



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, August 8, 2023, at 6:00 PM

A. WORK SESSION

1. Pledge of Allegiance
2. Pg 3 - Impact Fee Study Work Session
3. Windsor Rec Presentation

B. TOWN COUNCIL & PLANNING COMMISSION JOINT 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.

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 88 - 7.11.23 Minutes
 - b. Pg 92 - June Payables
 - c. Pg 98 - June Financial Statements
4. Approval of Agenda
 5. Public Comment

The purpose of the Public Comment is for members of the public to speak to the Town

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

6. Council Member Comments

7. Reports

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

- a. Town Attorney
- b. Pg 147 - Town Staff
- c. Town Management
- d. Council Members Liaisons
- e. Mayor

D. TOWN COUNCIL

1. PUBLIC HEARING

Pg 159 - 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

E. COUNCIL MEMBER PETITIONS

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

F. EXECUTIVE SESSION

- 1. Pursuant to Colorado Revised Statuets Section 24-6-402(4)(f)(I) to discuss personnel matters pertaining to the Town Manager's performance review**

G. ADJOURN

Town Council MEETING

Tuesday, August 8, 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 3 - Impact Fee Study Work Session	Nicholas Wharton, Town Manager Lindsay Radcliff, Deputy Town Manager	L. Carson Bise, AICP
ACTION REQUESTED		
Management asks the Town Council to discuss the next steps for the proposed impact fee study.		<u>Presentation Discussion</u>
BRIEF SUMMARY		
The Town of Severance retained TischlerBise to prepare this study to analyze the impacts of development on the capital facilities and to calculate impact fees based on that analysis. Impact fees are collected from new construction at the time a building permit is issued and used to construct system improvements needed to accommodate new development. A development impact fee represents future development's proportionate share of capital facility needs. The purpose of this study is to demonstrate Severance's compliance with the Colorado Revised Statute 29-20-104.5. Consistent with the authorization, it is the intent of the Town of Severance to impose impact fees to fund expenditures on capital facilities needed to serve new development. The proposed fees will be legislatively adopted at a level no greater than necessary to defray impacts directly related to and generally applicable to a broad class of property.		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
Town Management asks Town Council to discuss the proposed impact fee study and direct any necessary actions.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 1. Severance Fees Council Presentation 2. DRAFT Severance CO Fees		

Town of Severance Development Impact Fees

**Presentation to Town Council
August 8, 2023**

40-year consulting practice serving local governments nationwide

- Impact fees / infrastructure financing strategies
- Fiscal / economic impact analyses
- Capital improvement planning
- Infrastructure finance / revenue enhancement
- Real estate and market feasibility

Adams County	Arapahoe County	Aurora	Boulder
Castle Pines	Castle Rock	Centennial	Colorado Springs
Durango	Eaton	Erie	Evans
Fort Collins	Garfield County	Grand Junction	Greeley
Johnstown	La Plata County	Lafayette	Lake Dillon Fire Dist.
Larimer County	Lone Tree	Littleton	Longmont
Louisville	Loveland	Mead	Mesa County
Montezuma County	Parker	Pitkin County	Pueblo
Steamboat Springs	Thornton	Vail	Westminster



Impact Fee Requirements

- One-time payment for growth-related infrastructure
 - Not for operations, maintenance, or replacement
- Not a tax, but a contractual arrangement to build growth-related infrastructure
- Must meet growth-related infrastructure needs
 - Provide infrastructure as growth occurs
 - System-level improvements, not project-level improvements
- Represent new development's proportionate share of capital cost for system improvements
 - Demographic analysis and development projections
 - Infrastructure needs and cost analysis
- Fee payers must receive a benefit
 - Geographic service areas
 - Accounting and expenditure controls



Impact Fees in Colorado

- Governed by Senate Bill 15
 - October 2001
- Improvement or facility that:
 - Is directly related to any service that a local government is authorized to provide;
 - Has a useful life of five years or longer
- Specific accounting requirements
- Allows a local government to waive an impact fee on the development of low/moderate income housing
 - Does not address whether the local government is required to “make up” the difference



10-Year Development Projections

- Population increase of 10,360
- Housing unit increase of 3,500
- Employment increase of 210
 - Industrial: 29 jobs
 - Retail: 23 jobs
 - Office/Services: 106 jobs
 - Institutional: 51 jobs
- Nonresidential floor area increase of 86,000
 - Industrial: 25,000 sq ft
 - Retail: 11,000 sq ft
 - Office/Services: 33,000 sq ft
 - Institutional: 17,000 sq ft



Town Government Facilities

- **Service Area**
 - Townwide
- **Components**
 - Town Hall
 - Public Works
- **10-Year Demand**
 - Town Government Facilities: 18,936 square feet, \$9.8 million cost/revenue

Proposed Town Government Fees

Fee Component	Cost per Person	Cost per Job
Town Government Facilities	\$880.71	\$3,439.08
Impact Fee Study Cost	\$1.42	\$7.74
Total	\$882.13	\$3,446.81

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

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

1. See Land Use Assumptions

- **Service Area**
 - Townwide
- **Components**
 - Station Space
- **10-Year Demand**
 - Generates \$1.1 million towards Police Station renovation

Proposed Police Fees

Fee Component	Cost per Person	Cost per Trip
Police Facilities	\$96.00	\$232.35
Impact Fee Study Cost	\$1.47	\$4.08
Total	\$97.48	\$236.43

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit ¹	Proposed Fees
Single Family	2.96	\$289

Nonresidential Development	Fees per 1,000 Square Feet		
Development Type	Average Wkdy Vehicle Trips ¹	Trip Adjustment Factor	Proposed Fees
Industrial	3.37	50%	\$398
Commercial	37.01	33%	\$2,888
Office & Other Service	10.84	50%	\$1,281
Institutional	22.59	50%	\$2,670

1. See Land Use Assumptions



Parks and Recreation

- **Service Area**

- Townwide

- **Methodology**

- Consumption-based (land and improvements)
 - Plan-based (recreation center, trail improvements)

- **Components**

- Park improvements
 - Trails
 - Community center
 - Credit for future debt payments on new Community Center

- **10-Year Demand**

- \$1.2 million in revenue for future park projects
 - \$429,000 for \$1.69 million Great Western trail projects
 - \$3.6 million for Community Center

Proposed Parks and Recreation Fees

Fee Component	Cost per Person
Park Land	\$138.79
Park Improvements	\$320.41
Great Western Trail	\$78.95
Impact Fee Study Cost	\$1.62
Total	\$539.76

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit ¹	Proposed Fees
Single Family	2.96	\$1,598

1. See Land Use Assumptions

Parks and Recreation Cash Flow

Fee Component	Growth Share	Existing Share	Total
Park Improvements	\$3,319,378	\$0	\$3,319,378
Park Land	\$1,437,776	\$0	\$1,437,776
Great Wester Trail	\$817,857	\$860,358	\$1,695,000
Total	\$5,575,010	\$860,358	\$6,452,153

		Single Family \$1,598 per unit
Year		Hsg Unit
Base	2023	3,646
Year 1	2024	3,773
Year 2	2025	3,901
Year 3	2026	4,028
Year 4	2027	4,473
Year 5	2028	4,918
Year 6	2029	5,363
Year 7	2030	5,809
Year 8	2031	6,255
Year 9	2032	6,701
Year 10	2033	7,146
10-Year Increase		3,500
Projected Revenue		\$5,591,796

Projected Fee Revenue	\$5,591,796
Projected Expenditures	\$6,452,153
Existing Development Share	\$860,358



Transportation

- **Service Area**
 - Townwide
- **Components**
 - Road improvements
 - Intersection improvements

10-Year Improvement Plan

Project	Year	Total Cost	Other Funding	Town Cost
Traffic Signals (Tailhot & E Harmony)	2025	\$890,000	\$0	\$890,000
Traffic Signals (WCR & E Harmony)	2024	\$1,845,000	\$0	\$1,845,000
WCR 21 Double Turn Lane	2028	\$2,865,000	\$0	\$2,865,000
WCR 23 Project	2030	\$10,000,000	\$0	\$10,000,000
Hwy 14 and WCR 23 Interesection	2033	\$2,565,000	\$650,000	\$1,915,000
Total		\$18,165,000	\$650,000	\$17,515,000
Source: City of Severance		Total Avg. Day Vehicle Trips in 2033		56,019
		Cost per Vehicle Trip		\$312.66

Since we don't have traffic modelling to assignment how much of each project is growth-related, costs are allocated to the 2033 demand base so that all development is treated equally.

Proposed Transportation Fees

Fee Component	Cost per Vehicle Trip
Street Improvements	\$312.66
Impact Fee Study Cost	\$1.21
Total	\$313.87

Residential Development	Fees per Unit	
Development Type	Avg Wkdy Veh Trips per Unit ¹	Proposed Fees
Single Family	7.67	\$2,407

Nonresidential Development	Fees per 1,000 Square Feet	
Development Type	Avg Wkdy Veh Trips per 1,000 Sq Ft ¹	Proposed Fees
Industrial	1.69	\$529
Commercial	12.21	\$3,833
Office & Other Services	5.42	\$1,701
Institutional	3.55	\$1,116

1. See Land Use Assumptions

Transportation Cash Flow

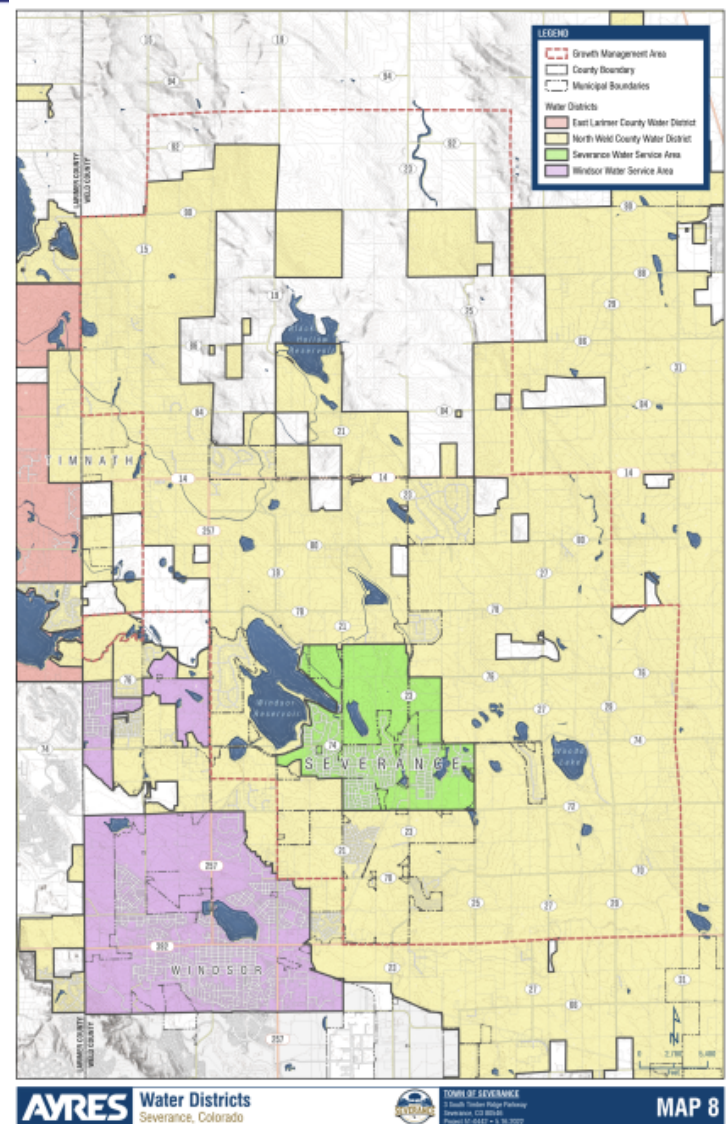
Fee Component	Growth Share	Existing Share	Total
Street Improvements	\$8,554,752	\$8,960,248	\$17,515,000
Total	\$8,554,752	\$8,960,248	\$17,515,000

		Single Family \$2,407 per unit	Industrial \$529 per sq ft	Commercial \$3,833 per sq ft	Office & Other \$1,701 per sq ft	Institutional \$1,116 per sq ft
Year		Hsg Unit	KSF	KSF	KSF	KSF
Base	2022	3,646	49	21	63	33
Year 1	2023	3,773	51	22	65	34
Year 2	2024	3,901	53	23	68	36
Year 3	2025	4,028	55	24	71	37
Year 4	2026	4,473	57	25	74	39
Year 5	2027	4,918	60	26	77	40
Year 6	2028	5,363	62	27	81	42
Year 7	2029	5,809	65	28	84	44
Year 8	2030	6,255	68	29	88	46
Year 9	2031	6,701	71	31	91	48
Year 10	2032	7,146	74	32	95	50
10-Year Increase		3,500	25	11	33	17
Projected Revenue		\$8,424,259	\$13,225	\$42,163	\$56,133	\$18,972

Projected Fee Revenue	\$8,554,752
Existing Development Share	\$8,960,248
Total Expenditures	\$17,515,000

Water

- **Service Area**
 - Town Utility Service Area
- **Components**
 - Flow capacity
 - NISP reservoirs
 - Distribution/transmission
 - Treatment



Water CIP

Description	Total Cost
Regional Water Treatment Plant	\$30,850,000
Total Capacity (Gallons per Day)	2,200,000
Cost per Gallon	\$14.02

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

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

Description	Cost
South Waterline Loop	\$1,210,000
Total System Capacity (Gallons per Day)	2,200,000
Cost per Gallon	\$0.55

Proposed Water Fees

Fee Component	Cost per Gallon
Additional Flow Capacity	\$14.74
NISP Reservoirs	\$33.60
Distribution / Transmission	\$0.55
Treatment	\$14.02
Total	\$62.91

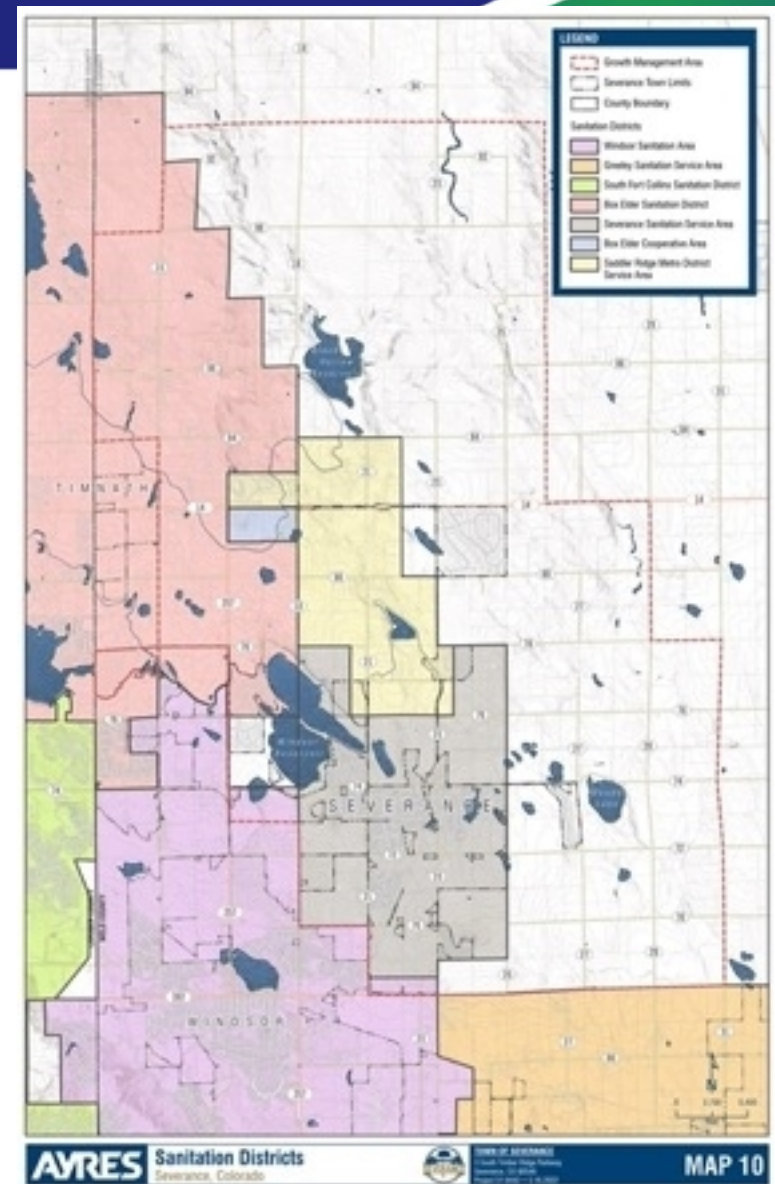
Single-Family (Base Meter) Demand Factors	
Average Day Gallons per Day	238

Meter Size and Type	Capacity Ratio ¹	Proposed Fees
0.75 Displacement	1.00	\$14,989
1.00 Displacement	1.67	\$25,031
1.50 Displacement	3.33	\$49,913
2.00 Displacement	5.33	\$79,890
3.00 Singlejet	10.67	\$159,930
3.00 Compound	10.67	\$159,930
3.00 Turbine	11.67	\$174,919
4.00 Singlejet	16.67	\$249,863
4.00 Compound	16.67	\$249,863
4.00 Turbine	21.00	\$314,765
6.00 Singlejet	33.33	\$499,576
6.00 Compound	33.33	\$499,576
6.00 Turbine	43.33	\$649,464
8.00 Compound	53.33	\$799,352
8.00 Turbine	93.33	\$1,398,903
10.00 Turbine	140.00	\$2,098,430
12.00 Turbine	176.67	\$2,648,069

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

Wastewater

- **Service Area**
 - Town Utility Service Area
- **Components**
 - Windsor plant investment
 - Collection
 - New treatment plant



Wastewater CIP

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

Description	Total Cost
Wastewater Treatment Facility	\$41,265,000
Total Capacity (Gallons per Day)	3,000,000
Cost per Gallon	\$13.76

Description	Total Cost
Windsor Plant Investment Program	\$2,400,000
Total Capacity (Gallons per Day)	175,000
Cost per Gallon	\$13.71

Proposed Wastewater Fees

Fee Component	Cost per Gallon
Windsor Plant Investment	\$13.71
Collection	\$0.98
New Wastewater Treatment Facility	\$13.76
Total	\$28.44

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

Meter Size and Type		Capacity Ratio ¹	Proposed Fees
0.75	Displacement	1.00	\$6,400
1.00	Displacement	1.67	\$10,688
1.50	Displacement	3.33	\$21,312
2.00	Displacement	5.33	\$34,112
3.00	Singlejet	10.67	\$68,288
3.00	Compound	10.67	\$68,288
3.00	Turbine	11.67	\$74,688
4.00	Singlejet	16.67	\$106,687
4.00	Compound	16.67	\$106,687
4.00	Turbine	21.00	\$134,399
6.00	Singlejet	33.33	\$213,311
6.00	Compound	33.33	\$213,311
6.00	Turbine	43.33	\$277,310
8.00	Compound	53.33	\$341,310
8.00	Turbine	93.33	\$597,309
10.00	Turbine	140.00	\$895,995
12.00	Turbine	176.67	\$1,130,682

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

Summary of Proposed Fees

Residential Development	Fees per Unit				
Development Type	General Government	Parks	Police	Transportation	Total
Single Family	\$2,611	\$1,598	\$289	\$2,407	\$6,904

Nonresidential Development	Fees per 1,000 Square Feet				
Development Type	General Government	Parks	Police	Transportation	Total
Industrial	\$3,992	\$0	\$398	\$529	\$4,919
Commercial	\$7,323	\$0	\$2,888	\$3,833	\$14,044
Office & Other Service	\$11,220	\$0	\$1,281	\$1,701	\$14,203
Institutional	\$9,847	\$0	\$2,670	\$1,116	\$13,633

Meter Size and Type		Water	Wastewater	Total
0.75	Displacement	\$14,989	\$6,400	\$21,389
1.00	Displacement	\$25,031	\$10,688	\$35,719
1.50	Displacement	\$49,913	\$21,312	\$71,225
2.00	Displacement	\$79,890	\$34,112	\$114,002
3.00	Singlejet	\$159,930	\$68,288	\$228,218
3.00	Compound	\$159,930	\$68,288	\$228,218
3.00	Turbine	\$174,919	\$74,688	\$249,607
4.00	Singlejet	\$249,863	\$106,687	\$356,550
4.00	Compound	\$249,863	\$106,687	\$356,550
4.00	Turbine	\$314,765	\$134,399	\$449,164
6.00	Singlejet	\$499,576	\$213,311	\$712,887
6.00	Compound	\$499,576	\$213,311	\$712,887
6.00	Turbine	\$649,464	\$277,310	\$926,775
8.00	Compound	\$799,352	\$341,310	\$1,140,662
8.00	Turbine	\$1,398,903	\$597,309	\$1,996,212
10.00	Turbine	\$2,098,430	\$895,995	\$2,994,425
12.00	Turbine	\$2,648,069	\$1,130,682	\$3,778,751

Impact Fee Study

Prepared for:
Severance, Colorado

July 3, 2023



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Suite S240
Bethesda, MD
301.320.6900
www.TischlerBise.com**

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EXECUTIVE SUMMARY

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

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

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

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

Colorado Impact Fee Enabling Legislation

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

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

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

General Legal Framework

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

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

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

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

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

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

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

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

Conceptual Impact Fee Calculation

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

Evaluation of Credits

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

General Methodologies

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

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

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

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

DEVELOPMENT IMPACT FEES

Proposed Development Impact Fee Methodologies

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

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

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

Proposed Development Impact Fees

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

Figure 2: Proposed Development Impact Fee Schedule – Non Utility

Residential Development	Fees per Unit				
Development Type	General Government	Parks	Police	Transportation	Total
Single Family	\$2,611	\$1,598	\$289	\$2,407	\$6,904

Nonresidential Development	Fees per 1,000 Square Feet				
Development Type	General Government	Parks	Police	Transportation	Total
Industrial	\$3,992	\$0	\$398	\$529	\$4,919
Commercial	\$7,323	\$0	\$2,888	\$3,833	\$14,044
Office & Other Service	\$11,220	\$0	\$1,281	\$1,701	\$14,203
Institutional	\$9,847	\$0	\$2,670	\$1,116	\$13,633

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

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

Meter Size and Type	Water	Wastewater	Total
0.75 Displacement	\$14,989	\$6,400	\$21,389
1.00 Displacement	\$25,031	\$10,688	\$35,719
1.50 Displacement	\$49,913	\$21,312	\$71,225
2.00 Displacement	\$79,890	\$34,112	\$114,002
3.00 Singlejet	\$159,930	\$68,288	\$228,218
3.00 Compound	\$159,930	\$68,288	\$228,218
3.00 Turbine	\$174,919	\$74,688	\$249,607
4.00 Singlejet	\$249,863	\$106,687	\$356,550
4.00 Compound	\$249,863	\$106,687	\$356,550
4.00 Turbine	\$314,765	\$134,399	\$449,164
6.00 Singlejet	\$499,576	\$213,311	\$712,887
6.00 Compound	\$499,576	\$213,311	\$712,887
6.00 Turbine	\$649,464	\$277,310	\$926,775
8.00 Compound	\$799,352	\$341,310	\$1,140,662
8.00 Turbine	\$1,398,903	\$597,309	\$1,996,212
10.00 Turbine	\$2,098,430	\$895,995	\$2,994,425
12.00 Turbine	\$2,648,069	\$1,130,682	\$3,778,751

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

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

TOWN GOVERNMENT FACILITIES

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

Service Area

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

Proportionate Share

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

Figure TG1: Functional Population

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

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

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

Town Government Facilities Incremental Expansion Component

The Town of Severance has general government space totaling 21,384 square feet. To determine the residential level of service, the current Town Government space square footage (21,384) is multiplied by the residential proportionate share factor (88%) and divided by the current population (11,111) for a level of service standard of 1.6937 square feet per person. The nonresidential level of service standard of 6.6136 square feet per nonresidential vehicle trip was determined by multiplying the current facility square footage (21,384) by the nonresidential proportionate share factor (12%) and divided by the current employment base (388 jobs).

