	Internal Service Fund (1)
Operating revenues					
Utility charges	\$ 1,888,073	\$ 1,155,299	\$ 186,433	\$ 3,229,805	\$ -
Other charges for services	127,154	-	-	127,154	-
Total operating revenues	<u>2,015,227</u>	<u>1,155,299</u>	<u>186,433</u>	<u>3,356,959</u>	<u>-</u>
Operating expenses					
Overhead expenses	109,428	104,198	34,776	248,402	-
Personnel services	324,627	313,701	85,493	723,821	-
Operating supplies	108,807	26,281	1,512	136,600	-
Professional fees	126,520	57,720	-	184,240	-
Repairs and maintenance	27,986	50,403	13,157	91,546	-
Treatment	725,941	170,640	-	896,581	-
Telephone and utilities	16,332	52,795	365	69,492	-
Other operating expenses	136,372	111,334	349	248,055	-
Depreciation	261,731	483,458	265,299	1,010,488	-
Total operating expenses	<u>1,837,744</u>	<u>1,370,530</u>	<u>400,951</u>	<u>3,609,225</u>	<u>-</u>
Operating income (loss)	177,483	(215,231)	(214,518)	(252,266)	-
Nonoperating revenues (expenses)					
Investment earnings (loss)	(236,889)	(153,488)	(17,703)	(408,080)	(5,245)
Total non-operating revenues (expenses)	<u>(236,889)</u>	<u>(153,488)</u>	<u>(17,703)</u>	<u>(408,080)</u>	<u>(5,245)</u>
Income (loss) before interfund transfers and contributions	(59,406)	(368,719)	(232,221)	(660,346)	(5,245)
Capital contributions					
Plant investment fees	1,302,700	1,034,406	180,000	2,517,106	-
Cash in lieu of dedication	718,125	-	-	718,125	-
Dedicated assets	1,626,074	2,198,058	1,218,132	5,042,264	-
Transfers in	-	-	2,134	2,134	392,551
Transfers out	(310)	(7)	-	(317)	-
Total capital contributions and transfers	<u>3,646,589</u>	<u>3,232,457</u>	<u>1,400,266</u>	<u>8,279,312</u>	<u>392,551</u>
Change in net position	3,587,183	2,863,738	1,168,045	7,618,966	387,306
Net position, beginning of year	<u>66,288,060</u>	<u>23,594,251</u>	<u>9,221,833</u>	<u>99,104,144</u>	<u>-</u>
Net position, end of year	<u>\$ 69,875,243</u>	<u>\$ 26,457,989</u>	<u>\$ 10,389,878</u>	<u>\$ 106,723,110</u>	<u>\$ 387,306</u>

(1) Fleet Fund

The accompanying notes are an integral part of the financial statements.

TOWN OF SEVERANCE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2022

	Business-Type Activities				Governmental Activities
	Water Fund	Wastewater Fund	Stormwater Fund	Total	Internal Service Fund (1)
Cash Flows From Operating Activities					
Cash received from customers	\$ 1,871,932	\$ 1,147,841	\$ 185,321	\$ 3,205,094	\$ -
Cash paid to suppliers	(1,699,536)	(575,569)	(132,038)	(2,407,143)	-
Cash paid to employees	(323,038)	(312,347)	(86,300)	(721,685)	-
Other operating receipts	127,473	84,487	(7)	211,953	-
Net cash provided (used) by operating activities	(23,169)	344,412	(33,024)	288,219	-
Cash Flows From Capital and Related Financing Activities					
Acquisition of capital assets	(2,525,635)	(493,560)	(145,005)	(3,164,200)	-
Tap fees received	2,020,825	1,034,406	180,000	3,235,231	-
Net cash provided (used) by capital and related financing activities	(504,810)	540,846	34,995	71,031	-
Cash Flows From Noncapital Financing Activities					
Transfers to/from other funds	(310)	(7)	2,134	1,817	392,551
Net cash provided (used) by noncapital financing activities	(310)	(7)	2,134	1,817	392,551
Cash Flows From Investing Activities					
Investment earnings (loss)	(226,143)	(147,930)	(17,101)	(391,174)	(5,245)
Net cash used by investing activities	(226,143)	(147,930)	(17,101)	(391,174)	(5,245)
Net change in cash and cash equivalents	(754,432)	737,321	(12,996)	(30,107)	387,306
Cash and cash equivalents and restricted cash, beginning of year	16,728,316	10,724,242	1,364,227	28,816,785	-
Cash and cash equivalents and restricted cash, end of year	\$ 15,973,884	\$ 11,461,563	\$ 1,351,231	\$ 28,786,678	\$ 387,306
Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities					
Net operating income	\$ 177,483	\$ (215,231)	\$ (214,518)	\$ (252,266)	\$ -
Adjustments to reconcile net operating income to cash provided by operating activities					
Depreciation expense	261,731	483,458	265,299	1,010,488	-
Changes in assets and liabilities related to operations					
(Increase) Decrease in:					
Accounts receivable	(8,822)	77,029	(1,119)	67,088	-
Inventory	(27,259)	-	-	(27,259)	-
Increase (Decrease) in:					
Accounts payable	(420,891)	(2,198)	(81,879)	(504,968)	-
Deposits	(7,000)	-	-	(7,000)	-
Compensated absences payable	1,589	1,354	(807)	2,136	-
Net cash provided by operating activities	\$ (23,169)	\$ 344,412	\$ (33,024)	\$ 288,219	\$ -

(1) Fleet Fund

The accompanying notes are an integral part of the financial statements.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1 – DEFINITION OF THE REPORTING ENTITY

The Town of Severance (the Town), Colorado is a political subdivision of the State of Colorado governed by seven Council Members. The Town provides general government, public works (roads and streets), public safety, park services, water, wastewater, and stormwater services for the geographical area organized as the Town.

The Town follows the Governmental Accounting Standards Board (GASB) accounting pronouncements which provide guidance for determining which governmental activities, organizations and functions should be included within the financial reporting entity. GASB pronouncements set forth the financial accountability of a governmental organization's elected governing body as the basic criterion for including a possible component governmental organization in a primary government's legal entity. Financial accountability includes, but is not limited to, appointment of a voting majority of the organization's governing body, ability to impose its will on the organization, and a potential for the organization to provide specific financial benefits or burdens and fiscal dependency.

The Town is not financially accountable for any other organization, nor is the Town a component unit of any other primary governmental entity.

Joint Ventures

The Town may participate in joint ventures created for special purposes which are not part of the Town's reporting entity. The following is a description of the only joint venture in which the Town participated in during the year ended December 31, 2022.

The E911 Emergency Telephone Service Authority Board (E911 Authority) was created by intergovernmental agreements pursuant to Article 11 of Title 29, C.R.S., as amended, and it authorizes the county, municipalities with the county, and special districts within the county to enter into an agreement for the purpose of providing 911 emergency telephone services. Per the state statute cited above, the agreement creates a separate legal entity which is responsible for administering the operations of the 911 emergency telephone service program in Weld County. The authority board consists of seven members with four selected by the Weld County Commissioners, and one member each is selected by the City of Greeley, City of Fort Lupton, and Weld County Sheriff. Under the bylaws of the E911 Authority, Weld County is required to pay all operating costs. State statute requires that all funds be maintained by the Weld County Treasurer. The operation of the E911 Authority is done contractually by the Weld County Communication Regional Center. The financial statements are prepared for the E911 Authority by Weld County in conformity with generally accepted accounting principles (GAAP) as applied to a government unit. The E911 Authority's financial reports are a component unit in the Weld County Comprehensive Annual Financial Report (CAFR). Financial statements of this joint venture are available at www.weldgov.com/departments/accounting/cafr.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The more significant accounting policies of the Town are described as follows:

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of net position reports all financial and capital resources of the Town. The difference between the sum of assets and deferred outflows of resources and the sum of liabilities and deferred inflows of resources of the Town is reported as net position.

The statement of activities demonstrates the degree to which the direct and indirect expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included in program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. Depreciation is computed and recorded as an operating expense. Expenditures for property, equipment and infrastructure are shown as increases in assets, and redemption of bonds are recorded as a reduction in liabilities.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation
(continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 120 days of the end of the current fiscal period. The major sources of revenue susceptible to accrual are property taxes, sales taxes, and franchise fees. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

General Fund - The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

Special Revenue Fund – Transportation Fund - The Transportation Fund accounts for improvements to the Town's street system funded through impact fee assessments.

The Town reports the following non-major governmental funds:

Special Revenue Fund – Conservation Trust Fund - The Conservation Trust Fund accounts for monies received through the State of Colorado Lottery/Conservation Trust Fund program. These funds are required to be spent on parks and recreation.

Special Revenue Fund – Parks Fund - The Parks Fund accounts for improvements to the Town's park system and is funded through impact fee assessments.

Special Revenue Fund – Public Facilities Fund - The Public Facilities Fund accounts for improvements to the Town's public facilities and is funded through impact fee assessments.

Special Revenue Fund – Public Safety Fund - The Public Safety Fund accounts for improvements to the Town's public safety system and is funded through impact fee assessments.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The Town reports the following major proprietary funds:

Water Fund - The Water Fund was established to account for the acquisition, operation and maintenance of the Town's water facilities and infrastructure.

Wastewater Fund - The Wastewater Fund was established to account for the acquisition, operation and maintenance of the Town's wastewater facilities and infrastructure.

Stormwater Fund - The Stormwater Fund was established to account for the acquisition, operation and maintenance of the Town's stormwater facilities and infrastructure.

Additionally, the Town reports the following fund types:

Fleet Fund - The Fleet Fund is an internal service fund used to provide necessary vehicles and equipment as well as future repairs and maintenance on vehicles and equipment to various departments and divisions within the Town.

Proprietary funds are used to account for the Town's ongoing activities that are similar to a private business enterprise. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues are charges to customers for water and wastewater service. Operating expenses include the costs of the services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses or capital contributions.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances

Pooled cash and investments

The Town follows the practice of pooling cash and investments of all funds to maximize investment earnings. Cash in excess of immediate operating requirements is pooled for deposit and investment flexibility. Investment earnings are allocated periodically to the participating funds based on each fund's average equity balance in total cash.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources,
and Net Position/Fund Balances (continued)

Cash and cash equivalents

For the purpose of the statement of cash flows of the proprietary funds, the Town considers cash and cash equivalents to include operating and restricted cash deposits and highly liquid investments with original maturities of three months or less from the date of acquisition. Investments are reported in accordance with GASB Statement No. 72, as amended.

Receivables

All receivables are reported at their gross values and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Based upon review of the existing accounts receivable and the fact that any uncollectible water, wastewater, and stormwater receivables can be certified to the County Treasurer, no allowance for doubtful accounts is provided. All receivables are expected to be collected within one year.

Prepaid Items

Certain payments to vendors and other third parties reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Expenditures/expenses are recorded when the service underlying the prepaid items is provided (consumption method).

Capital Assets

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capitalized assets are defined by the Town as assets with an initial, individual cost of more than \$5,000. Such assets are recorded at acquisition cost or estimated acquisition cost if purchased or constructed. Donated capital assets are recorded at the acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Depreciation expense has been computed using the straight-line method over the estimated economic useful lives:

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources,
and Net Position/Fund Balances (continued)

Capital Assets (continued)

<u>Description</u>	<u>Estimated Lives</u>
Building and improvements	30 years
Equipment	5 - 10 years
Vehicles	5 - 15 years
Infrastructure	10 - 50 years

Compensated Absences

The Town grants employees personal time off based on years of service. Up to one year's accrual of leave may be carried over to the next fiscal year. Upon separation from employment with the Town, an employee will be compensated for all earned but unused personal time off. Accrued sick time is not paid to the employee upon separation. Accumulated unpaid vacation pay is accrued when earned in the government-wide financial statements and proprietary fund statements. The Town uses the fund where employees covered payroll is recorded to liquidate compensated absences.

Long-Term Obligations

In the government-wide financial statements and proprietary fund statements, long-term obligations are reported as liabilities in the applicable governmental activities and business-type activities statement of net position. In the governmental fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current expenditures.

Deferred Outflows and Deferred Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Town has an item that is related to its pension that qualifies for reporting in this category. Accordingly, this item is deferred and will be recognized as an outflow of resources in the period the resource is required for use.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (continued)

Deferred Outflows and Deferred Inflows of Resources (continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The Town has three items that qualify for reporting in this category. Accordingly, the items, deferred property tax revenue, unavailable revenues, and deferred pension related items, are deferred and recognized as an inflow of resources in the period that the amounts become available.

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (income), information about the fiduciary net position of the Statewide Defined Benefit Plan (SWDB), administered by the Fire & Police Pension Association of Colorado (FPPA), and additions to/deductions from the SWDB's fiduciary net position have been determined on the same basis as they are reported by the FPPA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Contributed Capital

Impact fees and plant investment fees are generally recorded as capital contributions when received.

Fund Balances

The Town reports fund balances in the governmental fund in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement defined the different types of fund balances that a governmental entity must use for financial reporting. As of December 31, 2022, fund balance of the governmental funds is classified as follows:

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources,
and Net Position/Fund Balances (continued)

Fund Balance (continued)

Nonspendable - Amounts that cannot be spent either because they are in nonspendable form (i.e., inventories or prepaid items) or because they are legally or contractually required to be maintained intact. At December 31, 2022, the Town had \$43,938 in nonspendable resources.

Restricted - Amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation, constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments. At December 31, 2022, the Town had \$6,199,063 in restricted fund balance.

Committed - Amounts that can be used only for specific purposes determined by a formal action of the Town's Council. The Council is the highest level of decision-making body for the Town. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Council.

Assigned - Amounts that are subject to a purpose constraint that represents an intended use established by the Town in its budget process. The purpose of the assignment must be narrower than the purpose of the general fund.

Unassigned - Represents the residual classification for the Town's general fund and could report a surplus or deficit.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first.

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Council has provided other commitment or assignment actions.

Net Position

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The Town can report up to three categories of net position, as follows:

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (continued)

Net investment in capital assets - consists of net capital assets, reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributed to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

Restricted net position - net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws. Restricted net position is reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted net position - consists of all other net position that does not meet the definition of the above two components and is available for general use by the Town.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Town will use the most restrictive net position first.

Property taxes

Property taxes are levied by the Town's Council Members. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or if in equal installments, at the taxpayer's election, in February and June.

Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the Town. Property taxes, net of estimated uncollectible taxes, are recorded initially as deferred inflows of resources in the year they are levied and measurable. The deferred inflows are recorded as revenue in the year they are available or collected.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources,
and Net Position/Fund Balances (continued)

Budgets

In accordance with the State Budget Law, the Town's Council Members hold public hearings in the fall each year to approve the budget and appropriate the funds for the ensuing year. The appropriation is at the total fund expenditures and other financing uses level and lapses at year-end. The Town's Council Members can modify the budget by line item within the total appropriation without notification. The total appropriation can only be modified upon completion of notification and publication requirements. The budget includes each fund on its basis of accounting unless otherwise indicated.

Adoption of New Accounting Standard

For the year ended December 31, 2022, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. This standard establishes a single model for lease accounting based on the foundational principle that leases are financing the right to use an underlying asset. The implementation of this standard had no impact on the Town for the year ended December 31, 2022.

NOTE 3 – CASH AND INVESTMENTS

Cash and investments are reflected in the Statement of Net Position as follows:

Cash and investments	\$ 19,368,187
Cash and investments - restricted	32,910,226
Total cash and investments	<u>\$ 52,278,413</u>

Cash and investments at December 31, 2022 consist of the following:

Cash on hand	\$ 2,680
Cash deposits	680,910
Investments	51,594,823
Total	<u>\$ 52,278,413</u>

Cash Deposits

The Colorado Public Deposit Protection Act (PDPA) requires all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Cash Deposits (continued)

PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits.

At December 31, 2022, the bank balance and carrying amount of the Town's deposits were \$760,503 and \$683,590, respectively. All cash deposits were covered by either the FDIC or PDPA.

Investments

The Town's investment policy adopts state statutes regarding investments.

Colorado revised statutes limit investment maturities to five years or less unless formally approved by Council Members. Such actions are generally associated with a debt service reserve or sinking fund requirements.

Revenue bonds of local government securities, corporate and bank securities, and guaranteed investment contracts not purchased with bond proceeds, are limited to maturities of three years or less.

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local governments may invest which include:

- Obligations of the United States, certain U.S. government agency securities and the World Bank
- General obligation and revenue bonds of U.S. local government entities
- Bankers' acceptances of certain banks
- Commercial paper
- Certain reverse repurchase agreements
- Certain securities lending agreements
- Certain corporate bonds
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts
- Local government investment pools

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Investments (continued)

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates the Town limits investment portfolio to maturities of less than five years and a weighted average maturity of less than 3 years. Additionally, the Town structures its investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

Credit Risk

Credit quality risk is the risk that the issuer or other counterparty to a debt security will not fulfill its obligations to the Town. The Town limits investments to certain types of investments and diversifies the investment portfolio so the impact of potential losses from any one type of investment will be minimized.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. The Town has established various limits for issuers for each of the types of securities in which it is permitted to invest.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Investments (continued)

Below is a breakdown of the Town's investments as of December 31, 2022:

Investment Type	Rating - S&P	Maturity		Total
		Less than 1 Year	1 to 5 years	
Colorado Local Government Liquid Asset Trust (Colotrust)	AAAm	\$ 16,506,797	\$ -	\$ 16,506,797
Morgan Stanley Institutional Liquidity Fund	AAAm	550,508	-	550,508
U.S. Agency Bonds	AA+	14,007,597	20,529,921	34,537,518
Total		<u>\$ 31,064,902</u>	<u>\$ 20,529,921</u>	<u>\$ 51,594,823</u>

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Investments (continued)

COLOTRUST

The Town invested in the Colorado Local Government Liquid Asset Trust (COLOTRUST) (the Trust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing the Trust. The Trust operates similarly to a money market fund and each share is equal in value to \$1.00. The Trust offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS+. Both portfolios may invest in U.S. Treasury securities and repurchase agreements collateralized by U.S. Treasury securities. COLOTRUST PLUS+ may also invest in certain obligations of U.S. government agencies, highest rated commercial paper and any security allowed under CRS 24-75-601. A designated custodial bank serves as custodian for the Trust's portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust's investment portfolios and provides services as the depository in connection with direct investments and withdrawals. The custodian's internal records segregate investments owned by the Trust. COLOTRUST is rated AAAm by Standard & Poor's.

Morgan Stanley Institutional Liquidity Fund

The Morgan Stanley Institutional Liquidity Fund ("MSILF") is rated AAAm by Standard & Poor's and the maturity is weighted average under 20 days. MSILF records its investments at fair value and the Town records its investment in MSILF using the net asset value method. The fund is a money market fund with each share maintaining a value of \$1.00. The money market fund invests in high quality debt securities issued by the U.S. Government. At December 31, 2022, the Town had \$550,508 invested in the MSILF.

Investment Valuation

Certain investments are measured at fair value within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs.

The Town's investment in Colotrust is measured at net asset value, equal to \$1.00 per share. There are no unfunded commitments, the redemption frequency is daily, and there is no redemption notice period. The Town's investment in the Morgan Stanley Institutional Liquidity Fund is valued at amortized cost. All other Town investments are valued using Level 2 inputs.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 was as follows:

	Balances December, 31 2021*	Additions	Deletions	Transfer	Balances December, 31 2022
<i>Governmental Activities:</i>					
Capital Assets, not being depreciated					
Land and improvements	\$ 1,974,417	\$ -	\$ 390,707	\$ 60,912	\$ 1,644,622
Construction in process	8,627,467	2,152,825	83,849	(9,826,021)	870,422
Total capital assets, not depreciated	10,601,884	2,152,825	474,556	(9,765,109)	2,515,044
Capital Assets, being depreciated					
Infrastructure	23,059,682	4,928,760	-	8,597,791	36,586,233
Buildings	1,485,416	20,470	-	1,167,318	2,673,204
Vehicles	751,003	104,999	-	-	856,002
Equipment	899,455	384,896	51,432	-	1,232,919
Total capital assets, depreciated	26,195,556	5,439,125	51,432	9,765,109	41,348,358
Accumulated depreciation					
Infrastructure	3,988,188	1,108,977	-	-	5,097,165
Buildings	448,097	87,847	-	-	535,944
Vehicles	442,361	98,975	-	-	541,336
Equipment	455,464	167,619	51,432	-	571,651
Total accumulated depreciation	5,334,110	1,463,418	51,432	-	6,746,096
Net capital assets, depreciated	20,861,446	3,975,707	-	9,765,109	34,602,262
Governmental Activities Capital Assets, net	\$ 31,463,330	\$ 6,128,532	\$ 474,556	\$ -	\$ 37,117,306

*Balances have been restated. See Note 12 for additional information.

Depreciation is charged to the Town's governmental activities as follows:

Governmental activities	
General government	\$ 67,062
Public works	1,183,200
Public safety	148,214
Park and recreation	64,942
Total	<u>\$ 1,463,418</u>

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 4 – CAPITAL ASSETS (CONTINUED)

	Balances December, 31 2021	Additions	Deletions	Transfer	Balances December, 31 2022
<i>Business-Type Activities:</i>					
Capital Assets, not being depreciated					
Land	\$ -	\$ -	\$ -	\$ 294,759	\$ 294,759
Water rights	34,176,374	-	-	-	34,176,374
NISP, CIP	4,370,069	952,808	-	-	5,322,877
North Weld County Capacity	3,398,849	1,481,484	-	-	4,880,333
Construction in progress	3,477,186	319,282	142,157	(3,506,211)	148,100
Total capital assets, not depreciated	45,422,478	2,753,574	142,157	(3,211,452)	44,822,443
Capital Assets, being depreciated					
Water system	7,769,492	1,640,111	-	55,000	9,464,603
Wastewater system	14,642,899	2,714,515	-	-	17,357,414
Stormwater system	6,542,918	1,218,132	-	1,989,112	9,750,162
Buildings	233,713	-	-	1,167,340	1,401,053
Equipment	338,859	22,290	-	-	361,149
Total capital assets, depreciated	29,527,881	5,595,048	-	3,211,452	38,334,381
Accumulated depreciation					
Water system	981,770	217,655	-	-	1,199,425
Wastewater system	2,785,821	442,014	-	-	3,227,835
Stormwater system	458,410	265,299	-	-	723,709
Buildings	92,591	46,702	-	-	139,293
Equipment	233,578	38,818	-	-	272,396
Total accumulated depreciation	4,552,170	1,010,488	-	-	5,562,658
Net capital assets, depreciated	24,975,711	4,584,560	-	3,211,452	32,771,723
Business-Type Activities Capital Assets, net	<u>\$ 70,398,189</u>	<u>\$ 7,338,134</u>	<u>\$ 142,157</u>	<u>\$ -</u>	<u>\$ 77,594,166</u>

Depreciation is charged to the Town's business-type activities as follows:

Business-type activities:

Water	\$ 261,731
Wastewater	483,458
Stormwater	265,299
Total	<u>\$ 1,010,488</u>

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 5 – LONG-TERM OBLIGATIONS

The following is a summary of the changes in long-term liabilities of the Town for the year ended December 31, 2022:

	Balances December 31, 2021	Additions	Deletions	Balances December 31, 2022	Due In One Year
<i>Governmental Activities:</i>					
Compensated absences	\$ 107,475	\$ 115,816	\$ 97,341	\$ 125,950	\$ 125,950
Total	<u>\$ 107,475</u>	<u>\$ 115,816</u>	<u>\$ 97,341</u>	<u>\$ 125,950</u>	<u>\$ 125,950</u>
<i>Business-Type Activities:</i>					
Compensated absences	\$ 30,199	\$ 27,126	\$ 24,990	\$ 32,335	\$ 32,335
Total	<u>\$ 30,199</u>	<u>\$ 27,126</u>	<u>\$ 24,990</u>	<u>\$ 32,335</u>	<u>\$ 32,335</u>

NOTE 6 – INTERGOVERNMENTAL AGREEMENTS

2013 Land Use and Utility Agreement

The Town entered into a land use and development agreement with the Town of Windsor on March 25, 2013, for continued cooperation and coordination between the two municipalities including planning for and managing growth and development of land, coordination of development policies and extension of services to areas of joint concern, and the ability of the two municipalities to achieve their respective and common goals. The parties agree that it is in the best interest of each that certain tax revenues generated within the corridor be shared between them. All sales and use tax collected by each of the municipalities within the corridor shall be shared and distributed between the municipalities in the following proportions: two-thirds to the collecting municipality and one-third to the other municipality. At the time of the execution of the agreement, neither of the municipalities has an excise or occupancy tax upon lodging services. In the event either of the municipalities adopts such a tax, all revenues generated from such shall be retained by the taxing municipality. At such time as both municipalities adopt such a tax, the revenues therefrom shall be shared by the parties in proportions provided for sales and use taxes. The parties intend for this agreement to remain in full force and effect in perpetuity. On April 9, 2018, the parties amended the agreement to make modifications to the corridor standards. All other terms of the March 25, 2013, agreement remain intact.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 6 – INTERGOVERNMENTAL AGREEMENTS (CONTINUED)

Phase 1 Agreement for Design, Construction, Land Acquisition, and Cost Recovery

The Town entered into the Phase 1 Agreement for Design, Construction, Land Acquisition, and Cost Recovery with the Town of Windsor and Northlake Metropolitan District Nos 1-5 on October 24, 2017 to provide sanitary wastewater facilities to the area surrounding the intersection of State Highway 257 and Weld County Road 74. The parties agree that the Town of Windsor's sanitary wastewater utility is the best available source of sanitary wastewater service to the area and recognize savings can be achieved by a coordinated effort with cooperative funding of the line to be constructed by the Town of Windsor. By separate and subsequent agreements, the entities will arrive at understandings for cost-sharing associated with operations, management, and future access to the line. Each party deposited \$500,000 into a single purpose project account maintained by the Town of Windsor.

A preliminary design of the wastewater line was completed and some of the necessary easements were acquired. The parties agreed to complete the easement acquisitions in 2019 but elected not to move forward with final design and construction at this time. The Town's share of expenditures in 2022 from the project account amounted to \$84,537.

Wastewater Treatment Service Agreement

The Town of Windsor and the Town entered into a Wastewater Treatment Service Agreement on April 14, 2003, to provide the right for the Town to discharge wastewater into Windsor's existing wastewater treatment facility. At the time of this agreement, The Town of Windsor was in the process of the Windsor East Side Interceptor Wastewater Project. Upon completion of this project Windsor would be able to accept and treat wastewater from the Town of Severance. The Town was required to pay an initial plant investment fee, all subsequent plant investment fees related to increased capacity required by the Town shall be calculated based upon peak demand. Whenever demand per day exceeds the level upon which the initial, or then existing, plant investment fee has been calculated, an additional plant investment fee shall be due. The additional fee shall be calculated by multiplying the additional gallons of usage per day by the then existing plant investment fee rate. Any future expansion of the Town's capacity as provided for in this agreement shall be limited to the total increased capacity in the Windsor East Side Interceptor Wastewater Project.

Water Service Agreement

North Weld County Water District (the District) and the Town entered into an Amended and Restated Water Service Agreement on March 5, 2019, to provide treated potable water to the Town.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 6 – INTERGOVERNMENTAL AGREEMENTS (CONTINUED)

Water Service Agreement (continued)

Per this agreement, the District shall furnish, and the Town shall purchase and receive from the District, water for the operation of the Town's water system. The Town is required to purchase plant investment taps for the use of water and capacity provided by and through the District's system. Whenever peak demands exceed the level upon which the initial, or then existing, plant investment taps have been calculated, additional plant investment taps shall be purchased. The additional fee shall consist of a base fee and a distance fee. The plant investment fee is determined on an annual basis based on a periodic percentage increase adopted by the Board of Directors of the District, or in accordance with a rate study or revised rate study adopted by the Board of Directors of the District. In addition to purchasing plant investment taps for capacity and conveyance of water, the Town is billed a monthly usage charge for the treatment and delivery of water to the Town's water system. Usage charges are determined from a percentage increase authorized by the Board of Directors of the District or from a rate study performed by an independent professional consultant and adopted by the Board of Directors of the District.

Northern Integrated Supply Project (NISP)

On January 21, 2020, the Town entered into the NISP Phase 1 Agreement, whereby the Town is a participant in a regional water supply, water storage, and related benefits projects, to be developed by the Northern Integrated Supply Project Water Activity Enterprise (the Enterprise). Per the NISP Phase 1 agreement, the Town, along with other participants to the NISP agreement, will receive an allotment from the project in return for the Town's funding participation. The Town paid \$952,808 in 2022 under the NISP Phase 1 agreement.

NOTE 7 – RISK MANAGEMENT

The Town is a member of the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a joint self-insurance pool created by intergovernmental agreement of over 200 municipalities to provide property, general and automobile liability, and public officials' coverage to its members. CIRSA is governed by a seven-member board elected by and from among its members. Coverage is provided through pooling of self-insured losses and the purchase of excess insurance coverage. CIRSA has a legal obligation for claims against its members to the extent that funds are available in its annually established loss fund and those amounts available from insurance providers under excess specific and aggregate insurance contracts. Losses incurred in excess of loss funds and amounts recoverable from excess insurance are direct liabilities of the participating members.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 7 – RISK MANAGEMENT (CONTINUED)

CIRSA has indicated that any excess losses would be billed to members in proportion to their contributions in the year such excess occurs, although it is not required to do so. The Town has not been informed of any excess losses that may have been incurred by the pool for the past three years.

NOTE 8 – RETIREMENT COMMITMENTS

Plan Description

The Town contributes to the Statewide Defined Benefit Plan, a cost-sharing multiple-employer defined benefit pension plan. The plan is administered by the Fire and Police Pension Association of Colorado (FPPA). The Plan provides retirement benefits for members and beneficiaries. Death and disability coverage is provided for members hired prior to January 1, 1997 through the Plan. All full-time, paid police officers of the Town are members of the Statewide Defined Benefit Plan. Colorado statutes assign the authority to establish benefit provisions to the state legislature. FPPA issues a publicly available annual financial report that includes financial statements and requires supplementary information for both the SWDB and the Statewide Death and Disability Plan. FPPA issues a publicly available financial report that includes information on the plan. That report may be obtained at www.fppaco.org.

Benefits Provided

A plan member is eligible for a normal retirement pension once the member has completed twenty-five years of credited service and has attained the age of 55. Effective January 1, 2021, a member may also qualify for a normal retirement pension if the member's combined years of service and age equals at least 80, with a minimum age of 50 (Rule of 80).

The annual normal retirement benefit is 2 percent of the average of the member's highest three years' pensionable earnings for each year of credited service up to ten years, plus 2.5 percent for each year of service thereafter. The benefit earned prior to January 1, 2007 for members of affiliated Social Security employers will be reduced by the amount of Social Security income payable to the member annually. Effective January 1, 2007, members covered under Statewide Defined Benefit Social Security Component will receive half the benefit when compared to the Statewide Defined Benefit Plan. Benefit adjustments paid to retired members are evaluated annually and may be re-determined every October 1. The amount of any increase is based on the Board's discretion and can range from 0 to the higher of 3 percent or the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W).

