



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, June 25, 2024, at 6:00 PM

A. CALL TO ORDER WORK SESSION

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

- 1. Pledge of Allegiance**
- 2. Pg 4 - Ordinance 2024-XX: Amending Chapter 10, Offenses, of the Severance Municipal Code to Add a New Section 10-5-35 Regarding the Safe Use of Public Property to Limit Public Camping and Prohibit Temporary Structures on Public Property**
 - Discussion
 - Staff Presentation: Nicholas Wharton, Town Manager

B. CALL TO ORDER REGULAR MEETING

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

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

- a. Pg 17 - 6.11.24 Minutes**
- b. Pg 22 - May 2024 Payables**
- c. Pg 28 - May 2024 Financial Statements**
- 4. Approval of Agenda**

5. Public Comment

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

6. Council Member Comments

7. Reports

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

- a. Town Attorney
- b. Pg 74 - Town Staff
- c. Town Management
- d. Council Members Liaisons
- e. Mayor

C. TOWN COUNCIL

1. Pg 110 - Resolution 2024-26R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving and Accepting the Town's 2023 Audited Financial Statements

- Legislative
- Staff Presentation: Efrain Lemus, Finance Director

2. Pg 190 - Ordinance 2024-12: Amending Article 10, "Weapons," of Chapter 10, "Offenses," of the Severance Municipal Code Pertaining to Firearms on Town Property and Determining an Emergency With Respect Thereto

- Legislative
- Staff Presentation: Mary Lynn Macsalka, Town Attorney, Nicholas Wharton, Town Manager

3. Pg 197 - Ordinance 2024-13: An Ordinance of the Town Council of the town of Severance, Colorado, Amending Article 8 of the Severance Municipal Code pertaining to the Citizen Advisory Board

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

4. Pg 206 - Town Council Liaison Appointments

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

D. COUNCIL MEMBER PETITIONS

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

E. EXECUTIVE SESSION

1. Adjourn into Executive Session pursuant to C.R.S. §§ 24-6-402(4)(a) and 24-6-402(e)(I) for purposes of (1) discussing the Town's potential acquisition of real

property within the Town for purposes of future economic development, and (2) determining positions relative to matters subject to negotiations, developing strategy for negotiations, and instructing negotiators, regarding the potential acquisition of such property.

2. Adjourn into Executive Session Pursuant to Section 24-6-402(4)(b) to confer with the Town Attorney for the purposes of receiving legal advice on specific legal questions pertaining to the legal basis for establishing and setting the amount of tap fees for connecting to Town utilities.

F. ADJOURN

Town Council MEETING

Tuesday, June 25, 2024, 6:00 PM (MDT)

Registration URL

https://us02web.zoom.us/webinar/register/WN_2IAIq6fPQ3yI0LAxhfwNuw

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



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 4 - Ordinance 2024-XX: Amending Chapter 10, Offenses, of the Severance Municipal Code to Add a New Section 10-5-35 Regarding the Safe Use of Public Property to Limit Public Camping and Prohibit Temporary Structures on Public Property	Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA and Mary Lynn Macsalka
ACTION REQUESTED		
As discussed at the May 14th work session, Town Management asks the Town Council to discuss the proposed Ordinance 2024-XX Amending Chapter 10, Offenses, of the Severance Municipal Code to Add a New Section 10-5-35 Regarding the Safe Use of Public Property to Limit Public Camping and Prohibit Temporary Structures on Public Property and direct any further actions or changes deemed necessary.		<u>Ordinance</u> <u>Attorney Approved</u> <u>Discussion</u>
BRIEF SUMMARY		
The act of unauthorized camping on public or private property tends to endanger the health and safety of those engaged in such camping as well as the public at large. Additionally, the unauthorized use of public property for camping where the property in question is neither intended nor designed as a campsite, campground, or site for temporary human habitation tends to impair, obstruct, and otherwise detract from the use of the property for its intended purpose. Thus, as requested by the Town Council, this Ordinance is written with the notion that prohibiting and abating unauthorized camps will promote aesthetics, sanitation, public health, and safety for individuals in an unauthorized camp and for residents and visitors of the Town of Severance. Per the Town Council's direction at the May 14 Work Session, the Town Attorney has made the following revisions to the ordinance: • Clarified the definition of "Town property" to include property "maintained" by the Town regardless of ownership; and • Revised the ordinance to authorize a fine not to exceed the maximum amount allowed by state law for violations. The Town Attorney also clarified the definition of "temporary structure" in the ordinance to exclude a "non-enclosed portable device or apparatus designed to provide overhead covering, including umbrellas." Finally, the Town Attorney has provided a draft internal policy for "Encampment Cleanup Standard Operating Procedures For Encampments on Town Property." This policy is designed to provide a legally defensible procedure for the Town to address and mitigate unauthorized encampments on		

Town property. If the Town Council adopts Ord. No. 2024-12, Town Management will work with the Severance Police Department and Town Attorney's Office to finalize this policy for the use of Town staff.

PUBLIC SUPPORT/CONCERN

None at this time.

ANALYSIS AND RECOMMENDATION

Town Management asks the Town Council to discuss the proposed Ordinance 2024-XX Amending Chapter 10, Offenses, of the Severance Municipal Code to Add a New Section 10-5-35 Regarding the Safe Use of Public Property to Limit Public Camping and Prohibit Temporary Structures on Public Property and direct any further actions or changes deemed necessary.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:

1. O-2024-XX REDLINE Add Sec. 10-5-35 Camping on Public Property (6.25.2024 TC Meeting v2)
2. DRAFT Encampment Cleanup Standard Operating Procedures - Town of Severance (6.18.2024)

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

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, AMENDING CHAPTER 10, OFFENSES, OF THE SEVERANCE
MUNICIPAL CODE TO ADD A NEW SECTION 10-5-35 REGARDING THE SAFE USE
OF PUBLIC PROPERTY TO LIMIT PUBLIC CAMPING AND PROHIBIT
TEMPORARY STRUCTURES ON PUBLIC PROPERTY**

WHEREAS, the act of unauthorized camping on public or private property tends to endanger the health and safety of those engaged in such camping as well as the public at large; and

WHEREAS, the unauthorized use of public property for camping where the property in question is neither intended nor designed as a camp site, campground, or site for temporary human habitation tends to impair, obstruct, and otherwise detract from the use of the property for its intended purpose; and

WHEREAS, prohibiting and abating unauthorized camps will promote aesthetics, sanitation, public health, and safety for individuals in an unauthorized camp and for residents and visitors of the Town of Severance; and

WHEREAS, the Town of Severance has a legitimate governmental purpose in protecting public spaces from environmental damage, as well as the promotion of sanitation, public health, and safety; and

WHEREAS, to further the foregoing objectives, the Town Council of the Town of Severance desires to amend the Severance Municipal Code to add a new section 10-5-35 regarding the safe use of public property to limit public camping and prohibit temporary structures on public property; and

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

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

Section 1. Article 5, "Offenses Against the Public Peace and Safety and Disruption of Communications," of Chapter 10, "Offenses," of the Severance Municipal Code is hereby amended by adding a new Section 10-5-35 to read as follows:

Sec. 10-5-35. Unauthorized camping and temporary structures on public property prohibited.

(a) *Limitations on Public Camping.* No person shall camp on Town property without first

having obtained the written permission of the ~~authorized-Town~~ officer authorized to grant permission to use ~~of~~ such public property.

(1) A person cannot violate subsection (a) of this section where there is no access to other shelter available. A person's refusal to accept or move to other available shelter, where other shelter is accessible, and refusal or failure to move from the camp location when ordered by a law enforcement official or Town employee is a *per se* violation of this section.

(2) For purposes of subsection (a) of this section, the following terms shall have the following meanings:

(i) "Town property" means all land, structures, buildings, or areas, or any other public property owned, leased, ~~or~~ controlled, or maintained by the Town of Severance in Severance, Colorado, including without limitation any park, parkway, playground, recreation area, open space, trails and paths, or other publicly owned recreation facility, roadway, median, street, alley, sidewalk, strip of land between streets and sidewalks, public parking lot, any structure or area encompassed within the public right-of-way, a municipal watercourse, bodies of water, stormwater infrastructure (such as, but not limited to, bridges, pipes, inlets, and culverts), or any other grounds, buildings, or other facilities owned, leased, or controlled by the Town, regardless of whether such public property is vacant or occupied and actively used for any public purpose.

(ii) "Public right-of-way" means an area of land dedicated to the public in fee simple title conveyed to the Town for drainage, pedestrian, utility, street lighting, landscaping, roadway, or other purposes.

(iii) "Camp" or "camping" means the use of property for the purpose of unauthorized overnight occupancy or longer occupancy, or to reside or dwell temporarily in a place, with shelter, and conduct activities of daily living, such as eating, sleeping, making preparations to sleep, or the storage of personal possessions in such place. "Camp" or "camping" includes the use of a vehicle for overnight occupancy where overnight occupancy or overnight camping if not permitted, violates Town Code, violates a Town rule or regulation, or is not otherwise permitted by the Town. "Camp" or "camping" does not include picnicking or temporary residence associated with the performance of governmental services.

(iv) "Shelter" includes, without limitation, any cover or protection from the elements other than clothing.

(v) "Written permission" includes a documented reservation, permit, park pass, license, or contract.

(3) Failure to provide written permission upon request by an authorized party, including all law enforcement personnel and Town employees, shall be treated as an admission that appropriate permission was not obtained.

(b) *Prohibited Use of Temporary Structures on Public Property.* No person shall erect or use any tent, net, or other temporary structure for the purpose of shelter or storage of personal property on Town property without first having obtained the written permission of the authorized officer of such public property.

(2) For purposes of subsection (b) of this section, the following terms shall have the following meanings:

(i) “Temporary structure” means any structure used to shelter a person or personal property after sundown and all partially or fully enclosed structures, including without limitation a tent, tarpaulin, lean-to, makeshift shelter, enclosure, or other structure, or any form of cover or protection from the elements other than clothing. For purposes of this section, “temporary structure” does not apply to non-enclosed portable ~~structures—device or apparatus~~ designed to provide overhead covering, including umbrellas.

(ii) “Written permission” includes a documented reservation, permit, park pass, license, or contract.

(3) Failure to provide proof of written permission upon request by an authorized party, including all law enforcement personnel and Town employees, is an admission that appropriate permission was not obtained.

(c) *Enforcement.* Any person who violates any provision of this section commits a civil infraction and upon conviction thereof shall be punished by a fine ~~of not more than \$1,000~~not to exceed the fine established in section 1-4-20 of this Code for each separate violation hereof. Each day a violation continues shall constitute a separate offense.

Section 2. 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 3. 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 4. This ordinance is deemed necessary for the immediate protection of the health, welfare and safety of the community.

Section 5. In accordance with Section 6.03(6) of the Town of Severance Home Rule Charter, this ordinance shall be effective thirty (30) days after publication.

INTRODUCED, READ, ADOPTED, APPROVED, AND ORDERED PUBLISHED IN FULL this ____ day of _____, 2024.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, MMC, Town Clerk

APPROVED AS TO FORM:

Hayashi & Macsalka, LLC, Town Attorney



Town of Severance Internal Policy Encampment Cleanup Standard Operating Procedures For Encampments on Town Property

I. Purpose Statement

This document (the “SOP”) is intended to provide consistent and safe reporting, and response procedures to operational activities revolving around impacts from encampments in the Town of Severance (Town) on property owned, leased, controlled, or maintained by the Town.¹ Multiple Town Departments may be impacted by encampments and illegal camping sites on Town property. There is a need to provide an organizational standard response to affected departments, including the Severance Police Department (SPD), Public Works (PW), Community Development/Planning (CDP), and Town Management. The goals are to provide a safe environment for Town employees and contracted vendors to work in and to provide a standard response to customer and staff safety concerns and impacts.

This type of operational activity has the potential to become more and more of a day-to-day occurrence. Management and field staff alike will understand, adhere to, and follow the procedures outlined in this document to meet the Town’s goals above.

II. Unauthorized or Abandoned Encampment Procedures

- A. *Confirm Encampment Is on Town Property.* Upon discovery of an unauthorized encampment,² the Town employee should notify their supervisor and/or manager, who should promptly notify their department director (or designee). If the department has an authorized staff member designated for responding to encampments pursuant to this policy, that staff member shall also be notified of the encampment. The department director should confirm the encampment is located on Town property. If it is, the department director should then notify the SPD and Town Management.

¹ See definition of “Town property” in Section 10-5-35 of the Severance Municipal Code (Ord. No. 2024-12) for a full listing of property subject to this SOP.

² The term “encampment” as used in this SOP shall have the same meaning as the term “camp” in Section 10-5-35 of the Severance Municipal Cod (Ord. No. 2024-12).

- B. *Notice to Vacate:* Notice to vacate and remove personal property will be given or posted by an SPD officer or by the authorized Town staff member as follows:
1. *Notice If Individual(s) Present at Encampment:* If individual(s) are present at the encampment, SPD officer(s) or authorized Town staff member(s) shall verbally advise the individual(s) that they have **[72] hours** to vacate the campsite and remove all their possessions. A copy of the Town's "NOTICE TO VACATE AND ORDER TO REMOVE PROPERTY" (attached to this policy) must also be handed to an individual present or posted in a conspicuous location at the encampment. Proof of notice and/or posting shall be documented and maintained in accordance with paragraph 3, below.
 2. *Post Notice if No One Present:* If no one is present, an SPD officer or authorized Town staff member shall post, in a conspicuous location at or on the encampment, the Town's "NOTICE TO VACATE AND ORDER TO REMOVE PROPERTY" (attached to this policy). Proof of posting the notice shall be documented and maintained in accordance with paragraph 3, below. The SPD officer or authorized Town staff member shall also perform a cursory safety check of the site, but absent exigent circumstances shall not enter any structure or tent upon the premises, because to do so requires a warrant. Because encampments commonly contain hazardous wastes and health hazards, such as drug paraphernalia, human waste, scabies, bed bugs, and lice, Town officers and staff members are not to attempt to mitigate such conditions but should note such conditions in their incident report.
 3. *Proof of Notice and Posting:* The SPD officer or authorized Town staff member who delivers and/or posts the NOTICE TO VACATE AND ORDER TO REMOVE PROPERTY at the encampment must document proof of delivery in writing or take a photograph of the posted notice, and must note in writing the date and time the notice was delivered and/or posted at the encampment. A copy of the notice and the proof of delivery and/or posting shall be maintained in the Town's records in accordance with the Town's records retention policy.
- C. *Garbage Bags:* At or around the time notice is delivered or posted, the SPD officer or Town staff member should leave garbage bags at the site for individuals to use to clean up and dispose of any unwanted materials or trash.
- D. *Confirm Campsite Vacated:* After giving notice as provided above, SPD officer(s) or Town staff member(s) shall check the site at appropriate intervals over the next 72 hours. If the site is not vacated and cleaned up within **[72 hours]**, the encampment and all property located thereon shall be deemed abandoned and **[name of Town staff or authorized contractor]** shall be notified to mitigate the site.