As shown in Figure TG2, the estimated replacement cost is \$520 per square foot. When the residential (1.6937 per person) and nonresidential (6.6136 per job) per square foot level of service standards are

multiplied by the cost per square foot (\$520), the resulting cost per demand units are \$880.71 per person and \$3,439.08 per employee.

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

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

Cost Allocation Factors	
Cost per Square Foot	\$520

Existing Square Feet	21,384
Residential	
Residential Share	88%
2023 Population	11,111
Square Feet per Person	1.6937
Cost per Person	\$880.71
Nonresidential	
Nonresidential Share	12%
2023 Jobs	388
Square Feet per Job	6.6136
Cost per Job	\$3,439.08

Source: Severance, Colorado

Projected Demand for Town Government Improvements

To estimate the 10-year growth needs for Town Government space, the current level of service (1.6937 square feet per person and 6.6136 square feet per job) is applied to the residential and nonresidential growth projected for the Town of Severance. The Town is projected to increase by 10,360 residents and 210 jobs over the next ten years (see Appendix A). Listed in Figure TG3, there is projected need for 17,546 square feet of growth-related Town Government space to accommodate new development in the Town at the present level of service. By applying the average cost per square foot (\$520), the total projected growth-related building space expenditure is approximately \$9.8 million.

Figure TG3: Projected Demand for Town Government Space

Type of Infrastructure	Level of Service	Demand Unit	Cost per Sq Ft
Town Government Facilities	1.6937 Square Feet	per Person	\$520
	6.6136 Square Feet	per Job	

Demand for General Government Facilities					
Year	Population	Jobs	Square Feet		
			Residential	Nonresidential	Total
2023	11,111	405	18,818	2,676	21,494
2025	11,864	440	20,094	2,909	23,004
2026	12,241	459	20,732	3,034	23,766
2027	13,558	478	22,963	3,163	26,127
2028	14,876	499	25,194	3,298	28,493
2029	16,193	520	27,425	3,439	30,864
2030	17,513	542	29,661	3,586	33,247
2031	18,833	565	31,897	3,739	35,636
2032	20,153	590	34,133	3,899	38,032
2033	21,470	615	36,364	4,066	40,430
10-Yr Increase	10,360	210	17,546	1,390	18,936

Total Growth-Related Expenditures	\$9,846,741
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Development Impact Fee Study Component

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

Figure TG4: Development Impact Fee Study Cost Component

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

Proposed Town Government Facilities Development Impact Fees

Infrastructure components and cost factors for Town Government Facility development impact fees are summarized in the upper portion of Figure TG5. For Town Government Facilities impact fees, the capital cost is \$882.13 per person and \$3,446.81 per job.

Town Government Facility development impact fees for residential development are assessed according to the number of persons per housing unit. The single-family fee of \$2.611 is calculated using the \$882.13 cost per person multiplied by demand units of 2.96 persons per housing unit.

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

Figure TG5: Proposed Town Government Facilities Impact Fees

Fee Component	Cost per Person	Cost per Job
Town Government Facilities	\$880.71	\$3,439.08
Impact Fee Study Cost	\$1.42	\$7.74
Total	\$882.13	\$3,446.81

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

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

1. See Land Use Assumptions

Projected Town Government Facilities Development Impact Fee Revenue

Projected fee revenue shown below is based on the development projections, shown in Appendix A, and the proposed Town Government development impact fees shown in Figure TG6. If development occurs at a more rapid rate than projected, the demand for infrastructure will increase and impact fee revenue will increase at a corresponding rate. If development occurs at a slower rate than is projected, the demand for infrastructure will also decrease, along with impact fee revenue. Projected development impact fee revenue equals \$9,852,908.

Figure TG6: Projected Town Government Facilities Development Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Town Government Facilities	\$9,846,741	\$0	\$9,846,741
Total	\$9,846,741	\$0	\$9,846,741

		Single Family \$2,611 per unit	Industrial \$3,992 per KSF	Commercial \$7,323 per KSF	Office & Other \$11,220 per KSF	Institutional \$9,847 per KSF
Year		Hsg Unit	KSF	KSF	KSF	KSF
Base	2023	3,646	49	21	63	33
Year 1	2024	3,773	51	22	65	34
Year 2	2025	3,901	53	23	68	36
Year 3	2026	4,028	55	24	71	37
Year 4	2027	4,473	57	25	74	39
Year 5	2028	4,918	60	26	77	40
Year 6	2029	5,363	62	27	81	42
Year 7	2030	5,809	65	28	84	44
Year 8	2031	6,255	68	29	88	46
Year 9	2032	6,701	71	31	91	48
Year 10	2033	7,146	74	32	95	50
10-Year Increase		3,500	25	11	33	17
Projected Revenue		\$9,138,623	\$100,825	\$80,286	\$365,956	\$167,218

Projected Fee Revenue	\$9,852,908
Existing Development Share	\$0
Total Expenditures	\$9,846,741

POLICE

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

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

Service Area

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

Proportionate Share

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

Figure P1: Functional Population

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

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

Police Station Plan-Based Component

The Town of Severance Police Department currently occupies a building totaling 2,400 square feet. The Town plans on undertaking a substantial renovation to the current facility that will provide capacity to serve growth over the next 10 years. As shown in Figure P2, this renovation is estimated to cost \$2,992,334. The Town has also received a grant totaling \$650,000, resulting in a net cost to the Town of \$2,342,334. Since this project is a renovation it is difficult to determine what portion is growth-related versus correcting existing deficiencies. Irrespective, the renovations will provide space for the Department to grow. Therefore, TischlerBise has taken a conservative approach and spread the Town's net cost of the renovation (\$2,342,334) over the estimated demand units (population and nonresidential vehicle trips) at in the year 2033. This ensures existing and future demand units are treated equally and that new development is not contributing more than its proportionate share. The Town's net cost \$2,342,334 is multiplied by the proportionate share factors discussed above and divided the estimated 2033 demand units, resulting in a cost per person of \$96.00 and a cost per vehicle trip of \$232.35.

Figure P2: Police Station Plan-Based Cost Allocation

Description	Year	Total Cost	Other Funding	Town Cost
Police Station Renovation	2023	\$2,992,334	\$650,000	\$2,342,334

Cost Allocation Factors	
Residential	
Residential Share of Police Facilities	88%
2033 Population	21,470
Cost per Person	\$96.00
Nonresidential	
Nonresidential Share of Police Facilities	12%
2033 Vehicle Trips	1,210
Cost per Vehicle Trip	\$232.35

Source: Severance, Colorado

Development Impact Fee Study Component

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

Figure P3: Development Impact Fee Study Cost Component

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

Proposed Police Development Impact Fees

Infrastructure components and cost factors for Police development impact fees are summarized in the upper portion of Figure P4. For Police development impact fees, the capital cost is \$97.48 per person and \$236.43 per nonresidential vehicle trip.

Police development impact fees for residential development are assessed according to the number of persons per housing unit. The single-family fee of \$289 is calculated using the \$97.54 cost per person multiplied by demand units of 2.96 persons per housing unit.

Nonresidential development impact fees are assessed according to the number of adjusted average weekday vehicle trips per 1,000 square feet of floor area. The industrial fee of \$398 per 1,000 square feet of floor area is derived from a cost of \$236.43 per vehicle trip, multiplied by average weekday vehicle trips per 1,000 square feet (3.37) multiplied by the trip adjustment factor (50%).

Figure P4: Proposed Police Development Impact Fees

Fee Component	Cost per Person	Cost per Trip
Police Facilities	\$96.00	\$232.35
Impact Fee Study Cost	\$1.47	\$4.08
Total	\$97.48	\$236.43

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit ¹	Proposed Fees
Single Family	2.96	\$289

Nonresidential Development	Fees per 1,000 Square Feet		
Development Type	Average Wkdy Vehicle Trips ¹	Trip Adjustment Factor	Proposed Fees
Industrial	3.37	50%	\$398
Commercial	37.01	33%	\$2,888
Office & Other Service	10.84	50%	\$1,281
Institutional	22.59	50%	\$2,670

1. See Land Use Assumptions

Projected Police Development Impact Fee Revenue

Projected development impact fee revenue shown below is based on the development projections, shown in Appendix A, and the proposed Police development impact fees shown in Figure P4. If development occurs at a more rapid rate than projected, the demand for infrastructure. Projected development impact fee revenue equals \$1,138,700 against total costs of \$2,342,334. The Town will have fund approximately \$1.2 million from other revenue sources.

Figure P5: Projected Police Impact Fee Revenue

Fee	Growth Share	Existing Share	Total
Police Station Renovation	\$1,138,700	\$1,203,634	\$2,342,334
Total	\$5,888,302	\$4,684,668	\$2,342,334

		Single Family \$289 per unit	Industrial \$398 per KSF	Commercial \$2,888 per KSF	Office & Other \$1,281 per KSF	Institutional \$2,670 per KSF
Year		Hsg Unit	KSF	KSF	KSF	KSF
Base	2023	3,646	49	21	63	33
Year 1	2024	3,773	51	22	65	34
Year 2	2025	3,901	53	23	68	36
Year 3	2026	4,028	55	24	71	37
Year 4	2027	4,473	57	25	74	39
Year 5	2028	4,918	60	26	77	40
Year 6	2029	5,363	62	27	81	42
Year 7	2030	5,809	65	28	84	44
Year 8	2031	6,255	68	29	88	46
Year 9	2032	6,701	71	31	91	48
Year 10	2033	7,146	74	32	95	50
10-Year Increase		3,500	25	11	33	17
Projected Revenue		\$1,009,834	\$10,063	\$31,658	\$41,795	\$45,350

Projected Fee Revenue	\$1,138,700
Existing Development Share	\$1,203,634

PARKS AND RECREATION

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

Service Area

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

Proportionate Share

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

Park Land Incremental Expansion Component

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

The estimated purchase price for an acre of park land is \$30,000. Therefore, the park land is \$138.79 per person (0.0046 acres per person X \$30,000 per acre).

Figure PR1: Park Land Level of Service and Cost Allocation

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

Cost Allocation Factors	
Cost per Acre	\$30,000

Level-of-Service (LOS) Standards	
Existing Acres	51.4
Residential	
Residential Share	100%
2023 Population	11,111
Acres per Person	0.0046
Cost per Person	\$138.79

Source: Severance, Colorado

Park Improvement Incremental Expansion Component

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

This analysis allocates 100 percent of parks and recreation demand to residential development. The existing level of service for residential development is 0.0084 improvements per person (93 existing improvements X 100 percent residential share / 11,111 persons). The analysis uses an average cost of \$38,280 per improvement. The park improvement cost is \$320.41 per person (0.0084 improvements per person X \$38,280 per improvement).

Figure PR2: Park Improvements Level of Service and Cost Allocation

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

Cost Allocation Factors	
Cost per Improvement	\$38,280

Level-of-Service (LOS) Standards	
Existing Improvements	93
Residential	
Residential Share	100%
2023 Population	11,111
Improvements per Person	0.0084
Cost per Person	\$320.41

Source: Severance, Colorado

Projected Demand for Park Land and Improvements

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

Figure PR3: Projected Demand for Park Land and Improvements

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

Demand for Park Land			
Year	Population	Acres	Improvements
2023	11,111	51.4	93.0
2024	11,487	53.1	96.2
2025	11,864	54.9	99.3
2026	12,241	56.6	102.5
2027	13,558	62.7	113.5
2028	14,876	68.8	124.5
2029	16,193	74.9	135.5
2030	17,513	81.0	146.6
2031	18,833	87.1	157.6
2032	20,153	93.2	168.7
2033	21,470	99.3	179.7
10-Yr Increase	10,360	47.9	86.7

Growth-Related Expenditures	\$1,437,776	\$3,319,378	\$4,757,153
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Great Western Trail Plan-Based Component

The Town of Severance plans on constructing a two-phase trail project. The first phase includes the trailhead and the second phase include the actual trail. As shown in Figure PR4, this project has an estimated net cost of \$1,695,000. Since this project will establish a new level of service for the Town, new and existing residents need to be treated equally. Therefore, TischlerBise has taken a conservative approach and spread the cost of the Great Western Trail project (\$1,695,000) over the estimated population) at in the year 2033. This ensures existing and future demand units are treated equally and that new development is not contributing more than its proportionate share. The Town's cost \$1,695,000 is divided by the projected 2033 demand units, resulting in a cost per person of \$78.95.

Figure PR4: Great Western Trail Plan-Based Cost Allocation

Description	Year	Total Cost	Other Funding	Town Cost
Great Western Trail Project	2027	\$1,690,000	\$500,000	\$1,190,000
Great Western Trail Head	2025	\$705,000	\$200,000	\$505,000
Total		\$2,395,000	\$700,000	\$1,695,000

Cost Allocation Factors	
Residential Share of Planned Improvements	100%
2033 Population Projection	21,470
Cost per Person	\$78.95

Source: Severance, Colorado

Development Impact Fee Study Plan Based Component

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

Figure PR5: Development Impact Fee Study Cost Component

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

Proposed Parks and Recreation Development Impact Fees

Infrastructure components and cost factors for the Parks and Recreation development impact fees are summarized in the upper portion of Figure PR6. The capital cost per person is \$539.76.

Parks and Recreation development impact fees for residential development are assessed according to the number of persons per housing unit. The single-family fee of \$1,598 is calculated using the net cost of \$539.76 per person multiplied by demand units of 2.96 persons per housing unit.

Figure PR6: Proposed Parks and Recreation Development Impact Fees

Fee Component	Cost per Person
Park Land	\$138.79
Park Improvements	\$320.41
Great Western Trail	\$78.95
Impact Fee Study Cost	\$1.62
Total	\$539.76

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit ¹	Proposed Fees
Single Family	2.96	\$1,598

1. See Land Use Assumptions

Projected Parks and Recreation Development Impact Fee Revenue

Projected fee revenue shown below is based on the development projections, shown in Appendix A, and the proposed Parks and Recreation development impact fees shown in Figure PR6. As shown in Figure PR7, expenditures total \$6.6 million. The growth share is \$877,143. Projected development impact fee revenue equals approximately \$5.6 million.

Figure PR7: Projected Parks and Recreation Development Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Park Improvements	\$3,319,378	\$0	\$3,319,378
Park Land	\$1,437,776	\$0	\$1,437,776
Great Wester Trail	\$817,857	\$877,143	\$1,695,000
Total	\$5,575,010	\$877,143	\$6,452,153

		Single Family \$1,598 per unit
Year		Hsg Unit
Base	2023	3,646
Year 1	2024	3,773
Year 2	2025	3,901
Year 3	2026	4,028
Year 4	2027	4,473
Year 5	2028	4,918
Year 6	2029	5,363
Year 7	2030	5,809
Year 8	2031	6,255
Year 9	2032	6,701
Year 10	2033	7,146
10-Year Increase		3,500
Projected Revenue		\$5,591,796

Projected Fee Revenue	\$5,591,796
Projected Expenditures	\$6,452,153
Existing Development Share	\$860,358

TRANSPORTATION

Methodology

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

Service Area

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

Proportionate Share

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

Trip Generation Rates

Severance's Transportation development impact fees use trip generation rates published in Trip Generation, Institute of Transportation Engineers, 11th Edition (2021). A vehicle trip end represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Single-family units generate 11.80 average weekday vehicle trip ends per housing unit. The prototype for commercial development is Shopping Center (ITE 820) which generates 37.01 average weekday vehicle trips per 1,000 square feet of floor area. For industrial development, the prototype is Industrial (ITE 130) which generates 3.37 average weekday vehicle trip ends per 1,000 square feet of floor area. Office & Other Services development uses General Office (ITE 710) as a proxy, and it generates 10.84 average weekday vehicle trip ends per 1,000 square feet of floor area. The prototype for the Institutional prototype is Hospital (ITE 610), which generates 10.77 average weekday vehicle trip ends per 1,000 square feet of floor area.

Figure T1: Trip Generation Rates by Development Type

Development Type	Development Unit	ITE Code	Weekday VTE
Single Family	HU	210	11.80
Industrial	KSF	130	3.37
Commercial	KSF	820	37.01
Office & Other Services	KSF	710	10.84
Institutional	KSF	610	10.77

TRIP RATE ADJUSTMENTS

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

COMMUTER TRIP ADJUSTMENTS

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

Figure T2: Commuter Trip Adjustment

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

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

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

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

ADJUSTMENT FOR PASS-BY-TRIPS

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

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

AVERAGE WEEKDAY VEHICLE TRIPS

Shown below in Figure T3, multiplying average weekday vehicle trip ends and trip adjustment factors (discussed on the previous page) by Severance's existing development units provides the average weekday vehicle trips generated by existing development. As shown below, Severance's existing development generates 28,761 vehicle trips on an average weekday.

Figure T3: Average Weekday Vehicle Trips by Development Type

Development Type	Dev Unit	ITE Code	Avg Wkday VTE	Trip Adjustment	2021 Dev Units	2021 Veh Trips
Single Family	HU	210	11.80	65%	3,646	27,965
Industrial	KSF	130	3.37	50%	49	82
Commercial	KSF	820	37.01	33%	21	258
Office & Other Services	KSF	710	10.84	50%	63	340
Institutional	KSF	610	10.77	33%	33	116
Total						28,761

Development Prototypes and Projected Travel Demand

Figure T4 shows the projection of average daily vehicle trips through the year 2033 based on the residential and nonresidential development projections contained in Appendix A. As shown on the lower right side of Figure T4, future development generates an additional 27,258 average daily vehicle trips over the next 18 years.

Figure T4: Projected Travel Demand in Severance

Severance, CO		Base	1	2	3	4	5	6	7	8	9	10	10-Year Increase
		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Development	Single Family Units	3,646	3,773	3,901	4,028	4,473	4,918	5,363	5,809	6,255	6,701	7,146	3,500
	Industrial KSF	49	51	53	55	57	60	62	65	68	71	74	25
	Commercial KSF	21	22	23	24	25	26	27	28	29	31	32	11
	Office & Other Services KSF	63	65	68	71	74	77	81	84	88	91	95	33
	Institutional KSF	33	34	36	37	39	40	42	44	46	48	50	17
Avg Weekday Vehicle Trips	Single-Family Trips	27,965	28,941	29,918	30,894	34,307	37,720	41,133	44,554	47,975	51,396	54,809	26,844
	Residential Trips	27,965	28,941	29,918	30,894	34,307	37,720	41,133	44,554	47,975	51,396	54,809	26,844
	Industrial Trips	82	85	89	93	97	101	105	110	114	119	124	43
	Commercial Trips	258	269	280	292	305	318	331	345	360	376	392	134
	Office & Other Services Trips	340	355	370	386	402	419	437	456	476	496	517	177
	Institutional Trips	116	121	126	132	137	143	149	156	162	169	177	60
	Nonresidential Trips	796	830	866	903	941	981	1,023	1,067	1,113	1,160	1,210	414
	Total Vehicle Trips	28,761	29,771	30,783	31,797	35,248	38,702	42,157	45,621	49,088	52,556	56,019	27,258

Planned Road Improvements

Severance staff provided a list of road improvements needed to serve future development, which was informed by the *2021 Severance Transportation Master Plan*. The total cost of these road improvements is \$17,515,000. Because there is no transportation modeling to determine what portion of each planned improvement is growth-related, the cost of these improvements is spread over total projected average weekday vehicle trips in 2033, for cost per trip of \$312.55 (\$17,515,000/56,019). This approach ensures that new and existing growth is treated equally,

Figure T5: Planned Road Improvements

Project	Year	Total Cost	Other Funding	Town Cost
Traffic Signals (Tailhot & E Harmony)	2025	\$890,000	\$0	\$890,000
Traffic Signals (WCR & E Harmony)	2024	\$1,845,000	\$0	\$1,845,000
WCR 21 Double Turn Lane	2028	\$2,865,000	\$0	\$2,865,000
WCR 23 Project	2030	\$10,000,000	\$0	\$10,000,000
Hwy 14 and WCR 23 Intersection	2033	\$2,565,000	\$650,000	\$1,915,000
Total		\$18,165,000	\$650,000	\$17,515,000
Source: City of Severance				Total Avg. Day Vehicle Trips in 2033
				56,019
				Cost per Vehicle Trip
				\$312.66

Development Impact Fee Study – Plan Based

The cost to prepare the Transportation development impact fees equals \$12,000, and Severance plans to update its development impact fees every five years. Based on this cost, proportionate share, and five-year projections of future average daily vehicle trips, the cost is \$1.21 per vehicle trip.

Figure T6: Development Impact Fee Study- Plan Based

Fee Component	Cost	Proportionate Share		Service Unit	2023	2028	Change	Cost per Service Unit
Transportation	\$12,000	All Development	100%	Vehicle Trips	28,761	38,702	9,941	\$1.21

Credits

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

Proposed Transportation Development Impact Fees

Infrastructure components and cost factors are summarized in the upper portion of Figure T7. For Transportation development impact fees, the capital cost is \$313.87 per vehicle trip.

Transportation development impact fees for residential development are assessed according to the adjusted average daily vehicle trips generated per housing unit. The single-family fee of \$2,407 is

calculated using a cost of \$313.87 per vehicle trip multiplied by a demand unit of 7.67 adjusted average daily vehicle trips per housing unit.

Nonresidential impact fees are assessed according to the average daily vehicle trips generated per 1,000 square feet of floor area. The fee of \$529 per 1,000 square feet of industrial development is derived from a cost of \$313.87 per vehicle trip, multiplied by a demand unit of 1.69 adjusted average daily vehicle trips per 1,000 square feet.

Figure T7: Proposed Transportation Development Impact Fees

Fee Component	Cost per Vehicle Trip
Street Improvements	\$312.66
Impact Fee Study Cost	\$1.21
Total	\$313.87

Residential Development	Fees per Unit	
Development Type	Avg Wkdy Veh Trips per Unit ¹	Proposed Fees
Single Family	7.67	\$2,407

Nonresidential Development	Fees per 1,000 Square Feet	
Development Type	Avg Wkdy Veh Trips per 1,000 Sq Ft ¹	Proposed Fees
Industrial	1.69	\$529
Commercial	12.21	\$3,833
Office & Other Services	5.42	\$1,701
Institutional	3.55	\$1,116

1. See Land Use Assumptions

Projected Transportation Development Impact Fee Revenue

Projected fee revenue shown below is based on the development projections, shown in Appendix A, and the proposed Transportation development impact fees shown in Figure T7. Projected development impact fee revenue equals \$8.55 million and total expenditures equal \$17.5 million. This means the Town must fund approximately \$8.9 million from non-impact fee revenue.