A member is eligible for early retirement after completion of 30 years of service or attainment of age 50 with at least five years of credited service.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 8 – RETIREMENT COMMITMENTS (CONTINUED)

Benefits Provided (continued)

The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis. Upon termination, an employee may elect to have member contributions, along with 5 percent as interest, returned as a lump sum distribution. Alternatively, a member with at least five years of accredited service may leave contributions with the Plan and remain eligible for a retirement pension at age 55 equal to 2 percent of the member's average highest three years' pensionable earnings for each year of credited service up to ten years, plus 2.5 percent for each year of service thereafter.

Contributions

The Town and eligible employees are required to contribute to the plan at rates established by State statutes. Employer contributions rates can only be amended by state statute. Member contribution rates can be amended by state statute or election of the membership.

In 2014, the members elected to increase the member contribution rate to the SWDB plan beginning in 2015. Member contribution rates will increase 0.5 percent annually through 2022 to a total of 12 percent of pensionable earnings. Employer contributions will increase 0.5 percent annually beginning in 2021 through 2030 to a total of 13 percent of pensionable earnings. Members of the SWDB plan and their employers contributed at a rate of 11.5 percent and 8.5 percent, respectively, of base salary for a total contribution rate of 20 percent in 2021. In 2022, members of the SWDB plan and their employers contributed at a rate of 12 percent and 9 percent, respectively, of pensionable earnings for a total contribution rate of 21 percent. The Town's contributions to the plan of the year ended December 31, 2022, were \$54,876, equal to the required contributions.

Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At December 31, 2022, the Town reported a net pension asset of \$253,603, representing its proportionate share of the net pension asset of the plan. The net pension asset was measured at December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2022. The Town's proportion of the net pension asset was based on the Town's share of contributions to the pension plan relative to the contributions of all participating entities. At December 31, 2021, the Town's proportion was 0.0468% which was a decrease of 0.0018% from its proportion measured at December 31, 2020.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 8 – RETIREMENT COMMITMENTS (CONTINUED)

Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (continued)

For the year ended December 31, 2022, the Town recognized pension income of \$72,099. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between Expected and Actual Experience	\$ 72,620	\$ 5,915
Changes of Assumptions or other Inputs	36,166	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	169,725
Changes in Proportion and Differences between Contributions Recognized and Proportionate Share of Contributions	4,225	74,784
Contributions Subsequent to the Measurement Date	54,876	-
Total	<u>\$ 167,887</u>	<u>\$ 250,424</u>

\$54,876 reported as deferred outflows of resources related to pension resulting from Town contributions subsequent to the measurement date will be recognized as an increase in the net pension asset in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended December 31,</u>	<u>Amount</u>
2023	\$ (34,457)
2024	(52,013)
2025	(34,260)
2026	(17,936)
2027	3,559
Thereafter	(2,306)
	<u>\$ (137,413)</u>

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 8 – RETIREMENT COMMITMENTS (CONTINUED)

Actuarial Assumptions

The actuarial valuations as of January 1, 2022, determined the total pension liability using the following actuarial assumptions and other inputs:

	<u>Total Pension Liability</u>	<u>Actuarial Determined Contributions</u>
Actuarial Valuation Date	January 1, 2022	January 1, 2021
Actuarial Method	Entry Age Normal	Entry Age Normal
Amortization Method	N/A	Level % of Payroll, Open
Amortization Period	N/A	30 years
Long-term Investment Rate of Return*	7.0%	7.0%
Projected Salary Increases	4.25% - 11.25%	4.25% - 11.25%
Cost of Living Adjustments (COLA)	0%	0%
*Includes Inflation at	2.5%	2.5%

For determining the total pension liability and actuarially determined contributions, the post-retirement mortality tables for non-disabled retirees uses the 2006 central rates from the RP-2014 Annuitant Mortality Tables projected to 2018 using the MP-2017 projection scales, and projected prospectively using the ultimate rates of the scale for all years. The pre-retirement off-duty mortality tables are adjusted to 50% of the RP-2014 mortality tables for active employees. The on-duty mortality rate is 0.00015.

At least every five years the FPPA's Board of Directors, in accordance with best practices, reviews its economic and demographic actuarial assumptions. At its July 2018 meeting, the Board of Directors reviewed and approved recommended changes to the actuarial assumptions. The recommendations were made by the FPPA's actuaries, Gabriel, Roeder, Smith & Co., based upon their analysis of past experience and expectations of the future. The assumption changes were effective for actuarial valuations beginning January 1, 2019. The actuarial assumptions impact actuarial factors for benefit purposes such as purchases of service credit and other benefits where actuarial factors are used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (assumed at 2.5 percent). Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2021 are summarized in the following table:

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 8 – RETIREMENT COMMITMENTS (CONTINUED)

Actuarial Assumptions (continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	39 %	8.23 %
Equity Long/Short	8 %	6.87
Private Markets	26 %	10.63
Fixed Income - Rates	10 %	4.01
Fixed Income - Credit	5 %	5.25
Absolute Return	10 %	5.60
Cash	2 %	2.32
Total	<u>100 %</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the Board's funding policy, which establishes the contractually required rates under Colorado statutes. Based on those assumptions, the SWDB plan fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For purpose of this valuation, the expected rate of return on pension plan investments is 7.00 percent; the municipal bond rate is 1.84 percent (based on weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15)); and the resulting single discount rate is 7.00 percent.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 8 – RETIREMENT COMMITMENTS (CONTINUED)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as the Town's proportionate share of the net pension asset (liability) if it were calculated using a discount rate that is one percentage point lower (6.0%) or one percentage point higher (8.0%) than the current rate, as follows:

	<u>1% Decrease</u> <u>(6.00%)</u>	<u>Current Discount Rate</u> <u>(7.00%)</u>	<u>1% Increase</u> <u>(8.00%)</u>
Proportionate share of the Net Pension Liability (Asset)	\$ (34,973)	\$ (253,603)	\$ (434,725)

Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in FPPA's separately issued financial report, which may be obtained at www.fppaco.org.

Defined Contribution 457 Plan

The Town provides pension benefits for its employees through a defined contribution money purchase plan. All full-time employees, with the exception of the police department may participate in the plan from the date of employment and are immediately fully vested. The plan provisions can be modified by the Town Council. The Town contributes an amount equal to 5% or 3% of the covered employees' salaries each month, depending upon the employees' negotiated compensation with the Town. Contributions totaled \$49,112 in 2022. The Town has no liability for this plan beyond its current annual contribution.

NOTE 9 – COMMITMENTS AND CONTINGENCIES

The Town receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies.

Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of the Town, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the Town at December 31, 2022.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 9 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

In 2017, the Town entered into an Intergovernmental Agreement with the Town of Windsor to bear one-third of the cost of financing roadway improvements along the south side of Colorado State Highway 392. The total cost of the project is \$405,000, with Severance committed to paying \$135,000. Windsor and Severance agree that the Severance Cost Share will be paid through the accumulation and retention by Windsor of Severance's one-third share of sales tax revenue generated within the Cooperative Planning Area as provided in the December 11, 2000, Intergovernmental Agreement.

At December 31, 2022, the Town had construction commitments of \$621,830 related to on-going capital projects.

NOTE 10 – INTERNAL TRANSFERS

Interfund transfers for the year ending December 31, 2022 were comprised of the following:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 528,591
Conservation Trust Fund	-	21,736
Transportation Fund	584,719	-
Parks Fund	-	428,760
Fleet Fund	392,551	
Water Fund	-	310
Wastewater Fund	-	7
Stormwater Fund	2,134	-
Total	<u>\$ 979,404</u>	<u>\$ 979,404</u>

NOTE 11 – TAX, SPENDING, AND DEBT LIMITATIONS

Colorado voters passed an amendment to the State Constitution, Article X, Section 20 (the Taxpayer Bill of Rights, otherwise known as TABOR), which has several limitations, including revenue raising, spending abilities and other specific requirements of state and local governments.

Enterprises, defined as government-owned businesses authorized to issue revenue bonds and receiving less than 10% of annual revenues in grants from all state and local governments combined, are excluded from the provisions of TABOR. The Town's management believes the Enterprise funds of the Town qualify for this provision.

Spending and revenue limits are determined based on the prior year's fiscal year spending as adjusted for allowable increases for inflation and local growth.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 11 – TAX, SPENDING, AND DEBT LIMITATIONS (CONTINUED)

Fiscal year spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenues in excess of the fiscal year spending limit must be refunded unless retention of such revenue is approved by the voters.

Subsequent to December 31, 1992, the revenue in excess of the Town’s “spending limit” must be refunded unless voters approve the retaining of such excess revenue. TABOR generally requires voter approval for any new tax, tax increases and new debt.

At November 7, 1995 and April 2, 1996 elections, the electors of the Town authorized the Town to collect, retain and expend the full amount of revenues from all sources during 1998, as well as the full amount of all revenues generated by all sources for each subsequent year. This election authorized the spending of such revenues in each year without limitation under Article X, Section 20 of the Colorado Constitution.

The Town believes it is in compliance with the provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of the provisions, including the interpretation of how to calculate Fiscal Year Spending limits and qualification as an Enterprise will require judicial interpretation.

NOTE 12 – PRIOR PERIOD ADJUSTMENT

For the year ended December 31, 2022, the Town made a prior period adjustment related to governmental activities. In prior years, the Town recorded conveyed assets from metropolitan district’s consisting of infrastructure and landscaping improvements. In 2022, management determined that the landscaping improvements were not assets of the Town and should not be capitalized by the Town. Below is a summary of the impact on beginning net position:

	<u>Governmental Activities</u>
Balance at December 31, 2021	\$ 53,540,479
Prior period adjustment	<u>(2,616,420)</u>
Restated balance at December 31, 2021	<u>\$ 50,924,059</u>

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property taxes	\$ 1,799,151	\$ 1,799,151	\$ 1,797,688	\$ (1,463)
Specific ownership taxes	65,000	65,000	106,558	41,558
Sales and use taxes	1,680,000	1,680,000	3,245,728	1,565,728
Franchise taxes	160,000	160,000	240,058	80,058
Total tax revenues	<u>3,704,151</u>	<u>3,704,151</u>	<u>5,390,032</u>	<u>1,685,881</u>
Intergovernmental				
Cigarette tax	3,000	3,000	4,909	1,909
Highway users	259,905	259,905	286,849	26,944
Road and bridge	115,000	115,000	89,273	(25,727)
Clerk/Motor vehicle fees	52,000	52,000	52,550	550
Mineral lease	35,000	87,606	87,606	-
Severance tax	5,000	404,945	404,945	-
Shared revenue	100,000	100,000	358,364	258,364
Other intergovernmental	776,000	1,092,621	502,153	(590,468)
Total intergovernmental revenues	<u>1,345,905</u>	<u>2,115,077</u>	<u>1,786,649</u>	<u>(328,428)</u>
Licenses and permits				
Liquor licenses	300	300	500	200
Building permits	550,000	550,000	719,931	169,931
Animal licenses	750	750	1,455	705
Business licenses and fees	4,000	4,000	3,055	(945)
Other licenses and fees	68,700	68,700	296,426	227,726
Total license and permit revenues	<u>623,750</u>	<u>623,750</u>	<u>1,021,367</u>	<u>397,617</u>
Fines and forfeitures	<u>50,100</u>	<u>50,100</u>	<u>55,740</u>	<u>5,640</u>
Charges for services				
Special events and charges	25,000	25,000	87,147	62,147
Rents	41,200	41,200	41,260	60
Impact fees and other charges	57,131	57,131	88,392	31,261
Total charges for services	<u>123,331</u>	<u>123,331</u>	<u>216,799</u>	<u>93,468</u>
Other				
Investment earnings (loss)	50,000	50,000	(214,362)	(264,362)
Miscellaneous revenues	18,000	18,000	184,157	166,157
Total miscellaneous	<u>68,000</u>	<u>68,000</u>	<u>(30,205)</u>	<u>(98,205)</u>
Total revenues	<u>5,915,237</u>	<u>6,684,409</u>	<u>8,440,382</u>	<u>1,755,973</u>

See accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Expenditures</u>				
General government				
Personnel services	628,288	628,288	674,383	(46,095)
Insurance	47,000	47,000	66,587	(19,587)
Professional fees	114,000	174,000	164,279	9,721
Election	2,000	2,000	-	2,000
Repairs and maintenance	79,375	79,375	70,687	8,688
Supplies	17,500	17,500	16,559	941
Telephone and utilities	11,000	11,000	17,203	(6,203)
Traveling and training	58,000	58,000	29,937	28,063
Other expenses	31,268	194,889	76,104	118,785
Total general government	<u>988,431</u>	<u>1,212,052</u>	<u>1,115,739</u>	<u>96,313</u>
Community development				
Personnel services	295,097	295,097	260,851	34,246
Professional fees	82,500	82,500	63,771	18,729
Building inspections	550,000	550,000	463,066	86,934
Repairs and maintenance	2,800	2,800	8,102	(5,302)
Supplies	4,600	4,600	4,188	412
Telephone and utilities	7,800	7,800	3,705	4,095
Traveling and training	3,200	3,200	917	2,283
Other expenses	70,425	70,425	76,930	(6,505)
Total community development	<u>1,016,422</u>	<u>1,016,422</u>	<u>881,530</u>	<u>134,892</u>
Public safety				
Personnel services	1,317,246	1,317,246	1,214,975	102,271
Contract labor	3,500	3,500	1,015	2,485
Fuel and automotive	20,000	20,000	32,278	(12,278)
Insurance	26,000	26,000	43,733	(17,733)
Professional fees	41,000	41,000	28,543	12,457
Repairs and maintenance	82,275	82,275	81,390	885
Supplies	57,000	57,000	40,903	16,097
Telephone and utilities	25,000	25,000	23,522	1,478
Traveling and training	14,000	14,000	13,475	525
Other expenses	82,700	82,700	12,378	70,322
Total public safety	<u>1,668,721</u>	<u>1,668,721</u>	<u>1,492,212</u>	<u>176,509</u>

See accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Public works				
Personnel services	255,842	255,842	196,295	59,547
Fuel and automotive	9,350	9,350	11,175	(1,825)
Insurance	29,000	29,000	41,921	(12,921)
Professional fees	500	500	195	305
Repairs and maintenance	330,876	330,876	326,884	3,992
Supplies	8,850	8,850	9,468	(618)
Telephone and utilities	28,300	28,300	23,922	4,378
Traveling and training	3,500	3,500	2,642	858
Other expenses	81,000	81,000	72,822	8,178
Total public works	747,218	747,218	685,324	61,894
Parks, recreation and other				
Personnel services	274,915	274,915	170,340	104,575
Professional fees	300	300	775	(475)
Repairs and maintenance	38,438	38,438	39,870	(1,432)
Supplies	19,050	19,050	37,640	(18,590)
Telephone and utilities	19,800	19,800	23,141	(3,341)
Traveling and training	3,000	3,000	1,222	1,778
Other expenses	31,200	31,200	22,188	9,012
Total health and welfare	386,703	386,703	295,176	91,527
Capital outlay				
General government	52,559	67,675	62,021	5,654
Community development	880,000	2,115,756	1,246,538	869,218
Public safety	-	621,449	452,238	169,211
Public works	348,000	501,000	65,708	435,292
Total capital outlay	1,280,559	3,305,880	1,826,505	1,479,375
ARPA grant expenditures				
ARPA grant expenditures	1,632,265	1,632,265	-	1,632,265
Total ARPA	1,632,265	1,632,265	-	1,632,265
Total expenditures	7,720,319	9,969,261	6,296,486	3,672,775
Excess (deficiency) of revenues over (under) expenditures	(1,805,082)	(3,284,852)	2,143,896	5,428,748
Other financing sources (uses)				
Proceeds from sale of assets	-	-	523,309	523,309
Transfers out	-	-	(528,591)	(528,591)
Total other financing sources (uses)	-	-	(5,282)	(5,282)
Net changes in fund balance	\$ (1,805,082)	\$ (3,284,852)	2,138,614	\$ 5,423,466
Fund balance - beginning of year			14,231,071	
Fund balance - end of year			\$ 16,369,685	

See accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL – TRANSPORTATION FUND
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues</u>				
Road infrastructure fee	\$ 696,475	\$ 1,321,475	\$ 491,006	\$ (830,469)
Investment earnings (loss)	-	-	(46,657)	(46,657)
Total revenues	<u>696,475</u>	<u>1,321,475</u>	<u>444,349</u>	<u>(877,126)</u>
<u>Expenditures</u>				
Transportation projects	941,000	3,766,000	585,773	3,180,227
Street improvements	-	-	307,674	(307,674)
Total expenditures	<u>941,000</u>	<u>3,766,000</u>	<u>893,447</u>	<u>2,872,553</u>
Excess (deficiency) of revenues over (under) expenditures	(244,525)	(2,444,525)	(449,098)	1,995,427
Other financing sources (uses)				
Transfers in	-	600,000	584,719	(15,281)
Total other financing sources (uses)	<u>-</u>	<u>600,000</u>	<u>584,719</u>	<u>(15,281)</u>
Net changes in fund balance	<u>\$ (244,525)</u>	<u>\$ (1,844,525)</u>	135,621	<u>\$ 1,980,146</u>
Fund balance - beginning of year			<u>3,615,070</u>	
Fund balance - end of year			<u>\$ 3,750,691</u>	

See accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET
PENSION LIABILITY (ASSET) – STATEWIDE DEFINED BENEFIT PLAN
LAST 10 FISCAL YEARS*

Fiscal Year	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Plan Measurement Date	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Town's Proportion of the Net Pension Liability (Asset)	0.0468%	0.0486%	0.0457%	0.0241%
Town's Proportionate Share of the Net Pension Liability (Asset)	\$ (253,603)	\$ (105,420)	\$ (25,861)	\$ 30,524
Town's Covered Payroll	376,712	390,022	337,015	40,402
Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered payroll	(67.3%)	(27.0%)	(7.7%)	75.6%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	116.2%	106.7%	101.9%	95.2%

*The amounts presented for each fiscal year were determined as of December 31, based on the measurement date of the plan. The Town joined the plan in 2018 and therefore, 10 years of data is not available.

See accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF THE TOWN'S CONTRIBUTIONS AND RELATED RATIOS
STATEWIDE DEFINED BENEFIT PLAN
LAST 10 FISCAL YEARS*

Fiscal Year	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily Required Contributions	\$ 54,876	\$ 32,021	\$ 31,202	\$ 26,961	\$ 3,232
Contributions in Relation to the Statutorily Required Contribution	<u>54,876</u>	<u>32,021</u>	<u>31,202</u>	<u>26,961</u>	<u>3,232</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 609,732	\$ 376,712	\$ 390,022	\$ 337,015	\$ 40,402
Contributions as a Percentage of Covered Payroll	9.0%	8.5%	8.0%	8.0%	8.0%

*The amounts presented for each fiscal year were determined as of December 31, based on the measurement date of the plan. The Town joined the plan in 2018 and therefore, 10 years of data is not available.

See accompanying Independent Auditors Report

SUPPLEMENTARY INFORMATION

TOWN OF SEVERANCE
COMBINING BALANCE SHEET –
GOVERNMENTAL NON-MAJOR FUNDS
DECEMBER 31, 2022

	Conservation Trust Fund	Park Fund	Public Facilities Fund	Public Safety Fund	Total Non-Major Governmental Funds
<u>Assets</u>					
Cash and investments - restricted	\$ 132,327	\$ 153,783	\$ 1,141,392	\$ 236,616	\$ 1,664,118
Total assets	<u>\$ 132,327</u>	<u>\$ 153,783</u>	<u>\$ 1,141,392</u>	<u>\$ 236,616</u>	<u>\$ 1,664,118</u>
 Fund balance:					
Restricted					
Park projects	\$ -	\$ 153,783	\$ -	\$ -	\$ 153,783
Public facilities	-	-	1,141,392	-	1,141,392
Public safety	-	-	-	236,616	236,616
Conservation trust	132,327	-	-	-	132,327
Total fund balances	<u>132,327</u>	<u>153,783</u>	<u>1,141,392</u>	<u>236,616</u>	<u>1,664,118</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 132,327</u>	<u>\$ 153,783</u>	<u>\$ 1,141,392</u>	<u>\$ 236,616</u>	<u>\$ 1,664,118</u>

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES – GOVERNMENTAL NON-MAJOR FUNDS
YEAR ENDED DECEMBER 31, 2022

	Conservation Trust Fund	Park Fund	Public Facilities Fund	Public Safety Fund	Total Non-Major Governmental Funds
<u>Revenues</u>					
Intergovernmental	\$ 102,726	\$ -	\$ -	\$ -	\$ 102,726
Impact fees	-	257,760	180,000	90,500	528,260
Investment earnings (loss)	(1,149)	(3,109)	(10,950)	(2,742)	(17,950)
Total revenues	<u>101,577</u>	<u>254,651</u>	<u>169,050</u>	<u>87,758</u>	<u>613,036</u>
Excess revenues over expenditures	101,577	254,651	169,050	87,758	613,036
<u>Other financing sources (uses)</u>					
Transfers out	(21,736)	(428,760)	-	-	(450,496)
Total other financing sources (uses)	<u>(21,736)</u>	<u>(428,760)</u>	<u>-</u>	<u>-</u>	<u>(450,496)</u>
Net changes in fund balances	79,841	(174,109)	169,050	87,758	162,540
Fund balances - beginning of year	52,486	327,892	972,342	148,858	1,501,578
Fund balances - end of year	<u>\$ 132,327</u>	<u>\$ 153,783</u>	<u>\$ 1,141,392</u>	<u>\$ 236,616</u>	<u>\$ 1,664,118</u>

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCE – BUDGET AND ACTUAL – CONSERVATION TRUST FUND
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues</u>				
Intergovernmental revenues	\$ 50,000	\$ 50,000	\$ 102,726	\$ 52,726
Investment earnings (loss)	-	-	(1,149)	(1,149)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>101,577</u>	<u>51,577</u>
Excess (deficiency) of revenues over (under) expenditures	50,000	50,000	101,577	51,577
Other financing sources (uses)				
Transfers out	-	(25,240)	(21,736)	3,504
Total other financing sources (uses)	<u>-</u>	<u>(25,240)</u>	<u>(21,736)</u>	<u>3,504</u>
Net changes in fund balance	<u>\$ 50,000</u>	<u>\$ 24,760</u>	79,841	<u>\$ 55,081</u>
Fund balance - beginning of year			<u>52,486</u>	
Fund balance - end of year			<u>\$ 132,327</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCE – BUDGET AND ACTUAL – PARKS FUND
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues</u>				
Impact fees	\$ 287,360	\$ 287,360	\$ 257,760	\$ (29,600)
Investment earnings	-	-	(3,109)	(3,109)
Total revenues	<u>287,360</u>	<u>287,360</u>	<u>254,651</u>	<u>(32,709)</u>
Excess (deficiency) of revenues over (under) expenditures	287,360	287,360	254,651	(32,709)
Other financing sources (uses)				
Transfer out	-	(471,176)	(428,760)	42,416
Total other financing sources (uses)	<u>-</u>	<u>(471,176)</u>	<u>(428,760)</u>	<u>42,416</u>
Net changes in fund balance	<u>\$ 287,360</u>	<u>\$ (183,816)</u>	(174,109)	<u>\$ 9,707</u>
Fund balance - beginning of year			<u>327,892</u>	
Fund balance - end of year			<u>\$ 153,783</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCE – BUDGET AND ACTUAL – PUBLIC FACILITIES FUND
YEAR ENDED DECEMBER 31, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
<u>Revenues</u>			
Impact fees	\$ 198,000	\$ 180,000	\$ (18,000)
Investment earnings (loss)	-	(10,950)	(10,950)
Total revenues	<u>198,000</u>	<u>169,050</u>	<u>(28,950)</u>
Net changes in fund balance	<u>\$ 198,000</u>	169,050	<u>\$ (28,950)</u>
Fund balance - beginning of year		<u>972,342</u>	
Fund balance - end of year		<u>\$ 1,141,392</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCE – BUDGET AND ACTUAL – PUBLIC SAFETY FUND
YEAR ENDED DECEMBER 31, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
<u>Revenues</u>			
Impact fees	\$ 99,000	\$ 90,500	\$ (8,500)
Investment earnings (loss)	-	(2,742)	(2,742)
Total revenues	<u>99,000</u>	<u>87,758</u>	<u>(11,242)</u>
Net changes in fund balance	<u>\$ 99,000</u>	87,758	<u>\$ (11,242)</u>
Fund balance - beginning of year		<u>148,858</u>	
Fund balance - end of year		<u>\$ 236,616</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND NET POSITION – BUDGET AND ACTUAL (BUDGETARY BASIS) –
WATER FUND
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Operating revenues</u>				
Utility charges	\$ 1,634,927	\$ 1,921,642	\$ 1,888,073	\$ (33,569)
Other charges for services	-	-	127,154	127,154
Total revenues	<u>1,634,927</u>	<u>1,921,642</u>	<u>2,015,227</u>	<u>93,585</u>
<u>Operating expenses</u>				
Overhead expenses	105,572	105,572	109,428	(3,856)
Personnel services	298,439	298,439	324,627	(26,188)
Operating supplies	30,350	124,065	108,807	15,258
Professional fees	35,500	224,500	126,520	97,980
Repairs and maintenance	52,438	52,438	27,986	24,452
Treatment	857,500	857,500	725,941	131,559
Telephone and utilities	23,200	23,200	16,332	6,868
Other operating expenses	159,450	159,450	136,372	23,078
Capital outlay	4,007,735	8,445,907	2,679,067	5,766,840
Debt service	6,148	6,148	-	6,148
Total operating expenses	<u>5,576,332</u>	<u>10,297,219</u>	<u>4,255,080</u>	<u>6,042,139</u>
<u>Other income (expense)</u>				
Investment earnings (loss)	-	-	(236,889)	(236,889)
Total other income (expense)	<u>-</u>	<u>-</u>	<u>(236,889)</u>	<u>(236,889)</u>
<u>Contributed capital and transfers</u>				
Plant investment fees	744,200	744,200	1,302,700	558,500
Cash in lieu of fees	-	-	718,125	718,125
Transfers out	-	-	(310)	(310)
Total contributed capital and transfers	<u>744,200</u>	<u>744,200</u>	<u>2,020,515</u>	<u>1,276,315</u>
Change in net position, budgetary basis	<u>\$ (3,197,205)</u>	<u>\$ (7,631,377)</u>	<u>(456,227)</u>	<u>\$ 7,175,150</u>
Reconciliation to GAAP basis				
Dedicated assets			1,626,074	
Capital outlay			2,679,067	
Depreciation			<u>(261,731)</u>	
Change in net position, GAAP basis			3,587,183	
Net position, beginning of year			<u>66,288,060</u>	
Net position, end of year			<u>\$ 69,875,243</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND NET POSITION – BUDGET AND ACTUAL (BUDGETARY BASIS) –
WASTEWATER FUND
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Operating revenues</u>				
Utility charges	\$ 1,050,261	\$ 1,066,261	1,155,299	\$ 89,038
Other charges for services	-	-	-	-
Total revenues	<u>1,050,261</u>	<u>1,066,261</u>	<u>1,155,299</u>	<u>89,038</u>
<u>Operating expenses</u>				
Overhead expenses	100,545	100,545	104,198	(3,653)
Personnel services	276,250	276,250	313,701	(37,451)
Operating supplies	42,350	42,350	26,281	16,069
Professional fees	56,400	56,400	57,720	(1,320)
Repairs and maintenance	70,000	70,000	50,403	19,597
Treatment	185,500	185,500	170,640	14,860
Telephone and utilities	45,000	45,000	52,795	(7,795)
Other operating expenses	14,500	30,500	111,334	(80,834)
Capital outlay	557,000	624,064	537,288	86,776
Total operating expenses	<u>1,347,545</u>	<u>1,430,609</u>	<u>1,424,360</u>	<u>6,249</u>
<u>Other income (expense)</u>				
Investment earnings (loss)	-	-	(153,488)	(153,488)
Total other income (expense)	<u>-</u>	<u>-</u>	<u>(153,488)</u>	<u>(153,488)</u>
<u>Capital contributions and transfers</u>				
Plant investment fees	1,144,000	1,144,000	1,034,406	(109,594)
Transfers out	-	(360)	(7)	353
Total contributed capital	<u>1,144,000</u>	<u>1,143,640</u>	<u>1,034,399</u>	<u>(109,241)</u>
Change in net position, budgetary basis	<u>\$ 846,716</u>	<u>\$ 779,292</u>	611,850	<u>\$ (167,442)</u>
Reconciliation to GAAP basis				
Dedicated assets			2,198,058	
Capital outlay			537,288	
Depreciation			(483,458)	
Change in net position, GAAP basis			2,863,738	
Net position, beginning of year			<u>23,594,251</u>	
Net position, end of year			<u>\$ 26,457,989</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND NET POSITION – BUDGET AND ACTUAL (BUDGETARY BASIS) –
STORMWATER FUND
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Operating revenues</u>				
Utility charges	\$ 158,750	\$ 170,750	\$ 186,433	\$ 15,683
Total revenues	<u>158,750</u>	<u>170,750</u>	<u>186,433</u>	<u>15,683</u>
<u>Operating expenses</u>				
Overhead expenses	33,515	33,515	34,776	(1,261)
Personnel services	92,409	92,409	85,493	6,916
Operating supplies	2,000	2,000	1,512	488
Repairs and maintenance	17,738	17,738	13,157	4,581
Telephone and utilities	750	750	365	385
Other operating expenses	5,000	17,000	349	16,651
Capital outlay	-	832,191	145,002	687,189
Total operating expenses	<u>151,412</u>	<u>995,603</u>	<u>280,654</u>	<u>714,949</u>
<u>Other income (expense)</u>				
Investment earnings (loss)	-	-	(17,703)	(17,703)
Total other income (expense)	<u>-</u>	<u>-</u>	<u>(17,703)</u>	<u>(17,703)</u>
<u>Capital contributions and transfers</u>				
Capital contributions	-	-	-	-
Plant investment fees	198,000	198,000	180,000	(18,000)
Transfers in	-	248,082	2,134	(245,948)
Total contributed capital	<u>198,000</u>	<u>446,082</u>	<u>182,134</u>	<u>(263,948)</u>
Change in net position, budgetary basis	<u>\$ 205,338</u>	<u>\$ (378,771)</u>	70,210	<u>\$ 448,981</u>
Reconciliation to GAAP basis				
Dedicated assets			1,218,132	
Capital outlay			145,002	
Depreciation			(265,299)	
Change in net position, GAAP basis			1,168,045	
Net position, beginning of year			<u>9,221,833</u>	
Net position, end of year			<u>\$ 10,389,878</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
STATEMENT OF NET POSITION
FLEET FUND
DECEMBER 31, 2022

Assets

Current assets:

Cash and investments - restricted	\$ 387,306
Total assets	<u>387,306</u>

Net Position

Restricted	<u>387,306</u>
Total net position	<u>\$ 387,306</u>

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND NET POSITION – BUDGET AND ACTUAL (BUDGETARY BASIS) –
FLEET FUND
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Operating expenses</u>				
Capital outlay	\$ -	\$ 392,551	\$ -	\$ 392,551
Total operating expenses	-	392,551	-	392,551
<u>Other income (expense)</u>				
Investment earnings (loss)	-	-	(5,245)	(5,245)
Total other income (expense)	-	-	(5,245)	(5,245)
<u>Capital contributions and transfers</u>				
Transfers in	-	-	392,551	392,551
Total contributed capital	-	-	392,551	392,551
Change in net position, budgetary basis	\$ -	\$ (392,551)	387,306	\$ 779,857
Change in net position, GAAP basis			387,306	
Net position, beginning of year			-	
Net position, end of year			\$ 387,306	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
STATEMENT OF CASH FLOWS
FLEET FUND
YEAR ENDED DECEMBER 31, 2022

Cash Flows From Noncapital Financing Activities

Transfers to/from other funds	\$ 392,551
Net cash provided (used) by noncapital financing activities	<u>392,551</u>

Cash Flows From Investing Activities

Investment earnings (loss)	<u>(5,245)</u>
Net cash used by investing activities	<u>(5,245)</u>

Net change in cash and cash equivalents	387,306
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Cash and cash equivalents and restricted cash, beginning of year	<u>-</u>
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Cash and cash equivalents and restricted cash, end of year	<u>\$ 387,306</u>
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See the accompanying Independent Auditors Report

SPECIAL REPORTS

The public report burden for this information collection is estimated to average 380 hours annually.