E. *Abandoned Property Storage and Disposal.*

1. Prior to mitigating the site, an SPD officer or authorized Town staff member with the assistance of an SPD officer shall conduct a search of the premises and any structures or tents remaining on the site to identify the following:
 - i. All personal property, including but not limited to identification, wallets, cash, checks, gift cards, jewelry, family photographs, backpacks, electronics and charging accessories, personal documents and written materials, and tents and sleeping bags that are in new, like-new, or good condition and not contaminated, infested, or unsanitary. Such items are considered abandoned property and must be inventoried, securely packaged, and delivered to the SPD custodian and stored for 60 days, per the NOTICE TO VACATE AND ORDER TO REMOVE PROPERTY. After 60 days, the abandoned property will be disposed of by the SPD custodian in accordance with the procedures in the Severance Police Department's [name and citation to Severance Police Department policy for cataloging, storage, and disposal of abandoned property].
 - ii. Weapons, firearms,³ other dangerous property, or criminal instruments must be safely collected by an SPD officer. An SPD officer will determine which items to take into custody for evidence, storage, or disposal in accordance with the SPD's [name and citation to Severance Police Department policy for cataloging, storage, and disposal of dangerous property]. Any remaining dangerous property not taken into custody by the SPD must be safely collected and properly disposed.
2. Any remaining abandoned property that constitutes junk, trash, or garbage, perishable items, litter, unsanitary, contaminated, or infested items, and similar materials must be safely collected and properly disposed.
3. At the conclusion of the clean-up, an SPD officer or authorized Town staff member will post, in a conspicuous location at the site, written notice as to where any abandoned property will be stored along with a phone number and available hours for claiming abandoned property. If any individual(s) are present at the site, an SPD officer or authorized Town staff member will also provide a copy of such notice to each individual.

III. Encampment Obstructing Use of Town Property

If the Town Manager determines that the location of an encampment is obstructing the intended use of a Town facility or Town property, such as interfering with ingress or egress, or that the encampment is abandoned and there are materials, waste, or items that pose an immediate threat to the safety of Town staff, customers, contractors, or the public, notice is

³ As those terms are defined in Chapter 10 of the Severance Municipal Code.

not required and the encampment may be removed immediately in accordance with the *Abandoned Property Storage and Disposal* procedure above. However, as a best practice, a SPD officer or the authorized Town staff member should first make a reasonable attempt to contact any individuals present at the encampment and give them an opportunity to immediately remove their personal property and vacate the site.

IV. Other Considerations

A. *Safety of Town Staff and Contractors:*

1. Whether site clean-up and mitigation are performed by Town staff, members of the SPD, or a contractor, safety is the top priority. Regular coordination with the SPD is required.
2. Whether or not an encampment is occupied, if at any time Town staff or a Town contractor feels unsafe or encounters a situation that is unsafe at an encampment, while giving or posting notice to vacate, or during clean-up and mitigation, the staff or contractor should leave the location and call the SPD. Do not reenter the area until SPD has arrived and have advised it is safe to do so.
3. Situations that may arise and require SPD assistance could include aggressive, harassing, or threatening behavior by someone in or around the encampment, or the presence of weapons, firearms, dangerous property, or criminal instruments at the encampment.

B. *Storage and Disposal of Abandoned Property:*

1. *Weapons, Firearms, and Criminal Instruments:* The SPD shall be responsible for the removal, storage, and disposal of all weapons, firearms, and criminal instruments found or observed at an encampment, unless a member of the SPD determines such items do not need to be taken into SPD custody or must be disposed of immediately by a qualified contractor.
2. *Dangerous Property:* When dangerous property is present that reasonably might result in injury to the health or safety of Town staff or the public, a contractor qualified to dispose of such property will perform the clean-up and site mitigation. Before the site is mitigated, the SPD shall determine whether any dangerous property must be taken into custody for evidence, storage, or disposal, and any such property will be removed, inventoried, and stored by the SPD. Alternatively, the SPD may direct the contractor to inventory, securely package, and deliver such property to the SPD custodian for storage and disposal in accordance with the SPD's [name and citation to applicable SPD policy]. Per that policy, dangerous property includes, but is not limited to, burglary tools, explosives, armor or bulletproof clothing; gambling apparatus; beer, wine, spirituous liquors, or fermented malt beverages; cigarettes or tobacco products; soiled, bloody, or unsanitary clothing and goods but only if evidence in a crime; hazardous solids or

liquids, drugs, medicines, pharmaceutical products; hallucinogenic substances; hypodermic syringes or needles; obscene pictures, images, or other such objects, contained in or on any media or format; any poisonous or noxious solids or liquids; or any other property which reasonably might result in injury to the health or safety of the public or be the subject of unlawful use.

3. When a contractor is used for site clean-up and mitigation, the Town will work with the contractor to ensure that all procedures are followed and abandoned property is appropriately inventoried and delivered to the SPD custodian for storage and disposal.



72-HOUR NOTICE TO VACATE AND ORDER TO REMOVE PROPERTY

- ☐ Pursuant to Severance Municipal Code Section 10-5-35, "Unauthorized camping and temporary structures on public property prohibited," it is unlawful to camp on Town property without first having obtained written permission of an authorized Town officer.
- ☐ Pursuant to Severance Municipal Code Section 10-4-100, "Trespass," it is unlawful for any person without legal authority to enter or remain in or upon any premises.
- ☐ Pursuant to Severance Municipal Code Section _____, "_____", it is unlawful to _____.

YOU ARE ORDERED TO REMOVE ALL PROPERTY AND ASSOCIATED DEBRIS FROM THIS AREA.

COMMENCING 72 HOURS AFTER THE DATE AND TIME OF THIS NOTICE, THE TOWN OF SEVERANCE WILL REMOVE ALL PERSONAL PROPERTY, INDIVIDUALS, AND ASSOCIATED DEBRIS REMAINING IN THIS AREA. THIS NOTICE TO VACATE IS IN EFFECT FOR 14 DAYS FROM THE DATE OF NOTIFICATION. YOU MUST LEAVE AND NOT REOCCUPY THIS AREA.

Any individual who refuses to leave this area within 72 hours may be cited or arrested for violation of Severance Municipal Code Section 10-6-110, "Obstructing government operations," or any other relevant municipal ordinance.

You may reclaim any personal property not disposed of by calling the Town of Severance at (970) ____-____, Monday through Friday between the hours of ____ a.m. and ____ p.m., to arrange a time to pick up your items.

ANY PROPERTY NOT CLAIMED WITHIN 60 DAYS FROM THE DATE OF REMOVAL WILL BE DISPOSED OF IN ACCORDANCE WITH THE TOWN OF SEVERANCE'S POLICIES AND PROCEDURES.

DATE ISSUED: _____

TIME ISSUED: _____

BY: _____



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

WORK SESSION & MEETING MINUTES

Tuesday, June 11, 2024, at 6:00 PM

Present:

Mayor:

Matthew Fries

Mayor Pro-tem:

Brittany Vandemark-Virtual

Council Members:

Dan Meyers

David Bruen

Tad Borrett-Appointed at 7:23 pm

Absent:

Craig Joseph and Stephen Gagliardi

Audience: Joe Pirrone, Tad Borrett, Pat Ryan, James West, & Alaric Scott

Staff:

Nicholas Wharton, Town Manager

Lindsay Radcliff-Coombes, Deputy Town Manager

Leah Vanarsdall, Town Clerk

Mary Lynn Macsalka, Town Attorney

Shani Porter, Planning Director

Ken Chavez, Police Chief

A. CALL TO ORDER REGULAR MEETING

1. Roll Call

2. Pledge of Allegiance

3. Agenda Review by Town Manager

4. Consent Calendar

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

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

MOTION PASSED

a. Pg 4 - 5.14.24 Minutes

b. Pg 8 - April 2024 Payables

c. Pg 12 - April 2024 Financial Statement

5. Approval of Agenda

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

MOTION PASSED

6. Public Comment

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

7. Council Member Comments

8. Reports

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

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

B. TOWN COUNCIL

1. Pg 57 - Town Council Member Appointment

- Legislative
- Staff Presentation: Lindsay Radcliff, Deputy Town Manager

After interviews of four (4) applicants, Tad Borrett was appointed to Town Council with a 3-1 vote.

**Fries, Vandermark, Bruen
Meyers**

**3
1**

2. Pg 67 - Resolution 2024-25: A Resolution of the Town Council of the Town of Severance, Colorado, Appointing Tad Borrett to the Town Council to fill a vacant Seat, with a term Expiring at the First Regular Council Meeting in January 2026.

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

MOTION WAS MADE BY Council Member Bruen, seconded by Mayor Pro-tem Vandermark to Approve **Resolution 2024-25**: A Resolution of the Town Council of the Town of Severance, Colorado, Appointing Tad Borrett to the Town Council to fill a vacant Seat, with a term Expiring at the First Regular Council Meeting in January 2026. All Council Members present voting Yes.

MOTION PASSED

3. Pg 71 - Citizen Advisory Board Vacancy

- Legislative
- Staff Presentation: Lindsay Radcliff, Deputy Town Manager

MOTION WAS MADE BY Council Member Meyers, seconded by Council Member Bruen to Approve posting to fill the two vacancies for the Citizen Advisory Board. All Council Members present voting Yes.

MOTION PASSED

4. Pg 72 - Ordinance 2024-10: Amending the Severance Municipal Code to add a new section 16.4.40 regarding non-potable secondary water systems for new residential development

- Discussion
- Staff Presentation: Nicholas Wharton, Town Manager

MOTION WAS MADE BY Council Member Meyers, seconded by Mayor Pro-tem Vandermark to Adopt **Ordinance 2024-10**: Amending the Severance Municipal Code to add a new section 16.4.40 regarding non-potable secondary water systems for new residential development. All Council Members present voting Yes.

MOTION PASSED

5. Pg 80 - Ordinance 2024-11: An Ordinance of the Town Council of the Town of Severance, Colorado, enacting a new Article 11 of Chapter 10 of the Severance Municipal Code imposing Residency Restrictions upon Registered Sex Offenders and enacting Residency Distance Restrictions upon Sex Offenders from Designated Locations with the Town of Severance

- Legislative
- Staff Presentation: Kenneth Chavez, Chief of Police

MOTION WAS MADE BY Council Member Meyers, seconded by Council Member Bruen to Adopt **Ordinance 2024-11**: An Ordinance of the Town Council of the Town of Severance, Colorado, enacting a new Article 11 of Chapter 10 of the Severance Municipal Code imposing Residency Restrictions upon Registered Sex Offenders and enacting Residency Distance Restrictions upon Sex Offenders from Designated Locations with the Town of Severance. All Council Members present voting Yes.

MOTION PASSED

C. COUNCIL MEMBER PETITIONS

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

D. 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. Pg 85 - Ordinance 2024-XX: Draft Ordinance Amending Article 10, "Weapons," of Chapter 10, "Offenses," of the Severance Municipal Code Pertaining to Firearms on Town Property and Determining an Emergency With Respect Thereto

- Discussion
 - Staff Presentation: Mary Lynn Macsalka, Town Attorney
- Discussion was held - Ordinance will be presented on the June 25th, 2024 Agenda.

E. EXECUTIVE SESSION

1. Adjourn to Executive Session Pursuant to C.R.S. 24-6-402(4)(b) to confer with the Town Attorney for the purposes of receiving legal advice on specific legal questions pertaining to development review procedures and decisions pursuant to the Town of Severance Land Use Code (Chapter 16 of the Severance Municipal Code).

Open: 9:14 pm Closed: 10:11 pm

MOTION WAS MADE BY Council Member Meyers, seconded by Council Member Bruen to ADJOURN INTO Adjourn to Executive Session Pursuant to C.R.S. 24-6-402(4)(b) to confer with the Town Attorney for the purposes of receiving legal advice on specific legal questions pertaining to development review procedures and decisions pursuant to the Town of Severance Land Use Code (Chapter 16 of the Severance Municipal Code). All Council Members present voting Yes.

MOTION PASSED

2. Executive Session pursuant to C.R.S.24-6-402(b) and (e)(I) for the purposes of conferring with the Town Attorney to receive legal advice on specific legal questions regarding the Northern integrated Supply Project and related contracts, and for the purposes of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and instructing negotiators, regarding the same.

MOTION WAS MADE BY Council Member Meyers, seconded by Council Member Bruen to ADJOURN INTO Executive Session pursuant to C.R.S.24-6-402(b) and (e)(I) for the purposes of conferring with the Town Attorney to receive legal advice on specific legal

questions regarding the Northern integrated Supply Project and related contracts, and for the purposes of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and instructing negotiators, regarding the same. . All Council Members present voting Yes.