Figure T8: Projected Transportation Development Impact Fee Revenue

		Fee Component	Growth Share	Existing Share	Total
		Street Improvements	\$8,554,752	\$8,960,248	\$17,515,000
		Total	\$8,554,752	\$8,960,248	\$17,515,000

		Single Family \$2,407 per unit	Industrial \$529 per sq ft	Commercial \$3,833 per sq ft	Office & Other \$1,701 per sq ft	Institutional \$1,116 per sq ft
Year		Hsg Unit	KSF	KSF	KSF	KSF
Base	2022	3,646	49	21	63	33
Year 1	2023	3,773	51	22	65	34
Year 2	2024	3,901	53	23	68	36
Year 3	2025	4,028	55	24	71	37
Year 4	2026	4,473	57	25	74	39
Year 5	2027	4,918	60	26	77	40
Year 6	2028	5,363	62	27	81	42
Year 7	2029	5,809	65	28	84	44
Year 8	2030	6,255	68	29	88	46
Year 9	2031	6,701	71	31	91	48
Year 10	2032	7,146	74	32	95	50
10-Year Increase		3,500	25	11	33	17
Projected Revenue		\$8,424,259	\$13,225	\$42,163	\$56,133	\$18,972

Projected Fee Revenue	\$8,554,752
Existing Development Share	\$8,960,248
Total Expenditures	\$17,515,000

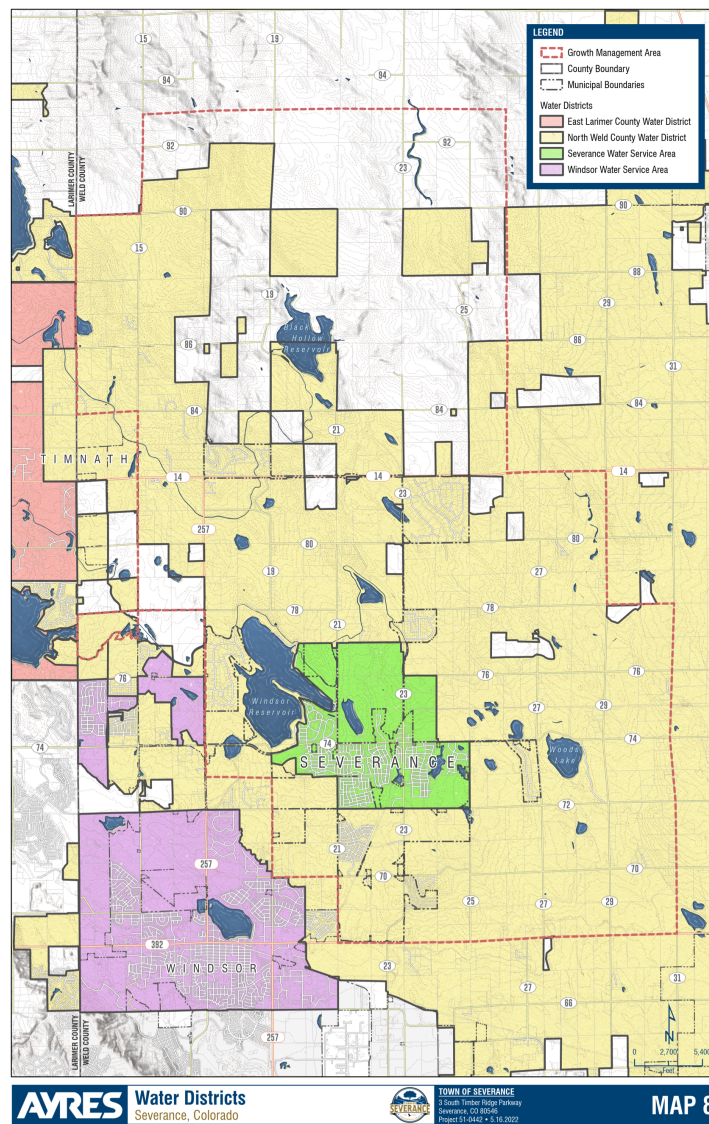
WATER SYSTEM

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

Service Area

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

Figure W1: Severance Water Service Area



Proportionate Share

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

AVERAGE DAY FLOWS

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

Figure W2: Water Consumption Factors

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

1. 2022 Town of Severance

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

Figure W3: Capacity Ratios by Meter Size

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

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

Water Capital Plan

FUTURE TREATMENT COST COMPONENT

As shown in Figure W4, the Town of Severance plans on constructing a Regional Water Treatment Plant with capacity to treat 2.2 million gallons per day. The estimated cost of this project is \$30,850,000. When this cost (\$30,850,000) is compared to the treatment capacity (2,200,000 gallons per day), the resulting cost per gallon is \$14.02.

Figure W4: Future Treatment Cost Component

Description	Total Cost
Regional Water Treatment Plant	\$30,850,000
Total	\$30,850,000
Total Capacity (Gallons per Day)	2,200,000
Cost per Gallon	\$14.02

ADDITIONAL FLOW CAPACITY COST COMPONENT

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

(\$17,400,000) is compared to the additional flow capacity (1,180,800 gallons per day), the resulting cost per gallon is \$14.74.

Figure W5: Additional Flow Capacity Cost Component

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

FUTURE DISTRIBUTION COST COMPONENT

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

Figure W6: Future Distribution Cost Component

Description	Cost
South Waterline Loop	\$1,210,000
Total System Capacity (Gallons per Day)	2,200,000
Cost per Gallon	\$0.55

FUTURE RESERVOIR COST COMPONENT

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

Figure W7: Future Reservoir Cost Component

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

Credits

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

Proposed Water Impact Fees

Infrastructure components and cost factors for the Water impact fees are summarized in the upper portion of Figure W8. The Water impact fee is derived from the gallons per day per single-family residential connection of 238 gallons multiplied by the capital cost per gallon of capacity (\$62.91). The

capital cost per gallon of capacity includes growth-related expansion of water facilities. Future development needing a 3/4" meter will pay a Water impact fee of \$14,989 (239 gallons X \$62.91 capital cost per gallon of capacity X 1.0 capacity ratio), and future development needing a 1.0" meter will pay a Water impact fee of \$25,031 (333 gallons X \$62.91 capital cost per gallon of capacity X 1.67 capacity ratio).

Figure W8: Proposed Water Impact Fees

Fee Component	Cost per Gallon
Additional Flow Capacity	\$14.74
NISP Reservoirs	\$33.60
Distribution / Transmission	\$0.55
Treatment	\$14.02
Total	\$62.91

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

Meter Size and Type	Capacity Ratio ¹	Proposed Fees
0.75 Displacement	1.00	\$14,989
1.00 Displacement	1.67	\$25,031
1.50 Displacement	3.33	\$49,913
2.00 Displacement	5.33	\$79,890
3.00 Singlejet	10.67	\$159,930
3.00 Compound	10.67	\$159,930
3.00 Turbine	11.67	\$174,919
4.00 Singlejet	16.67	\$249,863
4.00 Compound	16.67	\$249,863
4.00 Turbine	21.00	\$314,765
6.00 Singlejet	33.33	\$499,576
6.00 Compound	33.33	\$499,576
6.00 Turbine	43.33	\$649,464
8.00 Compound	53.33	\$799,352
8.00 Turbine	93.33	\$1,398,903
10.00 Turbine	140.00	\$2,098,430
12.00 Turbine	176.67	\$2,648,069

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

Projected Water Development Impact Fee Revenue

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

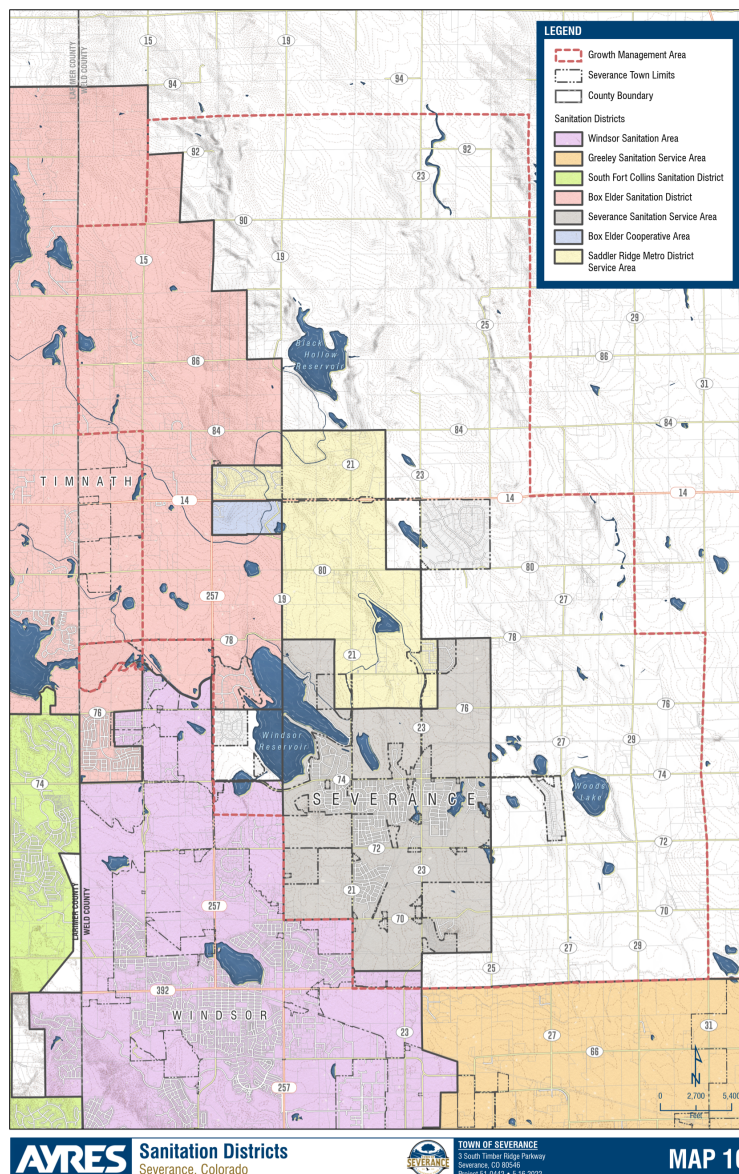
WASTEWATER SYSTEM

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

Service Area

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

Figure WW1: Severance Wastewater Service Area



Proportionate Share

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

AVERAGE DAY FLOWS

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

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

Figure WW2: Capacity Ratios by Meter Size

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

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

Wastewater Capital Plan

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

TREATMENT COST COMPONENT

As shown in Figure WW3, the Town of Severance plans on constructing a 3.0 million gallon per day Wastewater Treatment Plant. This project is estimated to cost \$41,265,000. When this cost (\$41,265,000) is compared to the treatment capacity (3,000,000 gallons), the resulting cost per gallon is \$13.76.

Figure WW3: Future Treatment Cost Component

Description	Total Cost
Wastewater Treatment Facility	\$41,265,000
Total Capacity (Gallons per Day)	3,000,000
Cost per Gallon	\$13.76

FUTURE WINDSOR PLANT INVESTMENT COST COMPONENT

As shown in Figure WW4, the Town of Severance plans on investing \$2,400,000 to purchase additional capacity in the Town of Windsor Plant. This investment will net 175,000 gallons per day of capacity. When this cost (\$2,400,000) is compared to the additional capacity (175,000 gallons per day), the resulting cost per gallon is \$13.71.

Figure WW4: Future Windsor Plant Investment Cost Component

Description	Total Cost
Windsor Plant Investment Program	\$2,400,000
Total Capacity (Gallons per Day)	175,000
Cost per Gallon	\$13.71

FUTURE COLLECTION COST COMPONENT

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

Figure WW5: Future Collection Cost Component

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

Credits

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

Proposed Wastewater Impact Fees

Infrastructure components and cost factors for the Water impact fees are summarized in the upper portion of Figure WW6. The Wastewater impact fee is derived from the gallons per day per single-family residential connection of 225 gallons multiplied by the capital cost per gallon of capacity (\$28.44). Future development needing a 3/4" meter will pay a Wastewater impact fee of \$6,400 (225 gallons X \$28.44 capital cost per gallon of capacity X 1.0 capacity ratio), and future development needing a 1.0" meter will pay a Wastewater impact fee of \$10,688 (225 gallons X \$28.44 capital cost per gallon of capacity X 1.67 capacity ratio).

Figure WW6: Proposed Wastewater Impact Fee

Fee Component	Cost per Gallon
Windsor Plant Investment	\$13.71
Collection	\$0.98
New Wastewater Treatment Facility	\$13.76
Total	\$28.44

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

Meter Size and Type		Capacity Ratio ¹	Proposed Fees
0.75	Displacement	1.00	\$6,400
1.00	Displacement	1.67	\$10,688
1.50	Displacement	3.33	\$21,312
2.00	Displacement	5.33	\$34,112
3.00	Singlejet	10.67	\$68,288
3.00	Compound	10.67	\$68,288
3.00	Turbine	11.67	\$74,688
4.00	Singlejet	16.67	\$106,687
4.00	Compound	16.67	\$106,687
4.00	Turbine	21.00	\$134,399
6.00	Singlejet	33.33	\$213,311
6.00	Compound	33.33	\$213,311
6.00	Turbine	43.33	\$277,310
8.00	Compound	53.33	\$341,310
8.00	Turbine	93.33	\$597,309
10.00	Turbine	140.00	\$895,995
12.00	Turbine	176.67	\$1,130,682

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

Projected Wastewater Development Impact Fee Revenue

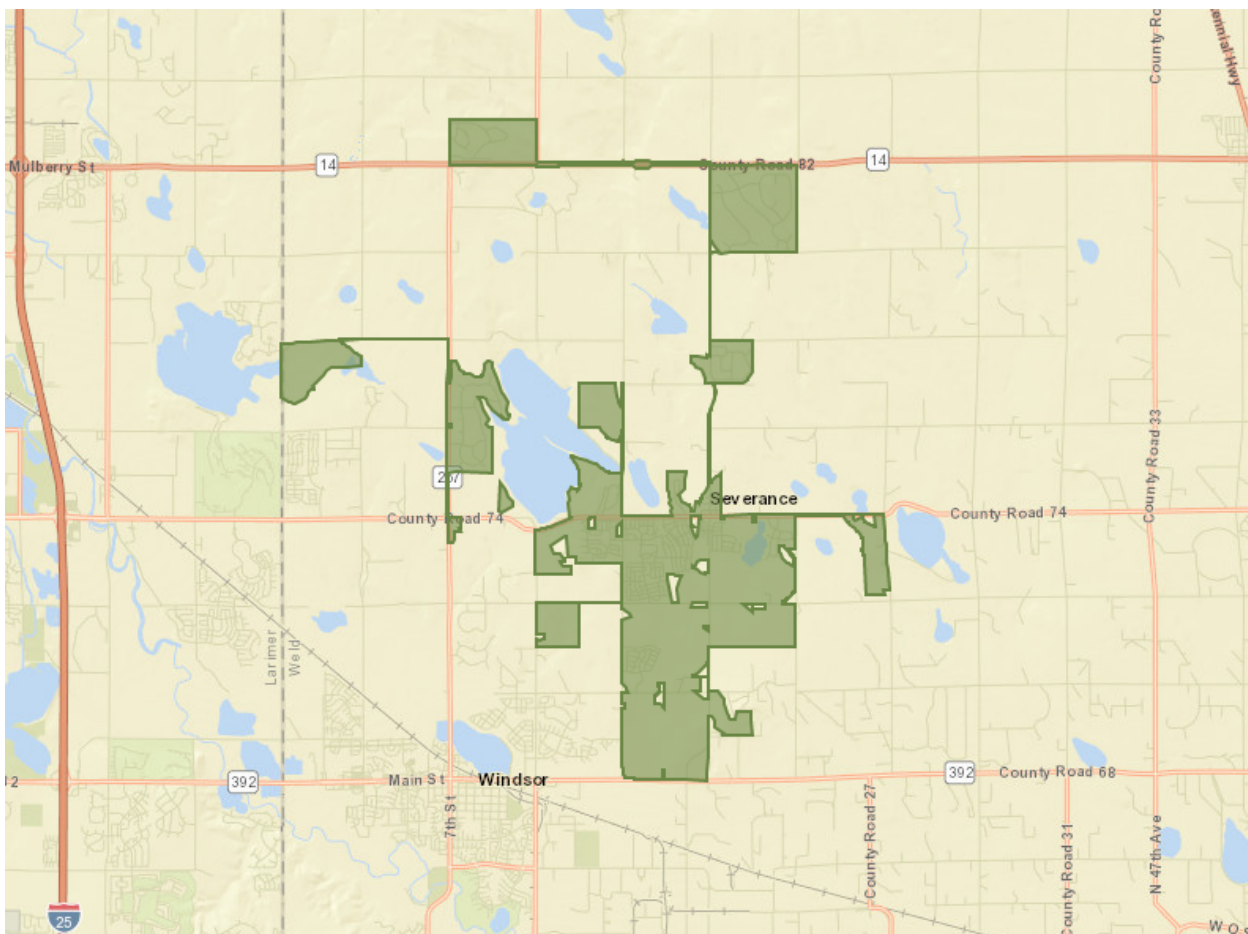
It is extremely difficult to projected Wastewater impact fee revenue for several reasons. First, because the Town has seven wastewater service providers, it is difficult to estimate how much development will occur over the next ten years in each service area. Second, for nonresidential development, it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

APPENDIX A: LAND USE ASSUMPTIONS

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

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

Figure A1: Development Impact Fee Service Area Map



Summary of Growth Indicators

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

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

During the next 10 years, TischlerBise projects an average annual increase of 376 housing units per year. During the same time period, TischlerBise projects an average increase of approximately 8,500 square feet of nonresidential floor area per year.

Residential Development

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

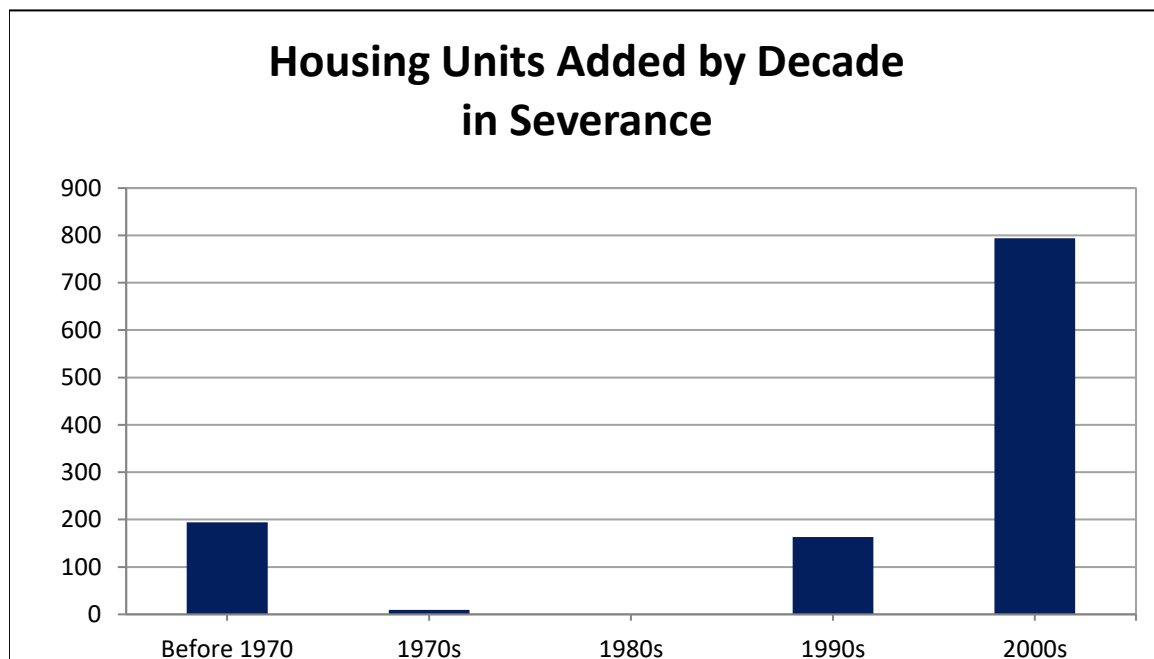
RECENT RESIDENTIAL CONSTRUCTION

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

Figure A2: Housing Units by Decade

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

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



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

PERSONS PER HOUSING UNIT

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

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

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

Figure A3: Persons per Housing Unit by Type of Housing

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

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

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

RESIDENTIAL ESTIMATES

This analysis projects housing units based on data provided by Severance staff. By applying building permit data to 2020 Census estimates the 2023 housing stock is estimated to be 3,646 single family housing units. This estimate is converted into population using the factors shown in **Error! Reference source not found..** The 2022 population estimate is 11,111 persons.

RESIDENTIAL PROJECTIONS

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

Figure A4: Residential Development Projections

Severance, Colorado	2023 Base Year	2024 1	2025 2	2026 3	2027 4	2028 5	2033 10	10-Year Increase
Population								
Single Family	11,111	11,487	11,864	12,241	13,558	14,876	21,470	10,360
Total	11,111	11,487	11,864	12,241	13,558	14,876	21,470	10,360
Housing Units								
Single Family	3,646	3,773	3,901	4,028	4,473	4,918	7,146	3,500
Total	3,646	3,773	3,901	4,028	4,473	4,918	7,146	3,500

Nonresidential Development

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

NONRESIDENTIAL FLOOR AREA RATIOS

TischlerBise uses 2021 Institute of Transportation Engineers (ITE) data to estimate nonresidential floor area. As shown in Figure A5, the prototype for industrial development is Industrial Park (ITE 130) with an average of 864 square feet per employee. Commercial development uses Shopping Center (ITE 820) with 471 square feet per employee. Office & other services uses General Office (ITE 710) with an average of 307 square feet per employee. Finally, institutional uses Government Office (ITE 730) with an average of 330 square feet per employee.

Figure A5: Institute of Transportation Engineers, Employee and Building Area Ratios

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

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

NONRESIDENTIAL ESTIMATES

In order to estimate 2023 nonresidential floor area, employment data from Esri Business Analyst is first obtained which estimates there were 388 jobs in Severance in 2022. Applying the square feet per employee factors shown in Figure A5 to the 2022 employment estimates results in a 2022 floor area estimate of 158,428 square feet of existing nonresidential development.

TischlerBise uses U.S. Census OnTheMap data to develop a historical employment growth rate, and then applied this to the 2022 total employment estimate to develop a 2023 employment estimate. The percentage of those employees which are Industrial, Commercial, etc. in 2022 was applied to the 2023 total to get a breakdown of employment categories. Then the square feet per employee factors shown in Figure A5 were applied to these totals to derive 2023 estimated nonresidential floor area.

Figure A6: Estimated Employment and Nonresidential Floor Area

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

1. Tischler Bise Estimation.

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

3. TischlerBise Calculation Based on U.S. Census OnTheMap Data.

4. Major sector is Construction.

5. Major sectors are Retail; Accommodation and Food Services.

6. Major sector is Professional, Scientific & Tech Services.

7. Major sectors are Public Administration; Educational Services.

NONRESIDENTIAL PROJECTIONS

To project employment growth, TischlerBise uses U.S. Census OnTheMap data to develop a historical growth rate. Employment was then converted to floor area using the square feet per employment factors shown in Figure A5. The 10-year projected increase includes approximately 63,000 additional square feet of nonresidential development and 155 additional jobs.

Figure A7: Nonresidential Development Projections

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

Trip Generation Rates

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

RESIDENTIAL TRIP GENERATION RATES

As an alternative to simply using the national average trip generation rate for residential development, the ITE publishes regression curve formulas that may be used to derive custom trip generation rates, using local demographic data. Key independent variables needed for the analysis (i.e., vehicles available, housing units, households, and persons) are available from American Community Survey data. Shown in Figure, single-family units generate 15.41 average weekday vehicle trip ends per unit, and multi-family units generate 5.06 average weekday vehicle trip ends per unit.

Figure A8: Average Weekday Vehicle Trip Ends by Housing Type

Households by Structure Type ²					
Tenure by Units in Structure	Vehicles Available ¹	Single-Family	Multi-Family	Total	Vehicles per HH by Tenure
Owner-Occupied	6,075	2,490	0	2,490	2.44
Renter-Occupied	182	87	0	87	2.09
Total	6,257	2,577	0	2,577	2.43
Housing Units ³		2,594	0	2,594	

Units in Structure	Persons in Households ⁴	Trip Ends ⁵	Vehicles by Type of Unit	Trip Ends ⁶	Average Trip Ends	Local Trip Ends per Unit	National Trip Ends per Unit ⁷
Single-Family	7,691	21,458	6,257	58,477	39,967	15.41	9.43
Total	7,691	21,458	6,257	58,477	39,967	15.41	

1. Vehicles available by tenure from Table B25046, American Community Survey, 2015-2019 5-Year Estimates.
2. Households by tenure and units in structure from Table B25032, American Community Survey, 2015-2019 5-Year Estimates.
3. Housing units from Table B25024, American Community Survey, 2015-2019 5-Year Estimates.
4. Total population in households from Table B25033, American Community Survey, 2015-2019 5-Year Estimates.
5. Vehicle trips ends based on persons using formulas from Trip Generation (ITE 2021). For single-family housing (ITE 210), the fitted curve equation is $\text{EXP}(0.89 \cdot \text{LN}(\text{persons}) + 1.72)$. To approximate the average population of the ITE studies, persons were divided by 23 and the equation result multiplied by 23. For multi-family housing (ITE 221), the fitted curve equation is $(2.29 \cdot \text{persons}) - 64.48$ (ITE 2017).
6. Vehicle trip ends based on vehicles available using formulas from Trip Generation (ITE 2021). For single-family housing (ITE 210), the fitted curve equation is $\text{EXP}(0.92 \cdot \text{LN}(\text{vehicles}) + 2.68)$. To approximate the average number of vehicles in the ITE studies, vehicles available were divided by 27 and the equation result multiplied by 27. For multi-family housing (ITE 221), the fitted curve equation is $(4.77 \cdot \text{vehicles}) - 46.46$ (ITE 2021).
7. Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).