LOCAL HIGHWAY FINANCE REPORT		City or County: Severance	
		YEAR ENDING : 12/31/2022	
This Information From The Records Of the Town of Severance		Prepared By: Phone:	Nancy Mueller 970-686-1218

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE				
ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES		III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES	
ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway disbursements:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	1,054
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	227,366
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	15,601
2. General fund appropriations	767,953	b. Snow and ice removal	53,653
3. Other local imposts (from page 2)	597,564	c. Other	75,821
4. Miscellaneous local receipts (from page 2)	9,050	d. Total (a. through c.)	145,075
5. Transfers from toll facilities		4. General administration & miscellaneous	180,803
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	1,024,047
a. Bonds - Original Issues		6. Total (1 through 5)	1,578,344
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	1,374,567	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	0
C. Receipts from State government		2. Notes:	
(from page 2)	339,399	a. Interest	
D. Receipts from Federal Government		b. Redemption	
(from page 2)	0	c. Total (a. + b.)	0
E. Total receipts (A.7 + B + C + D)	1,713,966	3. Total (1.c + 2.c)	0
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total disbursements (A.6 + B.3 + C + D)	1,578,344

IV. LOCAL HIGHWAY DEBT STATUS				
(Show all entries at par)				
	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				0
1. Bonds (Refunding Portion)				
B. Notes (Total)				0

V. LOCAL ROAD AND STREET FUND BALANCE					
	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	3,615,070	1,713,966	1,578,344	3,750,692	0
Notes and Comments:					

LOCAL HIGHWAY FINANCE REPORT		STATE: Colorado YEAR ENDING (mm/yy): 12/31/2022	
II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments		a. Interest on investments	(46,657)
b. Other local imposts:		b. Traffic Fines & Penalties	55,707
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees	491,006	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	106,558	g. Other Misc. Receipts	
6. Total (1. through 5.)	597,564	h. Other	
c. Total (a. + b.)	597,564	i. Total (a. through h.)	9,050
	(Carry forward to page 1)		(Carry forward to page 1)
ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	286,849	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	52,550	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	
f. Total (a. through e.)	52,550	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	339,399	3. Total (1. + 2.g)	
			(Carry forward to page 1)
III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL			
	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs		1,054	1,054
c. Construction:			
(1). New Facilities		0	0
(2). Capacity Improvements		0	0
(3). System Preservation		0	0
(4). System Enhancement & Operation		0	0
(5). Total Construction (1) + (2) + (3) + (4)	0	0	0
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	1,054	1,054
			(Carry forward to page 1)
Notes and Comments:			



June 23, 2023

Honorable Mayor and the Town Council
Town of Severance
3 South Timber Ridge Parkway
PO Box 339
Severance, Colorado 80546

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Severance, Colorado (the Town) for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 3, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. For the year ended December 31, 2022, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. The standard revised the financial reporting for leases entered into by the Town. This implementation had no material impact to the Town for the year ended December 31, 2022. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Town's financial statements were:

- Management's estimate of depreciation expense is based on the straight-line method of depreciation from the date the asset is placed into service.
- Management's estimate of the net pension liability (asset), deferred outflows and deferred inflows of resources and pension expense (income) is based on an actuarial report performed by the Colorado Fire and Police Pension Association (FPPA).

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. Note 12 of the financial statements could be considered a sensitive disclosures as a result of the prior period adjustment.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not identify any corrected or uncorrected misstatements for the year ended December 31, 2022.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 23, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

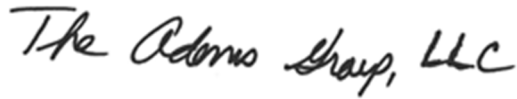
We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the

method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Town Council and management of the Town and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "The Adams Group, LLC". The script is cursive and fluid, with the letters "The" and "Adams" being more prominent and larger than "Group, LLC".

The Adams Group, LLC
Certified Public Accountants



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 182 - Ordinance 2023-08 : An Ordinance of the Town Council of the Town of Severance, Colorado, Amending Chapter 16 of the Severance Municipal Code pertaining to Subdivision standards, Vesting, Nonconformities, and Review and Approval Procedures	Abdul Barzak, Town Planner	Abdul Barzak, Town Planner
ACTION REQUESTED		
Community and Economic Development and Management ask that the Severance Town Council review, discuss, and take action on Ordinance 2023-08 for Provisions and Procedures sections within the Land Use Code. Actions that may be taken. 1. Move to approve Ordinance 2023-08 2. Take no action		<u>Ordinance</u> <u>Action Requested</u> <u>Attorney Approved</u>
BRIEF SUMMARY		
On September 7th, 2022 and January 4th, 2023 the Land Use Advisory Committee (LUAC) reviewed, discussed, and directed Town staff with recommendations for the Provisions and Procedures sections within the Land Use Code. The Planning Commission then reviewed, discussed, and forwarded recommendations regarding the Provisions and Procedures sections in the Land Use Code on February 15th, 2022. Town Council did review the Provisions and Procedures sections on March 14th, 2023 and provided staff with direction. Tonight, before the Town Council is proposed code Language for adoption.		
PUBLIC SUPPORT/CONCERN		
None at this time		
ANALYSIS AND RECOMMENDATION		
Community and Economic Development and Management recommend that the Town Council to review, discuss, and approve Ordinance 2023-08 for the Provisions and Procedures sections within the Land Use Code.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 1. Provisions and Procedures Memo 2. Ordinance 2023-08: Amending Chapter 16 of the SMC pertaining to Subdivision Standards		

MEMORANDUM

To: Mayor and Town Council - Town of Severance

From: Josh Olhava, AICP, PCCP, Sr. Community Planner and Sr. Project Manager

Date: July 11, 2023

Re: Council Code Review and Action – Provisions and Procedures Code Language

Background

Over the past few months, the project team has worked closely with the Land Use Advisory Committee (LUAC) and the Planning Commission (PC) to prepare the new Provisions and Procedures language for Council review and action. During the March 14, 2023, Council meeting, Council members reviewed and provided support for the proposed code language. Some on Council took the additional time following the meeting to review the language and no additional comments were received prior to packet preparation. Since the March meeting, staff and the project team adjusted the final language to incorporate recently adopted utility and specialty study requirements under the procedures article. Additionally, the Town Manager's role has been further clarified throughout the code language. Some minor formatting and reorganization were also completed to ensure a clean and methodical code is presented to Council for final review and action.

Highlights

As part of the targeted updates to the criteria within the Land Use Code, there were two overarching goals of the Town and observations of the project team:

1. Reorganize the overall code structure of the various articles and sections into a more unified development code structure that followed a natural progression.
2. Improve legibility and user friendliness throughout by eliminating redundant or unnecessary language, and incorporating tables, graphics, and/or bulleted lists.

Due to the overall complexity and level of changes proposed, the project team will be available to walk through and discuss the changes with Council. To aid in the discussion, the following list includes a high-level overview of the major changes proposed with the enclosed ordinance.

1. Reorganized and updated Article I – General Provisions to remove redundancies and outdated information, and to establish clear expectations on how to use, interpret, and administer the land use code.
2. Developed a new article title ‘Procedures’ that contains the Town’s development application processes, review criteria, meeting notification requirements, and general requirements related to development applications.
 - a. This article includes a new, user-friendly table that clearly illustrates and summarizes the Town’s development applications, reviewing bodies, and general notification requirements.
 - b. Certain application types are modified to clearly identify the ‘review body’ responsible for review and recommendation, decision making authority, and for appeals to decisions. Notable changes include:
 - c. Application processes are clearly established that were either hidden, hard to interpret, or non-existent for applications such as Minor Subdivisions, Use by Special Reviews, Variances, Minor Plat Amendments, Administrative Adjustments, and Easement and Right-of-Way Vacations and/or Dedications.
 - d. The Waiver process is changed to Alternative Compliance with criteria that aligns more closely to the overall intent of this process.
 - e. General development application submittal requirements are removed from code and replaced with a reference to Town managed applications, checklists, and submittal requirements that will allow for adjustments without a code amendment or variance. This allows the Town to stay current with industry best practices and community needs when a development application is submitted.
 - f. Overall workflows and process steps are incorporated to guide and inform applicants of the development application processes.
 - g. Annexation agreement language is created to support Town requirements and workflows when administering annexation requests from applicants.
 - h. Concept reviews are removed as a separate process and are instead included as part of Town staff’s pre-application review process.
3. Language is incorporated, added to, and restructured for Development Agreements and Security to clearly outline the Town’s requirements for construction of private and public infrastructure.
 - a. This language is more robust than may be required in the future once Engineering and Construction Standards and Specifications are adopted by the Town. If similar language is adopted in the Standards and Specs document, this section of code can be simplified to reference the adopted Standards and Specs.

4. Language and code structure is setup for Subdivision and Construction Requirements to reference future Standards and Specifications, and to document specific construction requirements that the Town wishes to add into the code.
5. Language was added in code to reference the Town's role in regard to the Religious Land Use and Institutionalized Persons Act (RLUIPA) and the Fair Housing Act (FFHA).
6. Vesting language remains similar to current language, with minor clean-ups and updates to reference LUAC and PC recommended time limits on approvals.
7. Nonconforming uses and structures is new language provided by the Town Attorney.

Process

The following provides a summary of the steps completed, where we are in the process, and the remaining steps for this code language.

- Step 1. Staff received guidance and direction on specific topic areas and areas of concern with the existing code from Council, the PC, and the LUAC.
- Step 2. The project team, led by Ayres, conducted a detailed code comparison between 'like' communities in the region, including seven (7) jurisdictions: Evans, Firestone, Frederick, Johnstown, Timnath, Wellington and Windsor. Best practices and professional guidance unique to Severance were incorporated in the initial recommendations.
- Step 3. The LUAC completed their initial review of the recommendations and approach presented by the project team. Following discussion by the group, the LUAC provided guidance to the project team to update and incorporate for final review by the LUAC.
- Step 4. The LUAC completed their final review on an excerpt of the draft language and structure. The LUAC provided a formal recommendation to the PC.
- Step 5. The PC reviewed the excerpt of the draft language and structure, including the project team's analysis, and the LUAC recommendations. Following discussion by the group, the PC forwarded a formal recommendation on the code language to Council.
- Step 6. The project team prepared the full draft code language based on the recommendations provided and best practices for review by Council.
- Step 7. Council reviewed and provided comments on the draft code language.
- Step 8. The project team completed the requested minor updates for final review and action by Council.
- Step 9. [Council review and action on the proposed code language.](#)
- Step 10. The project team will integrate the adopted code language sections into the final Land Use Code format/structure.
- Step 11. Council adoption of the final Land Use Code.

**TOWN OF SEVERANCE
ORDINANCE NO. 2023-08**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, AMENDING CHAPTER 16 OF THE SEVERANCE MUNICIPAL CODE
PERTAINING TO SUBDIVISION STANDARDS, VESTING, NONCONFORMITIES,
AND REVIEW AND APPROVAL PROCEDURES**

WHEREAS, the Town Council has determined that the Town’s current subdivision standards for improvement guarantees and development agreements, vesting provisions, nonconformity provisions, and review and approval procedures, all as set forth in the Severance Land Use Code (Chapter 16 of the Severance Municipal Code) are inadequate; and

WHEREAS, the Town desires to amend the Severance Land Use Code to address these existing deficiencies, and the Town finds that enacting comprehensive regulations relating to such matters will increase the effectiveness of the Land Use Code with regard to its underlying goals, and that amending the Land Use Code in the manner set forth herein within the Town to preserve the integrity of the Land Use Code and the character of the Town promotes the public health, safety, and general welfare; 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:

Section 1. Article 1, “General Provisions,” of Chapter 16, “Land Use Code,” of the Severance Municipal Code is repealed in its entirety and re-enacted to read as follows:

ARTICLE 1 - GENERAL PROVISIONS

Sec. 16.1.10. – Overview

- (a) *Title.* This chapter 16 is known as the Severance Land Use Code. References to “this Code,” “the Development Code,” or “these regulations” shall be considered a reference to the Severance Land Use Code. This Code establishes the regulations and standards governing the use and development of land within the Town. Included are provisions for the annexation, subdivision, and zoning of land, as well as the administrative procedures governing the submission of applications, administrative and public reviews and appeals. Also included are Town standards for site and building design, landscaping, parking, and public infrastructure.
- (b) *Authority.* This Code is adopted pursuant to the purposes and authority contained in the Colorado Revised Statutes (CRS) and the Colorado Constitution, Article XX, and the Severance Charter, independent of and in addition to the CRS, Title 31, Article 23. This

title also supersedes any state legislative enactments which are, by their terms, subject to being superseded by adopted home rule charters or ordinances. Whenever a section of the CRS cited in this Code is later amended or superseded, this Code shall be deemed amended to refer to the amended section or sections that most nearly corresponds to the superseded section. Additional statutory authority may exist for specific types of land use regulations.

- (c) *Jurisdiction.* This Code shall apply to all structures and land within the Town's corporate boundaries, as depicted on the official zoning map. The Town's Planning jurisdiction includes all land within the corporate limits and, where applicable, the lands within the Growth Management Area (GMA) as defined in the adopted Comprehensive Plan. Maps showing these and other regulatory boundaries shall be available for public inspection with the Town. For purposes of zoning and subdivision, this Code only applies to lands within the Town's corporate boundaries. It shall be unlawful to conduct any development or use of land until all specified development review processes have been followed, all applicable standards have been fulfilled, and all required approvals, permits or other authorizations have been issued.
- (d) *Purposes.* This Code is adopted to promote the public health, safety, and general welfare for the Town and its' citizens and businesses. The regulations have the following purposes:
1. Create a vital, cohesive, well-designed community to enhance the Town's character and further the citizen's vision, goals, and objectives.
 2. Implement adopted plans, policies, and programs, including the current Comprehensive Plan.
 3. Promote the physical, social, and economic well-being of the Town and its' citizens and businesses.
 4. Invest public funds effectively and efficiently, and in a manner that creates lasting value for the community.
 5. Promote innovative, quality community planning and design that creates distinct places and unique elements that enhance the character of the community.
 6. Provide parks, trails, and civic spaces that help organize development around systems of connected open spaces.
 7. Promote the proper arrangement and design of streets to shape efficient neighborhood development patterns to improve access and circulation patterns.
 8. Coordinate with existing and planned streets to improve access and circulation patterns that support abutting land uses.
 9. Divide the community into zoning districts that promote the character and development patterns of distinct places identified in the Comprehensive Plan.

10. Regulate the development and use of structures and land within each zoning district to create compatible development patterns.
11. Promote appropriate transitions to adjacent properties.
12. Provide a variety of housing opportunities for all citizens.
13. Facilitate the adequate and efficient provision of public and private infrastructure to support the Town's adopted vision and values.
14. Direct new development into areas with adequate public and private infrastructure and to areas that conserve environmentally sensitive lands and protect citizens from environmental hazards and dangers.
15. Facilitate clear and consistent development procedures for all citizens and businesses.

Sec. 16.1.20. – Interpretation

The provisions of this Code shall be interpreted and applied as the minimum requirements for the promotion of public health, safety, and welfare. Whenever the requirements of this Code are at variance with the requirements of any other lawfully adopted rules, regulations, or sections, the more restrictive or that imposing the higher standard shall govern.

- (a) *General Rules.* The following rules shall apply to the application and interpretation of these regulations, unless otherwise stated within this Code:
1. The singular includes the plural, and the plural includes the singular.
 2. The words “must,” “shall,” and “will” are mandatory; whereas the words “may,” “can,” “should” and “might” are permissive but recommended as a way to best meet the standard or achieve the intent of the standard.
 3. The word “lot” shall include the words “building site,” “site,” “plot,” or “tract.”
 4. A building or structure includes any part thereof.
 5. The present tense includes the future tense, and the future tense includes the present tense.
 6. Lists of examples prefaced by “including the following,” “such as,” or other similar clauses shall not be construed as exclusive or exhaustive and shall not preclude an interpretation of the list to include other similar and non-mentioned examples.
 7. The conjunctive “and” in a list means that all apply; the conjunctives “or” and “and/or” mean the provisions may apply singly or in any combination; and the conjunctive “either ... or” means the provisions apply individually but not in combinations.

8. When calculations to determine a requirement result in a fraction that cannot be divided (*i.e., parking spaces, trees, dwelling units, etc.*) it shall be rounded up to the nearest whole number.
 9. Any references to “Town Manager,” “Manager,” or any other official may also include any other designee of the Town Manager.
 10. For processes and procedure timeframes that specify a certain number of “days,” it shall be assumed to mean “calendar days,” unless otherwise specified.
 11. Any reference to other official local, state, or federal government rules or regulations shall include the most current versions of those rules or regulations.
 12. References to a person shall include the individual, a partnership, association, agency, corporation, or other legal entity and their associated representatives.
- (b) *Interpretation of the Zoning Map.* Where uncertainty exists with respect to any boundary on the official zoning map, the following rules shall apply:
1. **Property Lines.** Zoning district boundaries shall be interpreted as following platted or official legal property lines unless these lines have been substantially altered.
 2. **City Limits.** Zoning district boundaries shall be interpreted as following the official Town limits.
 3. **Other Features.** Zoning district boundaries shall be interpreted as following the centerline of streets, rights-of-way, rivers, or other similar features.
- (c) *Official Interpretations of this Code.* The Manager may make official interpretations in cases where there is uncertainty to the criteria of this Code. Such interpretations shall be made in writing to applicants and documented at the Town with the Community Development Department. When making an official interpretation, the following criteria shall be used:
1. Rational professional and technical planning principles.
 2. Town adopted goals and policies of the Comprehensive Plan and other adopted plans and policies.
 3. The purposes, intent, or criteria applicable to this Code and the specific chapter or sections related to the interpretation.
 4. Applicable and available resources, guidelines, or industry standards.
 5. The context and physical characteristics of the surrounding neighborhood and/or environment.
 6. If the interpretation could be applied in a similar circumstance or situation.

- (d) *Non-regulatory Provisions.* Purpose statements, development, and design criteria, supporting tables and/or graphics, and analysis such as captions or notes to figures and tables provide additional guidance or simplification to an interpretation of the Code criteria. In the event of a conflict, the specific written criteria shall control.
- (e) *Resources, Guides, and Industry Standards.* Reputable professional and technical planning resource guides and industry “best practice” standards may be used by the Town to supplement this Code, as determined by the Manager. These resource guides and/or standards should only be used to clarify the adopted criteria or the purposes of this Code. They shall not be used to conflict with any adopted criteria but may be used in text amendments by the Town.

Sec. 16.1.30. – Relationship to existing regulations and adopted plans

All existing ordinances, resolutions, or motions of the Town Council in conflict with this Code are, to the extent of such conflict, hereby superseded and repealed, provided that no such repeal shall repeal the clauses of such section, resolution, or motion, nor revive any section, resolution, or motion thereby. The adoption of this Code shall not adversely affect the Town's right to seek remedies for any violation of previous sections that occurred while those sections were in effect.

- (a) *Comprehensive Plan and Advisory Documents.* It is the intent of the Town that this Code implements the Planning policies adopted in the Comprehensive Plan, its’ GMA, and all other adopted Advisory Documents. While this relationship is reaffirmed, it is the intent of the Town that neither this Code nor any amendment to it may be challenged on the basis of any alleged nonconformity with the Comprehensive Plan and/or adopted Advisory Documents, nor may any action taken in conformity with this Code be challenged on the basis of claimed inconsistency with the Comprehensive Plan and/or adopted Advisory Documents.
- (b) *Requirement for Comprehensive Plan amendment.* Where a development proposal is not in conformance with the Comprehensive Plan, an amendment to the Comprehensive Plan will be required prior to any zoning or subdivision approvals. Conformance exists when a development proposal matches the designations of the land use sections within the Comprehensive Plan.
- (c) *Criteria for evaluating amendment proposals.* Amendments to the Comprehensive Plan resulting from development proposals under this Code shall be evaluated according to the criteria and procedure outlined in the Comprehensive Plan.

Sec. 16.1.40. – Severability

- (a) If any court of competent jurisdiction invalidates any provision of this Code, then such judgment shall not affect the validity and continued enforcement of any other provision of this Code.
- (b) If any court of competent jurisdiction invalidates the application of any provision of this Code, then such judgment shall not affect the application of that provision to any other building, structure, or use not specifically included in that judgment.

- (c) If any court of competent jurisdiction judges invalid any condition attached to the approval of an application for development approval, then such judgment shall not affect any other conditions or requirements attached to the same approval that are not specifically included in that judgment.

Sec. 16.1.50. – Administration

- (a) *Administrative Authority on Certain Land Use Applications.* Notwithstanding any other provision of this Code and subject to any limitations established by state statute, the Town Manager or such official's designee may act administratively, without resort to the Town Council or the Planning Commission with respect to minor modifications as provided for in Section 16.19.160.
- (b) *Town Manager.* The Town Manager (Manager) may delegate their authority to a department or staff position (designee) to administer and interpret certain or all aspects of this Code. Other department heads and staff may serve in an advisory role under this Code. In addition to the authority granted by the Charter and local ordinances, the Manager shall have specific review responsibilities and final administrative decisions referred to the Manager under the procedures and standards of these regulations. The Manager may bring forward amendments to the Comprehensive Plan, Zoning Map, and these regulations.
- (c) *Community Development Department and Community Development Director.* The Community Development Department (Department) and Director (Director) may assume the role as the administrator, the principal interpretation and enforcement official of these regulations, as the Manager's designee. The Community Development Department and Director may consult with any other town staff or relevant outside agencies to coordinate any plans, policies, and programs that impact these regulations or adopted plans and policies. The Community Development Department and Director shall specifically:
 - 1. Prepare and provide development application forms and administer the requirements and review of submittals.
 - 2. Oversee the application, review, and administration processes and prepare presentations and reports for review bodies.
 - 3. Issue official interpretations and approve the use of other resources, guides, and industry standards used in administering this Code, as designated by the Manager.
 - 4. Make final interpretations and final administrative decision referred to the Department or Director under the procedures and standards of these regulations.
- (d) *Planning Commission.* The Planning Commission is the appointed body responsible for long-range and comprehensive planning. The Planning Commission is established according to the Town Charter. In addition to all other general planning authority granted by the Charter, statutes, and local ordinances, the Planning Commission shall have the specific review responsibilities and final authority referred to the Planning Commission under the procedures and standards of these regulations, as appointed by the Town Council.

- (e) *Town Council.* The Town Council is the elected and governing body responsible for all legislative decisions that affect implementation of adopted plans, regulations, and policies. In addition to other general authority granted by law, the Town Council shall have the final decision authority as outlined under the procedures and standards of these regulations.
- (f) *Board of Adjustments.* The Board of Adjustments (BOA) shall act in accordance with the same rules and procedures that govern the Planning Commission and Town Council. Pursuant to Section 31-23-307(1), CRS, and as amended, the Town Council hereby appoints itself to serve as the BOA. The BOA shall hear and decide major variance and appeal requests.
 - 1. The BOA shall have the following powers and duties, all of which shall be subject to and in compliance with the laws of the State, in harmony with the purpose and intent of this Code and the most appropriate development of the neighborhood.
 - a. To hear and decide appeals from and review any order, requirement, decision, or determination made by an administrative official charged with enforcement of the provisions of this Code, as identified in procedures Article of this Code.
 - b. To review and decide on major variance requests from the terms of this Code in accordance with the major variance review criteria and procedures of this Code.

Sec. 16.1.60. – Enforcement

- (a) *Responsible enforcement entity.* The Town Manager or such other person as may be designated by the Manager shall be responsible for enforcing the provisions of this article.
- (b) *Violations and enforcement procedures.*
 - 1. Violations. It shall be unlawful to violate any provision of this Code.
 - 2. Specific activities violating this Code. It shall be a violation of this Code to undertake any of the following activities:
 - a. Activities inconsistent with Code. Erecting, constructing, reconstructing, remodeling, altering, maintaining, expanding, demolishing, moving, or using any building, structure, or sign, or engaging in development or subdivision of any land in contravention of any zoning, subdivision, sign, or other regulation of this Code, including terms and conditions of all required approvals.
 - b. Land-disturbing activities inconsistent with the Code. Excavating, grading, cutting, clearing, or undertaking any other land disturbance activity contrary to the provisions of this Code or without first obtaining all requisite land use approvals required by this Code or other applicable regulations.

- c. Nonconforming uses or structures inconsistent with Code. Creating, expanding, replacing, or changing a nonconforming use, structure, lot, or sign, except in compliance with this Code.
 - d. Making lots or setbacks nonconforming. Reducing or diminishing the lot area, setbacks or open space below the minimum required by this Code.
 - e. Increasing intensity of use. Increasing the intensity of use of any land or structure, except in accordance with the procedural and substantive standards of this Code.
 - f. Activities inconsistent with permit or approval. Engaging in any development, use, construction, remodeling, or other activity of any nature in any way inconsistent with the terms and conditions of any permit, approval or other form of authorization required to engage in such activity, whether issued under or required by this Code.
 - g. Activities inconsistent with conditions of approval. Failing to comply with any terms, conditions or limitations placed by the Town upon any final development Plan, subdivision plat, permit or other form of approval by the Town.
 - h. Agreements to convey. Making any agreement to convey or conveyance of any lot or undivided parcel of land, contrary to the provisions of this Code or prior to approval of a final plat by the Town; it shall be a separate violation for each lot or parcel of land sold or agreed to be sold.
 - i. Activities inconsistent with order of Town. Failing to comply with any stop work order, abatement order or any other order issued by the Town pursuant to this Code.
3. Separate violations. Any person who violates or causes the violation of any of the provisions of this Code shall be guilty of a separate offense for every day or portion thereof during which a violation is committed, permitted, or continues.
4. Remedies and enforcement powers. The Town Manager shall have the following remedies and powers to enforce this Code:
- a. Civil remedies and enforcement powers.
 - 1) Deny/withhold entitlements. The Manager may deny or withhold all entitlements, including certificates of occupancy, or other forms of authorization to use or develop any land, structure, or improvements, until an alleged violation, associated civil penalty, and/or lien resulting from a previous final order related to such property, use, or development is corrected. This provision shall apply whether or not the current owner or applicant for the permit or other approval is responsible for the violation.

2) Revoke entitlements. Any entitlement or other form of authorization required under this Code may be revoked when the Manager determines that:

- a) There is a departure from the approved plans, specifications, limitations, or conditions as required under the entitlement;
- b) The entitlement was procured by false representation;
- c) The entitlement was issued in error; or
- d) There is a violation of any provision of this Code.

Written notice of revocation shall be served upon the property owner, agent, applicant, or other person to whom the entitlement was issued, or such notice may be posted in a prominent location at the place of violation. No work or construction shall proceed after service of the revocation notice. An entitlement shall only be revoked by way of a procedure that is equivalent (in terms of due process) to the proceeding that originally granted the entitlement.

3) Stop-work orders.

- a) Whenever any building or structure or site or part thereof is being demolished, constructed, reconstructed, altered, or repaired in a hazardous manner, in substantial violation of any State or local Building Codes, or in a manner that endangers life or property, the Manager has the authority to issue a stop-work order for the specific part of the work that is in violation or presents the hazard.
- b) With or without revoking permits, the Manager may issue an order to stop work on any property on which there is an uncorrected violation of either a provision of this Code or a provision of an entitlement or other form of authorization issued under this Code.
- c) The stop-work order shall be in writing and posted at the site of the work and shall specify the provisions of this Code or other law allegedly in violation. After any such order has been posted, no work shall proceed on any building, other structure, or tract of land covered by such order, except to correct such violation or comply with the order.
- d) Once conditions for resumption of the work have been met, the Manager shall rescind the stop-work order.

- 4) Civil penalties. Violation of this Code may be punishable through imposition of a civil penalty as set forth in the Town's Municipal Code.
- 5) Injunctive relief. The Manager may seek injunctive relief or other appropriate relief in district court or other court of competent jurisdiction against any person who fails to comply with any provision of this Code, or any requirement or condition imposed pursuant to this Code. In any court proceedings in which the Town seeks a preliminary injunction, it shall be presumed that a violation of this Code is a real, immediate, and irreparable injury to the public; that the public will be irreparably injured by the continuation of the violation unless the violation is enjoined; and that there is no plain and adequate remedy at law for the subject Code violation.
- 6) Abatement. The Town may abate the violation pursuant to the procedures set forth in Chapter 7 of the Town's Municipal Code, with the following modifications:
 - a) Unless the notice is appealed, pursuant to Section 16.19.140, to the Board of Adjustment within ten (10) days of service of the notice, the Manager shall proceed to abate the violation.
 - b. Criminal remedies and enforcement powers.
 - 1) Misdemeanor. A person shall be guilty of a misdemeanor upon conviction in any case where a violation of this Code exists, where notice of violation, including any stop-work, enforcement, or compliance order has been properly served, and where such person fails to comply with such notice stop-work, enforcement, or compliance order.
 - 2) Penalty. Failure to comply with all the provisions of this Code shall constitute a misdemeanor and, upon conviction, is punishable by a fine of five hundred dollars (\$500.00) or imprisonment for a period of not more than ninety (90) days, or both. Each day that such violation continues to exist shall be considered a separate offense.
5. Persons responsible. The owner, tenant or occupant of any building or land or part thereof, as well as any architect, builder, contractor, agent, or other person who participates in, assists, directs, creates, or maintains any situation that is contrary to the requirements of this Code, may be held responsible for the violation and suffer the penalties and be subject to the remedies herein provided.
6. Remedies cumulative. The remedies provided for violations of this Code, whether civil or criminal, shall be cumulative and in addition to any other remedy provided

by law or equity and may be exercised in any order. Each twenty-four (24)-hour period or portion thereof is considered a separate violation under this Code.