MOTION PASSED

F. ADJOURN

10:11 pm

TOWN OF SEVERANCE
PAYMENT APPROVAL REPORT
5/1/24 - 5/31/24

Vendor Name	Invoice Number	Description	Amount Paid
Aloha Apparel, LLC	WOO1136	PW uniforms	\$129.00
Amazon Capital Services	1JH7-T6LH-KJF4	Ultimate Movie Night Gift Basket Snacks	\$39.98
Amazon Capital Services	1NWV-G7YC-J9N9	Staples File Folders, 1/3 Cut, Letter Size, Red, 100/Box	\$12.65
Amazon Capital Services	1NWV-G7YC-J9N9	Staples Colored File Folders 3-Tab Letter Blue100/Box	\$12.18
Amazon Capital Services	1NWV-G7YC-J9N9	Staples Colored File Folders w/Reinforced Tabs Letter 3 Tab 100/Box	\$15.50
Amazon Capital Services	1NWV-G7YC-J9N9	Staples Top-Tab File Folders 3-Tab Letter Size Orange 100/Box	\$12.37
Amazon Capital Services	1NWV-G7YC-J9N9	12 Pack Note Pads 8.5 x 11 White Legal Pads 8.5 x 11 Wide	\$20.99
Amazon Capital Services	1NWV-G7YC-J9N9	3'x5' Custom flag or Banner 3x5 Foot(150X90cm)	\$14.90
Amazon Capital Services	1NWV-G7YC-J9N9	Shipping & handling	\$11.96
Amazon Capital Services	1NWV-G7YC-J9N9	uni USB C to HDMI Cable for Home Office 6ft	\$15.59
Amazon Capital Services	1NWV-G7YC-J9N9	TEMEIKE Evaporative Air Cooler, 4-IN-1 Swamp Cooler Air	\$132.99
Amazon Capital Services	1NWV-G7YC-J9N9	IIABC Displayport to HDMI Adapter 4K 24K Gold Plated	\$5.99
Amazon Capital Services	1NWV-G7YC-J9N9	ZAGG InvisibleShield Glass Elite Screen Protector for Apple	\$29.99
Amazon Capital Services	1NWV-G7YC-J9N9	200 Pack, Gold Foil Seal Stickers for Certificates - 2 Diameter"	\$6.59
Amazon Capital Services	1NWV-G7YC-J9N9	TEMEIKE Ice Packs for Lunch Boxes, Coolers, Quick Freeze	\$18.99
Amazon Capital Services	1NWV-G7YC-J9N9	iPhone 15 14 13 12 11 Charger Cube 3-Pack Plug Charging	\$13.98
Amazon Capital Services	1NWV-G7YC-J9N9	LIMKRIAN Cat Ergonomic Mouse Pad with Wrist Rest	\$9.99
Amazon Capital Services	1NWV-G7YC-J9N9	SENZHIYI Indoor Flag Pole Kit with Base and Eagle Topper	\$58.99
Amazon Capital Services	1NWV-G7YC-J9N9	PPXIA Inflatable Movie Screen Outdoor Projector Screen 20ft	\$129.99
Amazon Capital Services	1NWV-G7YC-J9N9	BIGASUO HD 9000L Bluetooth Projector Built in DVD Player	\$99.98
Amazon Capital Services	1NWV-G7YC-J9N9	Uelfbaby 12 Pack Small American Flags Small US Flags	\$4.99
Amazon Capital Services	1NWV-G7YC-J9N9	Softsoap Moisturizing Liquid Hand Soap	\$7.44
Amazon Capital Services	1NWV-G7YC-J9N9	Qtiouscp Kids Gardening Tools Outdoor Toys Set Backyard	\$48.99
Amazon Capital Services	1NWV-G7YC-J9N9	Creativity for Kids Grow 'N Glow Terrarium Kit for Kids	\$9.97
Amazon Capital Services	1NWV-G7YC-J9N9	Home Grown Paint & Grow Flower Gardening Kit Set	\$22.53
Amazon Capital Services	1NWV-G7YC-J9N9	Creative Roots Mosaic Ladybug Stone	\$5.16
Amazon Capital Services	1NWV-G7YC-J9N9	Wireless Keyboard and Mouse, Wireless Ergonomic Keyboard	\$39.00
Amazon Capital Services	1NWV-G7YC-J9N9	Cottonelle CleanCare Toilet Paper, 48 Double Rolls	\$51.00
Amazon Capital Services	1NWV-G7YC-J9N9	Scott Multifold Paper Towels (01840)	\$40.37
Amazon Capital Services	1NWV-G7YC-J9N9	Amazon Basics Tall Kitchen Drawstring Trash Bags, 13 Gallon	\$24.43
Amazon Capital Services	1NWV-G7YC-J9N9	Febreze Air Freshener Heavy Duty Spray, Odor Fighter	\$15.87
Amazon Capital Services	1NWV-G7YC-J9N9	Avery TrueBlock File Folder Labels, 2/3 x 3-7/16	\$19.10
Amazon Capital Services	1NWV-G7YC-J9N9	Softsoap Moisturizing Liquid Hand Soap	\$7.44
Amazon Capital Services	1R97-T69F-HPD4	Monitor Stand Riser with 50 LB Capacity, Stable Wood	\$14.99
Amazon Capital Services	1R97-T69F-HPD4	Shipping & handling	\$2.99
Amazon Capital Services	1R97-T69F-HPD4	3 Month Calendar 2024-2025, Move-a-Page, Monthly, Vertical	\$19.99
Amazon Capital Services	1R97-T69F-HPD4	Afumazi 10Pcs Self Adhesive Felt Board Tiles Hexagon	\$18.89
Amazon Capital Services	1R97-T69F-HPD4	Command Poster Strips, Damage Free Hanging Poster	\$10.66
Amazon Capital Services	1R97-T69F-HPD4	Logitech MX Master 3S - Wireless Performance Mouse	\$96.88
Ascent Broadband, LLC	143037	PW Internet Service	\$190.00
Associated Landscape Co	5167	Membership Renewal	\$294.00
Ausmus Law Firm PC	8763	Contract prosecution for the month of May 2024	\$850.00
Banner Occupational Hea	849215	APR24 SVCS - PD Physical	\$350.00
Baseline Associates, Inc.	4818	Pre-Employment - 24-0593	\$180.00
BearCom	571774	Ventrac Mower LTS 1	\$1,099.00
BearCom	571775	Ventrac Mower LTS 2	\$1,099.00
Bunting Disposal, Inc.	7142774	Trash Service Town Hall	\$60.00
Bunting Disposal, Inc.	7142774	Recyc Town Hall	\$15.00
Bunting Disposal, Inc.	7142774	Recyc PD (nonservices April/May/June 2024)	\$30.00
Caselle, Inc.	132632	Caselle Software Support - JUNE 2024	\$2,056.00
Caselle, Inc.	133001	Caselle Connect Application Software: Payroll Direct Deposit Setup	\$250.00
Caselle, Inc.	133002	Caselle Connect Application Software: Online Paystubs/W2s Setup	\$3,000.00
CIRSA	241226	April 2024 Deductible Portion of Claims	\$1,000.00
City of Loveland	10949099	Police Training - Firing Range	\$300.00
CivicPlus	303921	Annual - CivicEngage Central (5/6/2024-5/5/2025)	\$30,974.00
ClearGov, Inc.	2024-14693	ClearGov Suites starting 05/01/2024 and ending 12/31/2024	\$17,000.00

TOWN OF SEVERANCE
PAYMENT APPROVAL REPORT
5/1/24 - 5/31/24

Vendor Name	Invoice Number	Description	Amount Paid
ClearGov, Inc.	2024-14693	Activation and Onboarding	\$2,635.00
ClearGov, Inc.	2024-14693	ClearGov Suites starting 01/01/2025 and ending 12/31/2025	\$25,500.00
Colorado Association of C	4574	10 Online POST Tests	\$245.00
Colorado Association of C	4820	CACP Member Registration Fee	\$495.00
Colorado Department of	24673399	Garnishment	\$888.87
Colorado Department of	24673399	Garnishment	\$729.44
Colorado Department of	31598577	Garnishment	\$1,715.85
Colorado Department of	31598577	Garnishment	\$893.60
Dana Kepner Company, L	6238651-00	CR21 PROJECT	\$765.00
Dana Kepner Company, L	6238897-00	CR21 PROJECT	\$196.25
Dana Kepner Company, L	6238913-00	CR21 PROJECT	\$57.74
DBC Irrigation Supply	S5444628.001	Community Park Irrigation	\$996.23
Direct Discharge Consulti	2570	April ORC Services	\$750.00
Direct Discharge Consulti	2570	April ORC Services	\$750.00
Drexel, Barrell & Co.	27653	HARMONY AND WCR 19 INTER - PHASE 2 Professional Services from I	\$16,861.20
Earth Engineering Consul	1244029.1	Town of Severance Police Station - 209 1st St Construction Observati	\$1,673.07
Employers Council	501755	HR professional services	\$2,640.00
Employers Council	504004	Travel expense M. Harte on 3/7/24 to 3/28/24	\$87.10
Employers Council	506766	HR professional services	\$3,500.00
ErgoMed Work Systems	9647663	PD Physical	\$175.00
Fidelity National Title Co	5.24 - ESCROW PAYN	Earnest Deposit - 312 1st Street	\$30,000.00
Fransen Pittman General	PD-2301-02	PD Renovation	\$119,556.48
Freedom Mailing Services	47744	Postcard Bill Processing - APR24	\$772.25
Freedom Mailing Services	47744	Postcard Bill Processing - APR24	\$772.24
Freedom Mailing Services	47745	Delinquent Notices	\$90.67
Freedom Mailing Services	47745	Delinquent Notices	\$90.68
Freedom Mailing Services	47835	Consumer Confidence Reports	\$1,802.37
Front Range Compliance	9256	Consulting Services - Driver packet	\$37.50
Front Range Compliance	9256	Consulting Services - Quarterly Report	\$37.50
Front Range Compliance	9256	Consulting Services - Hours of service review	\$75.00
Front Range Compliance	9376	Consulting Services - Drug and Alcohol Consortium - Annual	\$66.45
Frontier Business Product	911409	TH - Copy Machine 94244	\$123.74
Frontier Business Product	911409	PW - Copy Machine 94240	\$123.74
Frontier Business Product	911409	PW Color Copies	\$35.97
Frontier Business Product	911409	TH Color Copies	\$192.62
GLH Construction, LLC	201123890	Mt Bross Emergency Water Main Repair	\$7,083.62
Greeley Lock and Key	29432	Open Path 1-2 Door annual cloud access fee - Community Park Ball Fi	\$599.98
Greeley Lock and Key	29433	Open Path 1-2 Door annual cloud access fee - Lake View Park	\$599.98
Hagen's Junk Removal	190968	Clean Up Days	\$316.10
Infusion Architects, LLC	7	23010 - Severance Police Department April 2024	\$2,571.30
Integrity Tire	23066	#418 - 2014 Ford F150 - PMA, 5w20 FULL SYNTHETIC OIL, Suspension	\$1,266.63
JR Engineering, LLC	84419	Engineering services - Cust# 233 - Moody Project	\$370.00
JR Engineering, LLC	84420	Engineering services - Cust# 307 - Bower North Project - Developmen	\$277.50
K & K Laser Creations, LLC	33927	Name plates	\$57.85
King Surveyors, Inc.	421141	Surveys for sidewalk connections along Cr74	\$1,284.00
Kinsco	0017690-0	Police Uniforms	\$300.00
La Salle Oil Co.	188908	Fuel - Diesel	\$1,227.60
La Salle Oil Co.	188911	Fuel	\$1,366.87
La Salle Oil Co.	188981	Fuel	\$881.27
Lands End Business Outfit	SIN12037181	Uniforms	\$361.51
Language Line Services, Ir	11280656	Over-the-phone interpretation	\$27.88
LightGig Communications	455557	Severance Town Hall Service	\$120.00
Li'L Flower Shop	18463	Green Plant - Dish Garden	\$101.95
MAC Equipment, Inc.	458957	VBOX SANDER	\$1,049.29
MAC Equipment, Inc.	462547	#557 VENTRAC	\$1,767.81
Majestic Surveying, LLC	6866	Subdivision Plat, Parcel Description - Alley Vacation & ROW Dedicatio	\$5,550.00

TOWN OF SEVERANCE
PAYMENT APPROVAL REPORT
5/1/24 - 5/31/24

Vendor Name	Invoice Number	Description	Amount Paid
New York Life	20240603	Employee Deductions	\$631.00
Next Step Communicatio	12714	4.26.2024 Service Call	\$250.00
Next Step Communicatio	12726	Starlink Monthly Rental for Lakeview City Park	\$250.00
Next Step Communicatio	12726	Starlink Monthly Rental for Severance Community Park	\$250.00
NOCO Humane	1016	Oct - Dec 2023 Animal	\$300.00
NOCO Humane	1017	Jan-Mar 2024 Animal	\$100.00
North Weld County Wate	3386000APR24	Water Meter	\$33,964.91
North Weld County Wate	3654000APR24	Water Meter	\$28.50
North Weld County Wate	6546000APR24	Water Meter	\$29,341.61
Northern Engineering Ser	1136-001/00100	Engineering Services - Cust# 265 - BHS Solar	\$390.00
Northern Engineering Ser	1136-001/00100	Engineering Services - Cust# 270 - Severance Storage	\$520.00
Ottem Electronics, Inc.	5762	Troubleshoot card reader	\$90.00
PIONEER	S35-T35W2-13965	Brown ale Garden bed	\$152.70
Pioneer Press of Greeley,	97237	Ticket Books - 2000	\$1,364.00
Poudre Valley REA	135 0424	36252 Evans St Power	\$44.61
Poudre Valley REA	135 0424	CO RD 23 and Belmont Dr	\$29.61
Poudre Valley REA	135 0424	CO RD 80 and Rangeview	\$26.68
Poudre Valley REA	135 0424	Streetlights, Casa Loma	\$137.18
Poudre Valley REA	135 0424	Streetlights, Belmont Farms	\$240.20
Poudre Valley REA	135 0424	Streetlights, Soaring Eagle	\$194.85
Poudre Valley REA	135 0424	Streetlights, Sunset Ridge	\$254.25
Poudre Valley REA	135 0424	629 Shoreview Pkwy Lift Station	\$349.14
Poudre Valley REA	135 0424	Streetlights, Severance Shores	\$226.24
Poudre Valley REA	135 0424	75 Flat Iron Ln Power Source	\$65.21
Poudre Valley REA	135 0424	Streetlights, Hidden Valley Farms	\$1,458.57
Poudre Valley REA	135 0424	2880 Branding Iron Power	\$70.95
Poudre Valley REA	135 0424	Streetlights, Summit View	\$426.03
Poudre Valley REA	135 0424	Streetlights, Foxridge	\$106.82
Poudre Valley REA	135 0424	CO RD 21 and 76 1/2 - Water Tank	\$1,171.79
Poudre Valley REA	135 0424	CO RD 74 & 19	\$13.61
Poudre Valley REA	135 0424	BRIDLE RIDGE CIR - PS	\$30.74
Poudre Valley REA	135 0424	STREETLIGHTS, SADDLER ARENA	\$176.00
Precision Concrete Cuttin	CO75517WH	Sunset Ridge ADA grinding	\$5,861.63
Precision Concrete Cuttin	CO99579WH	Severance Shores ADA	\$10,565.63
Prosource Machinery LLC	0822 - 2024	2024 Sany SMG200AWD Grader - PY1120CD0822	\$296,199.27
Ram Waste Systems, Inc	7757487V327	Clean-Up Days	\$27,626.50
Recreation Plus	11244	Lakeview Park supplies	\$104.40
Recreational Electrical, LL	12938	Unit#001 - TAILLIGHT, INSTALL	\$329.00
Republic Services, Inc	0642-000923571	Trash Services - Wastewater Plant Acct	\$78.92
SAFEbuilt Colorado, Inc.	364612	Building Inspections	\$10,668.82
SBS Services Group LLC	6726418	Town hall - routine janitorial	\$520.00
Smart Document Manage	328904	Document Shredding-Town Hall	\$80.00
Smart Document Manage	329206	2024 Clean Up Days Shredding	\$525.00
Tailholt Land and Water I	24-May	Refund Developer Deposit balance	\$1,163.26
Tailored Technology Serv	19203	Agreement Managed Services (per user) - April Business Standard	\$3,800.00
Tailored Technology Serv	19203	2 Hours Onsite Service/week	\$840.00
Tailored Technology Serv	19203	Azure Subscription 1 - Billing Cycle: 3/18/2024 - 4/17/2024	\$320.26
Tailored Technology Serv	19203	Agreement Licensing - April Microsoft Exchange Online (Plan 2) for Gt	\$320.00
Tailored Technology Serv	19203	Agreement Licensing - April Microsoft Office 365 G3 GCC	\$943.00
Tailored Technology Serv	19203	Agreement Licensing - April Microsoft Power Automate per user plan	\$15.00
Tailored Technology Serv	19203	Agreement Licensing - April Microsoft Entra ID P2 for Government	\$9.00
Tailored Technology Serv	19203	Agreement Licensing - April Microsoft Office 365 G3 GCC (Prorate for	\$39.86
Tailored Technology Serv	19203	Agreement Licensing - April Microsoft Office 365 G3 GCC (Prorate for	\$10.73
Tailored Technology Serv	19203	Agreement Licensing - April Microsoft Office 365 G3 GCC (Prorate for	\$9.20
Tailored Technology Serv	19267	Agreement Billable Expenses: Hardware	\$56.69
Tailored Technology Serv	19312	Lenovo ThinkStation P3 Workstation	\$1,573.00