NONRESIDENTIAL TRIP GENERATION RATES

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

Figure A9: Average Weekday Vehicle Trip Ends by Land Use

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

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

Functional Population

TischlerBise recommends functional population to allocate the cost of certain facilities to residential and nonresidential development. Functional population is similar to what the U.S. Census Bureau calls "daytime population," which accounts for people living and working in a jurisdiction, but also considers commuting patterns and time spent at home and at nonresidential locations. OnTheMap is a web-based mapping and reporting application that shows where workers are employed and where they live. OnTheMap was developed through a unique partnership between the U.S. Census Bureau and its Local Employment Dynamics (LED) partner states.

Residents who do not work are assigned 20 hours per day to residential development and four hours per day to nonresidential development (annualized averages). Residents who work in Severance are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents who work outside Severance are assigned 14 hours to residential development, and inflow commuters are assigned 10 hours to nonresidential development. Based on 2020 data for Severance, residential development accounts for 88 percent of functional population and nonresidential development accounts for the remaining 12 percent of functional population.

Figure A10: Functional Population

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

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

Development Projections

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

Figure A11: Development Projections Summary

Severance, Colorado	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10-Year
	Base Year	1	2	3	4	5	6	7	8	9	10	Increase
Population	11,111	11,487	11,864	12,241	13,558	14,876	16,193	17,513	18,833	20,153	21,470	10,360
Housing Units												
Single Family	3,646	3,773	3,901	4,028	4,473	4,918	5,363	5,809	6,255	6,701	7,146	3,500
Total Housing Units	3,646	3,773	3,901	4,028	4,473	4,918	5,363	5,809	6,255	6,701	7,146	3,500
Employment												
Industrial	56	59	61	64	67	69	72	75	79	82	86	29
Commercial	45	47	49	51	53	55	58	60	63	65	68	23
Office & Other Service	204	213	222	232	242	252	263	274	286	298	311	106
Institutional	99	103	108	112	117	122	127	133	138	144	151	51
Total Employment	405	422	440	459	478	499	520	542	565	590	615	210
Nonres. Floor Area (x1,000)												
Industrial	49	51	53	55	57	60	62	65	68	71	74	25
Commercial	21	22	23	24	25	26	27	28	29	31	32	11
Office & Other Service	63	65	68	71	74	77	81	84	88	91	95	33
Institutional	33	34	36	37	39	40	42	44	46	48	50	17
Total Nonres. Floor Area	165	172	180	187	195	204	212	221	231	241	251	86

APPENDIX B: LAND USE DEFINITIONS

Residential Development

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

Single-Family:

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

Multi-Family:

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

Nonresidential Development

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

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

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

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

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



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

MINUTES
WORK SESSION & MEETING
Tuesday, July 11, 2023, at 6:00 PM

Present:

Mayor:

Matthew Fries
Dennis 'Zeke' Kane

Council Members:

Frank Baszler
Stephen Gagliardi
Dan Meyers
David Bruen

Absent: Michelle Duda

Audience: Jack Fisher & Heather Lang

Staff:

Nicholas Wharton, Town Manager
Lindsay Radcliff-Coombes, Deputy Town Manager
Abdul Barzak, Town Planner
Nancy Mueller CPA, Finance Director
Leah Vanarsdall, Town Clerk
Lance Hoisington, Police Sgt
Keith Martin, Town Attorney
Abdul Barzak, Town Planner
Bill Cornelius, Community Development Director
Chris Messersmith, Town Engineer
Brayden Pedersen, Management Analyst

A. PRESENTATION

1. Severance SafeBuilt Scholarship Presentation

Russ Weber, SafeBuilt and Mayor Matthew Fries present BAILEY WIGGINS The Severance SafeBuilt Scholarship

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.

MOTION WAS MADE BY Council Member Baszler, seconded by Council Member Meyers to Approve the Consent Calendar. All Council Members present voting Yes,

MOTION PASSED

- 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

MOTION WAS MADE BY Council Member Baszler, seconded by Council Member Meyers to Approve the Agenda as presented. 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.

Heather Lang

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

Eric Miller with Adams Group presented

MOTION WAS MADE BY Council Member Baszler, seconded by Mayor Pro-tem Kane to Approve **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 . All Council Members present voting Yes,

MOTION PASSED

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

MOTION WAS MADE BY Council Member Baszler, seconded by Mayor Pro-tem Kane to Adopt **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 with the change of pg 218, no cash in lieu of for water. . All Council Members present voting Yes,

MOTION PASSED

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

MOTION WAS MADE BY Council Member Baszler, seconded by Council Member Bruen to Adopt **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. All Council Members present voting Yes,

MOTION PASSED

4. Pg 279 - Project Skate Park P-2202

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

MOTION WAS MADE BY Council Member Meyers, seconded by Mayor Pro-tem Kane to Approve Project Skate Park P-2202 with the addition of repairs to pad to not exceed \$15,000. All Council Members present voting Yes,

MOTION PASSED

E. COUNCIL MEMBER PETITIONS

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

Mayor Fries asked for \$1000.00 from the Discretionary Fund Account for 'pocket' Home Rule Charter booklets for Severance School Student. All Council Members were in approval.

F. ADJOURN

9:07 pm

Town of Severance
Payment Approval Report
06/01/23 - 06/30/23

Town of Severance	Payment Approval Report - Newspaper Report		7/31/2023
	Report dates: 6/1/2023-6/30/2023		10:41 AM
Report Criteria: Invoices with totals above \$0 included. Only paid invoices included. [Report].Amount Paid = {<>} 0			
Vendor Name	Invoice Number	Description	Amount Paid
4Rivers Equipment	1493285	John Deere 6405 Switch & Knob	\$ 69.12
4Rivers Equipment	1498240	ALL110451 Dipstick and Shipping	\$ 222.73
Ablao Law, LLC	1200	Municipal Judge - June 2023	\$ 675.00
AFLAC	885686	Employee Deductions	\$ 1,067.28
Agfinity, Inc	H75722	Fertilizer for Parks	\$ 2,149.20
Air Comfort, Inc.	C006098	PW - Quarterly HVAC Maintenance	\$ 662.00
Air Comfort, Inc.	W24058	No Cooling - Unit 1 Bad Fuse, Unit 2 Dirty Filters	\$ 450.00
Amazon Capital Services	1Y6P-MPDG-7T9R	Dreo Nomad Cooling Fan	\$ 69.99
Amazon Capital Services	1WX7-7LMJ-3HX7	Logitech Wireless Keyboard and Mouse	\$ 19.99
Amazon Capital Services	1WX7-7LMJ-3HX7	2 - To Do List Notebook/Daily Planner	\$ 15.96
Amazon Capital Services	1WX7-7LMJ-3HX7	USB Laptop Headset with Microphone	\$ 28.00
Amazon Capital Services	1WX7-7LMJ-3HX7	2 - Meeting Notebooks	\$ 23.96
Amazon Capital Services	1Y6P-MPDG-7T9R	Face Cap Assy for LED HI Stinger	\$ 22.22
Amazon Capital Services	1WX7-7LMJ-3HX7	2 - 1/2 x 100' Fiberglass Tape Measure	\$ 21.88
Amazon Capital Services	1WX7-7LMJ-3HX7	TEIMO Headset Earpiece with MIC	\$ 25.99
Amazon Capital Services	1WX7-7LMJ-3HX7	4 -85 Piece First Aid Kit	\$ 24.28
Amazon Capital Services	1WX7-7LMJ-3HX7	5 BIC Assorted Highlighters, Chisel Tip	\$ 4.20
Amazon Capital Services	1Y6P-MPDG-7T9R	10 - USB 3.0 A to USB C Cable 10 Ft	\$ 172.60
Amazon Capital Services	1WX7-7LMJ-3HX7	12 BIC Green Highlighters, Chisel Tip	\$ 6.99
Amazon Capital Services	1HFH-MLXG-16LC	USB Laptop Headset with Microphone - returned	\$ (28.00)
Amazon Capital Services	1WX7-7LMJ-3HX7	Logitech Webcam, 4 Port USB Hub	\$ 69.99
Amazon Capital Services	1WX7-7LMJ-3HX7	TEIMO Headset Earpiece with MIC	\$ 23.94
Amazon Capital Services	1WX7-7LMJ-3HX7	2 -12 Sharpie Assorted Highlighters, Chisel	\$ 8.67
Ascent Broadband, LLC	128038	PW Bldg internet	\$ 190.00
Ashley Martinez	MAY2023 REFUND	Refund June 2023 Concert Vendor Fees	\$ 125.00
Ausmus Law Firm PC	8182	Contract prosecution for the month of June 2023	\$ 850.00
Ayres Associates Inc.	207722	General GIS Services	\$ 295.40
Ayres Associates Inc.	207722	General Planning Services	\$ 74.00
Ayres Associates Inc.	207722	Land Use Advisory Committee	\$ 418.50
Ayres Associates Inc.	207681	Professional Personnel Services - DOLA - IHOP Grant	\$ 533.40
Banner Occupational Health Clinics	801853	January 23 PWSCVS	\$ 245.00
Beavers Fish Farm Inc	2801	Fishing Derby - Catfish	\$ 600.00
Bison Ridge Construction, LLC	Jun-23	Refund Meter Deposit	\$ 494.55
Bunting Disposal, Inc.	142290-JULY2023	Trash Service-Acct 142290	\$ 85.00
Caselle, Inc.	125157	Caselle Software Support July 2023	\$ 2,018.00
CEBT	INV 0056063	Group AAJ2 Health & Life Insurance	\$ 52,389.55
CIRSA	231388	Addition - 2022 Internal HV507/2017 Dulevo Street Sweeper	\$ 3,443.92
Colorado Civil Group Inc.	0042.0000.00-76	Document Archiving & Scanning	\$ 157.50
Colorado Civil Group Inc.	0042.0015.01-13	Engineering services - Cust# 235 - Sunset Ridge 3rd Filing	\$ 36.50
Colorado Civil Group Inc.	0042.0001.08-30	Engineering services - Cust# 276 - Tailholt 4th Filing	\$ 1,542.00
Colorado Civil Group Inc.	0042.0023.00-01	Engineering services - Cust# 291 - Legacy Farm Annex/Zoning/CP	\$ 466.50
Colorado Civil Group Inc.	0042.0001.12-07	Engineering services - Cust# 286 - Devco Inv. Waterfowl Ext	\$ 1,201.00
Colorado Civil Group Inc.	0042.0507.00-43	Engineering - Sanitary Sewer Master Plan	\$ 174.50
Colorado Civil Group Inc.	0042.0000.00-76	Engineering - General Services	\$ 1,190.50
Colorado Civil Group Inc.	0042.0014.03-02	Engineering services - Cust# 233 - Journey Homes Moody Prep	\$ 333.00
Colorado Civil Group Inc.	0042.0000.10-20A	Engineering - Capital Improvement Projects	\$ 257.50
Colorado Civil Group Inc.	0042.0009.03-38	Engineering services - Cust# 193 - Severance South Wind Dance	\$ 1,526.00
Colorado Civil Group Inc.	0042.0511.01-03	Engineering - Traffic Signal (392/23)	\$ 1,679.90
Colorado Civil Group Inc.	0042.0000.09-14	Engineering - Water Fund	\$ 1,655.50
Colorado Civil Group Inc.	0042.0022.00-11	Engineering services - Cust# 275 - Severance Library	\$ 677.50
Colorado Civil Group Inc.	0042.0002.07-21	Engineering services - Cust# 183 - Hidden Valley Farm	\$ 1,600.00

Town of Severance
Payment Approval Report
06/01/23 - 06/30/23

Vendor Name	Invoice Number	Description	Amount Paid
Colorado Civil Group Inc.	0042.0508.01-02	Engineering - Row E Harmony Rd	\$ 2,696.00
Colorado Civil Group Inc.	0042.0001.11-02	Engineering services - Cust# 246 - Franklin Place	\$ 8,379.00
Colorado Civil Group Inc.	0042.0506.05-04	Engineering - Elevated Water Tank	\$ 12,845.50
Colorado Rangers	23-H80550	2023 Minimum Access Fee	\$ 4,900.00
Core & Main LP	S893309	Backflow Preventor/Supplies	\$ 1,040.00
Core & Main LP	S928545	Inventory Meters, 3/4 Rubber Meter Washer	\$ 18,406.00
Core & Main LP	T033105	Green and Blue Paint - Comcast Locates	\$ 665.52
Coulson Excavating Company Inc	PAY APP 1 TR-2101	Excavation Services 4/11 - 5/25	\$ 299,157.85
Diamond SR Carriage	337	Deposit Christmas 2023	\$ 100.00
Direct Discharge Consulting, LLC	2190	ORC Services	\$ 1,500.00
Freedom Mailing Services Inc	45373	Consumer Confidence Reports	\$ 1,564.11
Freedom Mailing Services Inc	45417	Delinquent Notices	\$ 186.25
Freedom Mailing Services Inc	45416	Postcard Billing Processing	\$ 1,206.20
Front Range Compliance Services, LLC	7492	Consulting services: Drug & Alcohol Testing Program	\$ 128.00
Frontier Business Products	856808	TH - Copy Machine 94244	\$ 112.49
Frontier Business Products	856808	TH Color Copies	\$ 21.22
Frontier Business Products	856808	PW - Copy Machine 94240	\$ 112.49
Frontier Business Products	856808	PW Color Copies	\$ 202.68
Frontier Business Products	860520	PD - 96081 Copy Machine - Color Copies	\$ 18.86
Frontier Business Products	860520	PD - 96081 Copy Machine	\$ 46.62
Greeley Lock and Key	21538126	Rekey/masterkey locks/locksmithing services Town Hall	\$ 191.00
Harsh International Inc	INV273772	Weed Burner	\$ 499.68
Hayashi & Macsalka, LLC	492	Legal Services - Land Use Advisory Committee	\$ 429.00
Hayashi & Macsalka, LLC	492	General Legal Services	\$ 3,529.50
Hayashi & Macsalka, LLC	492	Legal Services - PD Renovations	\$ 1,053.00
Hayashi & Macsalka, LLC	493	Legal Fees - Cust# 270 - Severance Storage	\$ 150.50
Hayashi & Macsalka, LLC	491	Legal Fees - Cust #147 - Saddler Ridge 9 & 10	\$ 408.50
Hayashi & Macsalka, LLC	494	Legal Fees - Cust #193 Severance South WinDance	\$ 387.00
Hayashi & Macsalka, LLC	490	Legal Fees - Cust# 246 Franklin Place	\$ 387.00
Hayashi & Macsalka, LLC	489	Legal Travel Time - 5/9 Council Meeting	\$ 115.00
Hayashi & Macsalka, LLC	495	Legal Services - Regional Water Treatment Plan	\$ 312.00
Hayashi & Macsalka, LLC	495	Legal Services - PROG-Water2-NISP	\$ 136.50
Hayashi & Macsalka, LLC	492	Legal Services - PROG-Water2-NISP	\$ 117.00
Horrocks Engineers, Inc.	76726	Engineering/Project Management&Coordination - SH392&WCR23	\$ 11,912.75
Ideal Fencing, LLC	18917	Repair guardrail TY3 CR23 & CR 76	\$ 4,875.00
Ideal Fencing, LLC	18917	Traffic Control	\$ 1,500.00
Integrity Tire	4704	2013 Ford Int AC Repair; Install carrier; Replace Valve Kits, Gaskets, EVAP Purge, Brake Line, Battery	\$ 1,849.44
J & S Contractors Supply Co.	0079457-IN	Traffic Signal Light Pole Steel (60' Mast)	\$ 59,660.00
J & S Contractors Supply Co.	0079457-IN	Traffic Signal Light Pole Steel (65' Mast)	\$ 60,200.00
Jaimie Sailors - REFUND VENDOR BOO	REFUND-JUNE2023	Refund Vendor Booth - Severance Days	\$ 125.00
JR Engineering, LLC	82215	Engineering services - Cust# 246 Franklin Place	\$ 181.25
JR Engineering, LLC	82216	Engineering services - Cust# 270 Severance Storage	\$ 252.50
JR Engineering, LLC	82218	Engineering services - Cust# 291 Legacy Farms	\$ 667.50
JR Engineering, LLC	82356	Engineering services - Harmony & Teller Analysis	\$ 1,042.50
K & K Laser Creations, LLC	33815	Planning Commision Name Plates	\$ 41.90
King Surveyors, Inc.	419303	PD Renovation - Locate Property Corners	\$ 555.00
Kissinger & Fellman, P.C.	3972	Legal services rendered 05/01/2023 through 05/31/2023	\$ 45.00
La Salle Oil Co.	180054	Fuel	\$ 2,001.50
La Salle Oil Co.	179705	Fuel	\$ 2,341.96
La Salle Oil Co.	179705	Fuel	\$ (2,341.96)
La Salle Oil Co.	179705	Fuel	\$ 2,341.96
Landmark Structures I, LP	W-2101-03	1.5 MG elevated Water Tank (4/26/23-5/25/23)	\$ 627,332.50
Language Line Services, Inc.	11028074	May Insight Video Interpretation	\$ 42.55
LightGig Communications, LLC	436859	Severance Town Hall Service Plan June	\$ 120.00
Lumin8 Transportation Technologies, I	4986	May Traffic Light Maintenance Services	\$ 270.00
MAC Equipment, Inc.	435278	Ventrac Rough Cut Deck Parts	\$ 329.61

Town of Severance
Payment Approval Report
06/01/23 - 06/30/23

Vendor Name	Invoice Number	Description	Amount Paid
MAC Equipment, Inc.	434203	Walker Mower #552 Repairs	\$ 1,402.06
MAC Equipment, Inc.	438055	Ventrac Mower #557 Rolley & Retainer Bearings	\$ 38.44
Maguire Iron, Inc.	3670	Roof Repairs	\$ 262,500.00
Mark McNary	Jun-23	Grey Madderz Performance 6/9	\$ 800.00
Mountain Constructors, Inc.	P-2103-04	Great Western Trail Connection project - 2/1/23 - 5/22/23	\$ 71,048.50
New York Life	BGJ_20230603	Employee Deductions	\$ 872.74
Next Step Communications, LLC	10207	Lakeview City Park Surveillance-8 Channel Recorder and Rack	\$ 19,932.06
Next Step Communications, LLC	10206	Community Park Camera System and Network Installation	\$ 37,771.37
North Weld County Water District	6546000-MAY2023	Water Meter-Account #6546000	\$ 27,772.20
North Weld County Water District	3654000-MAY2023	11850 CR 74 - Fire Meter	\$ 26.64
North Weld County Water District	338600-MAY2023	Water Meter-Account #3386000	\$ 29,070.90
Northern Engineering Services Inc	1136-001/00092	Engineering Services - Cust# 270 - Severance Storage	\$ 855.75
Nosh Noco	1233	Town Council meeting 5/9/23	\$ 182.44
ODP Business Solutions	316050325001	Town Hall/PW Paper	\$ 190.00
OJ Watson Company Inc	0160571-IN	Replace Monroe Plow and Parts	\$ 17,023.00
Onix IT, Inc.	7840	Managed Services (5/1/23-5/31/23)	\$ 3,800.00
Onix IT, Inc.	7840	Managed Onsite Service - 2 hr/week (5/1/23-5/31/23)	\$ 840.00
Onix IT, Inc.	7822	Azure Subscription 4/18-5/17	\$ 306.89
Onix IT, Inc.	7840	Microsoft Project Plan 1 (5/1/23-5/31/23)	\$ 30.00
Onix IT, Inc.	7840	Microsoft Exchange Online (Plan 2) (5/1/23-5/31/23)	\$ 328.00
Onix IT, Inc.	7840	Microsoft Office 365 (5/1/23-5/31/23)	\$ 836.00
Pavement Repair & Supplies, Inc.	2023-890	Perma-Patch Pavement Repair: Cold Patch	\$ 998.00
Pitney Bowes Global Financial	3317552935	Postal Machine Lease	\$ 220.92
Poudre Valley REA	135 0623	Streetlights, Summit View	\$ 417.45
Poudre Valley REA	135 0623	Streetlights, Hidden Valley Farms	\$ 1,429.62
Poudre Valley REA	135 0623	CO RD 23 and Belmont Dr	\$ 33.80
Poudre Valley REA	135 0623	CO RD 74 & 19	\$ 13.34
Poudre Valley REA	135 0623	36252 Evans St Power	\$ 49.14
Poudre Valley REA	135 0623	CO RD 21 and 76 1/2 - Water Tank	\$ 1,251.57
Poudre Valley REA	135 0623	Streetlights, Foxridge	\$ 104.68
Poudre Valley REA	74118001 0623	2880 Branding Iron Power	\$ 76.05
Poudre Valley REA	135 0623	Streetlights, Belmont Farms	\$ 235.37
Poudre Valley REA	135 0623	Streetlights, Severance Shores	\$ 221.76
Poudre Valley REA	135 0623	CO RD 80 and Rangeview	\$ 30.75
Poudre Valley REA	135 0623	Streetlights, Sunset Ridge	\$ 249.18
Poudre Valley REA	135 0623	Streetlights, Casa Loma	\$ 134.42
Poudre Valley REA	135 0623	629 Shoreview Pkwy Lift Station	\$ 314.25
Poudre Valley REA	135 0623	Streetlights, Soaring Eagle	\$ 190.95
Poudre Valley REA	135 0623	75 Flat Iron Ln Power Source	\$ 70.57
Prairie Mountain Media	348283	PH Notice for Tecate Grill	\$ 31.68
ProTech Computer Systems, Inc.	62275	Freight, Pentax Brother PJ Armrest Kit, Mobile Direct Thermal Printer, Vehicle Power Supply, E-SEEK Model M260 Magnetic Reader	\$ 1,451.75
Quality Well and Pump LLC	2023-1813	Well Pump Inspection/Repair, Replaced Transducer & Check Valve	\$ 5,750.33
Quality Well and Pump LLC	2023-1813	Timber Ridge HOA: Well Pump Inspection/Repair, Replaced	\$ 5,750.33
Reliable Communication Assistant	18	Court Interpretation services 06/07/23	\$ 110.00
Republic Services, Inc	0642-000574651	Trash Services - wastewater plant - Acct# 3-0642-3240350	\$ 67.10
Road Runner Grading LLC	May-23	Grading and spray for WCR 72,21,78,25,19	\$ 28,840.00
SAFEbuilt Colorado, Inc.	0099135-IN	Building Inspections	\$ 97,048.06
SBS Services Group LLC	5998598	PW - routine janitorial	\$ 250.00
SBS Services Group LLC	5998649	Routine Janitorial May 2023	\$ 250.00
SBS Services Group LLC	5998597	Town hall - routine janitorial	\$ 520.00
SBS Services Group LLC	6062169	PD - routine janitorial	\$ 250.00
SBS Services Group LLC	6062127	Town hall - routine janitorial	\$ 520.00
Security Central, Inc.	925359	3 S Timber Ridge Parkway - quarterly Alarm Sys monitoring	\$ 319.80
Signs By Tomorrow	44796	Public Hearing Sign - PD Renovation Project	\$ 85.00
Signs By Tomorrow	44796	Public Hearing Sign - 2023-02 - Cust# 246 Franklin Place	\$ 85.00
Skaggs Companies, Inc.	100_A_176981_1	Taclite Pro Pants	\$ 45.00