7. Continuation of prior enforcement actions. Nothing in this Code shall prohibit the continuation of previous enforcement actions undertaken by the Town pursuant to previous regulations.
8. Liability of Town. This Code shall not be construed to hold the Town responsible for any damages to persons or property by reason of the inspection or reinspection or failure to inspect or reinspect, by reason of issuing a building permit or by reason of pursuing or failing to pursue an action for injunctive relief.
9. Violations. Violations of this Code may be enforced in the municipal court or any other court with jurisdiction, by any appropriate equitable action, by abatement, by issuance of stop work orders, by injunction and restraining order, by revoking any permits or approvals issued and by assessing any amounts due or delinquent fines as taxes. Any one (1) or any combination of the foregoing penalties and remedies may be used to enforce this Code.
10. Costs and attorney's fees for enforcement for abatement to be paid to the Town. Costs and attorney's fees associated with said abatement shall be charged to the owner of the property on which said violation has occurred and any other person responsible for the violation, as defined in this Code.

Section 2. Article 4, “Subdivision,” of Chapter 16, “Land Use Code,” of the Severance Municipal Code is repealed in its entirety and re-enacted to read as follows:

ARTICLE 4 - SUBDIVISION STANDARDS AND IMPROVEMENTS

Sec. 16.4.10. – Purpose.

The purpose of this Article is to:

1. To assist orderly, efficient, and integrated development, and to promote the health, safety, convenience, order, prosperity, and general welfare of the present and future residents of the Town;
2. To encourage the proper arrangement of subdivisions in relation to existing or planned subdivisions in order to facilitate safe, efficient and pleasant walking, biking and driving;
3. To provide for a variety of lot sizes and housing types;
4. To ensure an adequate and efficient street system by regulating the location, design, class, and type of street, sidewalk and other transportation corridors; and
5. To secure adequate provisions of water, electric service, drainage, sewers and other facilities and services for the health and safety of Town citizens.

Sec. 16.4.20. – Applicability.

- (a) The provisions of this Article shall apply to any person who subdivides, or participates in the subdivision of a lot, tract, or parcel of land for any purpose including, but not limited to, the immediate or future purpose of conveyance, sale or building development, whether residential, industrial, office, business or otherwise, within the Town. Any plat for the subdivision of land, within the Town, including the re-subdivision of land previously subdivided, shall be submitted to the Town for action in accordance with this Code.
- (b) The following shall be excepted from the provisions of this Article: (1) Any subdivision created for the sole purpose of establishing public rights-of-way, public utility rights-of-way, or other lands for municipal and school district purpose; (2) the sale of cemetery lots within a permitted cemetery, where the cemetery maintains records as to the size, location, and ownership of the lots; and (3) granting of easements.
- (c) No subdivision plat shall be used for purposes of sale or development until approved by the Town and recorded with the Weld County Clerk and Recorder as provided in this Code.
- (d) Every plat shall be recorded in the office of the Weld County Clerk and Recorder. It shall be unlawful for the owner or an agent of the owner of any land to transfer or sell any unsubdivided land or lands by reference to, exhibition of, or by use of a plat of a subdivision before such plat has been approved by the Town and recorded in the office

of the Weld County Clerk and Recorder. It shall be unlawful to erect, construct, reconstruct, use or alter any building or structure or to use any land in violation of this article.

Sec. 16.4.30. - General provisions.

- (a) Except with respect to property which is platted as a lot or part of a subdivision approved in accordance with the provisions of this Land Use Code (or prior law, if applicable), no building permit or certificate of occupancy shall be issued for any of the following and no person shall perform any of the following:
 - 1. Construction of any new principal building;
 - 2. Enlargement of any principal building used for nonresidential purposes by more than twenty-five percent (25%) of the existing floor area of such building;
 - 3. An act which changes the use of any building.

Sec. 16.4.40. - Reserved.

Sec. 16.4.50. - Oversizing Water and Sewer Lines.

Oversizing of water lines may be required by the Town beyond the needs of the subdivision development and standard Town specification. In such cases the applicant shall pay for the cost of the line. In the event oversized utilities are required and are greater than twelve (12) inches in diameter, applicants can initiate requests for oversize recovery or reimbursement following final acceptance of the water or sewer line as part of a Development Agreement. The method and time of payment shall be established in accordance with the current policies of the Town and/or Development Agreement

Sec. 16.4.60. – Installing underground conduit.

- (a) *Purpose.* To provide for the installation of public and private utilities after completion of streets, sidewalks, trails, or similar improvements, three (3) SDR11 smooth conduit lines, one and one-quarter (1 ¼)” inch in diameter, shall be placed at horizontal and vertical locations approved by the Town Engineer within the municipal utility easement with a capped junction at each buildable lot. In addition, when crossing a public street, a High-Definition Polyethylene (HDPE) four (4)-inch schedule 40 PVC sleeve conduit will be placed around each of the three (3) SDR 11 smooth conduit lines for the full width of the Right of Way (ROW).
- (b) *Ownership.* Once installed and accepted by the Town, the conduit shall become the property of the Town, and its’ use shall be subject to license or franchise by the Town.

Sec. 16.4.70. – Development agreement provisions and processes.

- (a) *Purpose.* When public improvements, dedications, or similar components are part of a development application, the applicant shall enter into a development agreement (also

referred to as an improvement agreement or subdivision agreement) with the Town to guarantee timing of dedications and construction of all required public improvements shown in the final development plan(s), together with security in a form approved by the Town Attorney. The development agreement, as applicable, shall be fully executed by the applicant prior to final review and action on the development plan by the Town, or the Town may postpone final action on the development plan. Such agreement shall include a list of all agreed-upon public improvements and landscaping, an estimate of the cost of such improvements (split out by phase as applicable), the form of guarantee for the improvements, and any other provisions or conditions deemed necessary by the Town to ensure all improvements will be completed in a timely, quality, and cost-effective manner. Such public improvements may include but are not limited to the construction of streets, curbs and gutters, driveways, sidewalks, storm drainage systems, public water and sewer infrastructure, fire hydrants, floodway and irrigation ditch improvements, streetlights, sidewalks, trails, traffic control devices, required off-site improvements, and signage.

- (1) Other agreements or contracts setting forth the plan, method, and parties responsible for the construction of any required public improvements shown in the final development plan documents may also be required.
- (b) *Timeframe for completion.* Commencement of construction of all or a portion of the approved development plan shall occur within two (2) years from the date of recordation of said development plan. The required timeframe for the completion of all required improvements for all or a portion of the development plan shall be three (3) years from the Town's issuance of a grading or other permit to commence construction. However, the Town may, for good cause shown, extend such time for commencement or completion of the required improvements upon request from the applicant to the Manager.
- (c) *Process.* The following steps outline the process for creating, reviewing, approving, and administering the Town's development agreement process through final acceptance of all required improvements.
 - (1) *Step 1:* The Town provides a draft copy of the development agreement to the applicant during the development review process to review and comment on.
 - (2) *Step 2:* The applicant returns the draft agreement with proposed revisions for final review and consideration by the Town.
 - (3) *Step 3:* The Town sends the applicant a final signature ready version of the agreement to execute prior to final review and action on the development proposal. The signed agreement accompanies the final development plan for review by the decision body, as outlined in this Code under Article 2 – Procedures.
 - (4) *Step 4:* If the development plan is approved by the Town, the Town will execute the final development application and send the applicant a signed copy.
 - (5) *Step 5:* The applicant shall post security, in a form approved by the Town Attorney and outlined in the executed development agreement, to cover the construction and warranty period of the necessary improvements outlined in the agreement.

- (6) *Step 6:* Following installation of the required improvements, the applicant shall apply to the Town for inspection of improvements, as required by this Code and all applicable laws, rules, and regulations.
 - (7) *Step 7:* The Town shall complete inspection(s) of all required improvements and determine if the project has received initial acceptance and can move into the warranty phase.
 - a. If incomplete, the Town will issue the applicant a letter and list of defects or items that require additional attention prior to the Town issuing initial acceptance. Once the applicant has addressed the Town's comments, they shall apply for reinspection of the outstanding improvements, see Step 6.
 - b. If complete, proceed to Step 8.
 - (8) *Step 8:* If deemed complete, the Town will issue initial acceptance of the required improvements and reduce the applicant's posted security to cover the two-year warranty period.
 - (9) *Step 9:* Following the two-year warranty period, the applicant shall apply to the Town for final acceptance and release of the remaining security.
 - (10) *Step 10:* The Town shall complete final acceptance warranty inspection(s) of all required improvements and determine if the project requires warranty work or if the Town can issue final acceptance.
 - a. If warranty work is needed, the Town will issue the applicant a letter and list of defects or items that require additional attention prior to the Town issuing final acceptance. Once the applicant has addressed the Town's comments, they shall apply for reinspection of the warranty items, see Step 9.
 - b. If no warranty work is identified, proceed to Step 11.
 - (11) *Step 11:* If no warranty work is necessary, the Town will issue final acceptance of the required improvements and return the remaining warranty security held by the Town. At this point, all remaining obligations of the applicant should have been met, subject to the requirements of the final development agreement.
- (d) *Amendments.* In the event the agreement needs to be amended, the applicant or Manager may initiate the amendment process, which includes review of the proposed changes by both parties and a determination by the Manager on whether the proposed changes require Town Council review or if the proposed changes can be updated administratively. Administrative changes may include but are not limited to agreement deadline extensions, reassignment of the agreement requirements due to applicant or ownership changes, updates to the list of improvements based on administrative changes to the final development plans, or adjustments to the estimate of the cost of improvements based on market conditions.

Sec. 16.4.80. –Security for required improvements.

- (a) *Purpose.* For each development agreement or similar agreement executed by the Town, the applicant shall post security in the form of a letter of credit, cash, or similar security instrument in a form approved by the Town Attorney and drawn in favor of the Town in an amount equal to one hundred fifteen percent (115%) of the estimated cost of the construction of the required improvements. Security may be provided for one hundred percent (115%) of the total development or by an approved phase, as shown on the development plans and in the executed development agreement. For purposes of this Section, “required improvements” shall mean, at a minimum:
- (1) All improvements intended for dedication to the Town;
 - (2) All streets, sidewalks, and trails, regardless of whether they are intended for dedication to the Town;
 - (3) All storm drainage improvements, regardless of whether they are intended for dedication to the Town; and
 - (4) All landscaping improvements are intended for dedication to the Town or to an approved association or district.
- (b) *Initial Acceptance and Partial Release of Security.* Upon completion of such improvements within the required time and approval thereof by the Town, the Town shall cause the security, excluding the retainage for warranty security, to be released following the Town’s initial acceptance of such improvements and receipt of the required as-built drawings; however, the Town will retain ten (10)-percent security of the original security until final acceptance at the end of the two (2)-year warranty period. When such improvements are not completed within the required time, the Town may cause the proceeds of the security to be used to close or complete the required improvements in accordance with the terms and provisions of the development agreement.
- (c) *Partial release of security.* During construction of required improvements, the applicant may from time to time request the release by the Town of a portion of the security for improvements that have been inspected and approved by the Town Engineer, as shown on approved phasing plans as part of the approved development plan. The required warranty period shall commence upon completion and initial approval of all required improvements and landscaping in accordance with the terms and provisions of the development agreement. Full and complete acceptance of the project will occur at the termination of the warranty period after final inspection.

- (d) *Warranty.* All workmanship and materials for all required improvements shall be warranted for a minimum period of two (2) years by the applicant as specified in the development agreement and this Code.

Section 3. Section 16.7.10, “Definitions,” of Chapter 16, “Land Use Code,” of the Severance Municipal Code is hereby amended by the addition or deletion and substitution of the following definitions, to be inserted alphabetically and to read as follows:

Colorado Common Interest Ownership Act or *CCIO* means Article 33.3 of Title 38 of the Colorado Revised Statutes, including any subsequent amendments thereto, or successor statutes.

Common interest community shall have the same meaning as defined in the Colorado Common Interest Ownership Act, as appropriate

Small lot detached development means a division or redivision of land to create single-family detached dwelling units in appropriately zoned property. Each unit is located on its own fee-simple lot, typically surrounded by common open space which is often managed by an association or similar entity.

Subdivision means the division or re-division of land into one or more lots, tracts, or other parcels of land, or other division or re-division for the purpose, whether immediate or future, of transfer of ownership or sale of ownership of real estate or property. Subdivision shall include, but not be limited to, the following types of developments and/or legal interests relating to the process of subdividing or to the land or territory subdivided:

- (a) *Division of land:* The division of land, whether by deed, metes and bounds description, map, plat, or other recorded instrument.
- (b) *Time share interests:* The formation of interval estates, time share estates, time span estates and other time-sharing interests as defined by the Condominium Ownership Act.
- (c) *Common interest community:* The establishment of land as a common interest community, even if it does not include common property, except for a cooperative, as defined in the Colorado Common Interest Ownership Act.

Zero lot line townhouse development means the division of land to create single-family attached dwelling units, as defined in this Code, with common (or “party”) walls. Each unit is located on a lot in such a manner that one or more of the dwelling’s sides rests on a lot line. Each unit has its own entrance opening to the outdoors (to the street, alley, or private tract) and, typically, each house is a complete entity with its own utility connections. Although most townhouses have no side yards, they have front and rear yards. The land on which the townhouse is built, and any yard, is owned in fee simple.

Section 4. Article 5, “Site Plan,” of Chapter 16, “Land Use Code,” of the Severance Municipal Code is repealed in its entirety and reserved as follows:

ARTICLE 5. - Reserved

Section 5. Article 8, “Vesting,” of Chapter 16, “Land Use Code,” of the Severance Municipal Code is repealed in its entirety and re-enacted to read as follows:

ARTICLE 8 - Vested Property Rights

Sec. 16.8.10. – Purpose.

This article specifies procedures necessary to implement Article 68 of Title 24, CRS, which establishes a vested property right to undertake and complete development of real property under the terms and conditions of an approved site-specific development plan. No vested rights shall be created within the Town except through a site-specific development plan. For purposes of this Article of the Code, a site-specific development plan shall be limited to the following: final subdivision, site plan, and/or a development agreement that creates a vested property right and is adopted as a legislative act of the Town. Zoning and annexation shall not result in the creation of vested property rights, other than as accompanied by the approval of a site-specific development plan. For all other development application types of this Code, applicants should reference the Lapse of Approval criteria and application specific Effect of Decision criteria of this Code.

Sec 16.8.20. – General provisions.

- (a) *Request for site-specific development plan approval.* Landowners wishing the creation of vested property rights pursuant to Article 68 of Title 24, CRS shall request such approval in writing at least thirty (30) days prior to the date that the approval is to be considered. Failure of the landowner to request such an approval renders the Plan not a “site-specific development Plan” and no vested property rights shall be deemed to have been created.
- (b) *Notice and hearing.* No site-specific development plan shall be approved until the Town publishes notice of such a hearing in accordance with the applicable development application notification requirements of this Code. Such notice may, at the Town’s option, be combined with any other required notice. At such a hearing, all interested persons shall have an opportunity to be heard.
- (c) *Approval, conditional approval, effective date, amendments, referendum, and review.*
 - (1) A site-specific development plan shall be deemed approved upon the effective date of the Town action granting final approval of the Plan. The vested property right shall attach to and run with the applicable property and shall confer upon the landowner the right to undertake and complete the development and use of said property under the terms and conditions of the site-specific development plan, including any amendments thereto.
 - (2) The Town Council may approve a site-specific development plan with terms and conditions as may be necessary to protect the public health, safety, and welfare. Such conditional approval will result in a vested property right, although failure to abide by all such terms and conditions shall result in a forfeiture of the vested property right.

- (3) In the event amendments to a site-specific development plan are approved, the effective date of such amendments, for purposes of duration of a vested property right, shall be the date of the approval of the original site-specific development plan unless the Town Council specifically finds to the contrary and incorporates such findings in its approval of the amendment.
 - (4) The approval of vested property rights shall be subject to all rights of referendum and judicial review.
 - (5) The approval of vested property rights shall be subject to all rights of referendum and judicial review, except that the period of time permitted by law for the exercise of such rights shall not begin to run until the date of publication of a notice to the general public of the site-specific development plan and creation of vested property rights.
- (d) *Notice of approval.*
- (1) Each plat or site plan constituting a site-specific development plan by this Code shall contain the following notice:

“This Plan constitutes a site-specific development plan as defined in Article 68 of Title 24, CRS and as adopted as part of the Land Use Code by the Town of Severance, Colorado.”

Failure to contain this statement shall invalidate the creation of the vested property right.
- (e) *Duration of vested property right.* A property right that has been vested as provided herein shall, upon compliance with the terms and conditions of the approval thereof, remain vested for a period of three (3) years, except that the Town Council may, in its sole discretion, grant vested property rights for a longer period within a final plat, site plan, and/or development agreement when warranted in light of all relevant circumstances, including but not limited to the size and phasing of the development, economic cycles and market conditions. The vesting period shall not be extended by any amendments to a site-specific development plan unless expressly authorized by the Town Council in an ordinance approving such amendments. For purposes of this Code, completion of a development shall include installation of all engineered improvements (i.e., water, wastewater, streets, curb, gutter, sidewalks, fire hydrants and storm drainage improvements) in accordance with the Town rules and regulations.
- (f) *Extensions.* A vested property right may be extended for periods of one (1) year by the Town Council. The property owner must request an extension in writing not later than thirty (30) days prior to the date of expiration of the vested right. Prior to the expiration of the original vesting timeframe or the extension timeframe, an applicant may formally request an additional extension if substantial progress has been made on installation of public improvements. In considering whether to grant an extension, the Town Council shall apply the following criteria:

- (1) That there is no conflict with this Code or that any conflict with the Code can be corrected by an amendment to the Plan, which shall be presented with the request for extension.
 - (2) That the applicant has demonstrated that the Plan continues to be compatible with adjacent properties and the surrounding areas or that compatibility may be established by an amendment to the Plan, which shall be presented with the request for an extension.
 - (3) That the applicant has demonstrated that the Plan is consistent with the Town's Comprehensive Plan.
- (g) *Other provisions unaffected.* Approval of a site-specific development plan shall not constitute an exemption or waiver of any other provisions or requirements of this Code or the Town pertaining to the development or use of property, adopted or applicable before or after the approval of the site-specific development Plan.
- (h) *Payment of costs.* In addition to any and all other fees and charges imposed by this Code, the applicant for approval of a site-specific development plan shall pay all costs incurred by the Town related to such application, including but not limited to publication of notices, public hearing costs, county recording fees and third-party review costs.
- (i) *Limitations.* This article is enacted pursuant to the provisions of Article 68 of Title 24, CRS. In the event of the repeal of said Article or a judicial determination that said Article is invalid or unconstitutional, this Article shall be deemed to be repealed and the provisions hereof no longer effective.
- (j) *Disclosure of previously granted vested property rights and hazards.*
- (1) Any petition for annexation to the Town shall describe all vested property rights approved by any local or county government in effect at the time of the petition, if any, and shall be accompanied by all site-specific development plans approved by any local government. Failure to so identify any previously approved vested property right and to provide all approved site-specific development plans shall constitute a waiver of the vested rights created by any other local or county government upon annexation to the Town, unless specifically provided otherwise in the ordinance of annexation adopted by the Town.
 - (2) The applicant shall be required to include with any Plan submitted for approval as a site-specific development plan notice of any natural or human-made hazards on or in the immediate vicinity of the subject property that are known to the applicant or could be discovered at the time of submission of the Plan. Should a hazard on or in the immediate vicinity of the property be discovered subsequent to the approval of a site-specific development plan, which would impose a serious threat to the public health, safety and welfare and is not corrected by the applicant, the vested property right created by such site-specific development plan shall be forfeited by the applicant.

Section 6. Chapter 16, “Land Use Code,” of the Severance Municipal Code is amended by the addition of a new Article 19, entitled “Review and Approval Procedures,” to read as follows:

ARTICLE 19 - REVIEW AND APPROVAL PROCEDURES

Sec. 16.19.10. – Procedures summary

Applications and land use procedures shall be processed in accordance with Table 19.10 and this Article.

Table 19.10 – Review Procedures Summary

Procedure	Eligible Applicants			Neighborhood Meeting	Pre-Application Conference	Review Body				Plans to be Recorded	Notification Requirements (see Sec. 16.19.40)		
	Owner	Owner's Rep.	TC			Staff	PC	TC	BOA		Mailed Notice	Posted Sign	Publication
Annexation	☒	☒	☒	☒	☒	R	<R>	<D>		☒	☒	☒	☒
Comprehensive Plan Amendment	☒	☒	☒	☐	☒	R	<D>	C			☒		☒
Major Subdivision – Preliminary Plat	☒	☒		☒	☒	R	<R>	<D>			☒	☒	
Major Subdivision – Final Plat	☒	☒		☐	☐	R		D		☒	☒	☒	
Minor Subdivision	☒	☒			☒	D			A	☒			
Minor Plat Amendments	☒	☒	☒		☐	D				☒			
Initial Zoning and Rezoning	☒	☒	☒	☒	☒	R	<R>	<D>		☒	☒	☒	☒
Site Plan	☒	☒		☐	☒	R	R	D			☐	☐	
Land Development Code (Text) Amendment			☒			R	<R>	<D>					☒
Use by Special Review	☒	☒		☒	☒	R	<D>	C	<A>	☐	☒	☒	☒
Variance	☒	☒			☒	R			<D>	☐	☒	☒	☒
Administrative Adjustments	☒	☒			☒	D			A	<i>As part of formal plan.</i>			
Appeals	☒	☒	☒						<D>				☒
Easement Vacation / Dedication	☒	☒			☐	D			A	☒	☐		
ROW Vacation / Dedication	☒	☒			☐	R		C		☒	☐		☒

PC = Planning Commission
TC = Town Council
BOA = Board of Adjustments

☒ = Required
☐ = At the Direction of the Town
< > = Public Hearing

R = Review and Recommending Authority
D = Decision Making Authority
C = Consent Agenda Item (consent approval / denial only)
A = Appeal of Decision

Section 16.19.20. – General criteria for applications.

(b) *Eligible Applicants.* Unless otherwise specified in this Code, applications for review and approval may be initiated by the following entities.

1. The owner of the property that is the subject of the application; or
2. The owner's authorized agent; or
3. The Town Council acting on its' own initiative or through recommendations brought to it by staff or the Planning Commission; or
4. Other entities that have rights provided by law.

When an authorized agent files an application under this Code on behalf of a property owner, the agent shall provide the Town with written documentation that the owner of the property has authorized the filing of the application.

When a review or decision-making body initiates action pursuant to this Code, it does so without influencing the approval or denial of the application.

(c) *Application Forms.* Applications required under this Code shall be submitted to the Community Development Department in a form and format specified by the Department. The Department and Director are authorized to establish submittal requirements and procedures to ensure all applications can be evaluated for conformance with this Code.

1. *Modification.* The Director may waive or modify certain requirements for specific information at the time of application due to the routine nature of the application or due to the context of the application making the information inapplicable for review against the standards and criteria of this Code.
2. *Supplement.* The Director may require further submittals or information, provided the request is required to evaluate compliance with this Code and/or adopted plans and policies.

(d) *Development Review Fees.*

1. Fees shall be paid in accordance with the adopted and published Town fee schedule. The fee schedule may be revised and adopted annually by resolution of the Town Council and is available for review at the Town.
2. Applicants shall submit fees sufficient to cover the costs of administration, inspection, publication of notice and similar matters. Development review deposit fees will be charged to applicants for processing, reviewing, and administering applications such as but not limited to building permits, subdivision plats, rezoning requests, site plans, annexations, sign permits, variances, and all other administrative functions. In addition to the standard fees, the applicant and the owner of the property that is the subject of the application shall be required to pay

any actual costs and fees incurred by the Town for review of the application by consultants and staff, including but not limited to engineering, surveying, legal and planning. Such fees shall include the hourly cost for any contracted professionals engaged by the Town for review of the application.

- a. The Town may require a deposit from applicants to offset the Town's costs for review prior to consideration of any application submittal pursuant to this Code. The Town shall not continue the processing of any application for which the applicant or the property owner has refused to deposit the funds to cover the Town's cost of review.

(e) *Concurrent Applications.* Multiple applications cannot be consolidated into one (1) application; however, when a project requires approvals under more than one type of application, the Director may determine that each application may be submitted and reviewed concurrently based on the similarity of information needed and interrelationship between the applications.

1. Subdivision and Site Plan applications may be processed concurrently with annexation and initial zoning applications; however, such applications shall only be given final approval after annexation and initial zoning of the subject property are effective.
2. Site Plans shall only be given final approval after a final plat approval is granted.

(f) *Withdrawal of an Application.*

1. The applicant may request to withdraw their application. Such request shall be in writing, either digital or print. Annexation applications with an approved resolution initiating annexation proceedings may only be withdrawn subject to approval by the Town Council.
2. After withdrawal, the Town will take no further action on the application.
3. The applicant may resubmit an application which shall be treated as a new application for purposes of review, scheduling, and payment of the application fees.
4. A request for withdrawal of an application from a noticed agenda is subject to the discretion of the decision-making body.

(g) *Inactive Application.* If the applicant fails to submit requested application materials within one hundred eighty (180) days of the request, the application shall become void, and the re-submittal of a new application and fees shall be required. The Manager may grant no more than two (2) extensions of time to this provision, of no more than six (6) months each, upon a written request by the applicant.

(h) *Lapse of Approvals.* Approvals of land use applications shall be null and void and shall automatically lapse if not completed or recorded within the approval time frames established by the procedures of this Code. A lapse of approval is not the same as vesting as established in Statute and specified in Article 8 of this Code. If applicable, the lapse of approval time frames established by the procedures of this Code may be extended only when all of the following conditions exist:

1. The provisions of this Code must expressly allow the extension;
2. An extension request must be filed prior to the applicable lapse-of-approval deadline;
3. The extension request must be in writing and include justification; and
4. Unless otherwise noted, authority to grant extensions of time shall rest with the decision- making body that granted the original approval.

Sec. 16.19.30. – Application steps

This section is intended to outline typical development review steps administered by the Community Development Department for both administrative review and public hearing review applications, as identified in Table 19.10 under Procedures Summary. This information is not intended to reflect review timeframes or unique aspects of every application, including but not limited to the number of reviews required, situations beyond the Town’s control, or individual approval requirements.

Figure 19.30.1: Public Hearing Application Types

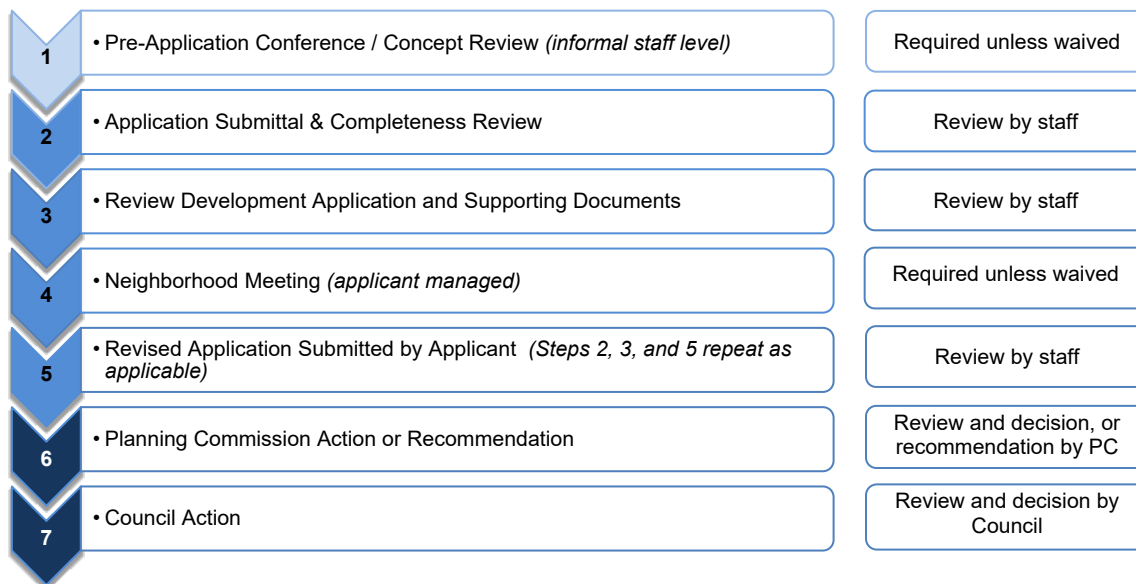
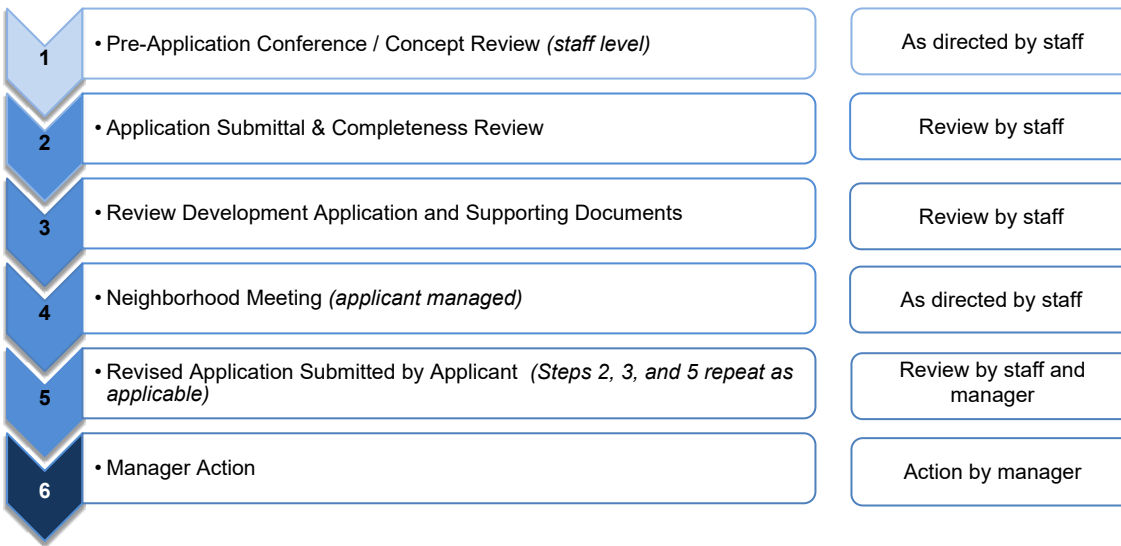


Figure 19.30.2: Administrative Application Types



(a) *Step 1: Pre-Application Conference.* This step (which may also be referred to as a concept review meeting, a concept plan, or pre-application review) provides an opportunity for an informal evaluation of the applicant's proposal and to familiarize the applicant and Town Staff with the applicable provisions of this Code, the Town's Comprehensive Plan, and other documents as may be appropriate, including the Town's corridor plans, infrastructure requirements, and any other issues that may affect the applicant's proposal. This step is required for most application types and may be waived by the Manager depending on the unique characteristics of the development proposal. When required, the applicant shall submit the information required in accordance with the application and submittal requirements maintained by the Town.