TOWN OF SEVERANCE
PAYMENT APPROVAL REPORT
5/1/24 - 5/31/24

Vendor Name	Invoice Number	Description	Amount Paid
Tailored Technology Serv	19319	Lenovo ThinkPad T16 Gen 2	\$1,398.00
Tailored Technology Serv	19319	Lenovo ThinkPad Universal Thunderbolt 4 Smart Dock	\$269.00
Tailored Technology Serv	19319	Workstation Setup - Fixed Fee	\$375.00
The Adams Group, LLC	38324	In progress audit	\$15,000.00
Town of Johnstown	IL DIST 2 MEETING 2024 - CML District 2		\$120.00
Town of Johnstown	CML SPRING 2024 - CML District 2		\$30.00
Town of Johnstown	CML SPRING 2024 - CML District 2		\$30.00
Town of Windsor	015265-000 0424	Wastewater Treatment Plant	\$40,754.72
Town of Windsor	05022024-C	Regional Water Treatment Plant - Additional Cost	\$10,000.00
TransUnion Risk & Altern	5453941-202404-1	Background Checks	\$75.00
Triple S Party Rental	2400024	Severance Days Rentals (Canopy, chairs, tables, fan air movers)	\$3,395.00
Triple S Party Rental	2400024	Severance Days Deliver Fee	\$130.28
Triple S Party Rental	2400024	Severance Days Damage Waiver	\$390.43
UMB Staff Credit Cards	0151 0424	Co Motor Veh Serv Emv-Plates for boom	\$5.55
UMB Staff Credit Cards	0151 0424	Co Motor Veh Serv Emv-Plates for boom	\$5.55
UMB Staff Credit Cards	0151 0424	Dyekman Trophies Inc Of-Three new judges name plates	\$45.00
UMB Staff Credit Cards	0151 0424	The Home Depot 1512-pump for water leaks to pump out meter pits	\$423.92
UMB Staff Credit Cards	0151 0424	Dyekman Trophies Inc Of-Three new judges name plates	\$45.00
UMB Staff Credit Cards	0151 0424	Dominos -Tree Board Meeting 4.22.24 dinner	\$52.84
UMB Staff Credit Cards	0151 0424	Bobcat Windsor-anti freeze for bobcat	\$62.04
UMB Staff Credit Cards	0151 0424	Costco - TP For TH	\$48.48
UMB Staff Credit Cards	0151 0424	Vistaprint-Business Cards	\$165.80
UMB Staff Credit Cards	0151 0424	Vistaprint-Business Cards	\$165.80
UMB Staff Credit Cards	0151 0424	Vistaprint-Business Cards	\$165.79
UMB Staff Credit Cards	0151 0424	Rivera De Chapala-Management Meal	\$77.00
UMB Staff Credit Cards	0151 0424	Rivera De Chapala-All Finance Department Meeting	\$115.03
UMB Staff Credit Cards	0151 0424	Academic Cap & Gown-New Judge, Bradley Whitfield	\$410.13
UMB Staff Credit Cards	0151 0424	Ezcaterchicken Salad-TC Mtg Meal	\$349.98
UMB Staff Credit Cards	0151 0424	Panera Bread-Admin Prof Day	\$45.58
UMB Staff Credit Cards	0151 0424	Dougs Diner--	\$40.25
UMB Staff Credit Cards	0151 0424	Palomino Mexican Restaura-Admin Lunch (Northern Water Spring Us	\$43.61
UMB Staff Credit Cards	0151 0424	Dropbox Fax Monthly-Monthly Subscription	\$14.98
UMB Staff Credit Cards	0151 0424	Ezcaterjimmy Johns-TC mtg meal 4.09.24	\$284.85
UMB Staff Credit Cards	0151 0424	Weld Co C&r Office-Hidden Valley Farms 6th Filing Adj #1 & #2	\$70.06
UMB Staff Credit Cards	0151 0424	Www Costco Com-TP for Building & restock of TC kitchen supplies	\$116.13
UMB Staff Credit Cards	0151 0424	Www Costco Com-New Dishwasher for Kitchen at Town Hall	\$529.49
UMB Staff Credit Cards	0151 0424	Weld Co C&r Office-Rec for Vacating-Dedicating a Public ROW-Ord 20	\$89.14
UMB Staff Credit Cards	0151 0424	King Soopers #0073-TC Duda Resignation Cookies	\$22.47
UMB Staff Credit Cards	0151 0424	Ezcatercapital Tacos-CAB Mtg Meal	\$245.46
UMB Staff Credit Cards	0151 0424	Co Motor Veh Serv Emv-Plates for Boom	\$11.10
UMB Staff Credit Cards	0151 0424	Attorney-Social Media Training for Sarah Jacobsen	\$79.00
UMB Staff Credit Cards	0151 0424	Ascap License Fee-Music Licensing	\$144.67
UMB Staff Credit Cards	0151 0424	Ascap License Fee-Music Licensing	\$144.67
UMB Staff Credit Cards	0151 0424	Ascap License Fee-Music Licensing	\$144.66
UMB Staff Credit Cards	0151 0424	Cbi Online--	\$6.00
UMB Staff Credit Cards	0151 0424	Indeed 91446843--	\$506.24
UMB Staff Credit Cards	0151 0424	Cbi Online--	\$6.00
UMB Staff Credit Cards	0151 0424	First Watch - 0425--	\$63.28
UMB Staff Credit Cards	0151 0424	Indeed 91601300--	\$502.17
UMB Staff Credit Cards	0151 0424	Indeed 91752662--	\$503.93
UMB Staff Credit Cards	0151 0424	Affordable Portables-Deposit for the carport that will cover the fuel s	\$1,087.28
UMB Staff Credit Cards	0151 0424	Windsor Ace Hdwe-New garage door opener for truck #219	\$38.24
UMB Staff Credit Cards	0151 0424	Bobcat Windsor-Hydraulic oil for Bobcat	\$173.57
UMB Staff Credit Cards	0151 0424	Attorney-Social media liability training	\$79.00
UMB Staff Credit Cards	0151 0424	Bruces Bar-Lunch for Officers that worked 1/2 Marathon Race	\$107.70
UMB Staff Credit Cards	0151 0424	Indeed-Police Officer Recruiting	\$26.32

TOWN OF SEVERANCE
PAYMENT APPROVAL REPORT
5/1/24 - 5/31/24

Vendor Name	Invoice Number	Description	Amount Paid
UMB Staff Credit Cards	0151 0424	Homedepot.Com-Blinds for P.W Building office	\$264.00
UMB Staff Credit Cards	0151 0424	Dalco Industries-Trunk Domes for ADA ramps.	\$594.46
UMB Staff Credit Cards	0151 0424	The Home Depot #1544-Partial order for tools	\$19.97
UMB Staff Credit Cards	0151 0424	Nbf*natl Biz Furniture-New desk for additional employee.	\$738.00
UMB Staff Credit Cards	0151 0424	Homedepot.Com-Blades for tools	\$102.56
UMB Staff Credit Cards	0151 0424	Pond World-Fountain for park	\$1,863.64
UMB Staff Credit Cards	0151 0424	Harbor Freight Tools 62-Tie downs, tarps, clamps	\$95.92
UMB Staff Credit Cards	0151 0424	Harbor Freight Tools 62-Tie downs, tarps, clamps	\$66.95
UMB Staff Credit Cards	0151 0424	Harbor Freight Tools 62-Tie downs, tarps, clamps	\$19.99
UMB Staff Credit Cards	0151 0424	Harbor Freight Tools 62-Tie downs, tarps, clamps	\$15.99
UMB Staff Credit Cards	0151 0424	Cke*taqueria Mexicana Mi-Breakfast for the guys and for 2nd round i	\$101.42
UMB Staff Credit Cards	0151 0424	The Home Depot -Parks shed toilet replacement.	\$198.28
UMB Staff Credit Cards	0151 0424	Bobcat Windsor-Stump Grinder Rental	\$850.00
UMB Staff Credit Cards	0151 0424	Bobcat Windsor-Stump Grinder Rental	\$136.00
UMB Staff Credit Cards	0151 0424	Greeley Lock And Key - 13-Keys for Seasonal and New Employees	\$197.50
UMB Staff Credit Cards	0151 0424	Windsor Ace Hdwe--	\$28.02
UMB Staff Credit Cards	0151 0424	Windsor Ace Hdwe--	\$26.30
UMB Staff Credit Cards	0151 0424	Oscars Bar & Grill-Food for FTO school.	\$20.76
UMB Staff Credit Cards	0151 0424	Ihop -Food for FTO school.	\$25.77
UMB Staff Credit Cards	0151 0424	La Quinta Motor Inns-FTO training.	\$450.50
UMB Staff Credit Cards	0151 0424	Colorado Ltap-Brad D/John W. LTAP RS2	\$100.00
UMB Staff Credit Cards	0151 0424	Oreilly -Tornado Siren Battery Replacement- New Parks Building this r	\$839.97
UMB Staff Credit Cards	0151 0424	Sp 1-800-Stencil-Stencils for Road Painting. 5000 should be Street Sig	\$1,301.63
UMB Staff Credit Cards	0151 0424	4imprint, Inc-Swag to hand out at events	\$224.51
UMB Staff Credit Cards	0151 0424	Oscars Bar & Grill-Food for FTO school.	\$20.76
UMB Staff Credit Cards	0151 0424	Oscars Bar & Grill-Food for FTO school.	\$30.94
UMB Staff Credit Cards	0151 0424	Oscars Bar & Grill-Food for FTO school.	\$11.27
UMB Staff Credit Cards	0151 0424	Jennys Mexican Food-Food for FTO school.	\$12.05
UMB Staff Credit Cards	0151 0424	Ihop -Food for FTO school.	\$16.77
UMB Staff Credit Cards	0151 0424	Windsor Ace Hdwe-Gas cans for timber ridge gardens	\$62.98
UMB Staff Credit Cards	0151 0424	Windsor Ace Hdwe-Gas cans for timber ridge gardens	\$16.98
UMB Staff Credit Cards	0151 0424	Windsor Ace Hdwe-Gas cans for timber ridge gardens	\$26.99
UMB Staff Credit Cards	0151 0424	Wyoming Bearing And Suppl-Hoses for Backhoe. Unit #333	\$228.81
UMB Staff Credit Cards	0151 0424	National Pen Co. Llc_us-Pens ordered for officers and admin staff	\$202.09
UMB Staff Credit Cards	0151 0424	4imprint, Inc-Police swag to hand out at events	\$1,006.38
University Auto Parts, Inc	392392	SNAP RING PLIERS	\$55.99
University Auto Parts, Inc	392533	Scott Rags	\$179.90
University Auto Parts, Inc	392840	Unit #239 Mud Flaps	\$25.99
University Auto Parts, Inc	392840	Unit #230 Mud Flaps	\$57.98
UNUM Life Insurance Co .	5.2024	Monthly Disability Insurance	\$4,025.02
Upper Case Printing Ink	1786	Water Quality report	\$1,014.28
Upper Case Printing Ink	1796	Window Envelopes for Delinquent Notices	\$16.14
Upper Case Printing Ink	1796	Window Envelopes for Delinquent Notices	\$16.15
USA Blue Book	INV00017376	Comcast	\$641.85
Utility Notification Center	224041384	RTL Transmissions	\$214.78
Utility Notification Center	224041384	RTL Transmissions	\$214.79
Utility Refunds	04.26.2024 REFUND	Payment Refund - 213 Castle Dr	\$170.00
Vector Disease Control In	PI-A00014116	2024 Mosquito Control Services 2 of 6	\$5,000.00
Verizon Wireless	9961987339	Cell Phone Service - TH & PW	\$335.76
Verizon Wireless	9961987339	Cell Phone Service - TH & PW	\$96.62
Verizon Wireless	9961987339	Cell Phone Service - TH & PW	\$32.21
Verizon Wireless	9961987339	Cell Phone Service - TH & PW	\$71.49
Verizon Wireless	9961987339	Cell Phone Service - TH & PW	\$63.74
Verizon Wireless	9961987339	Cell Phone Service - TH & PW	\$87.17
Verizon Wireless	9961987339	Cell Phone Service - TH & PW	\$121.86
Verizon Wireless	9961987339	Cell Phone Service - TH & PW	\$63.97