Town of Severance
Payment Approval Report
06/01/23 - 06/30/23

Vendor Name	Invoice Number	Description	Amount Paid
Skaggs Companies, Inc.	100_A_176981_1	Retail Delivery Fee, Freight	\$ 22.85
Skaggs Companies, Inc.	100_A_176981_1	Women's Tactical Ripstop Pants	\$ 45.00
Skaggs Companies, Inc.	100_A_177080_1	Retail Delivery Fee, Freight	\$ 8.00
Skaggs Companies, Inc.	100_A_177080_1	Flexrs Covert Tactical Shorts	\$ 54.99
Skaggs Companies, Inc.	100_A_161431_17	1 Regular Cap, Adjustable Stretch	\$ 10.00
Skaggs Companies, Inc.	100_A_164124_1	Traverse Dress Vest/Carrier	\$ 500.00
Skaggs Companies, Inc.	100_A_164124_1	Razor IIIA Bravo Cut Body Armor	\$ 1,016.28
Skaggs Companies, Inc.	100_A_161431_17	2 XL Shirts, Wool Armorskin Base	\$ 46.00
Skaggs Companies, Inc.	100_A_161431_17	Retail Delivery Fee	\$ 0.27
Skaggs Companies, Inc.	100_A_164124_1	Retail Delivery Fee, Freight	\$ 23.12
Skaggs Companies, Inc.	100_A_164124_1	Carrier Revolution Body Armor, Female	\$ 107.46
TDS	8224-10-010-0028399	PW Bldg phone and internet	\$ 262.45
TDS	REFUND-JUNE2023	Refund Sponsorship - Severance Days	\$ 1,000.00
Terracon Consultants Inc.	TJ59760	Severance Elevated Water Tank through 6/17/23	\$ 5,185.00
Terracon Consultants Inc.	TJ31615	Severance Elevated Water Tank through 4/22	\$ 2,352.50
Terracon Consultants Inc.	TJ45878	Severance Elevated Water Tank through 5/20/23	\$ 4,791.25
The Adams Group, LLC	37308	Completion of audit	\$ 17,250.00
The Sherwin-Williams Company	7131-4	5 Gallons Traffic Paint, Paint Roller Frames, Rollers	\$ 282.00
Tischler Bise, Inc.	2023600000028	Impact Fee Study May 2023	\$ 14,533.55
Town of Windsor	06062023-15	Shared Consultant Cost Sharing Agreement	\$ 50,000.00
Town of Windsor	015265-000 05.23	Wastewater Treatment	\$ 15,685.77
TransUnion Risk & Alternative Data, In	5453941-202305-1	Background Checks	\$ 75.00
Treatment Technology, LLC	189181	Sodium Hypochlorite	\$ 1,664.70
UMB Staff Credit Cards	0151 0523	Safeway #1791-Public Works Week Appreciation	\$ 29.86
UMB Staff Credit Cards	0151 0523	Udemy: Online Courses-Online excel classes for NEM	\$ 58.21
UMB Staff Credit Cards	0151 0523	Lastpass.Com-CE New User Added	\$ 25.58
UMB Staff Credit Cards	0151 0523	Southern Tire Mart #530-Street Sweeper tire repair R/F.	\$ 215.00
UMB Staff Credit Cards	0151 0523	Hotel Colorado-CCMA Hotel Refund	\$ (135.00)
UMB Staff Credit Cards	0151 0523	Evident Inc-Evidence Supplies	\$ 17.00
UMB Staff Credit Cards	0151 0523	Evident Inc-Shipping cost for the Evidence Supplies	\$ 10.00
UMB Staff Credit Cards	0151 0523	Online Job Ads Indeed-PD hiring recruiting	\$ 98.32
UMB Staff Credit Cards	0151 0523	Evident Inc-Evidence Supplies	\$ 286.00
UMB Staff Credit Cards	0151 0523	Wyoming Bearing And Suppl-New hoses for the 3-inch wastewater	\$ 3,049.76
UMB Staff Credit Cards	0151 0523	Cbi Online-New hire backgrounds	\$ 4.00
UMB Staff Credit Cards	0151 0523	King Soopers #0104-Restock of Kitchen for Various Meetings	\$ 50.95
UMB Staff Credit Cards	0151 0523	Colorado Municipal Leagu-CML Annual Conference Registration -	\$ 405.00
UMB Staff Credit Cards	0151 0523	3 Margaritas Family Mexic-Qrtly Director Mtg 5.05.23	\$ 139.82
UMB Staff Credit Cards	0151 0523	Imsa A Rocky Mtn Section-John Wilson Street light certification.	\$ 250.00
UMB Staff Credit Cards	0151 0523	Colorado Ltap-Kyle Carter and Bradley Jensen Basic Computer skills	\$ 40.00
UMB Staff Credit Cards	0151 0523	Colorado Municipal Leagu-CML Annual Conference - Leah	\$ 405.00
UMB Staff Credit Cards	0151 0523	Illegal Burger - Writer S-meal expense for training	\$ 20.07
UMB Staff Credit Cards	0151 0523	61178 - Bell Park Lots-Parking	\$ 16.00
UMB Staff Credit Cards	0151 0523	Dropbox Fax Monthly-Monthly Cost	\$ 14.98
UMB Staff Credit Cards	0151 0523	Adobe *acropro Subs-New Adobe User	\$ 243.55
UMB Staff Credit Cards	0151 0523	King Soopers #0104-Snacks for the Sergeant Oral Boards.	\$ 82.73
UMB Staff Credit Cards	0151 0523	Colorado Municipal Leagu-CML Annual Conference - Duda	\$ 405.00
UMB Staff Credit Cards	0151 0523	Gaylord Rockies Resort-Extra Night @ Gaylord-CML for Fries-to	\$ 286.38
UMB Staff Credit Cards	0151 0523	Mad Greens Mg0103-Meal expense for training	\$ 15.98
UMB Staff Credit Cards	0151 0523	Wyoming Bearing And Suppl-Tax Credit. New hoses for the	
UMB Staff Credit Cards	0151 0523	wastewater 3-inch pump and vactor truck	\$ (199.78)
UMB Staff Credit Cards	0151 0523	Safeway #1791-Council Staff Board Beverage for meetings	\$ 62.93
UMB Staff Credit Cards	0151 0523	Udemy: Online Courses-Udemy Power BI for CE	\$ 20.11
UMB Staff Credit Cards	0151 0523	Sol De Jalisco-Welcome-onboarding lunch for CE	\$ 74.97
UMB Staff Credit Cards	0151 0523	61178 - Bell Park Lots-CE Parking	\$ 16.00
UMB Staff Credit Cards	0151 0523	Hotel Colorado-CCMA Hotel Refund	\$ (270.00)
UMB Staff Credit Cards	0151 0523	School Of Public Affairs-Manager Training	\$ 500.00
UMB Staff Credit Cards	0151 0523	Crowder Supply Co-New post pounder/driver for all types of posts	\$ 2,031.27

Town of Severance
Payment Approval Report
06/01/23 - 06/30/23

Vendor Name	Invoice Number	Description	Amount Paid
UMB Staff Credit Cards	0151 0523	Axon-Body- worn camera mounts	\$ 125.20
UMB Staff Credit Cards	0151 0523	Udemy: Online Courses-Udemy Advanced Excel for CE	\$ 26.46
UMB Staff Credit Cards	0151 0523	Colorado Ltap-This is a credit from Jose cancelling a course	\$ (50.00)
UMB Staff Credit Cards	0151 0523	Edx.Org-ADA Web Training for Compliance Cert program	\$ 99.00
UMB Staff Credit Cards	0151 0523	Pt Hose And Bearing - For-Irrigation Pump House (Blue Spruce Pond)	\$ 149.28
UMB Staff Credit Cards	0151 0523	Holiday Inn Express Hote-Training for the Chief	\$ (35.00)
UMB Staff Credit Cards	0151 0523	Tst* Panhandlers Pizza-Mayor/Manager Meal Prior to Ft. Collins	\$ 42.49
UMB Staff Credit Cards	0151 0523	Eaton Grove Nursery-Flowers for Annual pots.	\$ 275.72
UMB Staff Credit Cards	0151 0523	Southern Tire Mart #530-Rototiller repair for Tailholt gardens.	\$ 37.00
UMB Staff Credit Cards	0151 0523	Weld Co C&r Office-Clearview Library Recording of Docs/Mylars to	\$ 608.54
UMB Staff Credit Cards	0151 0523	Holiday Inn Express Hote-Training for the Chief	\$ 469.20
UMB Staff Credit Cards	0151 0523	Colorado Ltap-Colorado LTAP Class	\$ 20.00
UMB Staff Credit Cards	0151 0523	Pp*6527code - Disputing with UMB	\$ 1.95
UMB Staff Credit Cards	0151 0523	Crowder Supply Co-New post pounder/driver for all types of posts	\$ 2,031.28
UMB Staff Credit Cards	0151 0523	Colorado Ltap-Adam S. LTAP course	\$ 20.00
UMB Staff Credit Cards	0151 0523	Gaylord Rockies Resort-One Extra Night for Lindsay At Gaylord-CML-	\$ 286.38
UMB Staff Credit Cards	0151 0523	The Ups Store 1654-Returned broken wastewater pond aerator	\$ 164.21
UMB Staff Credit Cards	0151 0523	Evident Inc-Shipping cost for the evidence supplies	\$ 73.41
UMB Staff Credit Cards	0151 0523	Weld Co C&r Office-Recording of Kegerreis Subdivision Adjustment	\$ 24.48
UMB Staff Credit Cards	0151 0523	Udemy: Online Courses-Udemy BI with PQ for CE Online Excel Class	\$ 11.64
UNC Foundation/East Colorado SBDC	23-054	2023 Sponsorship East Colorado SBDC	\$ 3,000.00
University Auto Parts, Inc.	346619	Oil and Hydraulic Fluid	\$ 204.73
UNUM Life Insurance Co America	5.2023	Monthly Disability Insurance	\$ 3,921.71
Upper Case Printing Ink	558	Window Envelopes for Delinquent Notices	\$ 16.75
Upper Case Printing Ink	503	Annual CCR's for water quality	\$ 663.94
Upper Case Printing Ink	488	#10 Regular Envelopes	\$ 16.50
Upper Case Printing Ink	503	#10 Regular Envelopes	\$ 186.13
Upper Case Printing Ink	423	Utility Postcards	\$ 672.00
Utility Notification Center	223051435	RTL Transmissions	\$ 2,498.73
Utility Refunds	4450.01	UTILITY REFUND	\$ 29.34
Utility Refunds	5887.01	UTILITY REFUND	\$ 29.34
Utility Refunds	4970.01	UTILITY REFUND	\$ 9.35
Utility Refunds	5818.01	UTILITY REFUND	\$ 6.08
Utility Refunds	5826.01	UTILITY REFUND	\$ 1.13
Utility Refunds	5810.01	UTILITY REFUND	\$ 0.81
Utility Refunds	5805.01	UTILITY REFUND	\$ 0.69
Utility Refunds	5874.01	UTILITY REFUND	\$ 0.14
Utility Refunds	5830.01	UTILITY REFUND	\$ 1.45
Utility Refunds	5832.01	UTILITY REFUND	\$ 0.27
Utility Refunds	5876.01	UTILITY REFUND	\$ 26.98
Utility Refunds	5228.02	UTILITY REFUND	\$ 263.80
Utility Refunds	5848.01	UTILITY REFUND	\$ 1.29
Utility Refunds	4716.02	UTILITY REFUND	\$ 35.20
Utility Refunds	4187.03	UTILITY REFUND	\$ 3.24
Vector Disease Control International, I	P1-A00012423	2023 Mosquito Control Services	\$ 3,804.84
Verizon Wireless	9936257976	Cell Phone Service - PD	\$ 1,598.84
Verizon Wireless	9935218059	Cell Phone Service - TH & PW	\$ 127.12
Verizon Wireless	9935218059	Cell Phone Service - TH & PW	\$ 95.08
Verizon Wireless	9935218059	Cell Phone Service - TH & PW	\$ 200.63
Verizon Wireless	9935218059	Cell Phone Service - TH & PW	\$ 81.60
Verizon Wireless	9935218059	Cell Phone Service - TH & PW	\$ 84.91
Verizon Wireless	9935218059	Cell Phone Service - TH & PW	\$ 155.40
Verizon Wireless	9935218059	Cell Phone Service - TH & PW	\$ 287.74
Verizon Wireless	9935218059	Cell Phone Service - TH & PW	\$ 159.53
Verizon Wireless	9935218059	Cell Phone Service - TH & PW	\$ 27.19
Verizon Wireless	9935218059	Cell Phone Service - TH & PW	\$ 20.57
Verizon Wireless	9935218059	Cell Phone Service - TH & PW	\$ 38.58

Town of Severance
Payment Approval Report
06/01/23 - 06/30/23

Vendor Name	Invoice Number	Description	Amount Paid
Waste Management of Colorado, Inc	5058963-2534-5	Trash Service - PW	\$ 129.01
Waste Management of Colorado, Inc	5063982-2534-8	Roll Off Trash Service	\$ 160.40
Weld County Health Department	IN0032437	June Concert Event Plan Review	\$ 45.00
WEX BANK	89709077	Offsite Fuel	\$ 608.71
Windsor Ace Hardware	167737/4	Keys	\$ 8.48
Windsor Ace Hardware	167316/4	Cable tie 8 100Pk"	\$ 59.48
Xcel Energy	830345899	145 W 3rd Ave - Light Pole Public Works	\$ 27.13
Xcel Energy	830561595	Street Lights	\$ 3,620.43
Xcel Energy	830373200	301709610 - 57/16 2-6-67 Pump	\$ 12.18
Xcel Energy	830373200	304881524 - 145 3rd St	\$ 1,030.53
Xcel Energy	830373200	300954583 - 20/15 2-6-67 Sewage Plant	\$ 3,251.44
Xcel Energy	830373200	301872364 - 513 1/2 Broadview Dr	\$ 34.73
Xcel Energy	830373200	304920986 - 101 Waterfall Way	\$ 106.74
Xcel Energy	830373200	301456912 - 336 1st St	\$ 128.87
Xcel Energy	830373200	301443761 - 1020 Mahogany Dr Unit Pump	\$ 246.86
Xcel Energy	830373200	303987355 - 3 S Timber Ridge Pkwy	\$ 467.58
Xcel Energy	830373200	301274394 - 209 1st St Bldg Fire	\$ 174.92
Xcel Energy	830373200	302039930 - 1236 1/2 Baldrige Dr Unit Lift	\$ 231.33
Xcel Energy	830373200	300966458 - 211 1st St	\$ 81.23
Xcel Energy	830373200	301894204 - 50 Timber Ridge Pkwy	\$ 86.02
Xcel Energy	830373200	304182684 - 231 W 4th Ave Unit Pump	\$ 206.82
Xcel Energy	830373200	300942323 - 10822 County Road 74 Bldg Stoc	\$ 24.36
Xcel Energy	830373200	301748145 - 410 Timber Ridge Pkwy Unit Spkl	\$ 13.43
Xcel Energy	830373200	304920983 - 100 Waterfall Way	\$ 51.25
Xcel Energy	830373200	301597386 - 400 Timber Ridge Pkwy Unit Spkl	\$ 13.29
Xcel Energy	830373200	304683265 - 410 Immigrant Trail - Settlers Landing HOA	\$ 13.55
Grand Totals:			\$ 1,996,132.02

Financial Statement Review

Nancy E. Mueller, CPA
July 31, 2023



June 2023 Interim Financial Statements

The June 2023 Town of Severance Interim Financial Statements have been reviewed and can be published as part of the August 8, 2023, Council Consent Agenda.


Nancy E. Mueller, CPA
Finance Director

TOWN OF SEVERANCE
COMBINED CASH INVESTMENT
JUNE 30, 2023

COMBINED CASH ACCOUNTS

01-100700	CASH ON HAND	2,089
01-101000	BANK OF CO- CHECKING ***1469	1,632,563
01-101500	BANK OF CO CREDIT CARD ***1481	233,194
01-102100	COLOTRUST	17,346,908
01-102180	UMB SAFEKEEPING	35,084,191
01-106000	XPRESS DEPOSIT ACCOUNT	65,245
TOTAL COMBINED CASH		54,364,191
01-100000	CASH ALLOCATED TO OTHER FUNDS	(54,364,191)

TOTAL UNALLOCATED CASH

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	18,815,504
11	ALLOCATION TO CONSERVATION TRUST FUND	204,180
12	ALLOCATION TO TRANSPORTATION FUND	4,325,177
13	ALLOCATION TO PARKS FUND	322,246
14	ALLOCATION TO PUBLIC FACILITIES FUND	1,290,925
15	ALLOCATION TO PUBLIC SAFETY FUND	307,043
41	ALLOCATION TO FLEET FUND	402,176
51	ALLOCATION TO WATER FUND	15,080,830
52	ALLOCATION TO WASTEWATER FUND	12,071,995
53	ALLOCATION TO STORMWATER FUND	1,477,116
75	ALLOCATION TO CAPITAL PROJECTS	55,274
TOTAL ALLOCATIONS TO OTHER FUNDS		54,352,466
ALLOCATION FROM COMBINED CASH FUND - 01-100000		(54,352,466)

ZERO PROOF IF ALLOCATIONS BALANCE

TOWN OF SEVERANCE

BALANCE SHEET

JUNE 30, 2023

GENERAL FUND

ASSETS

10-100000	CASH - COMBINED FUND	18,815,504	
10-104000	ACCRUED INTEREST RECEIVABLE	139,378	
10-105000	TAXES RECEIVABLE	25,169	
10-105300	CASH W/ WELD COUNTY TREASURER	541,455	
10-115000	ACCOUNTS RECEIVABLE	10,639	
10-115010	FUEL INVENTORY	3,134	
10-115100	OTHER ACCOUNTS RECEIVABLE	570	
10-115200	GRANT RECEIVABLE	87,459	
10-120000	DEVELOPER RECEIVABLES	11,150	
10-131000	DUE FROM OTHER GOVERNMENTS	164,926	
10-131500	ADVANCE TO STORMWATER FUND	40,000	
TOTAL ASSETS			19,839,383

LIABILITIES AND EQUITYLIABILITIES

10-202000	ACCOUNTS PAYABLE	212,887	
10-203000	CUSTOMER DEPOSITS-DEVELOPERS	55,514	
10-203500	CUSTOMER DEPOSITS-RENTALS	1,475	
10-211400	COLORADO UNEMPLOYMENT PAYABLE	1,258	
10-211500	RETIREMENT PAYABLE	18	
10-211700	HEALTH INSURANCE PAYABLE	(284)	
10-211800	DEFERRED PROPERTY TAXES	25,169	
10-222000	DEFERRED REVENUE	1,632,265	
10-223000	DEFERRED INFLOWS OF RESOURCES	148,985	
TOTAL LIABILITIES			2,077,288

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-290000	FUND BALANCE	16,354,473	
	REVENUE OVER EXPENDITURES - YTD	1,407,622	
BALANCE - CURRENT DATE		17,762,095	
TOTAL FUND EQUITY			17,762,095
TOTAL LIABILITIES AND EQUITY			19,839,383

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>TAXES</u>					
10-31-1000	GENERAL PROPERTY TAX	535,885	1,855,867	1,864,462	8,595	99.5
10-31-3000	SALES TAX	164,926	775,174	1,680,000	904,826	46.1
10-31-4000	USE TAX BUILDING MATERIALS	358,859	860,655	990,236	129,581	86.9
10-31-8100	SEVERANCE TAX (OIL & GAS)			10,000	10,000	.0
10-31-8200	FRANCHISE	15,574	118,109	225,000	106,891	52.5
10-31-9000	INTEREST / DELINQUENT TAX	113	202	1,500	1,298	13.4
	TOTAL TAXES	1,075,358	3,610,007	4,771,198	1,161,191	75.7
	<u>LICENSES & PERMITS</u>					
10-32-1000	BUS.LICENSE			2,000	2,000	.0
10-32-1100	LIQUOR LICENSE		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	174,195	464,378	450,000	(14,378)	103.2
10-32-2600	ANIMAL LICENSES	105	385	1,000	615	38.5
10-32-3100	ADMIN. SERVICE DEVELOPMENT FEE	18,600	40,200	48,900	8,700	82.2
10-32-3400	ADMINISTRATION FEES	53,361	143,173	150,000	6,827	95.5
10-32-4100	ROW/HUNT/SIGN/DEVELOP. PERMITS	2,650	21,400	7,500	(13,900)	285.3
10-32-4150	SOLICITOR LICENSES		1,500	5,000	3,500	30.0
	TOTAL LICENSES & PERMITS	248,911	672,486	665,800	(6,686)	101.0
	<u>INTERGOVERNMENTAL</u>					
10-33-4000	STATE GRANTS	1,943	99,194	299,000	199,806	33.2
10-33-5000	HIGHWAY USERS	24,187	112,633	289,582	176,949	38.9
10-33-5050	MINERAL LEASE			50,000	50,000	.0
10-33-5100	MOTOR VEHICLE FEES	3,863	24,102	45,000	20,898	53.6
10-33-5200	COUNTY ROAD & BRIDGE		30,834	70,000	39,166	44.1
10-33-5300	SPECIFIC OWNERSHIP TAX	6,953	39,013	100,000	60,987	39.0
10-33-5600	CIGARETTE TAX	333	1,575	3,000	1,425	52.5
10-33-6000	SHARED REVENUE WINDSOR		53,404	150,000	96,596	35.6
	TOTAL INTERGOVERNMENTAL	37,278	360,756	1,006,582	645,826	35.8
	<u>CHARGES FOR SERVICES</u>					
10-34-1100	COURT COSTS	480	1,500	2,500	1,000	60.0
10-34-1200	POLICE REVENUE		24,274	96,000	71,726	25.3
10-34-1400	MAPS, PLANS, COPIES	420	1,732	2,000	269	86.6
	TOTAL CHARGES FOR SERVICES	900	27,506	100,500	72,994	27.4

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES & FORFEITS</u>					
10-35-1000 MUNICIPAL COURT FINES	5,750	21,810	60,000	38,190	36.4
10-35-1100 SURCHARGE	420	1,500	2,500	1,000	60.0
10-35-1300 RESTITUTION - TOWN		10,650		(10,650)	.0
TOTAL FINES & FORFEITS	6,170	33,960	62,500	28,540	54.3
<u>MISCELLANEOUS</u>					
10-36-1000 RETURN CHECK CHARGES	180	810	2,500	1,690	32.4
10-36-1500 INSURANCE CLAIM PAYMENTS		10,027	2,500	(7,527)	401.1
10-36-1600 SPECIAL ASSESSMENTS		766	766		100.0
10-36-2000 OTHER MISCELLANEOUS REVENUE	1,257	24,347	5,000	(19,347)	486.9
10-36-3000 RENT	3,430	20,655	41,500	20,845	49.8
10-36-3500 INTEREST AND DIVIDENDS	41,349	246,876	225,000	(21,876)	109.7
10-36-3550 CHANGE IN MARKET VALUE	(49,373)	34,210		(34,210)	.0
10-36-3560 INTERFUND LOAN - PRINCIPAL	605	3,001		(3,001)	.0
10-36-3565 INTERFUND LOAN - INTEREST	141	728		(728)	.0
10-36-4500 MATERIALS AND LABOR	4,554	8,943	10,000	1,057	89.4
10-36-5000 SPECIAL EVENT REVENUE	16,750	46,479	60,000	13,521	77.5
10-36-6500 REIMBURSEMENTS/REFUNDS		17,515		(17,515)	.0
10-36-8050 OIL AND GAS ROYALTIES	152	4,435	10,000	5,565	44.4
TOTAL MISCELLANEOUS	19,045	418,791	357,266	(61,525)	117.2
<u>TRANSFERS IN</u>					
10-39-1000 TRANSFERS FROM OTHER FUNDS			8,203	8,203	.0
TOTAL TRANSFERS IN			8,203	8,203	.0
TOTAL FUND REVENUE	1,387,663	5,123,506	6,972,049	1,848,543	73.5