1. The applicant shall submit a request on a form or in a manner approved by the Town. Staff will coordinate a meeting with the applicant once all requested items have been submitted for the discussion.
2. The meeting is an informal discussion of the preliminary development proposal with Town Staff. The application shall submit the required information to facilitate discussion on the following topics:
 - a. How the proposal meets the goals of the Comprehensive Plan, or other adopted plans or policies related to the application.
 - b. The proposed use(s), general site layout, conceptual or anticipated design of the structure(s), and how the project relates to surrounding sites and public spaces.
 - c. How the project will contribute to the area and further the intent of the existing or proposed zoning district.
 - d. The development review processes and review criteria.

- e. Impacts to infrastructure planning including timing, phasing, or the need for any technical studies or outside agency coordination and review.
 - f. Necessary public improvements as part of the proposal including but not limited to public and private utilities, sidewalks and/or trails, road improvements, parks, landscaping, or other improvements warranted by the development.
 - g. Opportunities to improve designs, layout, and overall function to meet Town goals and policies.
3. Informal evaluation not binding. The informal evaluation provided at the conference is not binding upon the applicant or the Town but is intended to serve as a guide to the applicant in making the development application and advising the applicant in advance of the development application of issues which may be presented to the appropriate decision-making body.
 4. Application required within six (6) months. After a pre-application conference has been held, an application must be submitted within six (6) months. If an application is not filed within such a timeframe, a new pre-application conference shall be required prior to filing an application, unless waived by the Manager.
- (b) *Steps 2 and 3: Application Submittal and Review.* Upon receipt of a development application and payment of the required fee, the Town shall take the following steps:
1. *Additional information.* Town Staff may require additional application-specific information, as necessary and appropriate to evaluate fully whether an application complies with the requirements of this Code.
 2. *Completeness Review.* The Town shall determine if an application is complete. An application shall be considered complete if it is submitted in the required form, includes all submittal information specified by the Manager, and is accompanied by the applicable application fee(s).
 - a. If an application is deemed complete, it shall be processed for formal review.
 - b. If an application is determined to be incomplete, the Town shall notify the applicant of the deficiencies. No further processing or review of the application will occur until the deficiencies are corrected as requested and the application is re-submitted.
 3. *Referral review.* After determining that a development application is complete, Staff shall distribute the submittal to designated referral agencies for the opportunity to review and comment on an application. Referral agencies include but are not limited to adjacent or other local governments; state agencies; public and private utility providers; ditch companies; school districts; and other special districts such as the fire district. Referral agencies shall provide comments to Town

Staff on the application(s) within thirty (30) days of receiving a referral packet, unless otherwise specified by Town Staff in the referral announcement. The applicant is encouraged to meet with referral agencies prior to the end of the referral period. The applicant is required to pay fees assessed by referral agencies.

4. *Staff Review and Comments.* The Town shall coordinate a staff review and may provide the applicant the following information in writing:
 - a. Comments or recommended change(s) based on the review of referral agencies, staff, and comments from any neighborhood meeting(s).
 - b. Supplemental information required to support the application, address comments or the recommended changes.
 5. *Resolution of issues.* Staff shall compile and review all referral comments and provide a copy of all comments to the applicant. The applicant shall resolve outstanding issues to the maximum extent reasonably practicable. The applicant shall provide the Town with written responses addressing all referral and staff comment issues. At the discretion of the Manager, referral comments requiring significant changes to a development application, plan or proposal may require re-referral to any and all referral agencies.
- (c) *Step 4: Neighborhood Meeting.* In general, the Neighborhood Meeting should occur after the applicant has received the first round of referral responses as outlined in Subsection 16.19.30.(b).4, above. The purpose of a neighborhood meeting is to provide an informal opportunity to inform the residents and landowners of the surrounding neighborhood(s) of the details of a proposed development and application, how the developer intends to meet the standards contained in this Code, and to receive public comment and encourage dialogue at an early step in the review process. No decision regarding the application will be made at the neighborhood meeting. A neighborhood meeting may be required as indicated in Table 19.10 under Procedures Summary. The applicant shall give mailed and posted notice of the neighborhood meeting to property owners, pursuant to the Notification Requirements found in Section 16.19.40 of this Code. An affidavit shall be submitted to the Town, by the applicant, stating that the notice requirement has been met. The applicant shall be responsible for scheduling the meeting, coordinating the meeting, and for retaining an independent facilitator if needed. Attendance at the meeting by Town Staff is not required. The applicant shall prepare a written summary including a list of attendees of the neighborhood meeting. The written summary shall be provided to Town Staff prior to noticing of any Public Hearing and included in the case record. During the review of an application, the Manager may require an additional neighborhood meeting where:
1. The characteristics of the project are complex and present the potential for significant changes and unanticipated impacts on nearby or adjacent property.

2. The proposal is likely to raise questions or concerns from adjacent property owners, beyond the typical allowances under the zoning district and/or the adopted plans or policies.
- (d) *Step 5: Applicant Resubmits Revised Plans and Supporting Documents.* Following the initial review by the Town and referral agencies and completion of a neighborhood meeting, as applicable, the applicant is responsible for resubmitting revised plans and supporting documents that address comments received by the Town and referral agencies. If the applicant chooses not to address any specific comment(s) or recommended change(s), a written explanation shall be included with the resubmittal that demonstrates a good faith effort to address the issue or justify why the comment was not addressed. Failure to address any comment or recommended change without explanation may be grounds for rejection of the revised application resubmittal. Steps 2, 3, and 5 repeat until the application is deemed ready for the next step in the process by the Manager.
 - (e) *Step 6 (administrative): Manager Action.* For administrative applications, after consideration of the development application, the staff comments, comments received from other reviewers (if applicable), the Town Manager shall approve, approve with conditions, or deny the application based on its' compliance with the applicable approval criteria.
 - (f) *Step 6 (public hearing): Planning Commission Recommendation or Action.* For public hearing applications, the Planning Commission may serve in the following two capacities:
 1. As a recommending body that reviews the proposal against the criteria of this Code, adopted plans and policies, and the recommendation of professional staff, and provide a recommendation to the Town Council of approval, denial, or approval with conditions.
 2. As a deciding body that reviews the proposal against the criteria of this Code, adopted plans and policies, and the recommendation of professional staff, and make a final decision on a proposal to either approve, deny, or approve with conditions.
 - (g) *Step 7 (public hearing): Town Council Action.* For public hearing applications, the Town Council serves as the decision body for certain applications, as specified on Table 19.10. Following review of the proposal against the criteria of this Code, adopted plans and policies, and the recommendation of the Planning Commission (if applicable) and professional staff, the Town Council may approve, deny, approve with conditions, or refer the application back to the Planning Commission for further review.

Sec. 16.19.40. – Public hearing and notification requirements.

- (a) *Public Hearing(s).* Public hearings (hearings), if required under this Code, shall be conducted according to the following procedures:
 1. A hearing shall be scheduled within a reasonable time as allowed by the schedules of the Town Officials and Staff. The Manager or Staff, as delegated, are responsible for the scheduling of all public hearings.

2. Subject to Paragraph 3 that follows, the hearing shall be open to the public and any person may appear at a public hearing and submit evidence, either individually or as a representative of a person or an organization. Each person who appears at a public hearing shall state their name, address and, if appearing on behalf of a person or organization, the name and mailing address of the person or organization being represented.
 3. The decision-maker conducting the public hearing may exclude testimony or evidence that it finds to be irrelevant, immaterial, or unduly repetitious.
 4. Continuance of Public Hearing. The decision-maker conducting the public hearing may, on its own motion or at the request of any person, continue the public hearing to a fixed date, time, and place. All continuances shall be granted at the discretion of the body conducting the public hearing.
 5. Record. An audio recording shall be made of all hearings, and transcripts of such hearings may be requested within thirty (30) calendar days of the close of the hearing. Transcripts shall be provided within a reasonable time after deposit of the cost of the preparation of the transcript with the Town.
 6. Modification of application at hearing.
 - a. In response to questions or comments by persons appearing at the hearing or to suggestions or recommendations by the Town Council, Planning Commission or Board of Adjustment (BOA), the applicant may agree to modify his or her application, including the Plans and specifications submitted.
 - b. Unless such modifications are so substantial or extensive to materially change the Plans, the hearing body may approve the application with the stipulation that the permit will not be issued until Plans reflecting the agreed-upon changes are submitted to the Town for review and approval as an administrative act.
- (b) *Notice Requirements.* Notice shall be provided for each application as indicated in Table 19.10 and Table 19.40 below. The applicant shall be responsible for all costs of such notices.
1. *Annexations.* Annexation notifications shall be completed in accordance with Colorado statute, see C.R.S. 31-12-101 *et seq.*
 2. *Mailed Notice Requirements.* Where mailed notice is required under this Code, the following requirements shall be met:
 - a. Content. The mailed notice shall include a description of the proposal; the location of the meeting or hearing; the date, time, and location of the meeting or hearing; and information regarding public comment.

- b. Mailing List. Where required by statute or this chapter, the mailed notice shall be sent to the following groups:
 - 1) All record landowners within one thousand (1,000) feet of the outer boundary of the land subject to the application no later than fifteen (15) calendar days before the hearing (unless otherwise specified by state statute or the Manager).
 - 2) To other interested property owners, such as mineral interest owners of record, mineral and oil and gas lessees for the property and appropriate ditch companies no later than fifteen (15) calendar days before the hearing (unless otherwise specified by state statute).
 - 3) To other parties of interest or referral agencies as determined by the Manager no later than fifteen (15) calendar days before the hearing (unless otherwise specified by state statute).
 - c. Affidavit of Compliance. A notarized affidavit of the applicant's compliance with the mailed notice requirements shall be provided to the Director prior to the meeting or public hearing to which the notice relates. Failure to provide the affidavit for a public hearing shall result in continuation of the public hearing.
 - d. Surface Development Notification. Notices shall be mailed to the mineral estate owner no later than required by state statute, see C.R.S. 24-65.5-103.
3. *Posted Notice Requirements.* If notice by posting of the property is required by statute or this chapter, such notice shall occur by prominently posting signs on the property that is the subject of the proposed action. Such signs shall be posted no less than fifteen (15) calendar days prior to the hearing (unless otherwise specified by state statute) and shall be easily legible from the nearest public streets. The sign shall be in the format available from the Town.
- a. Affidavit of Compliance. If posting was done by the applicant, the applicant shall provide (prior to the hearing) a notarized affidavit showing that the property was posted within the specified time.
 - b. When applicant has made all reasonable and good faith efforts to maintain posted notice, failure of this posted notice will not be grounds to invalidate the application.
4. *Published Notice Requirements.* The Town Clerk shall give notice of any public hearing required as follows:
- a. Notice shall be given to potentially interested persons by means of either publishing a notice one (1) time in a newspaper of general circulation in the area or on a publicly accessible website or on a page accessible through a direct link from the homepage, conspicuously placed, not less than fifteen

(15) calendar days prior to the hearing. A publicly accessible website means the Town’s official website or other private website designated by the Town for the publication of legal notices that is accessible via the Internet.

- b. This notice shall state the date, time, and place of the hearing, identify the lot, parcel or property that is the subject of the application or appeal and give a brief description of the action requested or proposed. Proof of publication shall be made part of the record at the time of the public hearing.

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
Annexation	<PC>, <TC> Hearing set by TC resolution. TC hearing per Sec. 31-12-108(1), CRS	Owners within 1,000 feet; 15 calendar days prior to PC hearing	15 calendar days prior to PC hearing	Once a week for four (4) consecutive weeks; 30 days prior to statutory hearing, per Sec. 31-12-108(2), CRS
Comprehensive Plan Amendment	<PC>	Each government body of territory affected; 15 calendar days prior to PC hearing	Not required	15 calendar days prior to PC hearing
Major Subdivision Preliminary Plat	<PC>, <TC> PC hearing per Sec. 31-23-215, CRS	Owners within 1,000 feet; 15 calendar days prior to PC hearing	15 calendar days prior to PC hearing	Not required
Major Subdivision Final Plat	TC	Owners within 1,000 feet; 15 calendar days prior to meeting	15 calendar days prior to meeting	Not required
Initial Zoning and Rezoning	<PC>, <TC>	Owners within 1,000 feet; 15 calendar days prior to hearing	15 calendar days prior to hearing	15 calendar days prior to hearing
Land Development Code (Text) Amendment	<PC>, <TC>	Not required	Not required	15 calendar days prior to hearing
Use by Special Review	<PC>	Owners within 500 feet (up to 1,000 feet per Manager); 15 calendar days prior to hearing	15 calendar days prior to hearing	15 calendar days prior to hearing
Variance	<BOA>	Owners within 300 feet (up to 1,000 feet per Manager); 15 calendar days prior to hearing	15 calendar days prior to hearing	15 calendar days prior to hearing
Appeals	<BOA>	Not required	Not required	15 calendar days prior to hearing
ROW Vacation / Dedication	TC	Not required	Not required	15 calendar days prior to meeting
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
TC = Town Council

BOA = Board of Adjustments
< > = Public Hearing

Sec. 16.19.50. – Annexation.

- (a) *Purpose.* Annexation is a discretionary, legislative act. Accordingly, the town shall never be compelled to annex, unless otherwise required by state law, even if all annexation requirements have been satisfied. The purpose of this Section is to establish a procedure

to bring land under the jurisdiction of the Town in compliance with the Colorado Municipal Annexation Act of 1965 (hereafter referred to as "Act"), as amended. This article, in part, provides supplemental requirements for annexation pursuant to the Act and is not to be construed as altering, modifying, eliminating, or replacing any requirement set forth in that Act or any requirements set forth in other portions of this Code. In the event of a conflict between the Act, the provisions of this Section, or any requirements set forth in other portions of this Code, it is the expressed intent of the Town Council that the more stringent provision shall control.

- (b) *Three-Mile Plan.* The Severance Comprehensive Plan shall serve as and shall constitute the "plan in place" referenced in Section 31-12-105(1)(e), C.R.S., unless a different plan, supplement or revision is expressly adopted to serve as a plan in place. The plan in place may also be commonly referred to as the "Three-Mile Plan" and such plan shall be deemed automatically updated annually on January 1 of each year without further action by the Town unless a change or modification is necessary and is adopted by resolution or ordinance by the Town Council. The absence of a specific reference in such plan to a particular parcel of land proposed for annexation shall not be interpreted as a statement of intent to not annex such parcel of land; it is the plan and intent of the Town Council to evaluate and to consider for potential annexation all property within three (3) miles of the Town's then-existing municipal boundaries upon submission of a petition or as otherwise permitted by this Article and the Colorado Municipal Annexation Act of 1965. The absence in the plan of a specific reference to any character or extent of streets, subways, bridges, waterways, waterfronts, parkways, playgrounds, squares, parks, aviation fields, other public ways, grounds, open spaces, public utilities and terminals for water, light, sanitation, transportation and power to be provided by the Town, and the proposed land uses for the area shall not be interpreted as a failure to comply with Section 31-12-105(1)(e), C.R.S., but shall be interpreted as a plan by the Town to determine the appropriate character or extent of land uses and services through the Town's applicable processes of annexation, planning and development approvals on a case-by-case basis. The plan in place may also be amended or modified to more specifically identify the character or extent of land uses and services at any time or contemporaneously with any annexation.
- (c) *Water resources required at annexation.* All surface and sub-surface water rights appurtenant to or underlying the territory to be annexed shall be dedicated and conveyed to the Town concurrently with and as a condition to the annexation. The severance of ownership or control of the appurtenant water rights from the annexed property shall preclude its annexation as the Town Council may determine in its sole discretion. The Town may also require as a condition of annexation the dedication and conveyance of all supplemental water resources and/or payment of a cash fee-in-lieu of water rights dedication in such amounts as necessary to support full development of the territory to be annexed.
 - 1. The Town Manager shall administratively approve the required deed form and title assurances for the conveyance of all water rights to the Town. Such conveyance shall require, at a minimum, the warranty of title given by the grantor in a special warranty deed. The grantor shall provide Town with an opinion of title from a qualified water rights attorney that grantor has good and marketable

title to the water rights. All reasonable costs incurred by the Town in reviewing the opinion shall be borne by the grantor. The annexation agreement and/or deed shall provide that, in the event it is determined after the recordation of the deed that the deed did not vest in the Town marketable title to the water rights, the development entitlements granted in reliance on the dedication shall be suspended until the title defect is cured or alternative water rights are conveyed to and accepted by the Town in accordance with this Code.

2. It shall be the responsibility of the landowner, at their sole expense, to obtain a final decree to any water rights, or for approval of an augmentation plan for non-tributary groundwater, prior to conveyance to the Town. Under special circumstances, as determined by the Town Council in its absolute discretion, the Town may participate in such adjudications or accept un-adjudicated groundwater, provided that the cost of adjudication and yield from the subsequent adjudication are addressed in the applicable development agreement or annexation agreement.
- (d) The Town may require as a condition of annexation the payment of additional amounts by the petitioners or others deemed necessary, beneficial or advantageous by the Town, including but not limited to payments to offset anticipated costs or expenses of providing services to the annexed property or residents of the annexed area, to mitigate anticipated impacts to the annexed area or to surrounding lands, to upgrade infrastructure within the Town, or to defray any costs or expenses of the Town.
- (e) *Review Criteria.* The Town shall evaluate annexations according to the following criteria:
1. The annexation complies with the Municipal Annexation Act of 1965, as amended (C.R.S. 31-12-101 et seq.).
 2. The proposed annexation complies with the Comprehensive Plan goals and objectives, other adopted plans and policies, and any other relevant information in determining whether it is in the best interests of the Town to grant or deny the petition for annexation.
 3. The proposed annexation promotes geographical balance of the Town's land use pattern.
 4. Adequate facilities and services are or will become available to support the current or future development within the annexation area. Certain public facilities and amenities are necessary and must be constructed as part of any territory annexed to the Town in order for the public needs to be served by such facilities (including but not limited to streets, bridges, public parks and recreation areas, water and sanitary sewer facilities, school sites, fire and police station sites and storm drainage facilities).
 5. The annexation shall be shown not to create any additional cost or burden on the then-existing residents of the Town.

6. The applicant has demonstrated that the proposed annexation follows all pertinent intergovernmental agreements to which the Town is a party.
 7. The applicant acknowledges and agrees that it is the applicant's responsibility to apply for exclusion from any applicable special districts.
 8. The proposed annexation is needed to accommodate future land use requirements.
 9. Unless otherwise agreed to, the landowner has waived in writing any preexisting vested property rights as a condition of annexation.
- (f) *Notice and Review Procedures.* In addition to the specific notice and review procedures required by state statutes at the time of annexation, and in accordance with the general procedures section of this Code, the following specific procedures apply to annexations:
1. A petition for annexation shall be signed by more than fifty (50) percent of the landowners in the area and owning more than fifty (50) percent of the land area of the proposed annexation.
 2. An application form, related fees, and supporting documents includes plans, reports, and studies shall be provided by the applicant consistent with the application checklist requirements available through the Town.
 3. The annexation assessment report is necessary for the Town to evaluate the feasibility and impacts of the proposed annexation on the Town's infrastructure, including but not limited to the ability to serve with streets, water, sanitary sewer, storm sewer, parks and recreation, schools, police, and fire protection; compliance with the Comprehensive Plan; sources of revenue from the property; the Town's costs to serve the proposed development and other related matters.
 4. Published and posted notice of the Public Hearings required Municipal Annexation Act of 1965 (C.R.S. § 31-12-101, et seq., as amended) shall be provided as required by C.R.S. § 31-12-108. If applicable, the Town shall prepare the annexation impact report in accordance with C.R.S. § 31-12-108.
 5. Resolution regarding statutory compliance. The Town Manager shall report to the Town Council an assessment of whether the petition for annexation complies with C.R.S. § 31-12-107. The Town Council shall review the petition and the Manager's report and shall, by resolution, make a finding that the petition is or is not in substantial compliance with C.R.S. § 31-12-107.
 - a. If the petition is found to be in substantial compliance with C.R.S. § 31-12-107, the procedure outlined in C.R.S. § 31-12-108 to § 31-12-110 shall be followed.
 - b. If the Town Council finds that the petition is not in substantial compliance with C.R.S. § 31-12-107, then no further action shall be taken on the application for annexation.

6. The Town Council shall hold a public hearing on the annexation and based upon the applicable review criteria and the recommendations from staff, approve the annexation by ordinance or deny the annexation.
- (g) *Effect of Decision.* Town action on the annexation application shall not become final unless all requirements of the annexation ordinance and state statutes have been satisfied, as certified by the Manager. When all requirements have been satisfied, the ordinance, the annexation agreement, and the annexation map shall be recorded with the Weld County Clerk and Recorder.
- (h) *Annexation agreement.* Except for Town-owned property, Town-initiated annexation of enclaves, annexations upon election, or when waived by the Manager, an annexation agreement is required for all annexation applications and before the annexation may be approved. The Town will provide the applicant with a draft agreement to review and finalize as part of the development review process. The annexation agreement in a form approved by the Town Attorney must be executed by the property owner(s) prior to scheduling the public hearings on the annexation proceedings. The annexation application is reviewed and considered by the Town Council as part of the overall annexation request.

Sec. 16.19.60. – Initial Zoning and Rezoning.

- (a) *Purpose.* The procedure for establishing or changing the boundaries or area of any zone district, or for establishing or changing the zoning classification of any parcel of land within the Town, as shown on the official zoning map of the Town shall be as provided in this Section. An official map amendment may be necessary to:
 1. Establish initial zoning with an annexation application;
 2. Correct a manifest error in an ordinance;
 3. Implement the Comprehensive Plan goals and policies;
 4. Implement a change in the regulations and restrictions of an area;
 5. To account for changed or changing conditions in a particular area or in the Town generally; and/or
 6. To reflect or implement a change in public policies with respect to development.
- (b) *Review Criteria.* No application for rezoning of property shall be approved unless it is demonstrated:
 1. The proposed zoning bears a reasonable relationship to the general welfare of the community; and
 2. At least one of the following additional factors exists:

- a. The proposed zoning is consistent with or promotes the goals and/or policies of the Comprehensive Plan, and any other applicable Town adopted plans and/or policies; or
- b. If the proposed zoning would be in conflict with the goals or policies of the Comprehensive Plan, the proposed rezoning demonstrates an improvement over the existing zoning in implementing the goals or policies of the comprehensive plan; or
- c. The property to be rezoned was previously zoned in error; or
- d. There has been a material change in the character of the neighborhood or in the Town, such that the proposed zoning would be in the public interest and consistent with the change; or
- e. The proposed zoning serves a community need or amenity that was not considered at the time of the initial zoning of the property.

(c) *Review Procedures.* In addition to the general procedures found in this Code, the following requirements are specific to rezoning applications:

- 1. The application shall include a written statement describing the proposal and addressing the following points:
 - a. Rationale for the proposed rezoning.
 - b. Present and future impacts on the existing adjacent zone districts, uses and physical character of the surrounding area.
 - c. Impact of the proposed zone on area access and traffic patterns.
 - d. Availability of utilities for any potential development.
 - e. Present and future impacts on public facilities and services, including but not limited to fire, police, water, sanitation, roadways, parks, schools, and transit.
 - f. The relationship between the proposal and the Comprehensive Plan.
 - g. Public benefits arising from the proposal.
 - h. The applicant shall provide contact information to the Town with mineral interest owners of record, mineral and oil and gas lessees for the property, and appropriate ditch companies.
- 2. The application is encouraged to be accompanied by an illustrative site plan. The illustrative site plan is intended to supply enough information about the development for the Town Staff to evaluate and for the Town Council to make a

decision on the rezoning application. The information to be supplied will be determined by the Manager as part of the pre-application review but should indicate the feasibility and design characteristics of the development potential of the property.

3. Applications for rezoning may run concurrently with related development applications at the direction of the Manager.
 4. Following review by staff and referral agencies, and any necessary resubmittal(s), the Town shall schedule review of the rezoning request by the Town Council during a public hearing.
 5. The Town Council shall hold a public hearing and make a final decision on the rezoning application by ordinance.
- (d) *Effect of Decision.* Upon approval of a rezoning request to the official zoning map by the Town Council, the Town shall cause an appropriate revision of the official zoning map to be prepared. If the applicant initiated the rezoning request, the petitioner shall pay the Town's cost for the preparation of the revision to the official zoning map. The Town shall record a copy of the official zoning map amendment with the County.
- (e) *General rezoning of the Town.* Whenever the zoning district map is in any way to be changed or amended incidental to or as part of a general revision of the zoning code, whether such revision is made by repeal of the existing zoning code and enactment of a new zoning code or otherwise, the requirement of an accurate survey map or other sufficient legal description thereof, and the notice to and listing of names and addresses of owners of real property in the area of the proposed change, shall be waived. However, the proposed zoning map shall be available for public inspection with the Town for fifteen (15) days prior to the public hearing on such amendments.
- (f) *Zoning of annexed territory.* The procedure for the initial zoning of property annexed or to be annexed to the Town shall follow, to the extent practicable, the procedures applicable herein to rezonings. In such circumstances, the zoning procedures may be instituted at any time after a resolution of intent to annex is adopted pursuant to C.R.S. § 31-12-106, as amended, or after a petition for annexation or a petition for annexation election has been found to be valid in accordance with C.R.S. § 31-12-107, as amended.
1. The proposed zoning ordinance shall not be passed before the date when the annexation ordinance is passed.
 2. Any area annexed shall be initially zoned by the Town within ninety (90) days from the effective date of the annexation ordinance, despite any legal review that may be made challenging the annexation. During such ninety (90) day period, or such portion thereof as is required to zone the territory, the Town shall not issue a building permit for any portion(s) of the newly annexed area.

Sec. 16.19.70. – Minor subdivision.

- (a) *Purpose.* Minor subdivisions establish or alter legal boundaries of parcels consistent with the Town's regulations and design criteria of this Code, but do not significantly alter the character of the subdivision nor adversely affect the functions of transportation, utilities, drainage, and other services and providers. The Town Council expressly delegates and grants to the Town Manager the authority to review and approve through the administrative process lot line adjustments and minor subdivisions, as defined by this Code. The authority granted and delegated hereby shall include the authority to execute and file with the office of the county clerk and recorder a subdivision plat conforming to the requirements of this Section. The authority granted and delegated hereby is subject to the following conditions and limitations:
1. The alteration or creation of legal boundaries for five (5) or fewer lots, blocks, tracts, and/or outlots;
 2. The resulting lots can be served by municipal services through existing public improvements or through the construction of public improvements;
 3. The resulting lots meet the minimum lot size requirements of the zone district in which the lots are located;
 4. The lot line adjustment or minor subdivision is not being utilized to circumvent the regular process of review or other provisions of the subdivision design standards, particularly as it pertains to the number of lots created by the process itself, the impacts of the development or improvements, or in conjunction with other lot line adjustment or minor subdivision applications;
 5. The establishment of land as a condominium common interest community, as defined in the Condominium Ownership Act, or the Colorado Common Interest Ownership Act, as appropriate; and
 6. The establishment of zero lot line townhouse and small lot detached developments, as defined in this Code, and that do not exceed five (5) acres in aggregate size or involves the creation and dedication of any public rights-of-way to the Town.
- (b) *Review Criteria.* The Manager shall approve a lot line adjustment or minor subdivision if it meets the following criteria:
1. As applicable, the minor plat or lot line adjustment complies with all applicable use, development, and design standards set forth in this Code;
 2. As applicable, the minor plat or lot line adjustment is consistent with the terms and conditions of any previously approved development plan;
 3. Existing or proposed utility facilities and services within the service area for the proposed subdivision are currently or will be adequate to meet the expected impact on and use of utility facilities and services by all possible uses of the proposed

subdivision, and such uses will not compromise the overall operation of the applicable Town utility enterprise or other utility service provider or the quality of service to be provided to existing customers of the applicable Town utility enterprise or other utility service provider; and

4. The plat will not result in significant adverse impacts on adjacent properties, or such impacts will be substantially mitigated.

(c) *Review Procedures.* In addition to the specific review procedures required in accordance with the general procedures section of this Code, the following specific procedures apply to minor subdivision applications.

1. The Manager shall review each lot line adjustment application or proposed minor plat relative to the applicable approval criteria.
2. If the Manager determine at any point in the process that the application is no longer eligible to continue or does not meet the criteria as a minor subdivision, the Manager may deny the application or allow the applicant to reclassify as a preliminary subdivision according to additional required information or fees.
3. All construction plans for subdivision-related public improvements shall be referred to the Town Engineer, Director of Public Works, and applicable utility providers for review and approval.
4. After staff and referral agency review, and any necessary resubmittals to address all outstanding review comments, the Manager shall act to approve, approve with conditions, or deny the lot line adjustment application or proposed minor plat. The Manager shall make a final decision on the lot line adjustment plat or minor plat.

(d) *Effect of Decision.* If the minor subdivision is approved, the Town shall have the signed plat recorded with the County. A recorded minor subdivision shall create a vested property right for two years as specified in the vested property rights section of this Code, unless otherwise specified in a fully executed agreement.

Sec. 16.19.80. – Minor plat amendments.

(a) *Purpose.* The Manager may approve minor amendments to approved plats, which shall be recorded and shall control over the preceding non-residential plat without vacation of that plat, if the application is signed by the applicants only and the sole purpose of the amending plat is to:

1. Correct an error in a course or distance shown on the preceding plat;
2. Add a course or distance that was omitted on the preceding plat;
3. Correct an error in a real property description shown on the preceding plat;

4. Correct any other type of scrivener or clerical error or omission previously approved by the municipal authority responsible for approving plats, including lot numbers, acreage, street names, and identification of adjacent recorded plats;
5. Correct an error in courses and distances of lot lines between two (2) adjacent lots if:
 - a. Both lot owners join in the application for amending the plat;
 - b. Neither lot is abolished;
 - c. The amendment does not attempt to remove recorded covenants or restrictions; and
 - d. The amendment does not have a material adverse effect on the property rights of the owners of the plat.
6. Relocate a lot line to eliminate an inadvertent encroachment of a building, structure, or other improvement on a lot line or easement; or
7. Relocate or remove one or more lot lines between one or more adjacent lots if all of the following have been met:
 - a. The owners of all those lots join in the application for amending the plat;
 - b. Lots must be combined so that no lot is created as a non-conforming lot, and no existing non-conforming lot remains; and
 - c. The amendment does not attempt to remove recorded covenants or restrictions.
8. Add one (1) lot line between two (2) adjacent lots if, at the Manager's discretion, the lot line does not alter the character of the subdivision nor adversely affect the functions of transportation, utilities, drainage, and other services and providers.

Sec. 16.19.100. – Major subdivisions.

- (a) *Purpose.* The purpose of the major subdivision review process is to ensure compliance with the subdivision standards and requirements set forth in this Code, while encouraging quality development generally consistent with the goals, policies, and objectives found in the Town's Comprehensive Plan.
- (b) *Applicability.*
 1. General. The procedures of this Section, and the standards and requirements set forth in this Code, shall apply to all subdivisions that are not lot line adjustments or minor subdivisions, including subdivisions or re-subdivisions created by an

exercise of the power of eminent domain by an agency of the state or Town, unless specifically excluded by state statute.