TOWN OF SEVERANCE
PAYMENT APPROVAL REPORT
5/1/24 - 5/31/24

Vendor Name	Invoice Number	Description	Amount Paid
Verizon Wireless	9961987339	Cell Phone Service - TH & PW	\$162.07
Verizon Wireless	9961987339	Cell Phone Service - TH & PW	\$148.32
Verizon Wireless	9961987339	Cell Phone Service - TH & PW	\$27.04
Waste Management of Ci	5208479-2534-1	Trash Service - PW	\$31.78
Waste Management of Ci	5208479-2534-1	Trash Service - PW	\$31.78
Waste Management of Ci	5208479-2534-1	Trash Service - PW	\$31.78
Waste Management of Ci	5208479-2534-1	Trash Service - PW	\$31.78
Waste Management of Ci	5208479-2534-1	Trash Service - PW	\$31.78
Waste Management of Ci	5208479-2534-1	Trash Service-PW	\$0.01
Waste Management of Ci	5213467-2534-9	Roll Off Trash Service	\$0.01
Waste Management of Ci	5213467-2534-9	Roll Off Trash Service	\$127.59
Waste Management of Ci	5213467-2534-9	Roll Off Trash Service	\$127.59
Waste Management of Ci	5213467-2534-9	Roll Off Trash Service	\$127.59
Waste Management of Ci	5213467-2534-9	Roll Off Trash Service	\$127.59
Waste Management of Ci	5213467-2534-9	Roll Off Trash Service	\$127.59
Weld County Clerk and R	3ALANCE REPLENISH	Replenish Town of Severance Balance with County	\$1,000.00
Weld County Health Dep:	E240213	Water/Wastewater Testing - WWTP Project	\$94.00
Weld County Health Dep:	E240213	Water/Wastewater Testing - WWTP Project	\$428.50
WEX BANK	96868466	Offsite Fuel	\$34.05
Windsor Ace Hardware	174580/4	Deep root attachment	\$5.08
Windsor Ace Hardware	174751/4	Brown ale Garden bed	\$53.46
Windsor-Severance Fire L	24SEV-00040	Fire Plan Review - 24SEV-00040 BHS Solar	\$44,498.30
Xcel Energy	875424724	10822 County Road 74 Bldg Stoc	\$11.90
Xcel Energy	875424724	20/15 2-6-67 Sewage Plant	\$2,066.73
Xcel Energy	875424724	211 1st St	\$14.29
Xcel Energy	875424724	209 1st St Bldg Fire	\$14.29
Xcel Energy	875424724	1020 Mahogany Dr Unit Pump	\$319.51
Xcel Energy	875424724	336 1st St	\$157.10
Xcel Energy	875424724	145 W 3rd Ave Unit Outdoor Light	\$15.12
Xcel Energy	875424724	3 S Timber Ridge Pkwy	\$657.10
Xcel Energy	875424724	231 W 4th Ave Unit Pump	\$122.92
Xcel Energy	875424724	410 Immigrant Trail - Settlers Landing HOA	\$13.60
Xcel Energy	875424724	145 3rd St	\$1,175.60
Xcel Energy	875424724	100 Waterfall Way	\$28.76
Xcel Energy	875424724	101 Waterfall Way	\$115.67
Xcel Energy	875424724	400 Timber Ridge Pkwy Unit Spkl	\$12.68
Xcel Energy	875424724	57/16 2-6-67 Pump	\$11.90
Xcel Energy	875424724	410 Timber Ridge Pkwy Unit Spkl	\$12.81
Xcel Energy	875424724	513 1/2 Broadview Dr	\$82.55
Xcel Energy	875424724	50 Timber Ridge Pkwy	\$69.46
Xcel Energy	875424724	1236 1/2 Baldrige Dr Unit Lift	\$193.69
Xcel Energy	875610576	Street Lights	\$3,778.76
Total:			\$894,604.53



Financial Statement Review

June 17th , 2024

Interim Financial Statements

The **May 2024** Town of Severance Interim Financial Statements have been reviewed and can be published as part of the **June 25th 23, 2024** Council Consent Agenda.

Efrain Lemus, MBA, CPA
Finance Director

TOWN OF SEVERANCE
COMBINED CASH INVESTMENT
MAY 31, 2024

COMBINED CASH ACCOUNTS

01-100700	CASH ON HAND	3,433
01-101000	BANK OF CO- CHECKING ***1469	738,563
01-101500	BANK OF CO CREDIT CARD ***1481	7,495
01-102100	COLOTRUST - 8001	24,052,743
01-102110	COLOTRUST - 4001	3,048,465
01-102115	COLOTRUST - 4002	2
01-102180	UMB SAFEKEEPING	27,133,673
01-106000	XPRESS DEPOSIT ACCOUNT	30,609
01-107700	CASH CLEARING - FIRE REVIEW FE	(63)
	TOTAL COMBINED CASH	55,014,922
01-100000	CASH ALLOCATED TO OTHER FUNDS	(55,014,922)

TOTAL UNALLOCATED CASH

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	24,172,731
11	ALLOCATION TO CONSERVATION TRUST FUND	234,827
12	ALLOCATION TO TRANSPORTATION FUND	3,412,093
13	ALLOCATION TO PARKS FUND	379,685
14	ALLOCATION TO PUBLIC FACILITIES FUND	1,395,605
15	ALLOCATION TO PUBLIC SAFETY FUND	345,670
41	ALLOCATION TO FLEET FUND	473,005
51	ALLOCATION TO WATER FUND	11,383,103
52	ALLOCATION TO WASTEWATER FUND	12,639,468
53	ALLOCATION TO STORMWATER FUND	1,642,200
75	ALLOCATION TO CAPITAL PROJECTS	(1,063,465)
	TOTAL ALLOCATIONS TO OTHER FUNDS	55,014,922
	ALLOCATION FROM COMBINED CASH FUND - 01-100000	(55,014,922)

ZERO PROOF IF ALLOCATIONS BALANCE

TOWN OF SEVERANCE

BALANCE SHEET

MAY 31, 2024

GENERAL FUND

ASSETS

10-100000	CASH - COMBINED FUND	24,172,731	
10-105000	TAXES RECEIVABLE	605,866	
10-105300	CASH W/ WELD COUNTY TREASURER	102,402	
10-115000	ACCOUNTS RECEIVABLE	18,024	
10-115010	FUEL INVENTORY	2,724	
10-115011	DIESEL INVENTORY	1,604	
10-115200	GRANT RECEIVABLE	184,345	
10-120000	DEVELOPER RECEIVABLES	7,509	
10-131000	DUE FROM OTHER GOVERNMENTS	168,271	
	TOTAL ASSETS		25,263,476

LIABILITIES AND EQUITYLIABILITIES

10-202000	ACCOUNTS PAYABLE	67,800	
10-203000	CUSTOMER DEPOSITS-DEVELOPERS	27,565	
10-203500	CUSTOMER DEPOSITS-RENTALS	1,500	
10-204000	OTHER ACCRUED EXPENSES	4,862	
10-211400	COLORADO UNEMPLOYMENT PAYABLE	935	
10-211700	HEALTH INSURANCE PAYABLE	656	
10-211800	DEFERRED PROPERTY TAXES	605,866	
10-222000	DEFERRED REVENUE	1,816,610	
10-223000	DEFERRED INFLOWS OF RESOURCES	4,804	
	TOTAL LIABILITIES		2,530,598

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
10-290000	FUND BALANCE	18,965,804	
	REVENUE OVER EXPENDITURES - YTD	3,767,075	
	BALANCE - CURRENT DATE	22,732,878	
	TOTAL FUND EQUITY		22,732,878
	TOTAL LIABILITIES AND EQUITY		25,263,476

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

		GENERAL FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>TAXES</u>						
10-31-1000	GENERAL PROPERTY TAX	52,962	1,601,592	2,206,538	604,946	72.6
10-31-3000	SALES TAX	168,271	650,681	1,840,503	1,189,822	35.4
10-31-4000	USE TAX BUILDING MATERIALS	55,976	2,304,605	813,200	(1,491,405)	283.4
10-31-8100	SEVERANCE TAX (OIL & GAS)			10,000	10,000	.0
10-31-8200	FRANCHISE	10,355	83,624	225,000	141,376	37.2
10-31-9000	INTEREST / DELINQUENT TAX	103	129	1,500	1,371	8.6
	TOTAL TAXES	287,667	4,640,630	5,096,741	456,111	91.1
<u>LICENSES & PERMITS</u>						
10-32-1100	LIQUOR LICENSE	100	100	500	400	20.0
10-32-2000	HOME BASED BUSINESS FEES			500	500	.0
10-32-2100	BUILDING PERMIT & LICENSE	16,273	251,509	400,000	148,491	62.9
10-32-2600	ANIMAL LICENSES	120	375	700	325	53.6
10-32-3100	PLANNING REVIEW ADMIN FEE	900	6,300	40,000	33,700	15.8
10-32-3400	OFFICE ADMINISTRATION FEE	5,055	76,177	150,000	73,823	50.8
10-32-4100	ROW/HUNT/SIGN/DEVELOP. PERMITS	2,411	56,391	24,000	(32,391)	235.0
10-32-4150	SOLICITOR LICENSES		500	6,000	5,500	8.3
	TOTAL LICENSES & PERMITS	24,859	391,351	621,700	230,349	63.0
<u>INTERGOVERNMENTAL</u>						
10-33-5000	HIGHWAY USERS	37,268	120,132	295,000	174,868	40.7
10-33-5050	MINERAL LEASE			50,000	50,000	.0
10-33-5100	MOTOR VEHICLE FEES	7,339	29,577	65,000	35,423	45.5
10-33-5200	COUNTY ROAD & BRIDGE	36,158	36,158	60,000	23,842	60.3
10-33-5300	SPECIFIC OWNERSHIP TAX	6,371	32,038	90,000	57,962	35.6
10-33-5600	CIGARETTE TAX	212	1,274	5,000	3,726	25.5
10-33-6000	SHARED REVENUE WINDSOR	146,585	146,585	350,000	203,415	41.9
	TOTAL INTERGOVERNMENTAL	233,933	365,763	915,000	549,237	40.0
<u>CHARGES FOR SERVICES</u>						
10-34-1100	COURT COSTS	150	1,105	3,000	1,895	36.8
10-34-1200	POLICE REVENUE			50,000	50,000	.0
10-34-1400	MAPS, PLANS, COPIES	373	1,455	4,000	2,545	36.4
	TOTAL CHARGES FOR SERVICES	523	2,560	57,000	54,440	4.5

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES & FORFEITS</u>					
10-35-1000 MUNICIPAL COURT FINES	8,305	13,485	60,000	46,515	22.5
10-35-1100 SURCHARGE	400	1,140	3,200	2,060	35.6
10-35-1300 RESTITUTION - TOWN		4,804		(4,804)	.0
TOTAL FINES & FORFEITS	8,705	19,429	63,200	43,771	30.7
<u>MISCELLANEOUS</u>					
10-36-1000 RETURN CHECK CHARGES	330	1,170	2,300	1,130	50.9
10-36-1500 INSURANCE CLAIM PAYMENTS	4,560	4,560	5,000	440	91.2
10-36-2000 OTHER MISCELLANEOUS REVENUE	1,786	3,573	8,400	4,827	42.5
10-36-3000 RENT	3,000	15,200	33,000	17,800	46.1
10-36-3500 INTEREST AND DIVIDENDS	87,439	366,374	350,000	(16,374)	104.7
10-36-3550 CHANGE IN MARKET VALUE	71,625	(55,214)		55,214	.0
10-36-3560 INTERFUND LOAN - PRINCIPAL		3,120	7,605	4,485	41.0
10-36-3565 INTERFUND LOAN - INTEREST	3,583	4,191	1,344	(2,847)	311.9
10-36-4500 MATERIALS AND LABOR		1,617	9,000	7,383	18.0
10-36-5000 SPECIAL EVENT REVENUE	5,650	40,588	70,000	29,413	58.0
10-36-8050 OIL AND GAS ROYALTIES	547	2,774		(2,774)	.0
10-36-9900 OTHER REVENUES		34,800	20,051	(14,749)	173.6
TOTAL MISCELLANEOUS	178,520	422,754	506,700	83,946	83.4
<u>TRANSFERS IN</u>					
10-39-1000 TRANSFERS FROM OTHER FUNDS	(33,323)	(33,323)		33,323	.0
TOTAL TRANSFERS IN	(33,323)	(33,323)		33,323	.0
TOTAL FUND REVENUE	700,883	5,809,164	7,260,341	1,451,177	80.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
LEGISLATIVE						
10-41-1100	REGULAR STAFF WAGES	9,080	39,401	107,392	67,991	36.7
10-41-1102	OVERTIME			100	100	.0
10-41-1104	RETIREMENT 457	272	1,182	6,447	5,265	18.3
10-41-1105	BOARD OF TRUSTEE FEES	2,000	9,400	26,330	16,930	35.7
10-41-1130	FICA/MEDICARE	841	3,703	10,238	6,535	36.2
10-41-1140	WORKERS COMPENSATION		931	2,500	1,569	37.2
10-41-1150	UNEMPLOYMENT	18	79	403	324	19.6
10-41-1160	HEALTH INSURANCE	640	4,477	16,616	12,139	27.0
10-41-1161	DISABILITY INSURANCE	183	579	2,150	1,571	26.9
10-41-2100	LEGAL FEES	8,890	28,963	100,000	71,037	29.0
10-41-3150	TELEPHONE	97	456	1,200	744	38.0
10-41-3177	VEHICLE REPAIRS & MAINTENANCE			990	990	.0
10-41-3180	MILEAGE			1,500	1,500	.0
10-41-3210	INSURANCE AND BONDS		3,359	7,490	4,131	44.9
10-41-3320	PRINTING	113	140	30,000	29,860	.5
10-41-3330	PUBLISHING/RECORDING	(15)	1,260	1,000	(260)	126.0
10-41-3350	ORDINANCE CODIFICATION		2,560	6,000	3,440	42.7
10-41-3810	DUES/MEMBERSHIPS/SUBSCRIPTIONS		4,004	5,000	996	80.1
10-41-3820	CONTINUING EDUCATION	505	3,584	9,250	5,666	38.8
10-41-3825	MEETING/MEALS	309	4,308	12,000	7,692	35.9
10-41-3990	MISCELLANEOUS			500	500	.0
10-41-3992	COUNCIL SPECIAL EVENTS			10,000	10,000	.0
10-41-4010	CORA REQUESTS			1,500	1,500	.0
10-41-4320	COMPUTER REPLACE./AUDIO VISUAL		1,519	5,000	3,481	30.4
10-41-4330	COMPUTER SUPPORT AND MAINT		13,185	24,500	11,315	53.8
10-41-4350	SAFETY			10,000	10,000	.0
10-41-4520	VEHICLE FUEL			1,980	1,980	.0
10-41-4530	VEHICLE & EQUIP AMORTIZATION	165	825	1,980	1,155	41.7
10-41-4810	UNIFORMS			2,275	2,275	.0
10-41-4990	SUPPLIES	180	693	1,000	307	69.3
10-41-5500	TOWN COUNCIL DISCRETIONARY	25	4,045	200,000	195,955	2.0
10-41-5560	TREE BOARD		167	2,000	1,833	8.4
10-41-5570	PLANNING COMMISSION			2,000	2,000	.0
10-41-8200	ALLOCATION TO WATER FUND	(2,474)	(12,675)	(37,785)	(25,110)	(33.6)
10-41-8300	ALLOCATION TO WASTEWATER FUND	(2,138)	(10,955)	(32,653)	(21,698)	(33.6)
10-41-8400	ALLOCATION TO STORMWATER FUND	(458)	(2,347)	(6,997)	(4,650)	(33.5)
TOTAL LEGISLATIVE		18,232	102,842	531,906	429,064	19.3
ELECTIONS						
10-42-3310	WELD CO COORDINATED ELECTION			11,000	11,000	.0
TOTAL ELECTIONS				11,000	11,000	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>JUDICIAL</u>					
10-43-1100 REGULAR STAFF WAGES	5,027	19,134	57,198	38,064	33.5
10-43-1102 OVERTIME			100	100	.0
10-43-1104 RETIREMENT 457	151	574	3,435	2,861	16.7
10-43-1130 FICA/MEDICARE	382	1,454	4,384	2,930	33.2
10-43-1140 WORKERS COMPENSATION		558	1,500	942	37.2
10-43-1150 UNEMPLOYMENT	10	38	174	136	22.0
10-43-1160 HEALTH INSURANCE	213	2,345	11,496	9,151	20.4
10-43-1161 DISABILITY INSURANCE	102	275	1,150	875	23.9
10-43-2100 LEGAL FEES	850	6,125	13,000	6,875	47.1
10-43-2110 MUNICIPAL JUDGE		600	10,000	9,400	6.0
10-43-3150 TELEPHONE	32	170	250	80	68.2
10-43-3210 INSURANCE AND BONDS		2,015	3,500	1,485	57.6
10-43-3820 EDUCATION			500	500	.0
10-43-3830 TRANSLATOR/JUROR FEES			1,500	1,500	.0
10-43-4310 COURT SUPPLIES		319	1,500	1,181	21.2
10-43-4330 COMPUTER SUPPORT AND MAINT			30,052	30,052	.0
10-43-4810 UNIFORMS		410	175	(235)	234.4
TOTAL JUDICIAL	6,767	34,018	139,914	105,896	24.3