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
LEGISLATIVE						
10-41-1100	REGULAR STAFF WAGES	5,143	38,839	91,753	52,914	42.3
10-41-1104	RETIREMENT 457	154	1,165	2,752	1,587	42.3
10-41-1105	BOARD OF TRUSTEE FEES	600	4,450	13,000	8,550	34.2
10-41-1130	FICA/MEDICARE	439	3,183	7,020	3,837	45.3
10-41-1140	WORKERS COMPENSATION		898	2,500	1,602	35.9
10-41-1150	UNEMPLOYMENT	10	78	275	197	28.3
10-41-1160	HEALTH INSURANCE	1,452	8,708	18,714	10,006	46.5
10-41-1161	DISABILITY INSURANCE	150	901	1,843	942	48.9
10-41-2100	LEGAL FEES	4,269	32,075	130,000	97,926	24.7
10-41-3150	TELEPHONE	85	510	1,200	690	42.5
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	(236)	166	1,000	834	16.6
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	6,964	10,184	9,250	(934)	110.1
10-41-3825	MEETING/MEALS	1,393	4,294	10,000	5,706	42.9
10-41-3990	MISCELLANEOUS		124	500	376	24.7
10-41-4010	CORA REQUESTS	117	488		(488)	.0
10-41-4320	COMPUTER REPLACE./AUDIO VISUAL		1,303	6,000	4,698	21.7
10-41-4330	COMPUTER SUPPORT AND MAINT	2,324	18,644	38,825	20,181	48.0
10-41-4810	UNIFORMS		567	2,275	1,708	24.9
10-41-4990	SUPPLIES	71	462	1,000	538	46.2
10-41-5500	TOWN COUNCIL DISCRETIONARY		4,634	117,197	112,563	4.0
10-41-5550	LAND USE ADVISORY COMMITTEE		12,925	12,000	(925)	107.7
10-41-5555	IHOP GRANT	6,014	21,584	26,636	5,052	81.0
10-41-5560	TREE BOARD		613	2,000	1,387	30.6
10-41-7000	CAPITAL OUTLAY			15,000	15,000	.0
10-41-8200	ALLOCATION TO WATER FUND	(1,994)	(11,869)	(31,250)	(19,381)	(38.0)
10-41-8300	ALLOCATION TO WASTEWATER FUND	(1,906)	(11,344)	(29,871)	(18,527)	(38.0)
10-41-8400	ALLOCATION TO STORMWATER FUND	(674)	(4,013)	(10,570)	(6,557)	(38.0)
TOTAL LEGISLATIVE		24,374	149,098	453,937	304,839	32.9
ELECTIONS						
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 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>JUDICIAL</u>					
10-43-1100 REGULAR STAFF WAGES	1,714	18,266	47,176	28,910	38.7
10-43-1104 RETIREMENT 457	51	548	1,415	867	38.7
10-43-1130 FICA/MEDICARE	131	1,269	3,609	2,340	35.2
10-43-1140 WORKERS COMPENSATION		539	1,500	961	35.9
10-43-1150 UNEMPLOYMENT	3	36	141	105	25.8
10-43-1160 HEALTH INSURANCE	960	5,757	12,952	7,195	44.5
10-43-1161 DISABILITY INSURANCE	80	477	978	501	48.8
10-43-2100 LEGAL FEES	1,525	5,775	13,000	7,225	44.4
10-43-2110 MUNICIPAL JUDGE		3,338	8,000	4,663	41.7
10-43-3150 TELEPHONE	21	124	250	126	49.6
10-43-3210 INSURANCE AND BONDS		1,833	3,173	1,340	57.8
10-43-3810 MEMBERSHIP	50	50		(50)	.0
10-43-3820 EDUCATION			250	250	.0
10-43-3830 TRANSLATOR/JUROR FEES	110	620	1,500	880	41.3
10-43-4310 COURT SUPPLIES		903	600	(303)	150.5
10-43-4810 UNIFORMS			150	150	.0
 TOTAL JUDICIAL	 4,646	 39,535	 94,694	 55,159	 41.8

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-44-1100 REGULAR STAFF WAGES	20,075	108,275	273,660	165,385	39.6
10-44-1102 OVERTIME	115	167	(	167)	.0
10-44-1104 RETIREMENT	704	3,730	9,485	5,755	39.3
10-44-1130 FICA/MEDICARE	1,475	7,915	20,935	13,020	37.8
10-44-1140 WORKERS COMPENSATION		2,479	6,900	4,421	35.9
10-44-1150 UNEMPLOYMENT	40	217	821	604	26.4
10-44-1160 HEALTH & LIFE INSURANCE	3,931	20,634	54,717	34,083	37.7
10-44-1161 DISABILITY INSURANCE	365	1,733	4,981	3,248	34.8
10-44-2150 HR SERVICES		5,250	45,000	39,750	11.7
10-44-2990 OTHER PROFESSIONAL FEES	10,049	51,475	86,515	35,040	59.5
10-44-3110 UTILITIES	840	5,316	18,000	12,684	29.5
10-44-3150 TELEPHONE	329	1,886	5,000	3,114	37.7
10-44-3175 BUILDING REPAIRS & MAINTENANCE	2,509	6,898	20,000	13,102	34.5
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	585	1,220	2,000	780	61.0
10-44-3820 CONTINUING EDUCATION	4,539	8,717	10,000	1,283	87.2
10-44-3825 MEALS/MISCELLANEOUS	996	2,440	3,000	560	81.3
10-44-3990 MISCELLANEOUS SERVICES/COPIER	(168)	4,025	4,500	475	89.5
10-44-3992 SPECIAL EVENT EXPENDITURE	16,691	79,337	165,000	85,663	48.1
10-44-4000 ADVERTISING	300	4,562	1,750	(2,812)	260.7
10-44-4310 OFFICE SUPPLIES	391	2,527	6,000	3,473	42.1
10-44-4320 COMPUTER REPLACE./AUDIO VISUAL		2,405	10,000	7,595	24.1
10-44-4330 COMPUTER SUPPORT AND MAINT	2,956	22,711	35,550	12,839	63.9
10-44-4340 POSTAGE	504	1,602	6,000	4,398	26.7
10-44-4390 OTHER OFFICE EXPENSE		1,029	3,000	1,971	34.3
10-44-4520 VEHICLE FUEL	108	463	5,000	4,537	9.3
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	254	362	3,000	2,638	12.1
10-44-5570 CONSERVATION			10,000	10,000	.0
10-44-8000 LEASE PAYMENT	221	442	1,000	558	44.2
10-44-8200 ALLOCATION TO WATER FUND	(5,849)	(30,351)	(68,449)	(38,098)	(44.3)
10-44-8300 ALLOCATION TO WASTEWATER FUND	(5,591)	(29,011)	(65,429)	(36,418)	(44.3)
10-44-8400 ALLOCATION TO STORMWATER FUND	(1,978)	(10,265)	(23,152)	(12,887)	(44.3)
TOTAL ADMINISTRATION	54,390	288,705	718,980	430,275	40.2

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
10-45-1100 REGULAR STAFF WAGES	18,615	96,334	242,150	145,816	39.8
10-45-1102 OVERTIME			100	100	.0
10-45-1104 RETIREMENT 457	558	2,890	7,265	4,375	39.8
10-45-1130 FICA/MEDICARE	1,378	7,205	18,524	11,319	38.9
10-45-1140 WORKERS COMPENSATION		1,940	5,400	3,460	35.9
10-45-1150 UNEMPLOYMENT	37	193	727	534	26.5
10-45-1160 HEALTH & LIFE INSURANCE	3,454	15,897	49,642	33,745	32.0
10-45-1161 DISABILITY INSURANCE	284	1,703	4,752	3,049	35.8
10-45-2200 AUDIT & ACCOUNTING FEES	17,250	22,250	25,000	2,750	89.0
10-45-3150 TELEPHONE	59	379	800	421	47.4
10-45-3210 INSURANCE AND BONDS		6,600	11,423	4,823	57.8
10-45-3315 WELD COUNTY TREASURER FEE	5,360	18,561	21,000	2,439	88.4
10-45-3340 BANK CHARGES		12	1,000	988	1.2
10-45-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS			1,000	1,000	.0
10-45-3820 CONTINUING EDUCATION		671	5,700	5,029	11.8
10-45-3825 MEALS/MISCELLANEOUS		141	500	359	28.2
10-45-4300 OFFICE FURNITURE		52	(	52)	.0
10-45-4310 OFFICE SUPPLIES	9	575	1,500	925	38.3
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	12,931	13,422	70,000	56,578	19.2
10-45-8200 ALLOCATION TO WATER FUND	(4,098)	(15,571)	(34,983)	(19,412)	(44.5)
10-45-8300 ALLOCATION TO WASTEWATER FUND	(3,917)	(14,885)	(33,439)	(18,554)	(44.5)
10-45-8400 ALLOCATION TO STORMWATER FUND	(1,386)	(5,267)	(11,832)	(6,565)	(44.5)
TOTAL FINANCE	50,535	156,308	396,079	239,771	39.5

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-51-1100 REGULAR STAFF WAGES	71,136	403,769	1,159,439	755,670	34.8
10-51-1102 OVERTIME	445	21,336	32,000	10,664	66.7
10-51-1104 RETIREMENT	376	1,793	5,024	3,231	35.7
10-51-1107 CONTRACTED SECURITY SERVICES		3,638	15,000	11,362	24.3
10-51-1130 FICA/MEDICARE	1,725	9,588	27,194	17,606	35.3
10-51-1140 WORKERS COMPENSATION		10,059	28,000	17,941	35.9
10-51-1150 UNEMPLOYMENT	143	857	3,478	2,621	24.7
10-51-1155 POLICE PENSION	5,306	31,160	94,237	63,077	33.1
10-51-1160 HEALTH INSURANCE	14,676	83,865	254,411	170,546	33.0
10-51-1161 DISABILITY INSURANCE	3,312	18,832	23,797	4,965	79.1
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	4,595	24,210	15,650	(8,560)	154.7
10-51-3110 UTILITIES	522	3,835	6,000	2,165	63.9
10-51-3150 TELEPHONE/PAGERS	1,626	9,678	20,000	10,322	48.4
10-51-3175 BUILDING REPAIRS & MAINTENANCE	280	2,183	7,000	4,817	31.2
10-51-3177 VEHICLE REPAIRS & MAINTENANCE	1,954	11,453	20,000	8,547	57.3
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	65	497	5,000	4,503	9.9
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		1,178	2,000	822	58.9
10-51-3820 CONTINUING EDUCATION & TRAIN	2,358	8,413	13,000	4,587	64.7
10-51-3825 MEALS/MISCELLANEOUS	44	199	1,000	801	19.9
10-51-3850 LAB TESTING FEES	183	258	1,000	742	25.8
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	26	1,123	3,000	1,877	37.4
10-51-4330 COMPUTER SUPPORT AND MAINT	1,920	29,742	43,850	14,108	67.8
10-51-4340 POSTAGE			100	100	.0
10-51-4520 VEHICLE FUEL	2,271	12,961	35,000	22,039	37.0
10-51-4530 VEHICLE & EQUIP AMORTIZATION	8,850	8,850	17,700	8,850	50.0
10-51-4720 EQUIPMENT FOR PATROL	46	3,484	3,000	(484)	116.1
10-51-4730 EQUIPMENT FOR TRAINING		1,497	3,500	2,003	42.8
10-51-4740 EQUIPMENT FOR INVEST./EVIDENCE	439	825	2,000	1,175	41.3
10-51-4810 UNIFORMS	661	10,671	20,000	9,329	53.4
10-51-4850 UNANTICIPATED EXP/CONTINGENCY			20,000	20,000	.0
10-51-4990 MISCELLANEOUS SUPPLIES	8	1,960	7,000	5,040	28.0
10-51-7000 CAPITAL OUTLAY	1,452	18,052	50,000	31,948	36.1
10-51-7550 VEHICLES	(7,375)				.0
TOTAL PUBLIC SAFETY	117,046	815,208	2,065,011	1,249,803	39.5

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS / MAINTENANCE</u>					
10-61-1100 REGULAR STAFF WAGES	13,646	69,311	137,196	67,885	50.5
10-61-1101 PART-TIME STAFF WAGES			30,000	30,000	.0
10-61-1102 OVERTIME	329	950	2,000	1,050	47.5
10-61-1104 RETIREMENT	331	2,037	4,116	2,079	49.5
10-61-1130 FICA/MEDICARE	1,001	5,052	12,026	6,974	42.0
10-61-1140 WORKERS COMPENSATION		1,653	4,600	2,948	35.9
10-61-1150 UNEMPLOYMENT	28	142	411	269	34.7
10-61-1160 HEALTH & LIFE INSURANCE	3,528	20,898	39,656	18,758	52.7
10-61-1161 DISABILITY INSURANCE	234	1,475	3,035	1,560	48.6
10-61-2100 LEGAL FEES	273	273		(273)	.0
10-61-2400 ENGINEERING			65,000	65,000	.0
10-61-2990 OTHER PROFESSIONAL FEES	95	550	1,000	450	55.0
10-61-3150 TELEPHONE	95	868	1,500	632	57.9
10-61-3161 STREET LIGHTING	6,605	40,564	80,000	39,436	50.7
10-61-3172 REPAIRS & MAINTENANCE - STREET	(4,022)	47,226	125,000	77,774	37.8
10-61-3173 REPAIRS & MAINTENANCE - EQUIPM	611	7,002	7,610	608	92.0
10-61-3175 BUILDING REPAIRS & MAINTENANCE	220	1,127	1,500	373	75.2
10-61-3177 VEHICLE REPAIRS & MAINTENANCE		6,345	4,800	(1,545)	132.2
10-61-3210 INSURANCE AND BONDS	3,444	9,066	9,731	665	93.2
10-61-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS			500	500	.0
10-61-3820 CONTINUING EDUCATION		1,388	1,375	(13)	100.9
10-61-3825 MEAL, MEETING, TRAVEL EXPENSE			250	250	.0
10-61-3990 MISCELLANEOUS SERVICES	270	270	2,500	2,230	10.8
10-61-4311 STREET SUPPLIES	1,280	3,717	5,000	1,283	74.3
10-61-4330 COMPUTER SUPPORT & MAINTENANCE	691	6,079	11,130	5,051	54.6
10-61-4520 VEHICLE FUEL	1,059	7,293	11,000	3,707	66.3
10-61-4810 UNIFORMS	222	598	825	227	72.5
10-61-4850 UNANTICIPATED EXP/CONTINGENCY			10,000	10,000	.0
10-61-4990 MISCELLANEOUS SUPPLIES	315	2,636	5,000	2,364	52.7
10-61-5000 STREET SIGNS		9,082	15,000	5,918	60.5
10-61-7000 CAPITAL OUTLAY		15,302	41,900	26,598	36.5
10-61-7990 OTHER SMALL EQUIPMENT		2,031		(2,031)	.0
TOTAL STREETS / MAINTENANCE	30,253	262,936	633,661	370,725	41.5

SNOW

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	69	4,635	3,000	(1,635)	154.5
10-63-3825	MEALS/MISCELLANEOUS			250	250	.0
10-63-4110	SUPPLIES		48,656	50,000	1,344	97.3
	TOTAL SNOW	69	81,210	66,564	(14,646)	122.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS OVERHEAD</u>					
10-64-3110 UTILITIES	1,124	11,124	20,000	8,876	55.6
10-64-3150 TELEPHONES & INTERNET			800	800	.0
10-64-3175 BUILDING REPAIRS & MAINTENANCE	470	9,265	15,000	5,735	61.8
10-64-3690 MOSQUITO CONTROL	3,805	11,415	30,000	18,585	38.1
10-64-3825 MEALS, MEETINGS AND TRAVEL	118	118	600	482	19.6
10-64-3990 MISCELLANEOUS SERVICES	147	1,020	2,000	980	51.0
10-64-4310 OFFICE SUPPLIES	104	1,036	1,000	(36)	103.6
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	40	583	4,000	3,417	14.6
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	5,807	53,949	124,600	70,651	43.3
<u>PARKS / GREEN SPACE</u>					
10-65-1100 REGULAR STAFF WAGES	14,784	66,640	177,237	110,597	37.6
10-65-1101 PART-TIME STAFF WAGES			30,000	30,000	.0
10-65-1102 OVERTIME	329	950	2,000	1,050	47.5
10-65-1104 RETIREMENT	308	1,900	5,317	3,417	35.7
10-65-1130 FICA/MEDICARE	1,092	4,871	15,853	10,982	30.7
10-65-1140 WORKERS COMPENSATION		2,299	6,400	4,101	35.9
10-65-1150 UNEMPLOYMENT	30	137	532	395	25.7
10-65-1160 HEALTH & LIFE INSURANCE	3,379	20,005	49,434	29,429	40.5
10-65-1161 DISABILITY INSURANCE	220	1,390	4,015	2,625	34.6
10-65-3110 UTILITIES	1,372	7,623	21,000	13,377	36.3
10-65-3150 TELEPHONE/PAGERS	127	1,046	2,000	954	52.3
10-65-3171 VANDALISM	293	293	8,000	7,707	3.7
10-65-3172 TREE & LANDSCAPE MAINTENANCE		276	4,000	3,724	6.9
10-65-3173 REPAIRS & MAINTENANCE - EQUIPM	969	13,482	10,660	(2,822)	126.5
10-65-3175 BUILDING REPAIRS & MAINTENANCE	720	1,906	1,200	(706)	158.8
10-65-3176 GROUNDS MAINTENANCE	2,509	3,769	14,000	10,231	26.9
10-65-3177 VEHICLE REPAIRS & MAINTENANCE		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)	.0
10-65-3820 CONTINUING EDUCATION		741	1,375	635	53.9
10-65-3990 SERVICES		1,504	2,500	996	60.2
10-65-4330 COMPUTER SUPPORT & MAINTENANCE	691	6,079	11,125	5,046	54.7
10-65-4520 VEHICLE FUEL	1,041	7,119	9,000	1,881	79.1
10-65-4810 UNIFORMS	96	428	825	397	51.9
10-65-4850 UNANTICIPATED EXP/CONTIGENCY			10,000	10,000	.0
10-65-4990 SUPPLIES	416	6,911	10,131	3,220	68.2
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)	.0
TOTAL PARKS / GREEN SPACE	28,376	166,338	454,142	287,804	36.6

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-70-1100 REGULAR STAFF WAGES	20,627	123,567	300,723	177,156	41.1
10-70-1104 RETIREMENT	717	4,290	11,097	6,807	38.7
10-70-1130 FICA/MEDICARE	1,563	9,371	25,048	15,677	37.4
10-70-1140 WORKERS COMPENSATION		2,551	7,100	4,549	35.9
10-70-1150 UNEMPLOYMENT	41	247	982	735	25.2
10-70-1160 HEALTH & LIFE INSURANCE	2,529	15,171	50,041	34,870	30.3
10-70-1161 DISABILITY INSURANCE	332	1,994	5,821	3,827	34.3
10-70-2400 ENGINEERING	3,582	29,978	60,000	30,022	50.0
10-70-2600 PLANNING SERVICES		7,991	40,000	32,009	20.0
10-70-2980 BUILDING INSPECTIONS & LICENSE	210,212	302,125	300,000	(2,125)	100.7
10-70-2990 OTHER PROFESSIONAL FEES			2,500	2,500	.0
10-70-3110 UTILITIES	77	435	1,000	565	43.5
10-70-3150 TELEPHONE	201	1,090	2,500	1,410	43.6
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	(18,268)	675		(675)	.0
10-70-4310 OFFICE SUPPLIES	55	182	1,000	818	18.2
10-70-4330 COMPUTER SUPPORT	3,300	3,300		(3,300)	.0
10-70-4520 VEHICLE FUEL	18	387	3,500	3,113	11.1
10-70-4810 UNIFORMS		40	750	710	5.3
10-70-4987 ECONOMIC DEVELOPMENT	3,000	5,543	25,000	19,457	22.2
10-70-4989 TRAIL DEVELOPMENT		10,000	15,000	5,000	66.7
TOTAL COMMUNITY DEVELOPMENT	227,985	532,553	876,281	343,728	60.8
<u>TRANSFERS TO OTHER FUNDS</u>					
10-90-9011 TRANSFERS TO OTHER FUNDS	1,170,042	1,170,042	290,000	(880,042)	403.5
TOTAL TRANSFERS TO OTHER FUNDS	1,170,042	1,170,042	290,000	(880,042)	403.5
TOTAL FUND EXPENDITURES	1,713,523	3,715,884	6,185,949	2,470,065	60.1
NET REVENUE OVER EXPENDITURES	(325,860)	1,407,622	786,100	(621,522)	179.1

TOWN OF SEVERANCE
BALANCE SHEET
JUNE 30, 2023

CONSERVATION TRUST FUND

<u>ASSETS</u>			
11-100000	CASH - COMBINED FUND	204,180	
	TOTAL ASSETS		204,180
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
11-290000	FUND BALANCE	132,327	
	REVENUE OVER EXPENDITURES - YTD	71,854	
	BALANCE - CURRENT DATE	204,180	
	TOTAL FUND EQUITY		204,180
	TOTAL LIABILITIES AND EQUITY		204,180

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>INTERGOVERNMENTAL</u>					
11-33-5900	COLORADO LOTTERY	30,495	69,346		(69,346)	.0
	TOTAL INTERGOVERNMENTAL	30,495	69,346		(69,346)	.0
	<u>MISCELLANEOUS</u>					
11-36-3500	INTEREST AND DIVIDENDS	450	2,202		(2,202)	.0
11-36-3550	CHANGE IN MARKET VALUE	(407)	305		(305)	.0
	TOTAL MISCELLANEOUS	43	2,507		(2,507)	.0
	TOTAL FUND REVENUE	30,537	71,854		(71,854)	.0
	NET REVENUE OVER EXPENDITURES	30,537	71,854		(71,854)	.0

TOWN OF SEVERANCE
BALANCE SHEET
JUNE 30, 2023

TRANSPORTATION FUND

<u>ASSETS</u>			
12-100000	CASH - COMBINED FUND	4,325,177	
	TOTAL ASSETS		4,325,177
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
12-202000	ACCOUNTS PAYABLE	238,039	
12-205000	RETAINAGE PAYABLE	23,225	
	TOTAL LIABILITIES		261,263
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
12-290000	FUND BALANCE	3,750,692	
	REVENUE OVER EXPENDITURES - YTD	313,222	
	BALANCE - CURRENT DATE	4,063,914	
	TOTAL FUND EQUITY		4,063,914
	TOTAL LIABILITIES AND EQUITY		4,325,177

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>IMPACT FEES</u>					
12-34-3000	ROAD INFRASTRUCTURE FEE	156,414	409,192		(409,192)	.0
	TOTAL IMPACT FEES	156,414	409,192		(409,192)	.0
	<u>MISCELLANEOUS</u>					
12-36-3500	INTEREST AND DIVIDENDS	9,512	52,418		(52,418)	.0
12-36-3550	CHANGE IN MARKET VALUE	(10,185)	7,264		(7,264)	.0
	TOTAL MISCELLANEOUS	(673)	59,682		(59,682)	.0
	<u>TRANSFERS FROM OTHER FUNDS</u>					
12-39-1000	TRANSFERS FROM OTHER FUNDS	588,880	588,880		(588,880)	.0
	TOTAL TRANSFERS FROM OTHER FUNDS	588,880	588,880		(588,880)	.0
	TOTAL FUND REVENUE	744,620	1,057,753		(1,057,753)	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
CR 74 IMPROVEMENTS PROJECT						
12-83-2100	LEGAL FEES		527		(527)	.0
12-83-2400	ENGINEERING	53,727	112,331		(112,331)	.0
12-83-7500	CONSTRUCTION	191,792	631,674	3,518,323	2,886,650	18.0
TOTAL CR 74 IMPROVEMENTS PROJECT		245,518	744,531	3,518,323	2,773,792	21.2
TOTAL FUND EXPENDITURES		245,518	744,531	3,518,323	2,773,792	21.2
NET REVENUE OVER EXPENDITURES		499,102	313,222	(3,518,323)	(3,831,545)	8.9

TOWN OF SEVERANCE
BALANCE SHEET
JUNE 30, 2023

PARKS FUND

<u>ASSETS</u>			
13-100000	CASH - COMBINED FUND	322,246	
	TOTAL ASSETS		322,246
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
13-290000	FUND BALANCE	153,783	
	REVENUE OVER EXPENDITURES - YTD	168,463	
	BALANCE - CURRENT DATE	322,246	
	TOTAL FUND EQUITY		322,246
	TOTAL LIABILITIES AND EQUITY		322,246