2. Subdivision approval is a prerequisite to other approvals. Except with respect to property which is platted as a lot or part of a subdivision approved in accordance with the provisions of this Code (or prior law, if applicable), no building permit or certificate of occupancy shall be issued for any of the following and no person shall perform any of the following:
 - a. Construction of any new principal building or structure;
 - b. Enlargement of any principal building used for nonresidential purposes by more than twenty-five percent (25%) of the existing floor area of such building; or
 - c. An act which changes the use of any building.
- (c) *Restriction on sale or transfer of subdivided land without an approved plat.* Any person who transfers or sells any land located within the Town by reference to a plat that has not been approved by the Town and recorded by Weld County shall be guilty of a violation of this Code. The Town also may enjoin such transfer or sale by filing an action for an injunction.
- (d) *Preliminary plats.*
1. *Purpose.* The preliminary subdivision application is the first step in the major subdivision process, followed by the final subdivision application as outlined in this Code. The preliminary subdivision process provides detailed planning review of development patterns, street networks, block and lot layout, and preliminary engineering for future development prior to preparation of detailed construction and engineering plans.
 2. *Preliminary plat application submittal requirements.*
 - a. Submittal requirements as specified by the Town and identified within the application checklist, on file with the Community Development Department.
 - b. Preliminary plat drawing standards. The preliminary plat drawing shall comply with the following standards:
 - (1) The preliminary plat shall be prepared by or under the direct supervision of a registered land surveyor, shall be signed and stamped by said surveyor and shall meet applicable state requirements.
 - (2) Except for parcels separated by public rights-of-way, public tracts or railroads, parcels not contiguous with each other shall not be

included in one (1) plat, nor shall more than one (1) plat be made on the same sheet. Contiguous parcels owned by different parties may be included on one (1) plat, provided that all owners join in the dedication and acknowledgment.

- (3) Lengths on the preliminary plat boundary shall be shown to the nearest hundredth of a foot, and bearings shall be shown in degrees, minutes and seconds.
- (4) The perimeter survey description of the proposed subdivision shall include at least one (1) tie to an existing section monument of record and a description of monuments. The survey shown shall not have an error greater than one (1) part in ten thousand (10,000).
- (5) Bearings, distances and curve data of all perimeter boundary lines shall be indicated outside the boundary line, not inside, with the lot dimensions.

c. General development information. A written description of the existing conditions on the site and the proposed development shall include an explanation of how:

- (1) Public facilities are consistent with the following adopted Town documents, which are on file in the Town's Community Development Department:
 - i. Comprehensive Plan;
 - ii. Transportation Master Plan;
 - iii. E. Harmony Road/WCR 74 and 1st Street/WCR 23 Corridor Plan;
 - iv. Water, Sewer, and Non-potable Water Master Plans, if applicable;
 - v. Storm Water Master Plan, if applicable; and
 - vi. Other adopted documents related to Town utility enterprises or Town capital improvements.

d. Phasing. A preliminary plat shall designate the boundaries of phases for which separate final plats will be presented for approval. Each phase, either alone or in conjunction with previously approved and recorded phases, must meet all of the requirements of this Code.

e. Preliminary grading and drainage plan and report. The purpose of the preliminary drainage plan and report is to identify existing site conditions

and drainage problems, as well as those anticipated to result from development (whether on site or off site), and to present conceptual solutions to those problems. Historic drainage patterns and the effects of off-site drainage areas on the development and the effects of the development on downstream properties must be thoroughly assessed. This plan and report must be certified by a Colorado-registered professional engineer and include approximate earthwork quantities (how earthwork on the site is “balanced”), storm drainage concepts such as locations of pipe and other conveyance facilities, locations for on-site detention or downstream structural improvements and soil erosion and sedimentation control plans and specifications. It must also discuss the impacts on any existing floodways and/or floodplains, both on and adjacent to the site, as well as any Federal Emergency Management Agency (FEMA) applications required. It must also discuss previously submitted drainage studies for the site or project and their influence on the proposed stormwater facility design for the site, and if applicable, the Storm Water Master Plan, how recommendations in the Storm Water Master Plan affect the stormwater facility design for the site, and how the proposed stormwater facility design complies with the Storm Water Master Plan. It must also provide sufficient information for an initial assessment of whether the proposed stormwater facility design for the site can safely convey storm water runoff through the development to an adequate storm water system and accessible point of disposal with sufficient system capacity to carry necessary flow of the proposed development without overflowing downstream channels and existing storm drainage facilities or causing damage to property.

- f. Preliminary water and sewer plan and study. A Colorado-registered professional engineer shall prepare this plan. It is necessary that the engineer consult with the appropriate utility service providers regarding the design of all utilities throughout the subdivision. It must discuss the projected total water needs of the development for domestic consumption and fire protection, including without limitation, data on projected annual usage (GPY), average day demand (GPM/GPD), and maximum day demand (GPM/GPD), peak hour flow (GPM), as well as the projected total flow of sewage through a treatment plant expected to be generated by the proposed development. It must also discuss previous water and sewer studies for the site or project and their influence on the proposed design for water and sewer facilities, and if applicable, the Water, Sewer, and/or Non-potable Water Master Plans, how recommendations in the Water, Sewer, and/or Non-potable Water Master Plans affect the proposed water and sewer improvements for the site, and how the proposed water and sewer improvements for the site comply with the Water, Sewer, and/or Non-potable Water Master Plans. If located within the boundaries of the Town’s water, non-potable water, or sewer utility enterprise respective service areas, it must also provide sufficient information for an initial assessment of the proposed development’s impact on all parts of the

Town's sanitary sewage collection system (including without limitation laterals, interceptors, lift stations, treatment plants, points of discharge), potable and/or non-potable water systems (including without limitation water source, water quality, treatment, storage, pumping facilities, and metering devices), as well as an evaluation of the adequacy of the Town's water, non-potable water, and/or sewer (where applicable) utility enterprises, respectively, to serve the proposed development together with existing development and development which is reasonably probable of connecting to the applicable Town utility system (e.g., legal buildable lots in approved subdivisions for which building permits have not been issued).

- g. Preliminary landscape and open space plan. The landscape plan must address the treatment of all exterior spaces. Landscape Plans are to be designed to meet the requirements of this Code and show approximate locations of trees, shrubs, groundcovers, turf, buffering, fences, walls and other site amenities that will be included in the landscape plan.
 - h. Traffic study. This study must be prepared by a professional Traffic Engineer and must identify the projected impacts to the local and regional traffic system. Town will engage a third-party Traffic Engineer at applicant's expense. The projected direct roadway impacts and proposed share of regional improvements and intersections must be identified.
 - i. Mineral, oil and gas rights documentation. Evidence that the surface owner has contacted all lessees of mineral, oil and gas rights associated with the site must be provided. Included in the evidence must be the name of the current contact person, his or her phone number and mailing address for each of the mineral owners or lessees. Said evidence may be provided to Town Staff in a mineral interests report prepared by a certified petroleum landman, title company or attorney and an affidavit certifying the completion of this requirement.
 - j. General ecological resource survey. A survey prepared by a qualified biologist, geologist, ecologist or similar qualified professional identifying the potential/absence/habitat of a threatened or endangered species and wetlands or other ecologically sensitive area must be provided. Said survey shall make practical recommendations regarding treatment or mitigation of the findings.
3. *Preliminary Plat Review Criteria.* A preliminary subdivision shall be reviewed according to the following criteria:
- a. The subdivision complies with all applicable use, development, and design standards set forth in this Code that have not otherwise been modified or waived pursuant to this this Code.

- b. The mix of land uses within the project area conforms with the existing or proposed zoning and furthers the following planning objectives:
 - (1) The proposal promotes the Town's adopted plans, goals, and policies;
 - (2) Proposed residential development adds diversity to the Town's housing supply;
 - (3) Proposed commercial development will benefit the Town's economic base;
 - (4) Parks and open space are incorporated into the site design;
 - (5) The proposed project protects the Town's environmental quality; and
 - (6) The development enhances cultural, historical, educational, and/or human service opportunities.
- c. The transportation designs are adequate and meet the standards set by the Severance Transportation Master Plan and the Severance Construction Standards given existing and planned capacities of the Town's municipal street system.
- d. Negative impacts on adjacent land uses have been identified and satisfactorily mitigated.
- e. The subdivision will not create lots that are undevelopable or that are burdened with costs that would preclude development from occurring on other property.
- f. The preliminary grading and drainage plan and report:
 - (1) Indicates the stormwater management facility design for the proposed development adequately addresses all stormwater management and stormwater impacts anticipated to result from the proposed development (whether on site or off-site);
 - (2) Indicates that the proposed stormwater management facility design has considered the drainage basin as a whole and maintains the historic drainage path within the basin;
 - (3) Indicates that the proposed stormwater management facility design can safely convey storm water runoff to an adequate storm drainage system and accessible point of disposal with sufficient system capacity to carry not only the necessary flow of the proposed development but also, where applicable, the runoff from

those areas adjacent to and upstream from the proposed development itself, without overflowing downstream channels and existing storm drainage facilities or causing damage to downstream properties; and

- (4) Demonstrates that stormwater runoff from the proposed development will not conflict with other land uses or negatively impact lands downstream, nor will it impair or disrupt any existing floodways and/or floodplains, both on and adjacent to the site or the functioning of other utility systems, both on and adjacent to the site.

g. The preliminary water and sewer plan and study:

- (1) Indicates the proposed water, non-potable and sewer systems for the proposed development can be feasibly connected to the applicable Town utility enterprise system or other utility service provider's utility system;
- (2) Indicates the proposed water, non-potable and sewer systems for the proposed development conform to the Town's Water, Sewer, and/or Non-potable Water Master Plans, where applicable; and
- (3) Confirms that there will be adequate resources, facilities, and utility systems to adequately support and serve the proposed development together with existing development and development which is probable of connecting to the applicable Town utility system (e.g., legal buildable lots in approved subdivisions for which building permits have not been issued).

h. The amount of unused capacity of existing utility facilities and services, including without limitation, water, non-potable water, sanitary sewer, presently available to serve the proposed development, while maintaining sufficient and acceptable levels of service to existing development and development which is reasonably probable of connecting to the applicable Town utility system (e.g., legal buildable lots in approved subdivisions for which building permits have not been issued). The Town Engineer shall be responsible for completing and presenting a capacity assessment for the proposed development to the decision-maker, and the applicant shall be furnished a copy of such assessment in advance.

i. The recommendations of the Town Engineer and/or other agencies, together with any supporting analysis or other information presented, regarding the available capacity of the water, non-potable water, sanitary sewer, and storm drainage utility systems that will be impacted by the proposed development, and whether existing utility facilities and services are presently available to, and adequate to serve, the proposed subdivision.

- j. As applicable, the proposed phasing plan for development of the subdivision is rational in terms of available infrastructure capacity.
 - k. Existing or proposed utility facilities and services within the service area for the proposed subdivision are currently or will be adequate to meet the expected impact on and use of utility facilities and services by all possible uses of the proposed subdivision, and such uses will not compromise the overall operation of the applicable Town utility enterprise or other utility service provider or the quality of service to be provided to existing customers of the applicable Town utility enterprise or other utility service provider.
4. A preliminary plat shall not be approved unless the decision-maker determines that:
- a. The Town's or other utility service provider's potable and non-potable water supply and distribution systems are or will be adequate to deliver the projected treated and non-potable water needs of the proposed development, including pressure and flow for normal operation of plumbing fixtures, water using appliances, requirements set by the responsible fire protection agency, and irrigation, when considered together with the following:
 - (1) Buildings under construction that will be connected;
 - (2) Buildings required to connect, but not as yet connected to the utility;
 - (3) Legal buildable lots in approved subdivisions for which building permits have not been issued;
 - (4) Other proposed subdivisions that have received final plat stage approval and have paid all applicable water utility fees;
 - (5) Other proposed developments that have received site plan stage approval and have paid all applicable water utility fees.
 - b. The Town's or other utility service provider's sanitary sewage collection system is or will be adequate to accommodate the sewage disposal needs of the proposed development, when considered together with the following:
 - (1) Buildings under construction that will be connected;
 - (2) Buildings required to connect, but not as yet connected to the utility;

- (3) Legal buildable lots in approved subdivisions for which building permits have not been issued;
 - (4) Other proposed subdivisions that have received final plat stage approval and that have paid all applicable wastewater (sanitary sewer) utility fees;
 - (5) Other proposed developments that have received site plan stage approval and have paid all applicable wastewater (sanitary sewer) utility fees.
 - c. The Town's or other utility service provider's storm drainage collection system is or will be adequate to accommodate the projected flows of the proposed development, when considered together with the following:
 - (1) Buildings under construction that will be connected to the utility;
 - (2) Buildings required to connect, but not as yet connected to the utility;
 - (3) Legal buildable lots in approved subdivisions for which building permits have not been issued.
- 5. *Preliminary Plat Review Procedures.* In addition to the specific review procedures required in accordance with the general procedures section of this Code, the following specific procedures apply to preliminary subdivision applications:
 - a. After staff and referral agency review, and any necessary resubmittals to address all outstanding review comments, the Town shall schedule review by the Planning Commission.
 - b. The Planning Commission shall hold a public hearing and make a recommendation on the preliminary plat to the Town Council. Following review and a decision by the Planning Commission, the Town shall schedule a review and final decision by the Town Council.
 - c. The Town Council shall hold a public hearing and make a final decision on the preliminary subdivision plat.
- 6. *Public improvements required.* The decision-maker can condition its approval and require on-site and off-site improvements or contributions to off-site improvements to ensure the proposed development will be served by adequate water, sewer, and storm drainage facilities. These improvements include, but are not limited to:
 - a. The construction of mains in all public and private streets or utility easements within and adjacent to the proposed development;

- b. The construction of mains through the development to serve the lots and buildings within the development and to adjacent properties to allow them to connect to and extend the water or sewer system;
 - c. The construction of off-site improvements needed to:
 - (1) Connect to the existing system;
 - (2) Provide the storage and flows needed to meet the level of service standards and the requirements of the Water System Plan;
 - (3) Provide collection capacity needed to meet the level of service standards and the anticipated demand from the service area;
 - (4) Provide the storage and flows needed to meet the water demands generated by the proposed development; or
 - (5) Provide the storage and flows needed to supply the fire flows needed to serve the development.
 - d. The construction of pressure-reducing valves and similar appurtenances to provide pressure zone separation in the distribution system;
 - e. The construction of lift and/or pump stations needed to serve the development if it is in a special pressure zone or because of topographical considerations. This will only be required or allowed in accordance with designated permanent lift and/or pump stations listed or shown in the current Water System Plan or Sewer System Plan;
 - f. The construction of replacements or improvements to existing facilities in order to maintain an established level of service for sanitary sewage discharge from the service area or for water system demand and fire flow to the development;
 - g. The construction of replacements or improvements to existing off-site facilities to the extent that the new development would cause the level of service for existing customers to drop below existing standards; or
 - h. The transfer or dedication of easements or land needed for the construction and maintenance of utility system improvements.
7. *Effect of Decision on Preliminary Plats.* Approval of the Preliminary Plat does not constitute approval of the final plat. The Preliminary Plat shall not be recorded and use of the Preliminary Plat for the purpose of selling or transferring interests in real estate shall be deemed a violation of this Code. Approval of a Preliminary Plat shall be effective for two (2) years. If no development or change in requirements has occurred that would affect the proposed plat at the end of the effective approval period, the Town Council may, at the request of the applicant,

extend its approval an additional year without the submission of a new Preliminary Plat by re-approving the original Preliminary Plat. No extensions of approval shall be granted more than once. Extensions of a preliminary subdivision approval are at the discretion of the Town Council. An approved Preliminary Plat shall lapse and be of no further force and effect if a complete final plat application for the subdivision or a phase of the subdivision has not been submitted within two (2) years after the approval date of the Preliminary Plat or within the Town Council approved extension period. In the case of partial final plat submission or subsequent partial final plat submissions, the approval of the remaining portion of the Preliminary Plat shall automatically gain an extension of one (1) year with each final plat.

- a. Construction work. No construction work shall begin on the proposed improvements in the proposed subdivision prior to approval of the final plat; however, the subdivider may undertake certain ground excavations for grading and drainage purposes if the Town Engineer issues the proper permits, and/or Public Works Department, at the subdivider's risk.

(e) *Final Plats.*

1. *Purpose.* The purpose of the final plat is to review the proposed subdivision for proper final engineering subdivision design; for legal requirements to accurately represent real estate interests; to provide for dedication of lands required for public use and for the construction of public improvements; and for conformance with the form of the Preliminary Plat.
2. *Final plat application submittal requirements.*
 - a. Submittal requirements as specified by the Town and identified within the application checklist, on file with the Community Development Department.
 - b. A PDF file and an AutoCAD™ drawing file of the final plat in an electronic format specified by the Town Engineer.
 - c. Final plat drawing that complies with the following standards:
 - (1) The plat shall be prepared by or under the direct supervision of a registered land surveyor, shall be signed and stamped by said surveyor and shall meet applicable state requirements.
 - (2) Except for parcels separated by public rights-of-way, public tracts or railroads, parcels not contiguous with each other shall not be included in one (1) plat, nor shall more than one (1) plat be made on the same sheet. Contiguous parcels owned by different parties may be included on one (1) plat, provided that all owners join in the dedication and acknowledgment.

- (3) Lengths shall be shown to the nearest hundredth of a foot, and bearings shall be shown in degrees, minutes and seconds.
 - (4) The perimeter survey description of the proposed subdivision shall include at least one (1) tie to an existing section monument of record and a description of monuments. The survey shown shall not have an error greater than one (1) part in ten thousand (10,000).
 - (5) Bearings, distances and curve data of all perimeter boundary lines shall be indicated outside the boundary line, not inside, with the lot dimensions.
 - (6) Names and signatures of all owners of equitable interest in the property shall be on the plat and shall be made in black drawing ink.
3. *Review Procedures.* In addition to the specific review procedures required in accordance with the general procedures section of this Code, the following specific procedures apply to final subdivision applications:
 - a. The applicant may proceed with the preparation of the final plat and other documents to be submitted with the application simultaneously with, or following approval of the Preliminary Plat, at the risk of the subdivider. No final action shall be taken on a final plat until the corresponding Preliminary Plat has been approved and, if applicable, associated approval conditions have been satisfied.
 - b. Following staff and referral agency review, and any necessary resubmittals to address all outstanding review comments, the Town shall schedule a review by the Town Council.
 - c. The Town Council shall review at a public meeting and make a final decision on the final subdivision plat. The Town Council has final authority to approve, approve with conditions, or disapprove the final plat, accept the dedications, and to enter into and authorize the execution of a development agreement associated with the final plat.
 - d. Final plats that differ from approved preliminary plats. If there are significant changes on the final plat from the form of the approved preliminary plat, the Final Plat submittal shall require review and approval in the same manner as the Preliminary Plat (i.e., hearings before the Planning Commission and the Town Council). Significant changes include, but are not limited to, modifications of street patterns, lot layout, drainage ways, grading, density, utility systems or public improvements. The Manager shall review the final plat changes to determine the conformance to the preliminary plat and shall determine if the changes are sufficiently significant to require a new preliminary plat submittal. The

subdivider may appeal the Manager's decision to the Planning Commission within fourteen (14) days of the decision.

e. Complete engineering Plans and specifications. Concurrent with final plat approval, the applicant shall prepare and submit the following for administrative approval by the Town prior to commencement of construction:

- (1) Construction Plans and profiles. The Plans and profiles shall be prepared by a registered professional engineer licensed in the State of Colorado. Plans shall be twenty-four (24) inches high by thirty-six (36) inches wide and shall provide the following information:
 - i. The horizontal to vertical scales shall be chosen to best depict the aspects of the design.
 - ii. The minimum horizontal scale is to be 1" = 100'.
 - iii. The minimum vertical scale is to be 1" = 10'.
 - iv. The typical road geometric and structural cross section is to be shown on each Plan sheet.
 - v. The Plan must show right-of-way lines and widths, road names, lot lines, tangent lengths and bearings, curve radii, delta angles, curve lengths, chord lengths and bearings, stationing at all beginning of curves and end of curves, intersections, structures, angles, curb lines, cross pans, traffic-control devices (islands, striping, signs, etc.), drive cuts, curb returns and radii and all other features to enable construction in accordance with approved standards and standard engineering practice. Stationing may be centerline if approved by the Town Engineer. Construction Plans shall include water lines and appurtenances, sewer lines and appurtenances, stormwater lines and appurtenances and any other wet utilities such as non-potable water systems and irrigation ditches.
 - vi. The profiles shall include existing and proposed grades at curb and gutter or centerline of street elevation at point of intersection of vertical curves, intersections, grade breaks, point of curb return, point of reverse curve and other critical points, structures and all other features required to enable construction in accordance with the standards adopted by this Code.
 - vii. Signature blocks for all utility providers shall be included unless otherwise provided in agreement form.

- viii. Structure details. Sufficient data shall be given to construction of major structures and road appurtenances, such as bridges, culverts, gutters, drives, walks, cross pans, etc.; detail shall include orientation line and grade, cross-sections, dimensions, reinforcement schedules, materials, quality specification, etc., or as the Town Engineer may approve.
- ix. Final water report. A final water report, including hydraulic analysis and pipe sizing calculations, shall be included.
- x. Final sanitary sewer report. A sanitary sewer report including hydraulic analysis and pipe sizing calculations shall be included.
- xi. Sewage collection and water supply distribution Plans, profiles, and specifications. The Plans, profiles and specifications shall be prepared by a registered professional engineer and shall be accompanied by written approvals from the applicable water and sanitation district.
- xii. Final drainage Plans and reports. Based on the approved preliminary drainage Plan, a final report is to be submitted in accordance with the Greeley Drainage and Design Criteria, as amended, or as the Town Engineer may approve. The Plan and report must provide:
 - a) Cross-sections of each water carrier showing high water elevations for one hundred (100) year runoff and adjacent features that may be affected thereby.
 - b) Written approvals, as may be required, from other agencies or parties that may be affected by the drainage proposals (i.e., FEMA, Larimer County and Weld County, ditch companies).
 - c) Supporting calculations for runoffs, times of concentration, flow capacity with all assumptions clearly stated with proper jurisdiction when needed or requested.
 - d) Erosion control Plans, when required.
 - e) Sizing of all pipes, inlets, conveyance ways and other appurtenances.
- xiii. Final grading Plan. The final grading Plan shall be twenty-four (24) inches high by thirty-six (36) inches wide and shall

illustrate existing and proposed contours and lot and block grading details.

- xiv. Soils report. The soils report shall detail pavement design and construction requirements and shall be submitted after overlot grading is complete.

(2) Final landscape and open space Plan. The landscape Plan must address the treatment of all exterior spaces. Landscape Plans are to be designed to meet the requirements of this Code and show trees, shrubs, groundcovers, turf, buffering, fences, walls, and other site amenities that will be included in the Plan. All Plant materials must be adapted to the physical limitations of the local climate and specific conditions of the landscape Plan. All Plant materials must meet specifications of the American Association of Nurseryman for No. 1 grade. All street trees must be selected from the Town's recommended tree list.

- i. Landscape Plan drawn to scale (not greater than 1" = 50') on sheets sized twenty-four (24) inches by thirty-six (36) inches, which includes:
 - a) Project name.
 - b) Scale, north arrow, and date of preparation.
 - c) Existing and proposed streets and street names.
 - d) Lot lines, easements and public rights-of-way as shown on the subdivision plat, including gross and net area of all parcels.
 - e) Location of proposed building footprints and parking areas.
 - f) Location of storage, loading and service areas.
 - g) Existing and proposed two (2) foot contours (based on USGS datum).
 - h) Natural features, wetlands, wildlife corridors, floodplains, streams, ditches, and other waterways.
 - i) Location of existing and proposed utilities (utility lines can be "ghosted" in on the landscape Plan to vary the line types for cleaner drawings).

- ii. All existing trees within the proposed site and adjacent to the site must be accurately identified on the Plan. Existing trees must be labeled as to their size, species and, if they are intended to remain, be removed, or transplanted. All replacement mitigation trees will need to be shown separately on the Plan. Tree protection standards for existing trees to remain shall be included in the Plan.
- iii. The extent and location of proposed trees, shrubs and perennials and quantities of each species - Plant materials are to be drawn at two-thirds ($\frac{2}{3}$) of their mature size.
- iv. Landscape schedule, including the represented Plant symbol, Latin name, common name, Planting size and number of individual Plants. All Plant materials are to meet the minimum size requirements as provided in this Code.
- v. Proposed treatment of all ground surfaces must be clearly indicated, including turf, paving, mulch, native grass, seeded grass, and so on. Grass areas are to be specified as seed or sod and a seed mix/rate specified.
- vi. Sight distance triangles must be shown at street intersections pursuant to the table within this Code.
- vii. Project-specific landscape notes and details to ensure the proper Planting, establishment, and survival of Plant materials, along with additional notes detailing the warranty for Plant materials and continued maintenance, shall be included.
- viii. Open space trail network and pedestrian circulation system.
- ix. Areas to be irrigated and method of irrigation.
- x. Proposed grading of the project site, including drainage swales, detention basins and retaining walls. Off-site grading for infrastructure improvements will need to be included, as well.
- xi. Notes for conservation and retention of topsoil and landscape soil preparation.
- xii. Restoration, revegetation or enhancement of disturbed natural areas or open space features.
- xiii. Park/open space structures, signage, play equipment and other landscape amenities and appurtenances.

- f. Improvements required. Applicants shall be required to pay for and construct all on-site and off-site public improvements and common facilities that are required to adequately serve the proposed development or are deemed necessary to address the impact caused by the proposed development. Payment for and construction of such on-site and off-site public improvements and common facilities shall be a requirement of the approval of a proposed development under this Code. The public improvements and common facilities required to be paid for and constructed as part of the proposed development shall be governed by a separate development agreement pursuant to this Code.
 - g. Improvement guarantees. The subdivider shall provide any required guarantees to the Town Clerk prior to the recording of the Final Plat, unless otherwise authorized by the Town Council. Improvement Guarantees shall be in a form specified and subject to the requirements and conditions detailed within this Code, the Town's Standards and Specifications, and the approved and executed Subdivision Agreement.
 - h. Subdivision agreements. The Mayor or other authorized Town representative shall sign any related Subdivision Agreement.
4. *Review Criteria.* A final subdivision shall be reviewed according to the following criteria:
- a. The final subdivision plat is in substantial conformance with the approved preliminary subdivision plat, and incorporates all recommended changes, modifications, and conditions attached to approval of the Preliminary Plat. For the purposes of this Code, substantial conformance, including design adjustments made to meet any conditions of preliminary subdivision approval, is determined as follows:
 - (1) Does not change any land use of the proposed subdivision plat.
 - (2) Does not significantly change the number of lots or residential density.
 - (3) Does not contain changes that would render the final subdivision plat in nonconformance with the requirements of this Code.
 - (4) Does not contain significant changes in street alignment and/or access points or other public elements such as drainage improvements, utility lines, or facilities.
 - (5) Does not significantly change any measurable standard (other than above).
 - (6) The development complies with this Code, the Comprehensive Plan, and Town adopted plans and/or policies.

- (7) All applicable technical standards, including the provision of water of sufficient amount and quality, have been met.
 - b. All applicable technical standards, including the provision of water of sufficient amount and quality, have been met.
 - c. Plans and specifications for improvements connected with development of the subdivision comply with the subdivision development and design standards set forth in this Code, and any other relevant Town, County, State, or Federal regulations, except to the extent modifications, variances, or exceptions have been expressly permitted by the terms of the Preliminary Plat approval. All construction plans for improvements shall be approved by the Town Engineer prior to the Town Council action on the Final Plat.
 - d. The applicant has either installed all required improvements or has executed a subdivision agreement.
 - e. The applicant has paid or satisfied all applicable fees and charges.
5. *Effect of Decision.* Within sixty (60) days of the Town Council's approval of a Final Plat, which shall have all permitted modifications, waivers, or variances expressly noted thereon, the applicant shall provide to the Town one (1) fully executed copy of the approved Final Plat along with such other documents and fees as may be required by the Town Council or this Code. The Mayor and other authorized Town representatives shall sign the Final Plat. The Town shall then record the Final Plat and any signed Subdivision Agreement in the office of the Weld County Clerk and Recorder. The applicant shall pay all required recording fees. The time periods provided for in this section may be extended for an additional sixty (60) days by the Manager upon written request and a showing of good cause. The Town Council's approval of any final plat shall be void if the applicant fails to comply with the time requirements of this Section.
- a. Original plats. The applicant shall submit for recording two (2) Mylar copies of the final plat, one (1) Mylar copy of all other Plans and one (1) paper copy of everything to the Town. Original Mylars and documents shall become the property of the Town. Applicant will submit a digital copy of all files.
6. *Sales prior to recording of final plat.* Except as provided in this section, it is unlawful for any subdivider or agent of a subdivider to transfer, sell or advertise, offer, or agree to transfer or sell any separate interest in property before a final subdivision plat for such property has been approved in accordance with the provisions of this article and recorded with the County.

Sec. 16.19.110. – Site plan.

- (a) *Purpose.* The purpose of the site plan review process is to show how the proposed site layout will be developed in compliance with the development and design standards and regulations of this Code, and to encourage quality development reflective of the goals, policies, and objectives of the Town's Comprehensive Plan. For land uses requiring a Site Plan review, such uses may be established in the Town, and building permits may be issued, only after a Site Plan showing the proposed development has been approved in accordance with the procedures and requirements of this Section. Approval of a Site Plan pursuant to this section shall not constitute a "vested property right" to develop the property in accordance with the approved plan as "vested property right" is defined in C.R.S. § 24-68-101 *et seq.* or otherwise, unless the Town Council take specific action, in accordance with the provisions of this Code.
- (b) *Applicability.* A site plan shall be required for the following:
1. All development, including additions, in all zone districts except for single-family or duplex residential dwelling uses;
 2. Establishment of a use by special review; or
 3. Any change of use from one primary use classification to another (e.g., residential use to commercial use).
- (c) *Site plan application submittal requirements.*
1. Submittal requirements as specified by the Town and identified within the application checklist, on file with the Community Development Department.
 2. *Grading and drainage plan and report.* The purpose of the drainage plan and report is to identify existing site conditions and drainage problems, as well as those anticipated to result from development (whether on-site or off-site), and to present conceptual solutions to those problems. Historic drainage patterns and the effects of off-site drainage areas on the development and the effects of the development on downstream properties must be thoroughly assessed. This plan and report must be certified by a Colorado-registered professional engineer and must include approximate earthwork quantities (how earthwork on the site is "balanced"), storm drainage concepts, such as locations of pipe and other conveyance facilities, locations for on-site detention or downstream structural improvements, and soil erosion and sedimentation control plans and specifications. It must also discuss the impacts on any existing floodways and/or floodplains both on and adjacent to the site as well as any FEMA applications required. It must also discuss previously submitted drainage studies for the site or project and their influence on the proposed stormwater facility design, and if applicable, the Storm Water Master Plan, how recommendations in the Storm Water Master Plan affect the stormwater facility design for the site, and how the proposed stormwater facility design complies with the Storm Water Master Plan.

It must also provide sufficient information for an initial assessment of whether the proposed stormwater facility design can safely convey storm water runoff through the development to an adequate storm water system and accessible point of disposal with sufficient system capacity to carry necessary flow of the proposed development without overflowing downstream channels and existing storm drainage facilities or causing damage to property.