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-44-1100 REGULAR STAFF WAGES	20,671	111,358	322,246	210,888	34.6
10-44-1101 PART-TIME STAFF WAGES			15,000	15,000	.0
10-44-1102 OVERTIME			2,000	2,000	.0
10-44-1104 RETIREMENT	777	4,153	19,396	15,243	21.4
10-44-1130 FICA/MEDICARE	1,527	8,272	25,955	17,683	31.9
10-44-1140 WORKERS COMPENSATION		2,606	7,000	4,394	37.2
10-44-1150 UNEMPLOYMENT	41	223	1,022	799	21.8
10-44-1160 HEALTH & LIFE INSURANCE	2,488	14,146	39,975	25,829	35.4
10-44-1161 DISABILITY INSURANCE	395	1,604	5,470	3,866	29.3
10-44-2150 HR SERVICES	3,340	20,351	75,000	54,649	27.1
10-44-2990 OTHER PROFESSIONAL FEES			15,000	15,000	.0
10-44-3110 UTILITIES	985	4,261	15,000	10,739	28.4
10-44-3150 TELEPHONE	394	2,204	5,000	2,796	44.1
10-44-3175 BUILDING REPAIRS & MAINTENANCE	595	4,202	15,000	10,798	28.0
10-44-3177 VEHICLE REPAIRS & MAINTENANCE		1,784	7,770	5,986	23.0
10-44-3210 INSURANCE AND BONDS		10,455	21,770	11,315	48.0
10-44-3220 CIRSA DEDUCTIBLES	1,000	1,000	6,000	5,000	16.7
10-44-3330 PUBLISHING			1,500	1,500	.0
10-44-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS		474	2,500	2,026	19.0
10-44-3820 CONTINUING EDUCATION	146	1,406	20,000	18,594	7.0
10-44-3825 MEALS/MISCELLANEOUS	949	1,672	4,000	2,328	41.8
10-44-3990 MISCELLANEOUS SERVICES/COPIER	403	3,742	8,500	4,758	44.0
10-44-3992 SPECIAL EVENT EXPENDITURE	32,633	70,330	175,000	104,670	40.2
10-44-4000 ADVERTISING	1,724	11,127	10,000	(1,127)	111.3
10-44-4310 OFFICE SUPPLIES	138	3,382	6,000	2,618	56.4
10-44-4320 COMPUTER REPLACE./AUDIO VISUAL	3,001	5,666	11,000	5,334	51.5
10-44-4330 COMPUTER SUPPORT AND MAINT	1,159	14,078	27,000	12,922	52.1
10-44-4340 POSTAGE	502	1,006	5,000	3,994	20.1
10-44-4350 SAFETY			10,000	10,000	.0
10-44-4390 OTHER OFFICE EXPENSE		227	3,000	2,773	7.6
10-44-4520 VEHICLE FUEL	54	225	5,540	5,315	4.1
10-44-4530 VEHICLE & EQUIP AMORTIZATION	295	1,475	3,540	2,065	41.7
10-44-4810 UNIFORMS		362	1,350	988	26.8
10-44-4850 UNANTICIPATED EXP/CONTINGENCY		4,267	50,000	45,733	8.5
10-44-4990 MISCELLANEOUS SUPPLIES	108	1,062	2,500	1,438	42.5
10-44-8000 LEASE PAYMENT	221	442	1,000	558	44.2
10-44-8200 ALLOCATION TO WATER FUND	(7,703)	(31,939)	(89,104)	(57,165)	(35.8)
10-44-8300 ALLOCATION TO WASTEWATER FUND	(6,657)	(27,601)	(77,003)	(49,402)	(35.8)
10-44-8400 ALLOCATION TO STORMWATER FUND	(1,426)	(5,913)	(16,501)	(10,588)	(35.8)
TOTAL ADMINISTRATION	57,759	242,106	763,426	521,320	31.7

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
10-45-1100 REGULAR STAFF WAGES	17,651	81,892	256,779	174,887	31.9
10-45-1102 OVERTIME			200	200	.0
10-45-1104 RETIREMENT 457	389	2,037	15,411	13,374	13.2
10-45-1130 FICA/MEDICARE	1,274	6,006	19,654	13,648	30.6
10-45-1140 WORKERS COMPENSATION		2,010	6,000	3,990	33.5
10-45-1150 UNEMPLOYMENT	35	164	773	609	21.2
10-45-1160 HEALTH & LIFE INSURANCE	2,570	11,854	41,788	29,934	28.4
10-45-1161 DISABILITY INSURANCE	209	915	5,340	4,425	17.1
10-45-2200 AUDIT & ACCOUNTING FEES	15,000	15,000	30,000	15,000	50.0
10-45-3150 TELEPHONE	73	539	3,300	2,761	16.3
10-45-3210 INSURANCE AND BONDS		7,255	15,000	7,745	48.4
10-45-3315 WELD COUNTY TREASURER FEE	531	16,065	25,000	8,935	64.3
10-45-3340 BANK CHARGES	10	1,030	2,500	1,470	41.2
10-45-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS			1,000	1,000	.0
10-45-3820 CONTINUING EDUCATION		283	15,000	14,717	1.9
10-45-3825 MEALS/MISCELLANEOUS	341	341	500	159	68.1
10-45-4300 OFFICE FURNITURE			1,500	1,500	.0
10-45-4310 OFFICE SUPPLIES		79	1,800	1,721	4.4
10-45-4320 COMPUTER REPLACE./AUDIO VISUAL	2,042	4,799	9,000	4,201	53.3
10-45-4330 COMPUTER SUPPORT AND MAINT			18,000	18,000	.0
10-45-4350 SAFETY			10,000	10,000	.0
10-45-4810 UNIFORMS			850	850	.0
10-45-8200 ALLOCATION TO WATER FUND	(4,162)	(15,606)	(10,951)	4,655	(142.5)
10-45-8300 ALLOCATION TO WASTEWATER FUND	(3,597)	(13,487)	(9,463)	4,024	(142.5)
10-45-8400 ALLOCATION TO STORMWATER FUND	(771)	(2,891)	(2,028)	863	(142.6)
TOTAL FINANCE	31,594	118,286	456,953	338,667	25.9

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-51-1100 REGULAR STAFF WAGES	71,666	359,098	1,218,035	858,937	29.5
10-51-1102 OVERTIME	13,897	69,872	20,000	(49,872)	349.4
10-51-1104 RETIREMENT	405	2,025	10,529	8,504	19.2
10-51-1107 CONTRACTED SECURITY SERVICES	265	504		(504)	.0
10-51-1130 FICA/MEDICARE	1,989	10,052	28,839	18,787	34.9
10-51-1140 WORKERS COMPENSATION		10,425	30,000	19,575	34.8
10-51-1150 UNEMPLOYMENT	218	888	3,721	2,833	23.9
10-51-1155 POLICE PENSION	6,261	27,083	104,261	77,178	26.0
10-51-1160 HEALTH INSURANCE	11,054	55,798	216,606	160,808	25.8
10-51-1161 DISABILITY INSURANCE	3,484	13,755	25,300	11,545	54.4
10-51-2300 MEDICAL	525	3,239	1,800	(1,439)	179.9
10-51-2310 PSYCHOLOGICAL			2,000	2,000	.0
10-51-2900 CONTRACT POLICE SERVICES		50,000	50,000		100.0
10-51-2990 OTHER PROFESSIONAL FEES	4,532	13,873	24,000	10,127	57.8
10-51-3110 UTILITIES		2,037	8,000	5,963	25.5
10-51-3150 TELEPHONE/PAGERS	2,801	8,699	19,560	10,861	44.5
10-51-3173 REPAIRS & MAINTENANCE - EQUIPM			500	500	.0
10-51-3175 BUILDING REPAIRS & MAINTENANCE	120	395	6,225	5,831	6.3
10-51-3177 VEHICLE REPAIRS & MAINTENANCE	6,461	27,815	28,000	185	99.3
10-51-3180 MILEAGE		26	50	24	51.2
10-51-3210 INSURANCE AND BONDS		37,620	73,000	35,380	51.5
10-51-3320 PRINTING/FORMS		563	1,500	937	37.5
10-51-3610 DISPATCH COMMUNICATIONS		61,398	56,000	(5,398)	109.6
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	400	400	500	100	80.0
10-51-3740 RADIO MAINTENANCE			1,000	1,000	.0
10-51-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS	30	910	800	(110)	113.8
10-51-3820 CONTINUING EDUCATION & TRAIN	654	3,037	20,000	16,963	15.2
10-51-3825 MEALS/MISCELLANEOUS	685	995	500	(495)	199.0
10-51-3850 LAB TESTING FEES			500	500	.0
10-51-3990 MISCELLANEOUS SERVICES	1,364	1,916	125	(1,791)	1532.8
10-51-4310 OFFICE SUPPLIES	123	537	2,000	1,463	26.9
10-51-4330 COMPUTER SUPPORT AND MAINT	665	26,998	52,000	25,002	51.9
10-51-4350 SAFETY			10,000	10,000	.0
10-51-4520 VEHICLE FUEL	2,192	9,713	35,200	25,487	27.6
10-51-4530 VEHICLE & EQUIP AMORTIZATION	1,775	8,875	37,610	28,735	23.6
10-51-4720 EQUIPMENT FOR PATROL	282	660	4,000	3,340	16.5
10-51-4730 EQUIPMENT FOR TRAINING		181	2,500	2,319	7.3
10-51-4740 EQUIPMENT FOR INVEST./EVIDENCE		176	1,500	1,324	11.8
10-51-4810 UNIFORMS	881	14,538	18,000	3,462	80.8
10-51-4850 UNANTICIPATED EXP/CONTINGENCY			20,000	20,000	.0
10-51-4990 MISCELLANEOUS SUPPLIES		1,397	5,000	3,603	27.9
10-51-7000 CAPITAL OUTLAY		2,843		(2,843)	.0
10-51-7990 OTHER SMALL EQUIPMENT		75		(75)	.0
TOTAL PUBLIC SAFETY	132,728	828,416	2,155,161	1,326,745	38.4

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS / MAINTENANCE</u>					
10-61-1100 REGULAR STAFF WAGES	12,867	58,179	116,407	58,228	50.0
10-61-1101 PART-TIME STAFF WAGES			30,000	30,000	.0
10-61-1102 OVERTIME		908	3,000	2,092	30.3
10-61-1104 RETIREMENT	366	1,710	7,077	5,367	24.2
10-61-1130 FICA/MEDICARE	932	4,260	11,433	7,173	37.3
10-61-1140 WORKERS COMPENSATION		2,085	6,000	3,915	34.8
10-61-1150 UNEMPLOYMENT	26	118	451	333	26.2
10-61-1160 HEALTH & LIFE INSURANCE	2,942	13,810	42,720	28,910	32.3
10-61-1161 DISABILITY INSURANCE	275	913	3,860	2,947	23.7
10-61-2300 MEDICAL			400	400	.0
10-61-2990 OTHER PROFESSIONAL FEES		785	1,200	415	65.4
10-61-3150 TELEPHONE	99	593	2,000	1,407	29.7
10-61-3161 STREET LIGHTING	7,234	40,613	92,000	51,387	44.1
10-61-3162 TRAFFIC LIGHTS		347	(	347)	.0
10-61-3172 REPAIRS & MAINTENANCE - STREET	16,427	16,427	125,000	108,573	13.1
10-61-3173 REPAIRS & MAINTENANCE - EQUIPM	150	3,273	12,163	8,889	26.9
10-61-3175 BUILDING REPAIRS & MAINTENANCE	402	872	2,000	1,128	43.6
10-61-3177 VEHICLE REPAIRS & MAINTENANCE		442	8,080	7,638	5.5
10-61-3210 INSURANCE AND BONDS		7,524	17,375	9,851	43.3
10-61-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS			500	500	.0
10-61-3820 CONTINUING EDUCATION		1,889	1,500	(389)	125.9
10-61-3825 MEAL, MEETING, TRAVEL EXPENSE			250	250	.0
10-61-4311 STREET SUPPLIES	202	2,517	3,500	983	71.9
10-61-4330 COMPUTER SUPPORT & MAINTENANCE	411	10,237	13,755	3,518	74.4
10-61-4350 SAFETY	45	778	10,000	9,222	7.8
10-61-4520 VEHICLE FUEL	1,031	4,100	17,800	13,700	23.0
10-61-4530 VEHICLE & EQUIP AMORTIZATION	1,285	6,425	15,419	8,995	41.7
10-61-4810 UNIFORMS	92	360	825	465	43.6
10-61-4850 UNANTICIPATED EXP/CONTINGENCY		1,076	10,000	8,924	10.8
10-61-4990 MISCELLANEOUS SUPPLIES		631	5,000	4,369	12.6
10-61-5000 STREET SIGNS		6,909	15,000	8,091	46.1
TOTAL STREETS / MAINTENANCE	44,786	187,781	574,715	386,933	32.7

SNOW

10-63-1100 REGULAR STAFF WAGES		9,413	(	9,413)	.0
10-63-1102 OVERTIME		6,733	12,000	5,267	56.1
10-63-1104 RETIREMENT		437	360	(77)	121.4
10-63-1130 FICA/MEDICARE		1,174	918	(256)	127.9
10-63-1150 UNEMPLOYMENT		32	36	4	89.7
10-63-3173 REPAIRS & MAINTENANCE - EQUIPM		1,351	7,500	6,149	18.0
10-63-4110 SUPPLIES		4,087	60,000	55,913	6.8
10-63-4350 SAFETY			10,000	10,000	.0
10-63-4520 VEHICLE FUEL		693	(	693)	.0
10-63-4530 VEHICLE & EQUIP AMORTIZATION	2,083	10,417	25,000	14,583	41.7
TOTAL SNOW	2,083	34,337	115,814	81,477	29.7