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

		PARKS FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>IMPACT FEES</u>						
13-34-7400	PARKS FEES	96,320	195,040		(195,040)	.0
	TOTAL IMPACT FEES	96,320	195,040		(195,040)	.0
<u>MISCELLANEOUS</u>						
13-36-3500	INTEREST AND DIVIDENDS	712	2,985		(2,985)	.0
13-36-3550	CHANGE IN MARKET VALUE	(511)	414		(414)	.0
	TOTAL MISCELLANEOUS	201	3,399		(3,399)	.0
	TOTAL FUND REVENUE	96,521	198,439		(198,439)	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

PARKS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>TRANSFERS TO OTHER FUNDS</u>						
13-90-9010	TRANSFERS TO OTHER FUNDS	29,976	29,976		(29,976)	.0
	TOTAL TRANSFERS TO OTHER FUNDS	29,976	29,976		(29,976)	.0
	TOTAL FUND EXPENDITURES	29,976	29,976		(29,976)	.0
	NET REVENUE OVER EXPENDITURES	66,545	168,463		(168,463)	.0

TOWN OF SEVERANCE
BALANCE SHEET
JUNE 30, 2023

PUBLIC FACILITIES FUND

<u>ASSETS</u>			
14-100000	CASH – COMBINED FUND	1,290,925	
	TOTAL ASSETS		1,290,925
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
14-290000	FUND BALANCE	1,141,392	
	REVENUE OVER EXPENDITURES - YTD	149,534	
	BALANCE - CURRENT DATE	1,290,925	
	TOTAL FUND EQUITY		1,290,925
	TOTAL LIABILITIES AND EQUITY		1,290,925

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

PUBLIC FACILITIES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>IMPACT FEES</u>					
14-32-3000	PUBLIC FACILITIES IMPACT FEE	62,000	134,000		(134,000)	.0
	TOTAL IMPACT FEES	62,000	134,000		(134,000)	.0
	<u>MISCELLANEOUS</u>					
14-36-3500	INTEREST AND DIVIDENDS	2,839	16,013		(16,013)	.0
14-36-3550	CHANGE IN MARKET VALUE	(3,139)	2,219		(2,219)	.0
	TOTAL MISCELLANEOUS	(299)	18,232		(18,232)	.0
	TOTAL FUND REVENUE	61,701	152,232		(152,232)	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

PUBLIC FACILITIES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>TRANSFERS TO OTHER FUNDS</u>						
14-90-9010	TRANSFERS TO OTHER FUNDS	2,698	2,698		(2,698)	.0
	TOTAL TRANSFERS TO OTHER FUNDS	2,698	2,698		(2,698)	.0
	TOTAL FUND EXPENDITURES	2,698	2,698		(2,698)	.0
	NET REVENUE OVER EXPENDITURES	59,003	149,534		(149,534)	.0

TOWN OF SEVERANCE
BALANCE SHEET
JUNE 30, 2023

PUBLIC SAFETY FUND

<u>ASSETS</u>			
15-100000	CASH – COMBINED FUND	307,043	
	TOTAL ASSETS		307,043
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
15-290000	FUND BALANCE	236,616	
	REVENUE OVER EXPENDITURES - YTD	70,427	
	BALANCE - CURRENT DATE	307,043	
	TOTAL FUND EQUITY		307,043
	TOTAL LIABILITIES AND EQUITY		307,043

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

PUBLIC SAFETY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE					
<u>IMPACT FEES</u>					
15-32-3000 PUBLIC SAFETY IMPACT FEE	31,000	67,000		(67,000)	.0
TOTAL IMPACT FEES	31,000	67,000		(67,000)	.0
<u>MISCELLANEOUS</u>					
15-36-3500 INTEREST AND DIVIDENDS	676	3,504		(3,504)	.0
15-36-3550 CHANGE IN MARKET VALUE	(665)	486		(486)	.0
TOTAL MISCELLANEOUS	12	3,990		(3,990)	.0
TOTAL FUND REVENUE	31,012	70,990		(70,990)	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

PUBLIC SAFETY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
	<u>TRANSFERS TO OTHER FUNDS</u>					
15-90-9010	TRANSFERS TO OTHER FUNDS	563	563		(563)	.0
	TOTAL TRANSFERS TO OTHER FUNDS	563	563		(563)	.0
	TOTAL FUND EXPENDITURES	563	563		(563)	.0
	NET REVENUE OVER EXPENDITURES	30,449	70,427		(70,427)	.0

TOWN OF SEVERANCE
BALANCE SHEET
JUNE 30, 2023

FLEET FUND

ASSETS

41-100000	CASH - COMBINED FUND	402,176	
	TOTAL ASSETS		402,176

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-290000	FUND BALANCE	387,306	
	REVENUE OVER EXPENDITURES - YTD	14,870	
	BALANCE - CURRENT DATE	402,176	
	TOTAL FUND EQUITY		402,176
	TOTAL LIABILITIES AND EQUITY		402,176

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

		FLEET FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>CHARGES FOR SERVICES</u>						
41-34-2000	FLEET REPLACEMENT REVENUE	1,475	8,850		(8,850)	.0
	TOTAL CHARGES FOR SERVICES	1,475	8,850		(8,850)	.0
<u>MISCELLANEOUS</u>						
41-36-3500	INTEREST AND DIVIDENDS	884	5,287		(5,287)	.0
41-36-3550	CHANGE IN MARKET VALUE	(1,058)	733		(733)	.0
	TOTAL MISCELLANEOUS	(174)	6,020		(6,020)	.0
	TOTAL FUND REVENUE	1,301	14,870		(14,870)	.0
	NET REVENUE OVER EXPENDITURES	1,301	14,870		(14,870)	.0

TOWN OF SEVERANCE

BALANCE SHEET

JUNE 30, 2023

WATER FUND

ASSETS

51-100000	CASH - COMBINED FUND	15,080,830	
51-115000	ACCOUNTS RECEIVABLE	169,274	
51-115005	PARTS INVENTORY	53,287	
51-115300	CONTRACT RECEIVABLE	57	
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		69,098,227

LIABILITIES AND EQUITYLIABILITIES

51-202000	ACCOUNTS PAYABLE	904,270	
51-205000	RETAINAGE PAYABLE	103,850	
51-212000	ACCRUED COMPENSATED ABSENCES	14,246	
51-222000	HYDRANT METER DEPOSITS	14,000	
	TOTAL LIABILITIES		1,036,366

FUND EQUITY

51-273000	CONTRIBUTED CAPITAL - DEVELOPM	6,848,000	
	UNAPPROPRIATED FUND BALANCE:		
51-290000	RETAINED EARNINGS	63,027,243	
	REVENUE OVER EXPENDITURES - YTD	(1,813,382)	
	BALANCE - CURRENT DATE	61,213,861	
	TOTAL FUND EQUITY		68,061,861
	TOTAL LIABILITIES AND EQUITY		69,098,227

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

		WATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
CHARGES FOR SERVICES						
51-34-1000	WATER SALES- WATER BILLS	179,017	941,822	2,152,474	1,210,652	43.8
	TOTAL CHARGES FOR SERVICES	179,017	941,822	2,152,474	1,210,652	43.8
MISCELLANEOUS						
51-36-2000	WATER PIT/METER SET FEE	2,971	29,203	85,000	55,797	34.4
51-36-3500	INTEREST AND DIVIDENDS	33,113	206,409		(206,409)	.0
51-36-3550	CHANGE IN MARKET VALUE	(41,873)	28,602		(28,602)	.0
51-36-6500	WATER ACQUISITION FEE	140,375	334,125		(334,125)	.0
51-36-9900	OTHER REVENUES	574	574		(574)	.0
	TOTAL MISCELLANEOUS	135,160	598,914	85,000	(513,914)	704.6
LOCAL PLANT INVESTMENT FEES						
51-37-7150	LOCAL PLANT INVESTMENT FEE	131,100	869,200		(869,200)	.0
	TOTAL LOCAL PLANT INVESTMENT FEES	131,100	869,200		(869,200)	.0
	TOTAL FUND REVENUE	445,277	2,409,936	2,237,474	(172,462)	107.7

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
ADMINISTRATION						
51-81-1100	REGULAR STAFF WAGES	1,612	9,673	20,960	11,287	46.2
51-81-1102	OVERTIME			200	200	.0
51-81-1104	RETIREMENT	48	290	629	339	46.1
51-81-1130	FICA/MEDICARE	123	740	1,603	863	46.2
51-81-1140	WORKERS COMPENSATION		287	800	513	35.9
51-81-1150	UNEMPLOYMENT	3	19	63	44	30.7
51-81-1160	HEALTH & LIFE INSURANCE	394	2,361	8,056	5,695	29.3
51-81-1161	DISABILITY INSURANCE	37	222	476	254	46.7
51-81-3162	CC FEES	1,176	6,045	18,000	11,955	33.6
51-81-4330	COMPUTER SUPPORT AND MAINT	1,005	6,715	13,060	6,345	51.4
51-81-4345	MAILING SERVICE	696	9,031	12,700	3,669	71.1
51-81-4990	MISCELLANEOUS SUPPLIES	8	8		(8)	.0
51-81-5000	UTILITY BILL ADJUSTMENTS		1		(1)	.0
51-81-5500	BAD DEBTS					.0
TOTAL ADMINISTRATION		5,103	35,394	76,547	41,153	46.2

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER OPERATIONS</u>					
51-82-1100 REGULAR STAFF WAGES	18,987	105,258	246,971	141,713	42.6
51-82-1102 OVERTIME	291	853	10,000	9,147	8.5
51-82-1104 RETIREMENT	676	3,791	8,710	4,919	43.5
51-82-1130 FICA/MEDICARE	1,421	7,955	18,960	11,005	42.0
51-82-1140 WORKERS COMPENSATION		2,155	6,000	3,845	35.9
51-82-1150 UNEMPLOYMENT	39	215	744	529	28.9
51-82-1160 HEALTH & LIFE INSURANCE	3,651	20,791	52,229	31,438	39.8
51-82-1161 DISABILITY INSURANCE	335	1,950	4,614	2,664	42.3
51-82-2100 LEGAL FEES	429	429	20,000	19,571	2.2
51-82-2400 ENGINEERING			2,000	2,000	.0
51-82-2410 WATER SYSTEM IMPROVE. PERMIT			500	500	.0
51-82-2900 OTHER PROFESSIONAL FEES	750	4,500	12,000	7,500	37.5
51-82-3110 UTILITIES	1,497	8,685	15,000	6,315	57.9
51-82-3150 TELEPHONE	154	1,161	2,000	839	58.0
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	(4,389)	13,954	30,000	16,046	46.5
51-82-3200 SAMPLING/TESTING	24	628	5,000	4,372	12.6
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		839	2,450	1,611	34.3
51-82-3990 OTHER SERVICES	1,047	4,956	17,000	12,044	29.2
51-82-4120 WATER SYSTEM SUPPLIES	666	2,527	15,000	12,473	16.9
51-82-4130 METER SET SUPPLIES	33,742	37,061	85,000	47,939	43.6
51-82-4520 VEHICLE FUEL	917	5,000	13,000	8,000	38.5
51-82-4810 UNIFORMS		305	500	195	61.0
51-82-4850 UNANTICIPATED EXP/CONTINGENCY			20,000	20,000	.0
51-82-4990 MISCELLANEOUS SUPPLIES	175	2,101	1,000	(1,101)	210.1
51-82-4995 WATER TREATMENT & DISTRIBUTION	57,289	270,990	1,100,000	829,010	24.6
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	11,941	57,791	134,682	76,891	42.9
TOTAL WATER OPERATIONS	129,641	585,797	1,975,175	1,389,378	29.7
<u>WATER CAPITAL</u>					
51-83-2100 LEGAL FEES		4,622	60,000	55,379	7.7
51-83-2400 ENGINEERING	22,801	43,221	420,000	376,779	10.3
51-83-7000 CAPITAL OUTLAY			95,000	95,000	.0
51-83-7500 CONSTRUCTION	871,323	2,110,647	7,317,411	5,206,764	28.8
51-83-7545 BUILDING/STRUCTURE		262,500	300,000	37,500	87.5
51-83-7562 WATER AQUISION			250,000	250,000	.0
TOTAL WATER CAPITAL	894,124	2,420,989	8,442,411	6,021,422	28.7

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LOCAL PLANT INVESTMENT EXPENSE</u>					
51-84-2100 LEGAL FEES		1,326		(1,326)	.0
51-84-7530 PROFESSIONAL SERVICES		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		1,167,594	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
<u>TRANSFERS TO OTHER FUNDS</u>					
51-90-9010 TRANSFERS TO OTHER FUNDS	13,544	13,544		(13,544)	.0
TOTAL TRANSFERS TO OTHER FUNDS	13,544	13,544		(13,544)	.0
TOTAL FUND EXPENDITURES	1,042,412	4,223,318	14,561,607	10,338,289	29.0
NET REVENUE OVER EXPENDITURES	(597,135)	(1,813,382)	(12,324,133)	(10,510,751)	(14.7)

TOWN OF SEVERANCE
BALANCE SHEET
JUNE 30, 2023

WASTEWATER FUND

ASSETS

52-100000	CASH - COMBINED FUND	12,071,995	
52-115000	ACCOUNTS RECEIVABLE	104,461	
52-115002	MISCELLANEOUS RECEIVABLE	161,718	
52-115300	CONTRACT RECEIVABLE	31	
52-162100	ACCUMULATED DEPRECIATION	(3,411,191)	
52-163000	SEWER SYSTEM	17,357,412	
52-164000	EQUIPMENT	173,233	
52-168000	BUILDINGS	653,477	
	TOTAL ASSETS		27,111,137

LIABILITIES AND EQUITY

LIABILITIES

52-202000	ACCOUNTS PAYABLE	29,331	
52-212000	ACCRUED COMPENSATED ABSENCES	13,567	
	TOTAL LIABILITIES		42,898

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
52-290000	RETAINED EARNINGS	26,457,989	
	REVENUE OVER EXPENDITURES - YTD	610,249	
	BALANCE - CURRENT DATE	27,068,239	
	TOTAL FUND EQUITY		27,068,239
	TOTAL LIABILITIES AND EQUITY		27,111,137

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>CHARGES FOR SERVICES</u>					
52-34-1000	WASTEWATER TREATMENT FEES	105,009	623,358	1,211,247	587,889	51.5
	TOTAL CHARGES FOR SERVICES	105,009	623,358	1,211,247	587,889	51.5
	<u>MISCELLANEOUS</u>					
52-36-3500	INTEREST AND DIVIDENDS	26,527	157,553		(157,553)	.0
52-36-3550	CHANGE IN MARKET VALUE	(31,452)	21,832		(21,832)	.0
	TOTAL MISCELLANEOUS	(4,925)	179,385		(179,385)	.0
	<u>WASTEWATER PLANT INVEST. FEE</u>					
52-38-7100	WASTEWATER PLANT INVEST. FEE	403,000	864,500		(864,500)	.0
	TOTAL WASTEWATER PLANT INVEST. FEE	403,000	864,500		(864,500)	.0
	TOTAL FUND REVENUE	503,084	1,667,243	1,211,247	(455,996)	137.7

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
WASTEWATER ADMINISTRATION						
52-81-1100	REGULAR STAFF WAGES	1,008	6,046	13,100	7,054	46.2
52-81-1102	OVERTIME			125	125	.0
52-81-1104	RETIREMENT	30	181	393	212	46.2
52-81-1130	FICA/MEDICARE	77	463	1,002	539	46.2
52-81-1140	WORKERS COMPENSATION		180	500	320	35.9
52-81-1150	UNEMPLOYMENT	2	12	39	27	31.1
52-81-1160	HEALTH & LIFE INSURANCE	246	1,476	5,035	3,559	29.3
52-81-1161	DISABILITY INSURANCE	23	139	298	159	46.6
52-81-3162	CC FEES	1,176	6,045	18,000	11,955	33.6
52-81-4330	COMPUTER SUPPORT AND MAINT	1,005	6,715	13,060	6,345	51.4
52-81-4345	MAILING SERVICE	696	3,332	11,800	8,468	28.2
52-81-4990	MISCELLANEOUS SUPPLIES	8	8		(8)	.0
52-81-5000	UTILITY BILL ADJUSTMENTS		1		(1)	.0
TOTAL WASTEWATER ADMINISTRATION		4,272	24,597	63,352	38,755	38.8

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER OPERATIONS</u>					
52-82-1100 REGULAR STAFF WAGES	18,987	105,258	247,223	141,965	42.6
52-82-1102 OVERTIME	291	853	1,000	147	85.3
52-82-1104 RETIREMENT	676	3,791	8,710	4,919	43.5
52-82-1130 FICA/MEDICARE	1,420	7,955	18,960	11,005	42.0
52-82-1140 WORKERS COMPENSATION		2,155	6,000	3,845	35.9
52-82-1150 UNEMPLOYMENT	39	215	744	529	28.9
52-82-1160 HEALTH & LIFE INSURANCE	3,651	20,791	53,300	32,509	39.0
52-82-1161 DISABILITY INSURANCE	335	1,950	4,614	2,664	42.3
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	4,500	9,000	4,500	50.0
52-82-3110 UTILITIES	4,771	27,266	48,000	20,734	56.8
52-82-3150 TELEPHONE	149	1,136	2,400	1,264	47.3
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	1,089	10,571	50,000	39,429	21.1
52-82-3200 SAMPLING/TESTING	896	2,662	8,000	5,338	33.3
52-82-3210 INSURANCE AND BONDS		7,944	13,750	5,806	57.8
52-82-3290 OTHER TREATMENT COSTS	66,000	142,131	180,000	37,869	79.0
52-82-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS	1,500	2,500	1,000	(1,500)	250.0
52-82-3820 CONTINUING EDUCATION	85	675	1,000	325	67.5
52-82-3990 OTHER SERVICES	1,533	4,024	8,000	3,976	50.3
52-82-4120 SYSTEM SUPPLIES	1,665	11,923	15,000	3,077	79.5
52-82-4520 VEHICLE FUEL	917	4,943	13,000	8,057	38.0
52-82-4810 UNIFORMS		305		(305)	.0
52-82-4850 UNANTICIPATED EXP/CONTINGENCY			15,000	15,000	.0
52-82-4990 MISCELLANEOUS SUPPLIES	459	2,559	7,500	4,942	34.1
52-82-8200 ADMIN OVERHEAD ALLOCATION	11,414	55,240	128,740	73,500	42.9
TOTAL WASTEWATER OPERATIONS	116,627	426,198	875,671	449,473	48.7
<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	102	1,084	57,378	56,295	1.9
52-84-7570 WINDSOR/SEV. SEWER PROJECT			600,000	600,000	.0
TOTAL WASTEWATER INVESTMENT EXPEN	102	1,376	657,378	656,002	.2

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER PLANT INVESTMENT EXPENSE</u>					
52-85-4996	OTHER PLANT INVESTMENT EXPENSE		598,050		(598,050)	.0
	TOTAL OTHER PLANT INVESTMENT EXPEN		598,050		(598,050)	.0
	<u>TRANSFERS TO OTHER FUNDS</u>					
52-90-9010	TRANSFERS TO OTHER FUNDS	6,772	6,772		(6,772)	.0
	TOTAL TRANSFERS TO OTHER FUNDS	6,772	6,772		(6,772)	.0
	TOTAL FUND EXPENDITURES	127,772	1,056,994	1,946,401	889,407	54.3
	NET REVENUE OVER EXPENDITURES	375,312	610,249	(735,154)	(1,345,403)	83.0

TOWN OF SEVERANCE
BALANCE SHEET
JUNE 30, 2023

STORMWATER FUND

ASSETS

53-100000	CASH - COMBINED FUND	1,477,116	
53-115000	ACCOUNTS RECEIVABLE	17,308	
53-115300	CONTRACT RECEIVABLE	5	
53-162100	ACCUMULATED DEPRECIATION	(729,740)	
53-163000	STORM DRAINAGE SYSTEM	9,750,163	
53-164000	VEHICLES & EQUIPMENT	6,032	
	TOTAL ASSETS		10,520,884

LIABILITIES AND EQUITY

LIABILITIES

53-202000	ACCOUNTS PAYABLE	242	
53-208510	ADVANCE FROM GENERAL FUND	40,000	
53-212000	ACCRUED COMPENSATED ABSENCES	4,522	
	TOTAL LIABILITIES		44,765

FUND EQUITY

53-273000	CONTRIBUTED CAPITAL	4,113,680	
	UNAPPROPRIATED FUND BALANCE:		
53-290000	RETAINED EARNINGS	6,276,196	
	REVENUE OVER EXPENDITURES - YTD	86,243	
	BALANCE - CURRENT DATE	6,362,440	
	TOTAL FUND EQUITY		10,476,120
	TOTAL LIABILITIES AND EQUITY		10,520,884

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

		STORMWATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>STORMWATER SYSTEM INVEST. FEE</u>						
53-32-3000	STORMWATER / DRAINAGE FEE	62,000	134,000		(134,000)	.0
	TOTAL STORMWATER SYSTEM INVEST. FEE	62,000	134,000		(134,000)	.0
<u>CHARGES FOR SERVICES</u>						
53-34-1000	STORMWATER FEES	16,956	101,281	201,266	99,985	50.3
	TOTAL CHARGES FOR SERVICES	16,956	101,281	201,266	99,985	50.3
<u>MISCELLANEOUS</u>						
53-36-3500	INTEREST AND DIVIDENDS	3,248	18,411		(18,411)	.0
53-36-3550	CHANGE IN MARKET VALUE	(3,615)	2,551		(2,551)	.0
	TOTAL MISCELLANEOUS	(367)	20,963		(20,963)	.0
<u>TRANSFERS FROM OTHER FUNDS</u>						
53-39-1000	TRANSFERS FROM OTHER FUNDS			40,000	40,000	.0
	TOTAL TRANSFERS FROM OTHER FUNDS			40,000	40,000	.0
	TOTAL FUND REVENUE	78,589	256,244	241,266	(14,978)	106.2

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>ADMINISTRATION</u>						
53-81-1100	REGULAR STAFF WAGES	605	3,627	7,860	4,233	46.2
53-81-1102	OVERTIME			75	75	.0
53-81-1104	RETIREMENT	18	109	236	127	46.1
53-81-1130	FICA/MEDICARE	46	277	601	324	46.2
53-81-1140	WORKERS COMPENSATION		108	300	192	35.9
53-81-1150	UNEMPLOYMENT	1	7	24	17	30.0
53-81-1160	HEALTH & LIFE INSURANCE	148	885	3,021	2,136	29.3
53-81-1161	DISABILITY INSURANCE	14	83	179	96	46.5
53-81-5000	UTILITY BILL ADJUSTMENTS					.0
TOTAL ADMINISTRATION		832	5,097	12,296	7,199	41.5
<u>STORMWATER OPERATIONS</u>						
53-82-1100	REGULAR STAFF WAGES	6,269	32,487	81,921	49,434	39.7
53-82-1102	OVERTIME	33	130	500	370	26.1
53-82-1104	RETIREMENT	189	987	2,457	1,470	40.2
53-82-1130	FICA/MEDICARE	463	2,436	6,267	3,831	38.9
53-82-1140	WORKERS COMPENSATION		718	2,000	1,282	35.9
53-82-1150	UNEMPLOYMENT	13	66	246	180	26.8
53-82-1160	HEALTH & LIFE INSURANCE	1,287	6,507	18,581	12,074	35.0
53-82-1161	DISABILITY INSURANCE	103	595	1,583	988	37.6
53-82-3150	TELEPHONE	33	288	500	212	57.6
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	183	887	2,000	1,113	44.4
53-82-4810	UNIFORMS		11		(11)	.0
53-82-8100	INTERFUND LOAN - PRINCIPAL	605	3,001	6,677	3,676	45.0
53-82-8101	INTERFUND LOAN - INTEREST	141	728	1,526	798	47.7
53-82-8200	ADMIN OVERHEAD ALLOCATION	4,038	19,545	45,554	26,009	42.9
TOTAL STORMWATER OPERATIONS		13,357	72,636	183,947	111,311	39.5
<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