3. *Utility plans and report prepared by a registered professional engineer.* It is necessary that the engineer consult with the appropriate utility service providers regarding the design of all utilities through the proposed development. It must discuss the projected total water needs of the development for domestic consumption and fire protection, including without limitation, data on projected annual usage (GPY), average day demand (GPM/GPD), and maximum day demand (GPM/GPD), peak hour flow (GPM), as well as the projected total flow of sewage through a treatment plant expected to be generated by the proposed development. It must also discuss previous water and sewer studies for the site or project and their influence on the proposed design for water and sewer facilities, and if applicable, the Water, Sewer, and/or Non-potable Water Master Plans, how recommendations in the Water, Sewer, and/or Non-potable Water Master Plans affect the proposed water and sewer improvements for the site, and how the proposed water and sewer improvements for the site comply with the Water, Sewer, and/or Non-potable Water Master Plans. If located within the boundaries of the Town's water, non-potable water, or sewer utility enterprise respective service areas, it must also provide sufficient information for an initial assessment of the proposed development's impact on all parts of the Town's sanitary sewage collection system (including without limitation laterals, interceptors, lift stations, treatment plants, points of discharge), potable and/or non-potable water systems (including without limitation water source, water quality, treatment, storage, pumping facilities, and metering devices), as well as an evaluation of the adequacy of the Town's water, non-potable water, and/or sewer (where applicable) utility enterprises, respectively, to serve the proposed development together with existing development and development which is reasonably probable of connecting to the applicable Town utility system (e.g., legal buildable lots in approved subdivisions for which building permits have not been issued).
- (d) *Review Criteria.* The site plan shall be reviewed according to the following criteria.
1. The Site Plan is consistent with the Town's Comprehensive Plan
 2. The Site Plan is consistent with any previously approved subdivision plat, or any other precedent plan or land use approval as applicable.
 3. No buildings or structures infringe on any easements so as to impact the full use and enjoyment of the easement.
 4. The proposed site grading is consistent with the requirements of adopted storm drainage criteria or master drainage plans.

5. The Site Plan conforms to all applicable development, density, and design standards of this Code.
6. The drainage and utility plans and studies confirm that there will be adequate resources, facilities, and utility systems to adequately support and serve the proposed development together with existing development and development which is reasonably probable of connecting to the applicable Town utility system (e.g., legal buildable lots in approved subdivisions for which building permits have not been issued).
7. The amount of unused capacity of existing utility facilities and services, including without limitation, water, non-potable water, sewer, and storm drainage, presently available to serve the proposed development, while maintaining sufficient and acceptable levels of service to existing development. The Town Engineer shall be responsible for completing and presenting a capacity assessment for the proposed development to the decision-maker, and the applicant shall be furnished a copy of such assessment in advance.
8. The recommendations of the Town Engineer and/or other agencies, together with any supporting analysis or other information presented, regarding the available capacity of the water, non-potable water, sewer, and storm drainage utility systems that will be impacted by the proposed development, and whether existing utility facilities and services are presently available to, and adequate to serve, the proposed development.
9. Public facilities are consistent with the following adopted Town documents, which are on file in the Town's Community Development Department:
 - a. Comprehensive Plan;
 - b. Transportation Master Plan;
 - c. E. Harmony Road/WCR 74 and 1st Street/WCR 23 Corridor Plan;
 - d. Water, sewer, and non-potable water master plans, if applicable;
 - e. Other adopted documents relating to Town utility enterprises and Town capital improvements.
10. Existing or proposed utility facilities and services within the service area for the proposed development are currently or will be adequate to meet the expected impact on and use of utility facilities and services by all possible uses of the proposed development, and such uses will not compromise the overall operation of the Town's utility enterprises or other utility service provider or the quality of service to be provided to existing customers of the applicable Town utility enterprise or other utility service provider.

11. Any significant, adverse impacts anticipated from the proposed development will be mitigated or offset to the maximum extent reasonably practicable.
 12. As applicable, the proposed phasing plan for the development is rational in terms of available infrastructure capacity.
- (e) A site plan shall not be approved unless the decision-maker determines that:
1. The Town's or other utility service provider's potable and non-potable water supply and distribution systems are or will be adequate to deliver the projected treated and non-potable water needs of the proposed development, including pressure and flow for normal operation of plumbing fixtures, water using appliances, requirements set by the responsible fire protection agency, and irrigation, when considered together with the following:
 - a. Buildings under construction that will be connected;
 - b. Buildings required to connect, but not as yet connected to the utility;
 - c. Legal buildable lots in approved subdivisions for which building permits have not been issued;
 - d. Other proposed subdivisions that have received final plat stage approval and have paid all applicable water utility fees.
 2. Other proposed developments that have received site plan stage approval and have paid all applicable water utility fees.
 3. The Town's or other utility service provider's sanitary sewage collection system is or will be adequate to accommodate the sewage disposal needs of the proposed development, when considered together with the following:
 - a. Buildings under construction that will be connected;
 - b. Buildings required to connect, but not as yet connected to the utility;
 - c. Legal buildable lots in approved subdivisions for which building permits have not been issued;
 - d. Other proposed subdivisions that have received final plat stage approval and that have paid all applicable wastewater (sanitary sewer) utility fees;
 - e. Other proposed developments that have received site plan stage approval and have paid all applicable wastewater (sanitary sewer) utility fees.
 4. The Town's or other utility service provider's storm drainage collection system is or will be adequate to accommodate the projected flows of the proposed development, when considered together with the following:

- a. Buildings under construction that will be connected to the utility; and
 - b. Buildings required to connect, but not as yet connected to the utility; and
 - c. Legal buildable lots in approved subdivisions for which building permits have not been issued.
- (f) *Review Procedures.* In addition to the general procedures found in this Code, the following requirements are specific to site plan and site plan amendment applications:
 - 1. Requests for alternative compliance or a variance from the criteria of this Code shall be processed concurrently with the site plan review but are subject to additional review, application fees as established by the Town, and adopted application submittal requirements.
 - 2. The Town may require the applicant to execute a development agreement to ensure the completion of all on-site and off-site improvements as shown on the site plan drawings and identified in accompanying technical reports and studies to the site plan application.
 - 3. Following review by staff and referral agencies, and any necessary resubmittal(s), the Town shall schedule review of the site plan request by the Planning Commission or Town Council, where applicable.
 - 4. If a use by special review is required, then the Planning Commission shall review the site plan request and make a final decision on the application.
 - 5. For all other developments for which a site plan is required, then the Town Council shall review the site plan request and make a final decision on the application.
- (g) *Public improvements required.* The decision-maker can condition its approval and require on-site and off-site improvements or contributions to off-site improvements to ensure the proposed development will be served by adequate water, sewer, and storm drainage facilities. These improvements include, but are not limited to:
 - 1. The construction of mains in all public and private streets or utility easements within and adjacent to the proposed development;
 - 2. The construction of mains through the development to serve the lots and buildings or structures within the development and to adjacent properties to allow them to connect to and extend the water or sewer system;
 - 3. The construction of off-site improvements needed to:
 - a. Connect to the existing system;
 - b. Provide the storage and flows needed to meet the level of service standards and the requirements of the Water System Plan;

- c. Provide collection capacity needed to meet the level of service standards and the anticipated demand from the service area;
 - d. Provide the storage and flows needed to meet the water demands generated by the proposed development; or
 - e. Provide the storage and flows needed to supply the fire flows needed to serve the development.
 - 4. The construction of pressure-reducing valves and similar appurtenances to provide pressure zone separation in the distribution system;
 - 5. The construction of lift and/or pump stations needed to serve the development if it is in a special pressure zone or because of topographical considerations. This will only be required or allowed in accordance with designated permanent lift and/or pump stations listed or shown in the current Water System Plan or Sewer System Plan;
 - 6. The construction of replacements or improvements to existing facilities in order to maintain an established level of service for sanitary sewage discharge from the service area or for water system demand and fire flow to the development;
 - 7. The construction of replacements or improvements to existing off-site facilities to the extent that the new development would cause the level of service for existing customers to drop below existing standards; or
 - 8. The transfer or dedication of easements or land needed for the construction and maintenance of utility system improvements.
- (h) *Effect of Decision.* Approval of the site plan application shall authorize the applicant to apply for a building permit or other construction related permits associated with the project.
- 1. A building permit shall be issued after a site plan has been approved and a development agreement in a form approved by the Town Attorney reflecting any additional requirements, if necessary, has been executed and recorded. With Town approval, an applicant may submit a building permit application concurrent with the site plan application or during the review process. Building permits shall not be issued for any development that is not in conformance with the approved site plan.
 - 2. Development of the site shall comply with the approved design and all conditions included in the Site Plan. A certificate of occupancy shall not be issued for a building or structure constructed in violation of an approved Site Plan.
 - 3. The site plan shall be effective for a period of two (2) years from the date of approval unless stated otherwise in the written site plan approval. Building permits shall not be issued based on site plans that have an approval date more than two (2) years old. For multi-phased plans, building permits shall not be issued based on an approval date more than two (2) years from the date of Phase I approval, or as

otherwise described in the approved phasing plan and/or executed agreement. The decision-maker may grant a one-time extension for a maximum of one (1) year upon written request of the applicant, prior to expiration of the Site Plan. The remainder of any unbuilt portion of the Site Plan at the time of expiration shall be null and void and require new Site Plan application and approval.

(i) *Amendments to approved site plans.* The following minor amendments may be reviewed and approved administratively by Town staff:

1. Changes in drives, parking, and sidewalks, if such changes further the intent of the Site Plan and this Code and are acceptable to the Town Engineer and Director of Public Works.
2. Changes in building height, setback, or similar provisions relating to the location of structures, site improvements, or open space areas or other measurable standard, necessitated by engineering or other unforeseen difficulties, of ten (10) percent or less, provided that the underlying zone district dimensional standards are met.
3. Changes to exterior building materials, architectural elements, landscaping, sign placement, lighting fixtures, utility boxes, equipment, panels, and other similar elements that the Manager may determine to be “minor.”
4. Addition of an accessory structure less than five hundred (500) square feet in size.
5. All plans so modified shall be revised to show the authorized changes and shall become a part of the permanent records of the Town.
6. Changes to approved site plans that exceed the ten percent (10%) threshold, or other major modifications that the Manager determine not to be “minor,” shall be considered as a new site plan application.
 - a. Such amendments shall require Planning Commission approval or Town Council approval, as applicable, to become effective. A complete site plan application shall be prepared and submitted in compliance with the requirements set forth in this Code.

Sec. 16.19.120. – Land development code (text) amendments.

- (a) *Purpose.* The Town Council, Planning Commission, or Town staff may initiate amendments to the text of these regulations. Whenever the zoning district map is in any way to be changed or amended incidental to or as part of a general revision of the zoning code, whether such revision is made by repeal of the existing zoning code and enactment of a new zoning code or otherwise, the requirement of an accurate survey map or other sufficient legal description thereof, and the notice to and listing of names and addresses of owners of real property in the area of the proposed change, shall be waived. However, the proposed zoning map shall be available for public inspection in the Town hall during regular business hours for fifteen (15) days prior to the public hearing on such amendments.

- (b) *Review Criteria.* A text amendment shall be reviewed according to the following criteria.
1. The amendment furthers the purposes of the Code.
 2. The amendment improves the efficiency and effectiveness of administering the Code.
 3. The amendment is consistent with the Comprehensive Plan and other adopted plans and/or policies.
 4. The amendment incorporates innovations in land use and development practices that were not envisioned at the time the Code was written.
 5. The amendment promotes the public health, safety, and welfare of the Town's residents.
- (c) *Review Procedures.* In addition to the general procedures found in this Code, the following requirements are specific to text amendment requests:
1. Requests may run concurrently with a related Comprehensive Plan or other adopted plan amendment if the amendment or plan has met the legal and policy requirements for approvals independently of the proposed code amendment.
 2. Amendments require the recommendation of the Planning Commission to the Town Council.
 3. The Town Council may recommend the request be returned to the Planning Commission for further review or request additional information prior to acting on the request.
- (d) *Effect of Decision.* Amendments to the text of this Code shall be approved by the Town Council as an ordinance and be effective after the date specified in the ordinance. The Town shall incorporate the approved amendments into this Code.
- (e) *Annual Review.* Town staff may provide a summary report of any formal issues, concerns, or suggested updates regarding this Code to the Planning Commission for review and consideration on an annual basis or as needed. The Planning Commission may direct action, additional research, or investigation into elements of this Code that may need modified. The intent of the annual review is to provide an opportunity to keep the Code current and ensure its viability and responsiveness over time.

Sec. 16.19.130. – Use by special review.

- (a) *Purpose.* As a general proposition, a special use is a use which is permitted within the underlying zone district (that is, it adds to the uses designated for an underlying zoning district), but which because of the possibility that the proposed use could become incompatible in certain respects with other uses within the zone due to expected adverse effects of the activity, special permission is required before the land may be put to that

use. The special use approval only represents a determination that as to the land, a use additional to those permitted will be allowed. Accordingly, the purpose of use by special review is not to exclude uses, but to evaluate the proposed use against criteria that are intended to reveal a fact that shows the particular use proposed at the particular location proposed would have an adverse effect unique and different (above and beyond) from those inherently associated with such a use, irrespective of its location, and to determine the need to make, and to permit the government to impose, reasonable or appropriate conditions on the permitted use to alleviate any undue concerns for health or public welfare caused by adverse land effects of the proposed use.

(b) *Review Criteria.* A use by special review shall be reviewed according to the following criteria.

1. Whether the proposal is consistent with the goals and vision of the Comprehensive Plan and other adopted plans and/or policies of the Town as applied to the particular location of Town proposed in the application.
2. Whether the proposal furthers the intent of the underlying zone district.
3. Whether the proposed use is consistent with any applicable use-specific standards set forth in the Code.
4. Whether the proposal will result in an over-intensive use of land or depletion of natural resources.
5. Whether the proposal will cause significant air, odor, water, or noise pollution.
6. Whether the proposed use will injure the value of adjoining properties or make surrounding property worth more without the use than with it.
7. Whether the proposal will require a level of community resources greater than that presently available for the same or similar proposal occurring in another part of the Town.
8. Whether facilities and services (including sewage and waste disposal, water, gas, electricity, police and fire protection, and streets and transportation, as applicable) will be available to serve the subject property while maintaining adequate levels of service for existing development.
9. Whether a limited approval timeframe for the requested use is necessary to:
 - a. Limit the duration of the use;
 - b. Assess the use against changing conditions in the area; or
 - c. Ensure periodic reporting and ongoing enforcement of any approvals.

(c) *Review Procedures.* In addition to the general procedures found in this Code, the following requirements are specific to use by special review applications:

1. A complete application shall include the following minimum requirements:
 - a. A written request with justification for the use by special review.
 - b. An illustrative site plan with necessary information to review conformance of any construction with standards of this Code, and to review any performance criteria for the proposal.
2. Relationship to Site Plan requirements. If a Site Plan is necessary for the proposed use by special review, then a site plan application shall be processed concurrently with the use by special review application, as required by the Town. In such cases, the Planning Commission shall be the final decision-making entity for both the Site Plan and the Use by Special Review. The Planning Commission shall render separate decisions on the applications based on the applicable approval criteria in this Section 16.19.130 (for the Use by Special Review) and Section 16.19.120 (for the Site Plan).
3. Following review of the request by staff and referral agencies, and any necessary resubmittal(s), the Manager shall schedule review and final action of the request by the Planning Commission.
4. The Planning Commission shall hold a public hearing and make a final decision on the use by special review request.
5. The Planning Commission may include conditions on the approval to mitigate concerns with the physical development, operations, or maintenance.
6. The decision of the Planning Commission may be appealed by the applicant to the Board of Adjustments within 15 days of the date of the decision thereon.
7. Appeals must be filed with the Town Clerk. The Board of Adjustments shall complete its review at a public meeting and render its decision to uphold or deny the Planning Commission's decision within 30 days of the filing of the request for an appeal. The Board of Adjustment's review shall be limited to consideration only of the record before the Planning Commission. The standard of review for such an appeal shall be limited to an "abuse of discretion." Under this standard, the Board of Adjustment may only overturn the Planning Commission's decision if it finds that the Planning Commission abused its exercise of discretion.

(d) *Effect of Decision.* Approval of a use by special review allows the applicant to apply for a site plan application, as applicable, prior to a building permit or other applicable development and construction permits.

1. Approval of a use by special review shall lapse and be considered null and void:

- a. If the use itself, or if permanent construction in conjunction with such use, has not commenced within one (1) year of the approving action, or within the time frame established as a condition of approval of the use by special review. The Manager may grant a one (1) year extension to this timeframe that is ratified by the Planning Commission. This timeframe is distinct from any duration limits, periodic reviews, or renewal periods once the use is established, which may be a condition of approval by the Town; or
 - b. If the use is no longer active or in operation for a period of twelve consecutive months; or
 - c. Upon a change of primary use of the property.
- 2. The Manager may approve minor changes upon meeting each of the following criteria:
 - a. The change expands the floor area, height, or other dimensional standards of the original approval by less than ten (10) percent;
 - b. There is not a change of use or significant increase in the intensity of the use that could adversely impact adjacent properties;
 - c. The change does not exceed the limits or violate any specific conditions of the original approval; and
 - d. The change complies with all other provisions of this Code.

All other proposed changes to the use shall require an amendment to the use by special review through the same procedures and criteria as the original application.
- 3. A use by special review may be revoked or amended by the Planning Commission through the same procedures granting the original use by special review approval, upon a finding that the conditions of approval have not been met, the applicant's noncompliance with any approved Site Plan or development agreement, if applicable, or that the use has otherwise violated the provisions of this Code. The Manager shall first notify the applicant in writing of the said violation and shall provide the applicant with a thirty-day period in which to abate the violation. Failure of the applicant to abate cited violations within thirty (30) days shall result in the commencement of a hearing process before the planning commission. Upon completion of such review, the Planning Commission may revoke the Special Review Use or amend the original approval.

Section 16.19.140. – Appeals.

- (a) *Purpose.* The appeals process allows for the review of a Town Staff decision, as permitted under this Code, to determine if there was an error or abuse of discretion in any order, requirement, decision, determination, refusal, or interpretation made by any Town Staff in interpreting and/or enforcing the provisions of this Code. Is the intention of this Section

that all questions arising in connection with the interpretation and enforcement of this Code shall be presented first to the appropriate department, that such questions shall be presented to the Board of Adjustment only on appeal from the decisions of that Department, and that recourse from the decision of the Board of Adjustment shall be to the courts. It is further the intention of this Section that the duties of the Town Council in connection with this Code shall not include the hearing or passing upon disputed questions that may arise in connection with the enforcement thereof.

- (b) *Review Criteria.* The Board of Adjustment's review shall be limited to consideration only of the record before the decision-maker. The standard of review for such an appeal shall be limited to an "abuse of discretion." Under this standard, the Board of Adjustment may only overturn the contested action if it finds that the decision-maker abused its exercise of discretion.

1. The technical meaning of the provision being appealed.
2. Evidence of the way the provision has been interpreted in the past.
3. The positive or negative impact of the requested appeal on the achievement of stated development goals and policies of the Town, as outlined in this Code.
4. The intent of the provision in implementing the Comprehensive Plan and other adopted plans and/or policies of the Town.

- (c) *Review Procedures.* Appeal requests shall be filed in writing with the Town no later than fifteen (15) days from the date of the order, requirement, decision, or determination being appealed. Failure to make a timely and complete appeal request shall be considered a waiver of the appellant's rights to appeal to the Town's Board of Adjustment.

1. An appeal to the Board of Adjustment may be brought by any person, firm, corporation, office, department, board, bureau, or commission aggrieved by the order, requirement, permit, decision, or determination that is the subject of the appeal, or by the Manager, on behalf of the Town.
2. Appeals must be filed with the Town Clerk.
3. Applicants for an appeal request must submit the following to be deemed a complete appeal request.
 - a. Written notice of the appeal on a form approved by the Town.
 - b. A description and the date of the final order, requirement, decision, or determination being appealed.
 - c. A description of the grounds for the appeal, including specific allegations of error.

4. An appeal halts all proceedings in furtherance of the order, requirement, decision, or determination appealed from unless the Town certifies that it could cause imminent peril to life or property.
 5. Once the appeal is determined to be complete, the Manager shall schedule review and action by the Board of Adjustment.
 6. The Board of Adjustment shall complete its review at a public meeting and render its decision, by majority vote, to uphold or deny the decision on the item or contested action being appealed within 30 days of reviewing an appeal.
 7. The Board of Adjustment will have available to it the entire record of the contested action that was presented to or conducted before the applicable decision-maker.
 - a. While the Board of Adjustment will not be considering any new evidence or information, the appellant has submitted an appeal request containing written argument, and the appellant will have an opportunity to submit arguments orally to the Board of Adjustment regarding its position in the appeal.
 - b. The chair may place reasonable restrictions on such arguments, but the decision to place any such limits or specific parameters on the conduct of the proceeding is entirely up to the chair. For example, the chair may limit the length of time for appellant's initial oral argument to 30 minutes as well as limit the length of time for the Board of Adjustment's questioning of the appellant to 30 minutes.
 - c. An appellant shall be notified in writing of any such limitations in advance. Furthermore, an appellant shall be given an opportunity to reserve any portion of their time allotted for initial oral argument for use during the period of Board of Adjustment questioning or to make final statements after Board of Adjustment questioning (for example, the appellant may only want to use ten (10) of their thirty (30) minutes to make their initial arguments, and reserve ten (10) of the remaining twenty (20) minutes for use to address questions and ten (10) minutes for their final statement to the Board after addressing Board questions).
 - d. Finally, the appellant shall be entitled to make a closing argument before Board deliberation.
 8. Following the oral argument before the Board, the Board of Adjustment will deliberate and render a decision on the appeal request.
- (d) *Effect of Decision.* The Board of Adjustment's decision shall be final and appealable.
1. Appeals from decisions made by the Board of Adjustment shall be to the courts pursuant to the applicable Colorado Rules of Civil Procedure.

Sec. 16.19.150. – Variances.

- (a) *Purpose.* The variance process is intended to provide limited relief from the requirements of this Code in those cases where strict application of a particular requirement will create a practical difficulty or unnecessary hardship prohibiting the use of land in a manner otherwise permitted under this Code. It is not intended that variances be granted merely to remove inconveniences or financial burdens that the requirements of this Code may impose on property owners in general. Rather, it is intended to provide relief where the requirements of this Code render the land difficult or impossible to use because of some unique physical attribute of the property itself or some other factor unique to the property for which the variance is requested.
- (b) *Limitations.*
1. Variances may be issued for the following dimensional standards: (i) setbacks (primary and accessory structures); (ii) lot frontage; (iii) lot coverage; (iv) building height (primary and accessory structures); (v) sign area or height; and (vi) parking.
 2. No variance shall be granted to permit a use of land not otherwise permitted in the applicable zone district.
 3. A lot width or area variance associated with a subdivision will be considered as part of the subdivision process, except that no minor subdivision plat shall be processed by the town if it involves a lot width or area variance.
 4. No variance shall be granted to increase the size or height of signs by more than ten percent above the requirements and limitations of this Code.
 5. No variance shall be granted to decrease the amount of required parking by more than ten percent below the requirements of this Code.
 6. No variance shall be granted to change either (a) a condition attached to an approved rezoning or special use, (b) a condition attached to an approved Site Plan; or (c) a condition attached to an approved Final Plat.
 7. The Board of Adjustment may not change or alter this Code or change the zoning district map of the town.
- (c) *Review Criteria.* The Board of Adjustment may approve a variance only if it finds that there is an exceptional and undue hardship, whereby the application falls within any one of the categories set forth in paragraphs (1), (2) or (3) of this subsection, and the application satisfies any one of the criteria of paragraph (4) through (7) of this subsection.

1. *Disability.* There is a disability affecting the owners or tenants of the property or any member of the family of an owner or tenant who resides on the property, which impairs the ability of the disabled person to utilize or access the property.
2. *Unusual conditions.* There are unusual physical circumstances or conditions, including, without limitation, irregularity, narrowness, or shallowness of the lot; or exceptional topographical or other physical conditions, unique to the affected property; and
3. *Compatibility.* The property could be developed in conformity with the provisions of this chapter, but the proposed variance will result in a building or structure form that is reasonable, customary, and consistent with or more compatible, in terms of building height, siting, and design elements, with the existing neighborhood in which the subject property is located.
4. *Hardship.*
 - a. Without the variance, there is no reasonable use of the property; or
 - b. Strict compliance prevents improvement of the property in a manner which is reasonable, customary, and consistent with other properties in the area; or
 - c. Strict compliance would require significant or unjustified expense in light of the scope of the project, or would result in destruction or demolition of all or a portion of the existing building, structure, or other attractive features of the property; or
 - d. If the variance is denied, the development or use of the property cannot yield a reasonable return in service, use or income as compared to adjacent conforming property in the same zoning district; provided, however, that loss of a more convenient or profitable use of property, or similar financial advantage, that similar variances have been granted elsewhere, or the fact that a more profitable use of the property might be had if a variance were granted are not grounds for a variance.
5. *Exceptional hardship.*
 - a. The hardship is one suffered by the applicant alone and not by neighbors or the general public; or
 - b. The hardship is unique and unusual, or so, rather than one shared by many surrounding properties.
6. *Undue hardship.*
 - a. the hardship is not the result of the applicant's own actions; or

- b. The hardship is the result of predecessors in interest of the property, which could not have been foreseen to create difficulty in complying with the ordinance for future improvements.

7. *Degree of requested variance.*

- a. The requested variance the minimum that will afford relief and the least possible modification of the requirements of the zoning code; or
- b. the variance will neither result in the extension of a nonconforming situation, nor authorize the initiation of a nonconforming use of land, nor conflict with the goals and policies of the comprehensive plan and this Code; or
- c. Corrective measures can be imposed upon the variance request to mitigate or to protect neighboring properties against the anticipated, expected impacts or adverse effects of the variance.

(d) *Variance Procedures.*

1. A request for Variance may be initiated only by the property owner or their authorized representative
2. A complete application shall include the following minimum requirements:
 - a. A written request with the relief sought, together with the justification for the variance request, specifying the facts or circumstances that are alleged to show that the application meets the approval criteria.
 - b. A conceptual site plan or plot plan with necessary information to review the request in relation to existing site conditions and the criteria of this Code.
3. A variance request shall be processed prior to or concurrently with a site plan application, as required by the Town.
4. Following review of the request by staff and necessary referral agencies, and any necessary resubmittal(s), the Town shall schedule review by the BOA.
5. The Board shall conduct a public hearing on the proposed variance.
6. Approval by a majority of the Board present shall be necessary to grant a variance.
 - a. The Board may impose conditions or special requirements that best assure the criteria for approval are in place and maintained by the applicant, or to mitigate anticipated impacts of the variance, and that any violation of these conditions shall be considered a violation of an approval.

- (e) *Effect of Decision.* Upon determination of a variance, the findings of approval or denial shall be by resolution with the justifications set forth. Upon approval, the applicant may proceed with the next steps in the process including but not limited to a site plan or building permit application.
- (f) *Lapse.* Any variance granted shall become null and void:
 - 1. If the variance is not exercised (e.g., building permit obtained, substantial construction commenced) within 180 days of the date it is granted;
 - 2. If the approval or conditions of approval of the variance is violated;
 - 3. If the Manager finds that redevelopment or modification of the subject property makes compliance with this Code possible without the previously approved variance; or
 - 4. If the Manager finds that the alleged hardship or difficulty upon which the variance is based has been eliminated.

Sec. 16.19.160. – Administrative adjustments.

- (a) *Purpose.* The administrative adjustment process permits adjustments to certain provisions of this Code otherwise applicable to a property pursuant to the procedures in this Section. Administrative adjustments, comprised of two types--Alternative Compliance and Minor Modifications—may authorize minor changes to pending applications, or to approved plans and permits, and relief from specified standards as stated in this Section.
 - 1. Alternative Compliance requests are intended to relieve unnecessary hardship in complying with the strict letter of this Code, and to promote context-sensitive development, which are minor deviations from otherwise applicable standards that may be approved by the Manager. Alternative compliance requests are to be used when the small size of the modification requested, and the unlikelihood of any adverse effects on nearby properties or the neighborhood, make it unnecessary to complete a formal Variance process. They are not intended to relieve specific cases of financial hardship, nor to allow circumventing the intent of this Code and its standards.
 - 2. Minor modifications are intended to ensure compliance with federal law.
- (b) *Applicability.*
 - 1. Alternative compliance requests to relieve unnecessary hardship. As part of the review and approval of any procedure set forth in this Code, the Manager may approve adjustments of up to a maximum of five (5) percent from sign height or area and up to a maximum of ten (10) percent from the following general development and zoning district standards, provided that the applicable approval criteria listed below are met:

- a. Minimum lot area, coverage, and frontage requirements;
 - b. Setback, parking, and building height requirements;
 - c. Subdivision design and improvements standards; and
 - d. Any other quantitative development standards set forth in this Code.
2. Minor modifications to ensure compliance with federal law.
- a. Compliance with Federal Religious Land Use and Institutionalized Persons Act of 2000 (RLUIPA).
 - (1) The Manager may grant minor modifications to any use, building form, or design standard or any other provision stated in this Code in order to eliminate a substantial burden on religious exercise as guaranteed by the RLUIPA, as amended.
 - (2) In no circumstance shall the Manager approve an adjustment that allows a religious assembly use, or any uses/structures/activities accessory to it, in a zone district where this Code prohibits such use or accessory use/structure/activity.
 - (3) In granting an administrative adjustment, the Manager may require conditions that will secure the objectives of the modified standard and that will mitigate any potential adverse impact on the environment or on adjacent properties, including but not limited to additional landscaping or screening.
 - b. Reasonable accommodations under Federal Fair Housing Act (FFHA).
 - (1) The Manager may grant minor modifications to provide reasonable accommodations under the FFHA. In the application for a minor modification under this subsection, the applicant shall identify the type of housing being provided and cite the specific provisions of the FFHA that require reasonable accommodations be made for such housing. The Manager may grant the following types of minor modifications to assure reasonable accommodations required by law:
 - i. Modify any minimum distance or spacing requirements, building setback, height, open space or building coverage, or landscaping requirement by no more than ten (10) percent; or
 - ii. Reduce any off-street parking requirement by no more than one (1) space.