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS OVERHEAD</u>					
10-64-3110 UTILITIES	1,319	11,070	22,000	10,930	50.3
10-64-3175 BUILDING REPAIRS & MAINTENANCE	1,173	15,759	15,000	(759)	105.1
10-64-3690 MOSQUITO CONTROL	5,000	10,000	30,000	20,000	33.3
10-64-3825 MEALS, MEETINGS AND TRAVEL		124	500	376	24.9
10-64-3990 MISCELLANEOUS SERVICES	129	873	2,200	1,327	39.7
10-64-4310 OFFICE SUPPLIES		1,355	1,500	145	90.4
10-64-4320 COMPUTER REPLACE./AUDIO VISUAL			5,000	5,000	.0
10-64-4990 MISC SUPPLIES	375	1,463	2,500	1,037	58.5
10-64-5001 TORNADO SIRENS		840	2,500	1,660	33.6
TOTAL PUBLIC WORKS OVERHEAD	7,996	41,485	81,200	39,715	51.1
<u>PARKS / GREEN SPACE</u>					
10-65-1100 REGULAR STAFF WAGES	15,251	59,703	105,811	46,108	56.4
10-65-1101 PART-TIME STAFF WAGES	2,220	2,220	30,000	27,780	7.4
10-65-1102 OVERTIME	60	968	3,000	2,032	32.3
10-65-1104 RETIREMENT	342	1,587	6,441	4,854	24.7
10-65-1130 FICA/MEDICARE	1,294	4,576	10,623	6,047	43.1
10-65-1140 WORKERS COMPENSATION		2,010	6,000	3,990	33.5
10-65-1150 UNEMPLOYMENT	35	126	419	293	30.0
10-65-1160 HEALTH & LIFE INSURANCE	2,793	13,064	40,935	27,871	31.9
10-65-1161 DISABILITY INSURANCE	258	852	3,640	2,788	23.4
10-65-3110 UTILITIES	1,204	5,686	17,500	11,814	32.5
10-65-3150 TELEPHONE/PAGERS	130	809	2,200	1,391	36.8
10-65-3171 VANDALISM			5,000	5,000	.0
10-65-3172 TREE & LANDSCAPE MAINTENANCE	536	642	2,500	1,858	25.7
10-65-3173 REPAIRS & MAINTENANCE - EQUIPM	337	10,226	15,163	4,936	67.4
10-65-3175 BUILDING REPAIRS & MAINTENANCE	1,053	4,379	5,000	621	87.6
10-65-3176 GROUNDS MAINTENANCE	4,069	6,253	10,000	3,747	62.5
10-65-3177 VEHICLE REPAIRS & MAINTENANCE		704	8,580	7,876	8.2
10-65-3210 INSURANCE AND BONDS		7,255	17,025	9,770	42.6
10-65-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS	294	294	350	56	84.0
10-65-3820 CONTINUING EDUCATION		1,771	1,250	(521)	141.7
10-65-3990 SERVICES		1,155	2,000	845	57.8
10-65-4330 COMPUTER SUPPORT & MAINTENANCE	411	10,202	14,125	3,923	72.2
10-65-4350 SAFETY		1,156	10,000	8,844	11.6
10-65-4520 VEHICLE FUEL	956	3,505	16,800	13,295	20.9
10-65-4530 VEHICLE & EQUIP AMORTIZATION	243	1,216	2,919	1,703	41.7
10-65-4810 UNIFORMS	72	327	825	498	39.6
10-65-4850 UNANTICIPATED EXP/CONTIGENCY			10,000	10,000	.0
10-65-4990 SUPPLIES	389	2,694	9,000	6,306	29.9
10-65-6000 TREE CITY USA	5	2,570	21,200	18,630	12.1
10-65-7990 OTHER SMALL EQUIPMENT		1,104	5,000	3,896	22.1
TOTAL PARKS / GREEN SPACE	31,952	147,054	383,305	236,251	38.4

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-70-1100 REGULAR STAFF WAGES	7,781	37,282	326,224	288,942	11.4
10-70-1104 RETIREMENT	233	1,118	19,575	18,457	5.7
10-70-1130 FICA/MEDICARE	592	2,838	24,957	22,119	11.4
10-70-1140 WORKERS COMPENSATION		2,234	8,000	5,766	27.9
10-70-1150 UNEMPLOYMENT	16	75	980	905	7.6
10-70-1160 HEALTH & LIFE INSURANCE	856	4,279	43,623	39,344	9.8
10-70-1161 DISABILITY INSURANCE	146	465	6,200	5,735	7.5
10-70-2100 LEGAL FEES		65		(65)	.0
10-70-2400 ENGINEERING		21,551	40,000	18,449	53.9
10-70-2600 PLANNING SERVICES	2,035	9,139	40,000	30,861	22.9
10-70-2980 BUILDING INSPECTIONS & LICENSE	21,357	163,616	400,000	236,384	40.9
10-70-2990 OTHER PROFESSIONAL FEES			2,500	2,500	.0
10-70-3110 UTILITIES	71	351	1,000	649	35.1
10-70-3150 TELEPHONE	66	467	2,500	2,033	18.7
10-70-3173 REPAIRS & MAINTENANCE - EQUIPM			500	500	.0
10-70-3177 VEHICLE REPAIRS & MAINTENANCE			990	990	.0
10-70-3210 INSURANCE AND BONDS		8,061	18,490	10,429	43.6
10-70-3330 PUBLISHING/COMMUNICATIONS			500	500	.0
10-70-3810 DUES & MEMBERSHIPS			6,500	6,500	.0
10-70-3820 CONTINUING EDUCATION	395	395	3,000	2,605	13.2
10-70-4099 DEVELOPER EXP.TO BE REIMBURSED	563	4,589		(4,589)	.0
10-70-4310 OFFICE SUPPLIES		58	750	692	7.7
10-70-4330 COMPUTER SUPPORT			5,300	5,300	.0
10-70-4350 SAFETY			10,000	10,000	.0
10-70-4520 VEHICLE FUEL	15	76	3,780	3,704	2.0
10-70-4530 VEHICLE & EQUIP AMORTIZATION	165	825	1,980	1,155	41.7
10-70-4810 UNIFORMS		281	400	119	70.2
10-70-4987 ECONOMIC DEVELOPMENT	30,000	33,000	15,000	(18,000)	220.0
10-70-4989 TRAIL DEVELOPMENT		15,000	15,000		100.0
TOTAL COMMUNITY DEVELOPMENT	64,290	305,765	997,749	691,984	30.7
<u>TRANSFERS TO OTHER FUNDS</u>					
10-90-9011 TRANSFERS TO OTHER FUNDS			3,841,300	3,841,300	.0
TOTAL TRANSFERS TO OTHER FUNDS			3,841,300	3,841,300	.0
TOTAL FUND EXPENDITURES	398,189	2,042,090	10,052,443	8,010,353	20.3
NET REVENUE OVER EXPENDITURES	302,694	3,767,075	(2,792,102)	(6,559,176)	134.9

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2024

CONSERVATION TRUST FUND

<u>ASSETS</u>			
11-100000	CASH - COMBINED FUND	234,827	
	TOTAL ASSETS		234,827
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
11-290000	FUND BALANCE	193,776	
	REVENUE OVER EXPENDITURES - YTD	41,051	
	BALANCE - CURRENT DATE	234,827	
	TOTAL FUND EQUITY		234,827
	TOTAL LIABILITIES AND EQUITY		234,827

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>INTERGOVERNMENTAL</u>					
11-33-5900	COLORADO LOTTERY		37,680		(37,680)	.0
	TOTAL INTERGOVERNMENTAL		37,680		(37,680)	.0
	<u>MISCELLANEOUS</u>					
11-36-3500	INTEREST AND DIVIDENDS	852	3,969		(3,969)	.0
11-36-3550	CHANGE IN MARKET VALUE	819	(598)		598	.0
	TOTAL MISCELLANEOUS	1,671	3,371		(3,371)	.0
	TOTAL FUND REVENUE	1,671	41,051		(41,051)	.0
	NET REVENUE OVER EXPENDITURES	1,671	41,051		(41,051)	.0

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2024

TRANSPORTATION FUND

ASSETS

12-100000	CASH - COMBINED FUND	3,412,093	
12-115000	ACCOUNTS RECEIVABLE	65,378	
	TOTAL ASSETS		3,477,471

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
12-290000	FUND BALANCE	3,283,630	
	REVENUE OVER EXPENDITURES - YTD	193,841	
	BALANCE - CURRENT DATE	3,477,471	
	TOTAL FUND EQUITY		3,477,471
	TOTAL LIABILITIES AND EQUITY		3,477,471

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>IMPACT FEES</u>					
12-34-1000	STREET MAINT- UTILITY BILLS	61,836	245,865		(245,865)	.0
12-34-3000	TRANSPORTATION IMPACT FEE	18,225	116,918		(116,918)	.0
	TOTAL IMPACT FEES	80,061	362,784		(362,784)	.0
	<u>MISCELLANEOUS</u>					
12-36-3500	INTEREST AND DIVIDENDS	12,206	52,428		(52,428)	.0
12-36-3550	CHANGE IN MARKET VALUE	10,389	(7,901)		7,901	.0
	TOTAL MISCELLANEOUS	22,595	44,527		(44,527)	.0
	TOTAL FUND REVENUE	102,656	407,311		(407,311)	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

		TRANSPORTATION FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>ADMINISTRATION</u>						
12-81-4345	MAILING SERVICE		1,741		(1,741)	.0
	TOTAL ADMINISTRATION		1,741		(1,741)	.0
<u>CR 74 IMPROVEMENTS PROJECT</u>						
12-83-2400	ENGINEERING		5,757		(5,757)	.0
12-83-7500	CONSTRUCTION		205,972	1,663,605	1,457,633	12.4
	TOTAL CR 74 IMPROVEMENTS PROJECT		211,729	1,663,605	1,451,876	12.7
	TOTAL FUND EXPENDITURES		213,470	1,663,605	1,450,135	12.8
	NET REVENUE OVER EXPENDITURES	102,656	193,841	(1,663,605)	(1,857,446)	11.7

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2024

PARKS FUND

<u>ASSETS</u>			
13-100000	CASH - COMBINED FUND	379,685	
	TOTAL ASSETS		379,685
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
13-290000	FUND BALANCE	340,635	
	REVENUE OVER EXPENDITURES - YTD	39,050	
	BALANCE - CURRENT DATE	379,685	
	TOTAL FUND EQUITY		379,685
	TOTAL LIABILITIES AND EQUITY		379,685

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

		PARKS FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>IMPACT FEES</u>						
13-34-7400	PARK IMPACT FEE	4,935	33,917		(33,917)	.0
	TOTAL IMPACT FEES	4,935	33,917		(33,917)	.0
<u>MISCELLANEOUS</u>						
13-36-3500	INTEREST AND DIVIDENDS	1,365	6,044		(6,044)	.0
13-36-3550	CHANGE IN MARKET VALUE	1,217	(911)		911	.0
	TOTAL MISCELLANEOUS	2,582	5,133		(5,133)	.0
	TOTAL FUND REVENUE	7,517	39,050		(39,050)	.0
	NET REVENUE OVER EXPENDITURES	7,517	39,050		(39,050)	.0

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2024

PUBLIC FACILITIES FUND

ASSETS

14-100000	CASH – COMBINED FUND		1,395,605	
	TOTAL ASSETS			1,395,605

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
14-290000	FUND BALANCE	1,325,970		
	REVENUE OVER EXPENDITURES - YTD	69,635		
	BALANCE - CURRENT DATE		1,395,605	
	TOTAL FUND EQUITY			1,395,605
	TOTAL LIABILITIES AND EQUITY			1,395,605

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

PUBLIC FACILITIES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>IMPACT FEES</u>					
14-32-3000	GENERAL GOVERNMENT IMPACT FEE	7,833	50,998		(50,998)	.0
	TOTAL IMPACT FEES	7,833	50,998		(50,998)	.0
	<u>MISCELLANEOUS</u>					
14-36-3500	INTEREST AND DIVIDENDS	5,009	21,945		(21,945)	.0
14-36-3550	CHANGE IN MARKET VALUE	4,394	(3,307)		3,307	.0
	TOTAL MISCELLANEOUS	9,403	18,637		(18,637)	.0
	TOTAL FUND REVENUE	17,236	69,635		(69,635)	.0
	NET REVENUE OVER EXPENDITURES	17,236	69,635		(69,635)	.0

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2024

PUBLIC SAFETY FUND

<u>ASSETS</u>			
15-100000	CASH – COMBINED FUND	345,670	
	TOTAL ASSETS		345,670
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
15-290000	FUND BALANCE	326,838	
	REVENUE OVER EXPENDITURES - YTD	18,832	
	BALANCE - CURRENT DATE	345,670	
	TOTAL FUND EQUITY		345,670
	TOTAL LIABILITIES AND EQUITY		345,670

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

		PUBLIC SAFETY FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>IMPACT FEES</u>						
15-32-3000	POLICE IMPACT FEE	2,247	14,233		(14,233)	.0
	TOTAL IMPACT FEES	2,247	14,233		(14,233)	.0
<u>MISCELLANEOUS</u>						
15-36-3500	INTEREST AND DIVIDENDS	1,240	5,415		(5,415)	.0
15-36-3550	CHANGE IN MARKET VALUE	1,082	(816)		816	.0
	TOTAL MISCELLANEOUS	2,322	4,599		(4,599)	.0
	TOTAL FUND REVENUE	4,569	18,832		(18,832)	.0
	NET REVENUE OVER EXPENDITURES	4,569	18,832		(18,832)	.0

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2024

FLEET FUND

<u>ASSETS</u>			
41-100000	CASH - COMBINED FUND	473,005	
TOTAL ASSETS			473,005
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
41-290000	FUND BALANCE	423,112	
	REVENUE OVER EXPENDITURES - YTD	49,893	
BALANCE - CURRENT DATE		473,005	
TOTAL FUND EQUITY			473,005
TOTAL LIABILITIES AND EQUITY			473,005