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 90</u>					
53-90-9010 TRANSFES TO OTHER FUNDS	13,544	13,544	8,203	(5,341)	165.1
TOTAL DEPARTMENT 90	13,544	13,544	8,203	(5,341)	165.1
TOTAL FUND EXPENDITURES	27,733	170,000	284,446	114,446	59.8
NET REVENUE OVER EXPENDITURES	50,857	86,243	(43,180)	(129,423)	199.7

TOWN OF SEVERANCE
BALANCE SHEET
JUNE 30, 2023

CAPITAL PROJECTS

ASSETS

75-100000	CASH – COMBINED FUND	55,274	
	TOTAL ASSETS		55,274

LIABILITIES AND EQUITY

LIABILITIES

75-202000	ACCOUNTS PAYABLE	108,534	
75-205000	RETAINAGE PAYABLE	29,488	
	TOTAL LIABILITIES		138,022

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
75-290000	FUND BALANCE	15,212	
	REVENUE OVER EXPENDITURES - YTD	(97,959)	
	BALANCE - CURRENT DATE	(82,747)	
	TOTAL FUND EQUITY		(82,747)
	TOTAL LIABILITIES AND EQUITY		55,274

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>TRANSFERS FROM OTHER FUNDS</u>					
75-39-1000	TRANSFERS FROM OTHER FUNDS	648,260	648,260	250,000	(398,260)	259.3
	TOTAL TRANSFERS FROM OTHER FUNDS	648,260	648,260	250,000	(398,260)	259.3
	TOTAL FUND REVENUE	648,260	648,260	250,000	(398,260)	259.3

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

		CAPITAL PROJECTS				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>ADMINISTRATION - CIP</u>						
75-44-7000	CAPITAL OUTLAY	838	838	225,000	224,162	.4
	TOTAL ADMINISTRATION - CIP	838	838	225,000	224,162	.4
<u>PUBLIC SAFETY - CIP</u>						
75-51-2100	LEGAL FEES	117	1,170		(1,170)	.0
75-51-2400	ENGINEERING	2,820	4,325	350,000	345,675	1.2
75-51-7500	CONSTRUCTION			2,642,334	2,642,334	.0
	TOTAL PUBLIC SAFETY - CIP	2,937	5,495	2,992,334	2,986,839	.2
<u>STREETS/MAINTENANCE - CIP</u>						
75-61-7000	CAPITAL OUTLAY	67,722	146,445	185,000	38,555	79.2
75-61-7400	OVERLAYS AND CHIPSEALS		16,000	1,015,000	999,000	1.6
	TOTAL STREETS/MAINTENANCE - CIP	67,722	162,445	1,200,000	1,037,555	13.5
<u>PUBLIC WORKS OVERHEAD - CIP</u>						
75-64-7000	CAPITAL OUTLAY	21,155	259,659	543,000	283,341	47.8
75-64-7500	CONSTRUCTION		977	70,000	69,023	1.4
	TOTAL PUBLIC WORKS OVERHEAD - CIP	21,155	260,636	613,000	352,364	42.5
<u>PARKS/GREEN SPACE - CIP</u>						
75-65-2100	LEGAL FEES			25,000	25,000	.0
75-65-2400	ENGINEERING	15,966	18,171	250,000	231,829	7.3
75-65-7000	CAPITAL OUTLAY	57,703	111,155	409,000	297,845	27.2
75-65-7500	CONSTRUCTION	74,788	187,479	584,735	397,256	32.1
	TOTAL PARKS/GREEN SPACE - CIP	148,458	316,806	1,268,735	951,929	25.0
<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 6 MONTHS ENDING JUNE 30, 2023

CAPITAL PROJECTS

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	<u>241,110</u>	<u>746,219</u>	<u>6,384,069</u>	<u>5,637,850</u>	<u>11.7</u>
NET REVENUE OVER EXPENDITURES	<u>407,150</u>	<u>(97,959)</u>	<u>(6,134,069)</u>	<u>(6,036,110)</u>	<u>(1.6)</u>

TOWN OF SEVERANCE
BALANCE SHEET
JUNE 30, 2023

GENERAL FIXED ASSET GROUP

ASSETS

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

LIABILITIES AND EQUITY

FUND EQUITY

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

TOWN OF SEVERANCE
BALANCE SHEET
JUNE 30, 2023

GENERAL LONG-TERM DEBT GROUP

ASSETS

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

LIABILITIES AND EQUITY

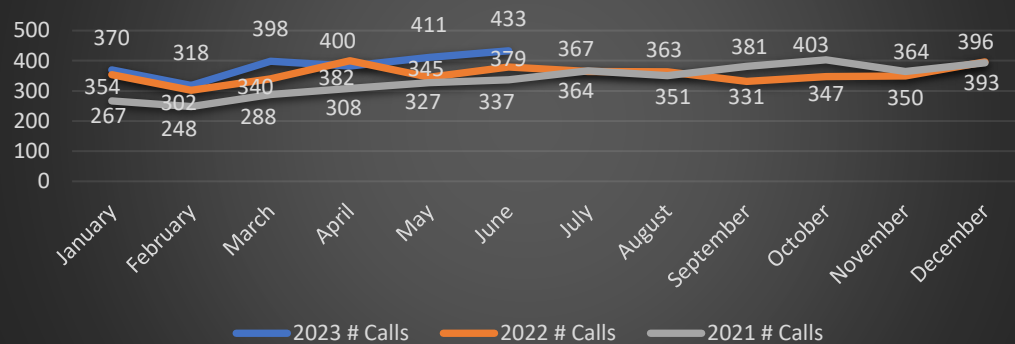
LIABILITIES

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

MAJOR INCIDENT TYPE	# INCIDENTS								
	Jan	Feb	March	April	May	June	YTD 2023	YTD 2022	YTD 2021
Fires	4	4	9	7	9	7	40	55	45
Overpressure rupture, explosion, overhear - no fire	0	1	0	0	0	0	1	2	1
Rescue & Emergency Medical Service	248	199	262	221	229	237	1396	1388	1211
Hazardous Condition (No Fire)	9	15	9	8	11	9	61	40	42
Service Call	46	33	53	71	66	100	369	174	128
Good Intent Call	35	33	42	42	54	36	242	285	221
False Alarm & False Call	28	33	23	33	41	44	202	174	123
Severe Weather & Natural Disaster	0	0	0		1	0	1	0	3
Special Incidents	0	0	0	0	0	0	0	2	1
TOTAL	370	318	398	382	411	433	2312	2120	1775
Mutual Aid/Auto Aid Given	6	6	8	15	9	12	56	97	79
Mutual Aid/Auto Aid Received	4	4	8	6	6	5	33	31	14

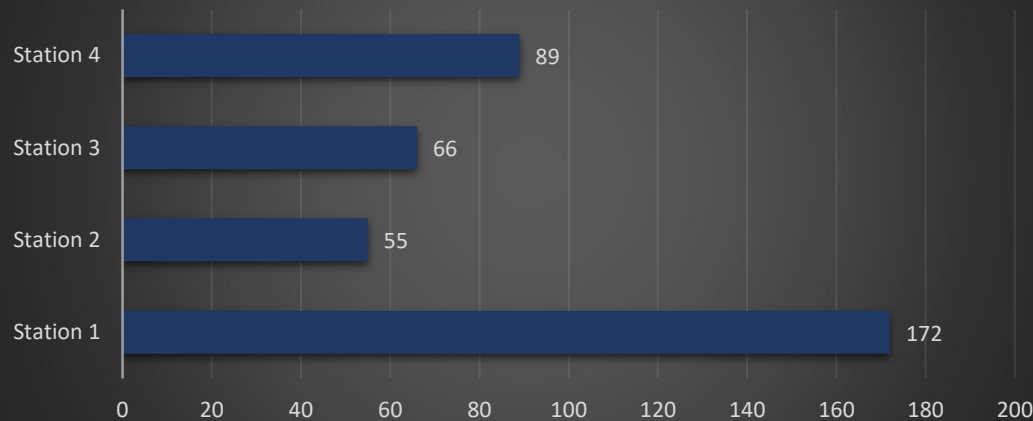
The National Fire Incident Response System (NFIRS) uses these 9 categories to track emergency response incidents nationally.

of Incidents by Month: 2023 vs 2022 & 2021



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

Incidents per Station - June 2023



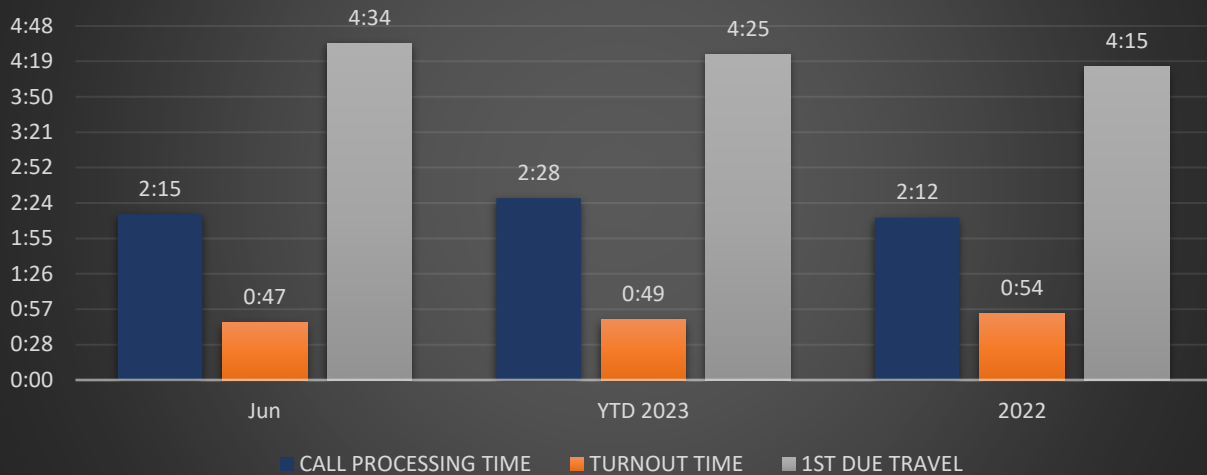
WSFR tracks incidents by the location of the incident based on which station is the closest.



WSFR Response Report: July 2023

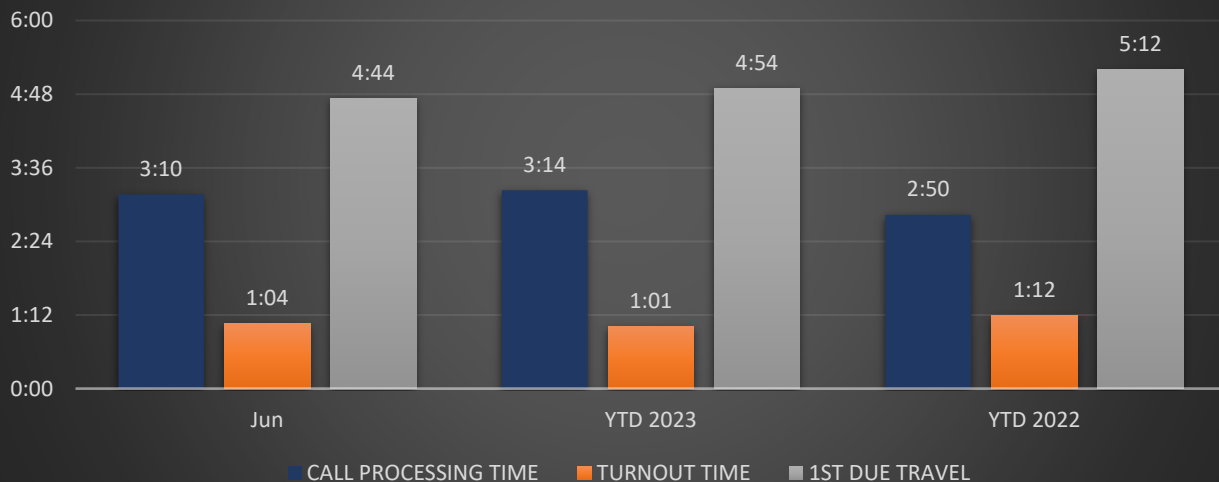


Average Response Times for Emergent EMS/MVA - June 2023



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 - June 2023



**WSFR Response Report: July
2023**



Issued Permits by Permit Type

Severance

06/01/2023 - 06/30/2023

Commercial One Stop	Permits Issued	Valuation	Fees Paid
Demolition - Commercial	1	\$6,100.00	\$189.80
Subtotals:	1	\$6,100.00	\$189.80

Residential New	Permits Issued	Valuation	Fees Paid
Detached Single Family	64	\$19,577,399.70	\$1,555,276.33
Subtotals:	64	\$19,577,399.70	\$1,555,276.33

Issued Permits by Permit Type

Severance

06/01/2023 - 06/30/2023

Residential One Stop	Permits Issued	Valuation	Fees Paid
AC/Furnace Combination - Residential	4	\$41,947.92	\$1,435.06
Lawn Sprinkler	1	\$200.00	\$93.60
Replacement Windows - Residential	1	\$7,500.00	\$235.00
Residential Exterior Flatwork	5	\$19,400.00	\$849.20
Residential Roof - Asphalt	14	\$220,445.28	\$5,228.02
Siding	1	\$10,000.00	\$280.00
Water Heater - Residential	3	\$6,531.00	\$387.55
Subtotals:	29	\$306,024.20	\$8,508.43

Issued Permits by Permit Type

Severance

06/01/2023 - 06/30/2023

Totals:	94	\$19,889,523.90	\$1,563,974.56
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Total Records: 29

SEVERANCE MUNICIPAL COURT

3 SOUTH TIMBER RIDGE PKWY

SEVERANCE, CO 80550



Violation		Count
		1
Date Reported	Citation Number	
6/26/2023	2720	
Violation		Count
10-3-40 - HARASSMENT		1
Date Reported	Citation Number	
6/6/2023	2710	
Violation		Count
42-4 1008(1) - FOLLOWING TOO CLOSELY		1
Date Reported	Citation Number	
6/3/2023	2154	
Violation		Count
703(3) - FAILED TO STOP FOR STOP SIGN		1
Date Reported	Citation Number	
6/23/2023	2164	
Violation		Count
7-6-20 - CONTROL OF ANIMALS		1
Date Reported	Citation Number	
6/7/2023	2672	
Violation		Count
MTC 1101 - SPEEDING (10-19 MPH) OVER POSTED LIMIT		8
Date Reported	Citation Number	
6/5/2023	2709	
6/14/2023	2711	
6/20/2023	2714	
6/20/2023	2713	
6/20/2023	2715	
6/23/2023	2163	
6/26/2023	2718	
6/26/2023	2719	
Violation		Count
MTC 1101 - SPEEDING (20-24 MPH) OVER POSTED LIMIT.		4
Date Reported	Citation Number	
6/14/2023	2159	
6/9/2023	2157	
6/26/2023	2721	
6/27/2023	2722	
Violation		Count
TRAFFIC VIOL-ORDINANCE - 703(3) - FAILED TO STOP FOR STOP SIGN		3

Date Reported	Citation Number
6/3/2023	2671
6/1/2023	2207
6/8/2023	2155

Violation	Count
TRAFFIC VIOL-ORDINANCE - MTC 1101 - SPEEDING (20-24 MPH) OVER POSTED LIMIT.	4

Date Reported	Citation Number
6/5/2023	2708
6/14/2023	2158
6/21/2023	2717
6/19/2023	2712

Violation	Count
TRAFFIC VIOL-STATUTE - MTC 1101 - SPEEDING (10-19 MPH) OVER POSTED LIMIT	5

Date Reported	Citation Number
6/5/2023	2686
6/21/2023	2723
6/12/2023	2688
6/19/2023	2689
6/20/2023	2690

Revenue Type Summary

Period: 6/1/2023 - 6/30/2023
Created by: LEAH VANARSDALL on 7/6/2023 9:51:16 AM

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

Payment Amounts by Type

Description	Amount
COURT COSTS	\$540.00
FINES	\$5,175.00
SUR-CHARGE	\$760.00
Payments Total	\$6,475.00



Town of Severance

Monthly Activity Report

June/July 2023

Severance Building Department
3 Timber Ridge Pkwy
Severance CO 80550

New Single Family permits issued - 14
Residential Alteration permits – 27
Residential roof permits – 26

Total valuation of new Single Family permits - \$4,993,073

New Residential pass/fail ratio – 73.61%
Residential alterations pass/fail ratio – 63.25%

Bailee Wiggins was presented the \$2000 SAFEbuilt/Severance scholarship

Russ Weber

Town of Severance, Building Official

Finance Director Report

Nancy E. Mueller, CPA
July 2023

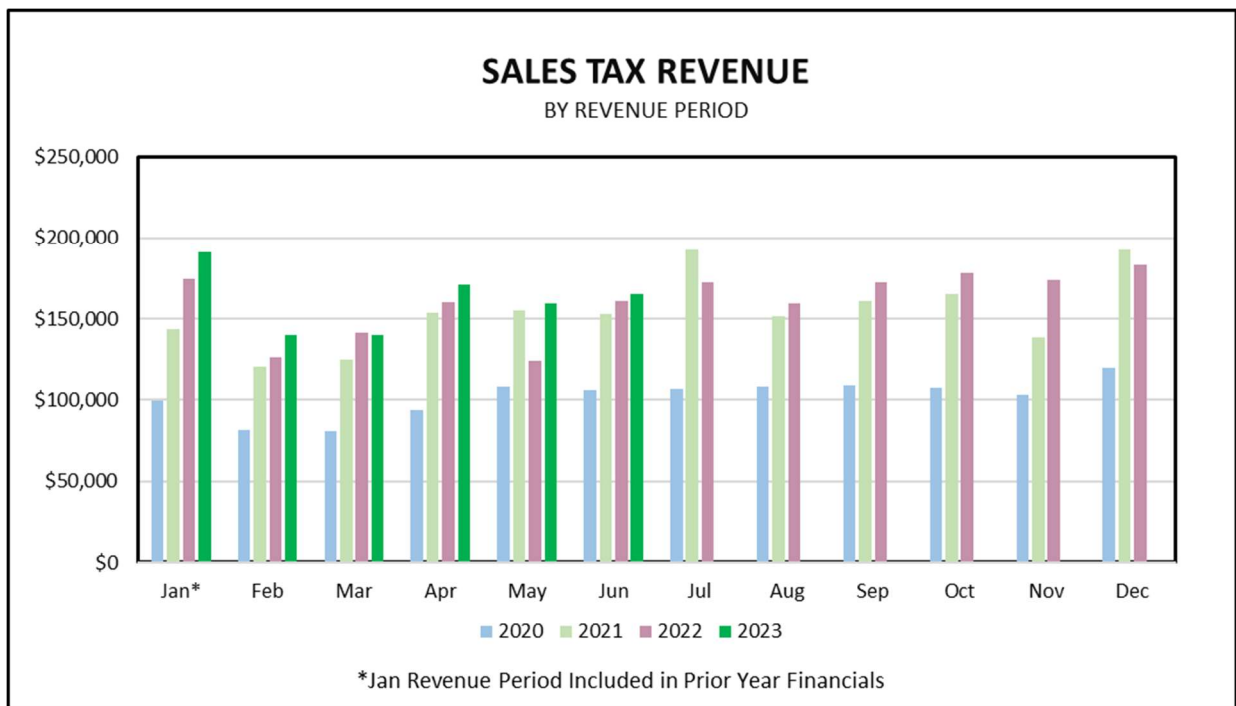


Sales Tax Revenues

Sales tax revenues for the June 2023 Revenue Period were 2.5% higher than the same period in 2022 and total sales tax revenues year to date (YTD) are 9% higher than 2022.

The June Revenue Period is for May "shopping".

June 2023 Revenue Period = \$164,926



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
Jun	1,158,576	80%	1,296,945	99.5%	1,760,308	98%	1,855,867	99.5%

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

Police Chief Report

Jim Gerdeman, Chief of Police

June 2023



Projects Updates

- The Severance Police Department was not able to hire any of the four Police Officer candidates from the hiring process in May. The Town of Severance Human Resources has opened the application process again for Patrol Officer. The Severance Police Department is planning to have testing in July. The Severance Police Department is currently short three patrol officers and one sergeant.
- On June 2, 2023, the Sergeant candidate withdrew from the Sergeant hiring process. The Severance Police Department will be taking applications for the open Sergeant position starting July 2023.
- The Weld County IT assisted the Severance Police Department with e-Citation Central Square software. After the officer noticed problems with the citation formatting and data entry problems, the Severance Police Department decided to push back the go-live date until August 1, 2023.
- The Severance Police Department had its first meeting on the design of the new police department building, with many future meetings planned.

Community Support and Relations

- The Town of Severance Summer Kick-off Concert happened on June 9, 2023. The Colorado Rangers and the Severance Police Department provided security and traffic control for the event. Despite the weather problems at the event's start, it was still a success. The Colorado Rangers and the Severance Police Officer walked around the park grounds getting to know the citizens from the area. The officers talked with people from Greeley, Windsor, Eaton, and Severance. Seeing the Town of Severance's events drawing people from neighboring towns is nice.



POLICE DEPARTMENT CALLS FOR SERVICE

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

JUNE 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	3		Domestic Violence	0
	Trespass	1		Family Problems/ Child	3
	Assault	0		Fraud	2
	Assist Fire /Medical	2		Harassment	8
	Drug Activity	0		Hit and Run	0
	Civil Issue /Standby	1		Suicide/Mental Health	17
	Criminal Mischief	6		Suspicious Circumstances	26
	Custodial Arrest	1		Traffic Stops	120
	Disturbance	3		Traffic Accidents	6
TOTAL CITATIONS		40	TOTAL CALLS FOR SERVICE		458



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
PUBLIC HEARING Pg 159 - 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		
The Building Department and Management ask that the Severance Town Council review, discuss, and take action on 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.		<u>Ordinance</u> <u>Action Requested</u> <u>Attorney Approved</u>
1. Move to approve Ordinance 2023-09 2. Take no action		
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 take action and approve 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.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 1. Ord-2023-09 Adopting 2023 NEC - 2nd reading 8.08.23		

**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) 2023 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) (hereinafter referred to as "this code"), as if fully set out in this codification with, however, the amendments indicated in the following sections of this article.

Section 2. Section 18-4-50, "National Electric Code – Amendments," of the Severance Municipal Code is hereby repealed in its entirety and re-enacted to read as follows:

Sec. 18-4-50. NEC Section 450.27.

NEC Section 450.27 (Oil-Insulated Transformers Installed Outdoors) is amended to read as follows:

Combustible material, combustible buildings, and parts of buildings, fire escapes, and door and window openings shall be safeguarded from fires originating in oil-insulated transformers installed on roofs, attached to or adjacent to a building or combustible material.

In cases where the transformer installation presents a fire hazard, one or more of the following safeguards shall be applied according to the degree of hazard involved:

1. Use Outdoor Oil Insulated Guideline or any Nationally Recognized Standard approved by OSHA and acceptable to the AHJ. A commonly used standard of this type is the FM Global Property Loss Prevention Data Sheet 5-4 for transformers.
2. Space separations.
3. Fire-resistant barriers.
4. Automatic fire suppression systems.
5. Enclosures that confine the oil of a ruptured transformer tank.

Oil enclosures shall be permitted to consist of fire-resistant dikes, curbed areas or basins, or trenches filled with coarse, crushed stone. Oil enclosures shall be provided with trapped drains where the exposure and the quantity of oil involved are such that removal of oil is important.

Section 3. Section 18-4-60, "Violations and penalties," of the Severance Municipal Code is repealed in its entirety and reserved as follows:

Sec. 18-4-60. - Reserved.

Section 4. 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 5. If any article, section, paragraph, sentence, clause, or phrase of this ordinance is held to be unconstitutional or invalid for any reason, such decision shall not affect the validity or constitutionality of the remaining portions of this ordinance. The Town Council hereby declares it would have passed this ordinance and each part or parts hereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

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

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

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