- (2) The Manager may approve a type of reasonable accommodation different from that requested by the applicant if the Manager concludes that a different form of accommodation would satisfy the requirements of the FFHA with fewer adverse impacts on adjacent areas. The decision of the Manager shall be accompanied by written findings of fact as to the applicability of the FFHA, the need for reasonable accommodations, and the authority for any reasonable accommodations approved. Requests for types of accommodation that are not listed above may only be approved through a variance or official map amendment (rezoning) process.
- (c) *Review Criteria.* An administrative adjustment request shall be reviewed based on the following criteria.
 1. The adjustment is necessary to satisfy the federal requirements for reasonable accommodation of housing for protected groups under the Federal Fair Housing Act.
 2. The adjustment is necessary to eliminate a substantial burden on religious exercise as guaranteed by the federal Religious Land Use and Institutionalized Persons Act of 2000.
 3. The alternative will not alter the essential character of the neighborhood or district in which the property is located, nor diminish the value, use, or enjoyment of adjacent properties.
 4. The alternative will result in an outcome that equally meets or exceeds the goals of the Comprehensive Plan, this Code, and adopted plans and/or policies by the Town.
 5. The alternative shall not alter any land use and dimensional standards of this Code.
 6. The alternative shall be based on specific site conditions and unique site context.
 7. The proposed alternative shall meet or exceed the design objective of the adopted design standard.
 8. The alternative shall consider the context of the broader community benefits such as:
 - a. Enhanced architectural features that complement or improve the character of the surrounding area.
 - b. Adaptive reuse of existing buildings.
 - c. Considerations of improved sustainability and mitigation of environmental impacts.
 - d. Enhanced pedestrian amenities and features.

(d) *Review Procedures.* In addition to the general procedures found in this Code, the following requirements are specific to administrative adjustment requests.

1. A complete application shall include the following minimum requirements:
 - a. A written justification for the alternative compliance or minor modification request addressing the review criteria above.
 - b. A comparison of the requested alternative compliance or minor modification against the existing criteria of this Code.
 - c. Supporting images and details that illustrate the requested alternative.

An alternative compliance or minor modification request may be processed prior to submitting a formal site plan application. The details related to an alternative compliance or minor modification shall be part of the formal site plan drawings.

2. Following review of the request by staff and necessary referral agencies, and any necessary resubmittal(s), the Manager shall schedule such person's review.
3. The Manager shall review and provide a determination on the request.
4. Notation on approving documents. Any approved administrative adjustment shall be specified on the approved plat, development plan, approval letter, or approving document for which the modifications were sought.
5. Conditions of approval. The Manager may attach any condition of approval to an administrative adjustment necessary to protect the health, safety, and welfare of the community, to secure the objectives of the modified standard, and to minimize adverse impacts on adjacent properties.

Sec. 16.19.170. – Dedication and vacation of easements.

- (a) *Purpose.* The dedication and vacation of easements is the process to officially record or eliminate easements that grant specific access and property interests stated on the recorded document, typically a plat or separate easement instrument.
- (b) *Eligibility.* Easements may be dedicated or vacated in association with a minor or major subdivision process, or by this Section of the Code.
 1. Eligible applicants for the dedication of an easement(s) include any person or entity with a property interest in the abutting and underlying land. The owner of the underlying land must be involved in the dedication process.
 2. Eligible applicants for the vacation of an easement(s) shall be the easement holder or underlying property owner.

(c) *Review Criteria.*

1. The legal requirements for recording or eliminating the easement(s) have been established, and all forms and fees required by the Town have been submitted.
2. The applicant has provided proof of ownership and provided notice to all other ownership interests in the easement or affected property.
3. The request will not be detrimental to any adjacent property owner.
4. No owner or entity with a property interest in the easement has objected.
5. All parties with interest in or potentially impacted by the request have received notice and have had time to comment, including public and private utility providers.
6. For a vacation, there is no current or future public purpose for the easement when considering the Comprehensive Plan and other adopted plans or policies.
7. The vacation does not result in an easement configuration that could create difficulty in the provision of services or installation of public improvements
8. For dedication, there are no conflicts with existing or planned easements and/or infrastructure.
9. The application meets all other procedures and requirements of the Colorado Statutes, the Colorado Constitution, and the Municipal Code.

(d) *Review Procedures.* In addition to the general procedures found in this Code, the following requirements are specific to dedicating or vacating easements within the Town:

1. The applicant shall submit an application, a plat, or other legal document showing the proposed vacation or dedication, the effect to adjacent or abutting properties, and a legal description as warranted based on the request.
2. The Town shall evaluate the application for completeness and coordinate review of the application per Section 16.19.30. The review shall include a request for comments from all referral agencies who may have facilities or other interest in the easement.
3. The Town may require the applicant to complete a consent form from the applicant for all applicable public and private utility providers.
4. The Manager shall make a final decision following review and analysis by staff and referral agencies.

(e) *Effect of Decision.* After approval of an easement dedication or vacation, the Town shall record the plat or other legal document with the County.

Sec. 16.19.180. – Dedication and vacation of rights-of-way.

(a) Purpose.

1. The procedure for vacation of streets, alleys, or other public ways, and vesting of title upon vacation, shall conform to state law as provided in Section 43-2-301, et seq., C.R.S., 1973, as amended. In addition, said vacation shall conform to the specific procedure as provided in this Section. The Town Council has the authority to vacate public roads, which include any public street, alley, lane, parkway, avenue, road, trail, or other public right-of-way (ROW) designated or dedicated on a subdivision plat, or conveyed by deed, or acquired by prescriptive use, whether or not it has been used as such.

(b) Eligibility. ROW may be dedicated or vacated in association with a major subdivision process, or by the procedures of this Section of the Code.

1. Eligible applicants for a dedication or a vacation include the Town or any person or entity with a property interest in the abutting and underlying land. For ROW abutting multiple property owners, the Town may require all owners to be part of the application.

(c) Review Criteria - Dedication.

1. The dedication of property to be put into use as public ROW shall be left to the sound discretion of the Town Council. The Town Council shall not exercise its' discretion to dedicate public rights-of-way, unless it meets the following criteria:
 - a. The applicant shall own the property free and clear of any encumbrances;
 - b. The ROW to be dedicated is consistent with the goals of the Town's Comprehensive Plan, Transportation Plan, and/or all other adopted plans or policies of the Town; and
 - c. The dedication shall help meet a Town goal, as determined by recommendation from Town Staff to the Town Council.

(d) Review Criteria – Vacation.

1. Vacation of public roads shall be left to the sound discretion of the Town Council and the applicant shall have the burden of presenting sufficient information to justify the requested vacation. The Town Council shall not exercise its' discretion to vacate any public road, unless it meets the following criteria:
 - a. No property would be left without reasonable access or provision of any public facilities or utility services by reason of the vacation;
 - b. The public road is no longer necessary for public use or convenience;

- c. The vacation will not restrict access to any parcel so that access is unsafe, unreasonable, or economically prohibitive;
 - d. Adequate easements have been reserved for use and/or maintenance by the town or other utility agencies; and
 - e. The vacation is consistent with the goals of the Town's Comprehensive Plan.
 - 2. In exercising discretion to vacate a public road, the Town Council may also consider impacts on mobility, parking, traffic, and safety, as well as any benefits to the Town that will result from removing the right-of-way from the municipal street system.
- (e) *Review Procedures.* In addition to the general procedures found in this Code, the following requirements are specific to dedicating or vacating rights-of-way (ROW) in the Town:
- 1. The applicant shall submit an application, a plat, or other legal document showing the proposed vacation or dedication, the effect on adjacent or abutting property, and a legal description as warranted based on the request.
 - 2. The Town shall evaluate the application for completeness and coordinate review of the application per Section 16.19.30. The review shall include a request for comments from all referral agencies who may have facilities or other interest in the ROW.
 - 3. The Town may require the applicant to complete a consent form for all applicable public and private utility providers.
 - 4. Following review and analysis by staff and referral agencies, the Manager shall schedule a review by the Town Council.
 - 5. The Town Council shall make a final decision and may condition a decision to vacate ROW on reserving any interest it determines necessary to serve a public purpose or the interests of the affected property.
- (f) *Effect of Decision.* After approval of a right-of-way dedication or vacation, the Town shall record the ordinance with the County.

Section 7. Chapter 16, “Land Use Code,” of the Severance Municipal Code is hereby amended by the addition of a new Article 20, entitled “Nonconforming Structures and Uses,” to read as follows:

ARTICLE 20 -Nonconforming Structures and Uses

Sec. 16.20.10. – General Provisions.

- (a) *Purpose.* The purpose of this Article is to regulate and limit the development and continued existence of zoned legal uses, structures, lots, signs, and use characteristics such as parking and landscaping, established prior to the adoption of this Code, or the adoption of future amendments to this Code, that no longer conform to the requirements of this Code. All such situations are collectively referred to in this Article as “nonconformities.” While nonconformities may continue, the provisions of this Article are designed to curtail substantial investment in nonconformities to bring about their eventual elimination in order to preserve the integrity of this Code and the character of the Town.
- (b) *Authority to Continue.*
 - 1. *Generally.* Any nonconformity that lawfully existed as of the adoption of this Code and that remains nonconforming, and any nonconformity that is created as a result of any subsequent rezoning or amendment to the text of this Code, may be continued or maintained as a nonconformity only in accordance with the terms of this Article.
 - 2. *Exception Due to Variances or Minor Modifications.* Notwithstanding Subsection 16.18.10.B.1 above, this Article shall not apply to any development standard or feature that is the subject of a variance or minor modification granted under this Code. Where a variance or minor modification has been granted that results in a development standard or feature that does not otherwise conform to the requirements of this Code, that development standard or feature shall be deemed conforming.
- (c) *Determination of Nonconformity Status.* In all cases, the burden of establishing the existence of a legal nonconformity shall be solely upon the owner of the nonconformity, not the Town.
- (d) *Nonconformities Created Through Government Action.* If a structure, use of land, use of structure, or characteristic of use does not comply with the requirements of this Code solely as a result of an acquisition of land or other action by a government agency for a public purpose, then such structure, use of land, use of structure, or characteristic of use on land not acquired by the government shall be deemed conforming. For purposes of this Section the word "land" means fee simple interest in real estate.
- (e) *Change of Ownership or Tenancy.* Changes of ownership, tenancy, or management of property with an existing nonconformity are permitted but such nonconformities shall continue to be subject to the provisions of this Article.
- (f) *Damage or Destruction.*
 - 1. If a nonconformity is damaged or destroyed by any means to an extent greater than fifty percent (50%) of its floor area or its actual value at the time of damage or destruction (as determined by the Weld County Assessor), then such nonconformity

shall not be re-established or restored to its original condition unless it is made to conform to the requirements of this Code.

2. Where a nonconforming building is damaged less than fifty percent (50%) of its floor area or its actual value at the time of damage or destruction (as determined by the Weld County Assessor), it may be repaired or restored, provided any such repair or restoration is started within six (6) months and is completed within eighteen (18) months from the date of partial destruction.

(g) *Maintenance and Minor Repair.*

1. Minor repairs or maintenance of nonconformities that are required to keep structures or sites in a safe condition are permitted, provided that the minor repair or maintenance does not increase the extent or degree of the nonconformity. For purposes of this Section, “maintenance or minor repair” shall mean:
 - a. Repairs that are necessary to maintain and to correct any damage or deterioration to the structural soundness or interior appearance of a building or structure without expanding or altering the building or structure;
 - b. Maintenance of land areas to protect against health and environmental hazards and promote the safety of surrounding land uses; and
 - c. Repairs that are required to remedy unsafe conditions that cause a threat to public safety.

(h) *Improvements Triggering Upgrades in Nonconforming Characteristics.* If an application is filed for a building permit or for reconstruction, remodeling, expansion, or other improvements of a multi-family, commercial, industrial, or mixed-use structure, and (b) the value of the proposed improvements total more than twenty-five (25) percent of its replacement cost of the primary structure(s) on the property, the applicant shall be required to address the following nonconformities prior to, or as part of the improvements authorized by, such land use permit or building permit, unless the town determines that such nonconformities have no significant adverse impact on surrounding properties:

1. Screening of mechanical equipment;
2. Screening walls or fences (for parking areas or storage areas);
3. Driveway surfacing;
4. Landscaping;
5. Parking; and
6. Lighting.

Sec. 16.20.20. – Nonconforming uses of land.

- (a) *Limitations on Continuation of Nonconforming Uses of Land.* Nonconforming uses of land or structures may continue, subject to the general provisions of Section 16.18.10 and the following limitations:
1. No nonconforming use of land shall be expanded, enlarged, or increased. An expansion of a nonconforming use shall include, but is not limited to, any change that results in any of the following: (a) an increase in usable floor area or an increase in percentage of the use of the parcel or lot, of a non-residential use; (b) the addition of a dwelling unit to a residential use. Any nonconforming use on a lot or portion thereof may be altered to decrease its nonconformity.
 2. No nonconforming use of land shall be moved in whole or in part to any portion of the lot or parcel other than that occupied by such use at the effective date of adoption or amendment of the regulations that make the use nonconforming.
 3. Any nonconforming use may be extended throughout any parts of a building that were manifestly arranged or designed for such use at the time of adoption or amendment of the applicable regulations, but no such use shall be extended to occupy any land outside such buildings.
 4. No additional structure not conforming to the requirements of this Code shall be erected in connection with the nonconforming use of land or structure.
- (b) *Change of Use.* A nonconforming use permitted under this Code shall not be changed or replaced with a different nonconforming use.
- (c) *Abandonment or Cessation of Use.* If a nonconforming use ceases for any reason, except when government action impedes access to the premises, on a lot or any portion of a lot for a period of more than six (6) consecutive months, the nonconforming use shall be considered abandoned. Once abandoned, the prior legal nonconforming status of the use shall be considered terminated, and re-establishment of the use shall be prohibited. Any subsequent use of the property shall comply with all applicable provisions of this Code.

Sec. 16.20.30. – Nonconforming structures.

- (a) *Continuation of Nonconforming Structures Generally.* Nonconforming structures may continue, subject to the general provisions of Section 16.20.10 and the following limitations:
1. No nonconforming structure may be enlarged or altered in a way that increases its nonconformity, including but not limited to any new construction in violation of required setbacks or building height in the applicable zone district; but any structure or portion thereof may be altered to decrease its nonconformity. This Subsection shall not be construed to allow the expansion of a nonconforming use of structure.

2. Should a nonconforming structure be moved for any reason for any distance whatever, it shall thereafter conform to the regulations for the zoning district in which it is located after it is moved.
3. Structural changes to a nonconforming building that have the effect of increasing the life of the nonconforming building shall not be permitted, unless the building official determines that such change is necessary to rectify a hazardous condition or safety concern.

Sec. 16.20.40. – Nonconforming lots of record.

- (a) Unless otherwise provided in this Code, single-family residences and customary accessory buildings may be erected on any legally created single lot of record existing at the time of adoption of this Code. Such a lot must have been in separate ownership and not of continuous frontage with other lots under the same ownership. This provision shall apply even though such lot fails to meet the requirements of the district in which it is located for area, width or both area and width; provided however, that the minimum setback requirements of the district shall be met unless a variance has been granted as provided herein.
- (b) If two (2) or more lots or combinations of lots and portions of lots with continuous frontage in single ownership are of record at the time of adoption of this Code, and part or all of said lots do not meet the requirements of the zone district in which they are located as to minimum area or width, or both minimum area and width, for the purpose of this Article, the lands shall be considered to be an undivided parcel, and no portion of said parcel shall be sold or used in a manner which diminishes compliance with the lot area and width requirements established in this Code.

Sec. 16.20.50. – Nonconforming signs.

- (a) *Termination of Legal, Nonconforming signs.*
 1. The purpose of amortization is not only to provide a reasonable grace period during which the owner is permitted to continue a legal, nonconforming sign, and to recover its economic investment, but also to assure that the district in which the nonconforming sign exists will eventually benefit from a substantial uniformity of permanent and conforming signs.
 2. A nonconforming sign shall be removed and brought into compliance with this Code upon verification that any of the following conditions have been met:
 - a. The use to which such non-conforming sign refers has been abandoned for a continuous period of 180 days;
 - b. Such sign is damaged or destroyed, and the cost to repair, restore or replace the sign exceeds fifty percent (50%) of the cost of a new sign; or

- c. The regulation or amendment to the Code that made the sign nonconforming has been in effect for ten years or more.
- (b) *Extension of Time to Comply.* The time for a sign to be brought into compliance with the requirements of this Code may be extended at the request of the sign owner or lessee. In evaluating the extension of time for a nonconforming sign, the town shall consider the following factors to determine whether the owner of the sign has had a reasonable amount of time to recoup the initial investment:
 - 1. The value of the sign at the time of construction and the length of time the sign has been in place;
 - 2. The life expectancy of the physical structure and its salvage value, if any;
 - 3. The amount of depreciation and/or amortization of the sign already claimed for tax or accounting purposes;
 - 4. The length of the current tenant lease or expected occupancy compared to the date the sign is to be brought into compliance;
 - 5. The extent to which the sign is not in compliance with this article;
 - 6. The degree to which the town determines that the sign is consistent with this Code and its purposes; and
 - 7. Whether the sign has historical or landmark significance and should, therefore, be exempt from amortization.
- (c) *Maintenance, Alteration, Reconstruction or Replacement of Nonconforming Signs.* All legal, nonconforming signs shall be maintained in good condition, and shall not be:
 - 1. Changed to another nonconforming sign;
 - 2. Structurally altered;
 - 3. Altered to increase the degree of nonconformity of the sign;
 - 4. Expanded;
 - 5. Re-established after discontinuance for 90 consecutive days of the use to which the sign pertained;
 - 6. Continued after a change of the use or activity to which the sign pertains; or
 - 7. Re-established after damage or destruction if the estimated cost of reconstruction exceeds fifty percent (50%) of the cost of replacement.

Section 8. 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 9. 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 10. This ordinance is deemed necessary for the immediate protection of the health, welfare and safety of the community.

Section 11. 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 _____, 2023.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, MMC, Town Clerk

APPROVED AS TO FORM:

Hayashi & Macsalka, LLC, Town Attorney



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 273 - Ordinance 2023-10 : An Ordinance of the Town Council of the Town of Severance, Colorado, Amending Article 1, "Elections," and Article 2, "Mayor and Town Council," of Chapter 2, "Administration," of the Severance Municipal Code	Leah Vanarsdall, Town Clerk	Leah Vanarsdall
ACTION REQUESTED		
Town Management asks that the Severance Town Council review, discuss, and take action on Ordinance 2023-09 Amending Article 1 "Elections," and Article 2, "Mayor and Town Council," of Chapter 2, "Administration," of the Severance Municipal Code. Actions that may be taken: • Move to approve Ordinance 2023-11 • Move to approve Ordinance 2023-11 with changes • Take No Action.		<u>Ordinance</u> <u>Attorney Approved</u> <u>Action Requested</u>
BRIEF SUMMARY		
The Town of Severance is a home-rule municipality existing pursuant to the provisions of the Colorado Constitution. Article II, "Elections," of the Severance Home Rule Charter establishes the election laws, types of elections, and recall provisions that govern elections to be conducted by the Town. Article III, "Town Council," of the Severance Home Rule Charter establishes provisions governing the election, terms, authority, vacancies, qualifications, meetings, voting, conduct, and compensation of the Town Council. Provisions in Article 1, "Elections," and Article 2, "Mayor and Town Council," of Chapter 2 of the Severance Municipal Code conflict with or unnecessarily duplicate provisions in the Severance Home Rule Charter. Amending Chapter 2 of the Severance Municipal Code to repeal provisions that unnecessarily duplicate or conflict with the Severance Home Rule Charter will now conform such provisions with the Charter and applicable state law		
PUBLIC SUPPORT/CONCERN		
N/A		
ANALYSIS AND RECOMMENDATION		

Town Management asks that the Town Council take action and move to approve Ordinance 2023-11.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:

1. ORD-2023-10 Amending Chapter 2 re Elections 6.12.23

TOWN OF SEVERANCE

ORDINANCE NO. 2023-10

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO, AMENDING ARTICLE 1, “ELECTIONS,” AND ARTICLE 2, “MAYOR AND TOWN COUNCIL,” OF CHAPTER 2, “ADMINISTRATION,” OF THE SEVERANCE MUNICIPAL CODE

WHEREAS, the Town of Severance is a home-rule municipality existing pursuant to the provisions of the Colorado Constitution; and

WHEREAS, Article II, “Elections,” of the Severance Home Rule Charter establishes the election laws, types of elections, and recall provisions that govern elections to be conducted by the Town; and

WHEREAS, Article III, “Town Council,” of the Severance Home Rule Charter establishes provisions governing the election, terms, authority, vacancies, qualifications, meetings, voting, conduct, and compensation of the Town Council; and

WHEREAS, provisions in Article 1, “Elections,” and Article 2, “Mayor and Town Council,” of Chapter 2 of the Severance Municipal Code conflict with or unnecessarily duplicate provisions in the Severance Home Rule Charter; and

WHEREAS, the Town Council desires to amend Chapter 2 of the Severance Municipal Code to repeal provisions that unnecessarily duplicate or conflict with the Severance Home Rule Charter and, where necessary, amend Chapter 2 of the Code to conform such provisions with the Charter and applicable state law; and

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

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

Section 1. Article 1, “Elections,” of Chapter 2, “Administration,” of the Severance Municipal Code is hereby amended to read as follows:

ARTICLE 1 - Elections

Sec. 2-1-10. Conduct of elections.

All elections shall be held and conducted in accordance with the Colorado Municipal Election Code of 1965, article 10 of title 31, C.R.S., as amended, except as otherwise provided in the Town Charter or by ordinance. The Town may by ordinance or resolution determine to follow all or part of the provisions of the Uniform Election Code of 1992,

articles 1 to 13 of title 1, C.R.S., in lieu of the Colorado Municipal Election Code of 1965, for any election.

Sec. 2-1-20. Write-in candidate affidavit.

No write-in vote for any municipal office shall be counted unless an affidavit of intent is filed with the Town Clerk by the person intending to be a write-in candidate. The affidavit shall indicate the name of the person who will be the write-in candidate, the office for which such person desires to be a candidate and a statement that the person is qualified to assume the duties of that office if elected. Such affidavit shall be filed with the Town Clerk prior to sixty-four (64) days before the date of election.

Sec. 2-1-30. Cancellation of election.

(a) If the only matter before the voters is the election of persons to office and if, at the close of business on the sixty-fourth day before the election, there are not more candidates than offices to be filled at such election, including candidates who have filed affidavits of intent as set forth in Section 2-1-20, the Town Clerk, if instructed by resolution of the Town Council either before or after such date, shall cancel the election and the Town Council shall, by resolution, declare the candidates elected.

(b) Notice of such cancellation shall be published, if possible, in order to inform the electors of the Town, and notice of such cancellation shall be posted at each polling place and in not less than one (1) other public place.

Section 2. Article 2, "Mayor and Town Council," of Chapter 2, "Administration," of the Severance Municipal Code is hereby amended to read as follows:

ARTICLE 2 Mayor and Town Council

Sec. 2-2-10. - Reserved.

Sec. 2-2-20. - Reserved.

Sec. 2-2-30. - Reserved.

Sec. 2-2-40. - Reserved..

Sec. 2-2-50. Compensation.

(a) Compensation for the Mayor shall be as established by ordinance, subject to the condition that the Mayor attend in full each month at least one (1) regular meeting of the Town Council of the Town. In the event the Mayor does not so attend at least one (1) such meeting, no compensation shall be paid to the Mayor for that month, and such compensation shall instead be paid to the Mayor Pro Tem, subject to the condition that, with respect to the month in question, the Mayor Pro Tem attend in full at least one (1) such meeting in the place of the Mayor.

- (b) Compensation for members of the Town Council shall be as established by ordinance for each regular monthly meeting, which total includes any regular work session held in conjunction with any regular meeting, attended by that Council member.
- (c) The compensation described in this Section shall be paid monthly and be paid at approximately the same time as the regular monthly payroll checks are issued. Incoming Town Council members shall be paid for the January meeting in even-numbered years after the biennial election. Outgoing Town Council members shall not be paid for attendance at the January meeting in even-numbered years after the biennial election. The compensation set forth in this Section will be reduced by mandatory state or federal withholdings.
- (d) The compensation paid to any member of the Town Council, including the Mayor, shall not be increased or diminished for the term of office for which he or she has been elected or appointed.

Sec. 2-2-60. Regular meetings.

The regular meetings of the Town Council shall be held as established by ordinance at the Town Hall at 6:00 p.m., except on legal holidays, when no meeting shall be held.

Sec. 2-2-70. - Reserved.

Sec. 2-2-80. Conduct of meetings; voting.

- (a) Meetings of the Town Council shall be conducted by the Mayor, substantially according to Robert's Rules of Order, Revised.
- (b) At the hour appointed for meeting, the members shall be called to order by the Mayor or, in his or her absence, by the Mayor Pro Tem, and the Town Clerk shall proceed to call the roll, note the absentees and announce whether a quorum is present. If a quorum is present, the Town Council shall proceed with the business before it, in the manner and order as established by the Town Council.

Sec. 2-2-90. Boards and commissions.

- (a) As provided in Article V of the Town Charter, the Town Council shall create and appoint members to such boards and commissions as may now or hereafter exist, including but not limited to the following:
 - (1) Board of Adjustment;

- (2) Planning Commission; and
- (3) Tree Board.
- (b) The code of conduct and ethics adopted by the Town Council in accordance with Section 3.06 of the Charter shall apply to and govern the conduct of all Town boards and commissions, including advisory and appeal boards, created by ordinance of the Town Council or as set forth in the Town Charter or this Code, and the members thereof.

Section 3. 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 4. 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 5. This ordinance is deemed necessary for the immediate protection of the health, welfare and safety of the community.

Section 6. 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 11th day of July, 2023.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, MMC, Town Clerk

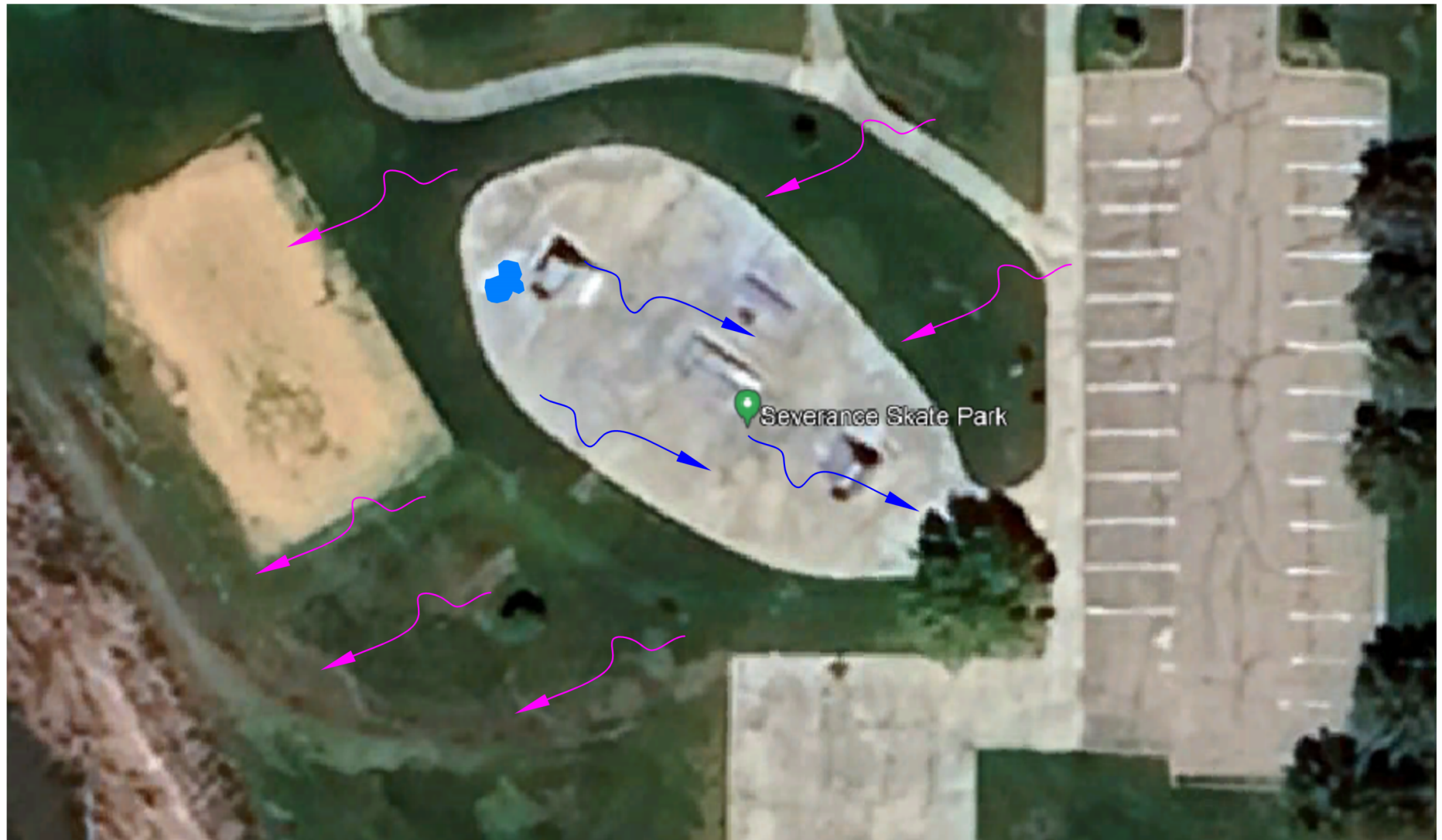
APPROVED AS TO FORM:

Hayashi & Macsalka, LLC, Town Attorney



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 279 - Project Skate Park P-2202	Bill Cornelius, Community Development Director	Bill Cornelius, PE
ACTION REQUESTED		
The Community and Economic Development (CED) Dept. and Management ask that the Severance Town Council review, discuss, and take action on Project Skate Park P-2202. Actions that may be taken. 1. Direct staff to move forward with rehab/refresh option with the existing equipment/features and add new equipment/features only. 2. Move to approve and allocate additional funds for the replacement of the concrete pad and rehab/refresh the existing equipment/features and add new equipment/features. 3. Take no action		<u>Report</u> <u>Action Requested</u> <u>Discussion</u>
BRIEF SUMMARY		
As the Council knows, Project Skate Park (P-2202) is a CIP project budgeted for this year. Town Staff advertised a request for a proposal (RFP) on May 12th, 2023. On June 2nd, 2023, the Town of Severance received one bid to complete the work. This scope was to reuse the existing concrete pad, rehab/refresh the existing equipment/features and add new equipment/features to reflect further recent trends and demands for users within the community. However, during the bid opening (May 12th) and bid close (June 2nd), the region received extended rain days, causing extensive soil saturation. After further investigation, Town staff became aware the concrete pad has a negative drainage pattern. The pad was originally constructed counter to the natural drainage direction of the surrounding area, thus trapping drainage instead of allowing drainage to sheet flow in its natural pattern. Town staff would like to bring to the Council's attention that the existing concrete is twenty years old and in relatively good shape without cracking. Town staff is requesting the Council to review items, discuss, and take action on the next steps regarding Project Skate Park P-2202. Town staff will present additional items during the meeting.		
PUBLIC SUPPORT/CONCERN		
None at this time		
ANALYSIS AND RECOMMENDATION		
Community and Economic Development (CED) and Management recommend that the Town Council review, discuss, and take action on the next steps regarding Project Skate Park P-2202.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 1. TC SKATEPARK Layout2 (1)		



LEGEND

-  Natural Drainage Direction
-  Pad Sheet Flow Drainage Direction
-  Localize Concrete Depression

TOWN OF SEVERANCE

SKATE PARK DRAINAGE

Scale 1"=30'