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

		FLEET FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>CHARGES FOR SERVICES</u>						
41-34-2000	FLEET REPLACEMENT REVENUE	6,306	31,531		(31,531)	.0
	TOTAL CHARGES FOR SERVICES	6,306	31,531		(31,531)	.0
<u>MISCELLANEOUS</u>						
41-36-1500	INSURANCE CLAIM PAYMENTS		12,300		(12,300)	.0
41-36-3500	INTEREST AND DIVIDENDS	1,688	7,138		(7,138)	.0
41-36-3550	CHANGE IN MARKET VALUE	1,402	(1,076)		1,076	.0
	TOTAL MISCELLANEOUS	3,090	18,362		(18,362)	.0
	TOTAL FUND REVENUE	9,397	49,893		(49,893)	.0
	NET REVENUE OVER EXPENDITURES	9,397	49,893		(49,893)	.0

TOWN OF SEVERANCE

BALANCE SHEET

MAY 31, 2024

WATER FUND

ASSETS

51-100000	CASH - COMBINED FUND	11,383,103	
51-115000	ACCOUNTS RECEIVABLE	240,615	
51-115005	PARTS INVENTORY	45,623	
51-115300	CONTRACT RECEIVABLE	1	
51-161000	LAND	294,759	
51-162100	ACCUMULATED DEPRECIATION	(1,718,205)	
51-163000	WATER SYSTEM	9,464,601	
51-164000	EQUIPMENT	181,884	
51-165000	CONSTRUCTION IN PROGRESS	4,596,673	
51-166000	WATER RIGHTS	35,151,374	
51-167000	WATER CAPACITY	4,880,334	
51-168000	BUILDINGS	1,010,077	
51-168500	NISP PROJECT	6,478,677	
TOTAL ASSETS			72,009,515

LIABILITIES AND EQUITYLIABILITIES

51-202000	ACCOUNTS PAYABLE	139,107	
51-205000	RETAINAGE PAYABLE	211,207	
51-212000	ACCRUED COMPENSATED ABSENCES	16,617	
51-222000	HYDRANT METER DEPOSITS	7,000	
TOTAL LIABILITIES			373,931

FUND EQUITY

51-273000	CONTRIBUTED CAPITAL - DEVELOPM	6,848,000	
UNAPPROPRIATED FUND BALANCE:			
51-290000	RETAINED EARNINGS	65,802,137	
	REVENUE OVER EXPENDITURES - YTD	(1,014,553)	
BALANCE - CURRENT DATE		64,787,584	
TOTAL FUND EQUITY			71,635,584
TOTAL LIABILITIES AND EQUITY			72,009,515

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

		WATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>CHARGES FOR SERVICES</u>						
51-34-1000	WATER SALES- WATER BILLS	235,087	954,963	2,651,353	1,696,390	36.0
	TOTAL CHARGES FOR SERVICES	235,087	954,963	2,651,353	1,696,390	36.0
<u>MISCELLANEOUS</u>						
51-36-2000	WATER PIT/METER SET FEE		1,118	10,000	8,882	11.2
51-36-3500	INTEREST AND DIVIDENDS	40,816	177,844		(177,844)	.0
51-36-3550	CHANGE IN MARKET VALUE	35,508	(26,802)		26,802	.0
51-36-6500	WATER ACQUISITION FEE	1,250	15,625		(15,625)	.0
	TOTAL MISCELLANEOUS	77,575	167,786	10,000	(157,786)	1677.9
<u>LOCAL PLANT INVESTMENT FEES</u>						
51-37-7150	WATER IMPACT FEE		16,975		(16,975)	.0
	TOTAL LOCAL PLANT INVESTMENT FEES		16,975		(16,975)	.0
	TOTAL FUND REVENUE	312,662	1,139,724	2,661,353	1,521,629	42.8

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>ADMINISTRATION</u>						
51-81-1100	REGULAR STAFF WAGES	2,539	12,693	33,003	20,310	38.5
51-81-1102	OVERTIME			200	200	.0
51-81-1104	RETIREMENT	76	381	1,987	1,606	19.2
51-81-1130	FICA/MEDICARE	184	926	2,542	1,616	36.4
51-81-1140	WORKERS COMPENSATION		447	1,000	553	44.7
51-81-1150	UNEMPLOYMENT	5	25	101	76	25.1
51-81-1160	HEALTH & LIFE INSURANCE	600	2,999	7,199	4,200	41.7
51-81-1161	DISABILITY INSURANCE	54	220	760	540	29.0
51-81-3162	CC FEES	2,111	9,649	25,000	15,351	38.6
51-81-3320	PRINTING	16	745	2,500	1,755	29.8
51-81-4330	COMPUTER SUPPORT AND MAINT			3,000	3,000	.0
51-81-4345	MAILING SERVICE	3,680	6,582	18,000	11,418	36.6
TOTAL ADMINISTRATION		9,264	34,667	95,292	60,625	36.4

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER OPERATIONS</u>					
51-82-1100 REGULAR STAFF WAGES	22,733	114,613	316,971	202,358	36.2
51-82-1102 OVERTIME	944	2,385	5,000	2,615	47.7
51-82-1104 RETIREMENT	790	3,818	19,175	15,357	19.9
51-82-1130 FICA/MEDICARE	1,729	8,670	24,637	15,967	35.2
51-82-1140 WORKERS COMPENSATION		2,569	6,000	3,431	42.8
51-82-1150 UNEMPLOYMENT	47	234	973	739	24.1
51-82-1160 HEALTH & LIFE INSURANCE	3,603	16,663	53,840	37,177	31.0
51-82-1161 DISABILITY INSURANCE	380	1,589	6,015	4,426	26.4
51-82-2100 LEGAL FEES		312	20,000	19,688	1.6
51-82-2400 ENGINEERING		9,602	10,000	398	96.0
51-82-2410 WATER SYSTEM IMPROVE. PERMIT		568	500	(68)	113.7
51-82-2900 OTHER PROFESSIONAL FEES		3,000	12,000	9,000	25.0
51-82-3110 UTILITIES	1,698	7,359	17,500	10,141	42.1
51-82-3150 TELEPHONE	171	938	2,500	1,562	37.5
51-82-3173 REPAIRS & MAINTENANCE - EQUIPM	592	4,887	7,663	2,775	63.8
51-82-3175 BUILDING REPAIRS & MAINTENANCE	63	425	2,000	1,575	21.3
51-82-3177 VEHICLE REPAIRS & MAINTENANCE	633	991	6,330	5,339	15.7
51-82-3178 SYSTEM REPAIR & MAINTENANCE	395	7,868	30,000	22,132	26.2
51-82-3200 SAMPLING/TESTING	94	139	3,500	3,361	4.0
51-82-3210 INSURANCE AND BONDS		10,883	18,250	7,367	59.6
51-82-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS		295	500	205	59.0
51-82-3820 CONTINUING EDUCATION		830	2,000	1,170	41.5
51-82-3990 OTHER SERVICES		752	12,000	11,248	6.3
51-82-4120 WATER SYSTEM SUPPLIES		451	8,000	7,549	5.6
51-82-4130 METER SET SUPPLIES	5,342	22,604	65,000	42,396	34.8
51-82-4320 COMPUTER REPLACE./AUDIO VISUAL		1,291	4,000	2,709	32.3
51-82-4330 COMPUTER SUPPORT & MAINTENANCE	740	8,758	15,060	6,302	58.2
51-82-4350 SAFETY		184		(184)	.0
51-82-4520 VEHICLE FUEL	562	2,817	15,550	12,733	18.1
51-82-4530 VEHICLE & EQUIP AMORTIZATION	147	737	1,769	1,032	41.7
51-82-4810 UNIFORMS	72	218	750	532	29.1
51-82-4850 UNANTICIPATED EXP/CONTINGENCY	10,000	22,246	20,000	(2,246)	111.2
51-82-4990 MISCELLANEOUS SUPPLIES	999	2,030	1,000	(1,030)	203.0
51-82-4995 WATER TREATMENT & DISTRIBUTION	148,012	315,971	1,100,000	784,029	28.7
51-82-4997 WATER SHARE ASSESSMENTS		15,714	125,000	109,286	12.6
51-82-7990 OTHER SMALL EQUIPMENT		186	2,500	2,315	7.4
51-82-8200 ADMIN OVERHEAD ALLOCATION	14,339	60,220	137,840	77,620	43.7
TOTAL WATER OPERATIONS	214,086	652,819	2,073,822	1,421,004	31.5
<u>WATER CAPITAL</u>					
51-83-2100 LEGAL FEES			5,000	5,000	.0
51-83-2400 ENGINEERING		4,398	75,000	70,602	5.9
51-83-7000 CAPITAL OUTLAY			130,000	130,000	.0
51-83-7500 CONSTRUCTION	52,158	57,600	1,538,400	1,480,800	3.7
51-83-7550 VEHICLES		33,428	34,000	573	98.3
TOTAL WATER CAPITAL	52,158	95,426	1,782,400	1,686,974	5.4

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LOCAL PLANT INVESTMENT EXPENSE</u>					
51-84-7530 PROFESSIONAL SERVICES		6,365		(6,365)	.0
51-84-7540 NORTHERN INTEGRATED SUPPLY		1,365,000	1,673,500	308,500	81.6
TOTAL LOCAL PLANT INVESTMENT EXPENS		1,371,365	1,673,500	302,135	82.0
TOTAL FUND EXPENDITURES	275,509	2,154,276	5,625,014	3,470,738	38.3
NET REVENUE OVER EXPENDITURES	37,153	(1,014,553)	(2,963,661)	(1,949,108)	(34.2)

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2024

WASTEWATER FUND

ASSETS

52-100000	CASH - COMBINED FUND	12,639,468	
52-115000	ACCOUNTS RECEIVABLE	129,502	
52-115002	MISCELLANEOUS RECEIVABLE	161,718	
52-115300	CONTRACT RECEIVABLE	(1)	
52-162100	ACCUMULATED DEPRECIATION	(3,965,434)	
52-163000	SEWER SYSTEM	18,553,512	
52-164000	EQUIPMENT	173,233	
52-165000	CONSTRUCTION IN PROGRESS	111,005	
52-168000	BUILDINGS	653,477	
	TOTAL ASSETS		28,456,480

LIABILITIES AND EQUITY

LIABILITIES

52-202000	ACCOUNTS PAYABLE	3,657	
52-212000	ACCRUED COMPENSATED ABSENCES	15,884	
	TOTAL LIABILITIES		19,541

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
52-290000	RETAINED EARNINGS	27,896,803	
	REVENUE OVER EXPENDITURES - YTD	540,137	
	BALANCE - CURRENT DATE	28,436,939	
	TOTAL FUND EQUITY		28,436,939
	TOTAL LIABILITIES AND EQUITY		28,456,480

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

		WASTEWATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>CHARGES FOR SERVICES</u>						
52-34-1000	WASTEWATER TREATMENT FEES	130,499	629,268	1,476,289	847,021	42.6
	TOTAL CHARGES FOR SERVICES	130,499	629,268	1,476,289	847,021	42.6
<u>MISCELLANEOUS</u>						
52-36-3500	INTEREST AND DIVIDENDS	45,289	196,501		(196,501)	.0
52-36-3550	CHANGE IN MARKET VALUE	39,146	(29,613)		29,613	.0
	TOTAL MISCELLANEOUS	84,436	166,888		(166,888)	.0
<u>WASTEWATER PLANT INVEST. FEE</u>						
52-38-7100	WASTEWATER IMPACT FEE	44,388	257,872		(257,872)	.0
	TOTAL WASTEWATER PLANT INVEST. FEE	44,388	257,872		(257,872)	.0
	TOTAL FUND REVENUE	259,323	1,054,028	1,476,289	422,261	71.4

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
WASTEWATER ADMINISTRATION						
52-81-1100	REGULAR STAFF WAGES	1,485	7,425	19,305	11,880	38.5
52-81-1102	OVERTIME			125	125	.0
52-81-1104	RETIREMENT	45	223	1,163	940	19.2
52-81-1130	FICA/MEDICARE	109	545	1,488	943	36.7
52-81-1140	WORKERS COMPENSATION		261	500	239	52.1
52-81-1150	UNEMPLOYMENT	3	15	60	45	24.8
52-81-1160	HEALTH & LIFE INSURANCE	343	1,713	4,112	2,399	41.7
52-81-1161	DISABILITY INSURANCE	32	127	445	318	28.6
52-81-3162	CC FEES	2,111	9,649	25,000	15,351	38.6
52-81-3320	PRINTING	16	745	2,500	1,755	29.8
52-81-4330	COMPUTER SUPPORT AND MAINT			3,000	3,000	.0
52-81-4345	MAILING SERVICE	863	3,765	12,000	8,235	31.4
TOTAL WASTEWATER ADMINISTRATION		5,005	24,468	69,698	45,230	35.1

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER OPERATIONS</u>					
52-82-1100 REGULAR STAFF WAGES	21,043	103,585	283,912	180,327	36.5
52-82-1102 OVERTIME	944	2,182	3,000	818	72.8
52-82-1104 RETIREMENT	740	3,556	17,131	13,575	20.8
52-82-1130 FICA/MEDICARE	1,609	7,835	21,955	14,120	35.7
52-82-1140 WORKERS COMPENSATION		2,346	6,000	3,654	39.1
52-82-1150 UNEMPLOYMENT	44	211	867	656	24.4
52-82-1160 HEALTH & LIFE INSURANCE	3,324	15,578	49,242	33,664	31.6
52-82-1161 DISABILITY INSURANCE	365	1,467	5,395	3,928	27.2
52-82-2100 LEGAL FEES			20,000	20,000	.0
52-82-2400 ENGINEERING			15,000	15,000	.0
52-82-2410 DISCHARGE PERMIT FEES			2,000	2,000	.0
52-82-2900 OTHER PROFESSIONAL FEES		3,000	10,000	7,000	30.0
52-82-3110 UTILITIES	3,260	15,642	60,000	44,358	26.1
52-82-3150 TELEPHONE	157	869	2,350	1,481	37.0
52-82-3173 REPAIRS & MAINTENANCE - EQUIPM	592	4,887	6,163	1,276	79.3
52-82-3177 VEHICLE REPAIRS & MAINTENANCE	633	1,177	5,430	4,253	21.7
52-82-3178 SYSTEM REPAIR & MAINTENANCE	346	2,168	50,000	47,832	4.3
52-82-3200 SAMPLING/TESTING	429	1,358	6,500	5,143	20.9
52-82-3210 INSURANCE AND BONDS		9,405	18,250	8,845	51.5
52-82-3290 OTHER TREATMENT COSTS		101,676	325,000	223,324	31.3
52-82-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS		1,275	1,500	225	85.0
52-82-3820 CONTINUING EDUCATION		690	1,500	810	46.0
52-82-3990 OTHER SERVICES		752	8,000	7,248	9.4
52-82-4120 SYSTEM SUPPLIES			20,000	20,000	.0
52-82-4320 COMPUTER REPLACE./AUDIO VISUAL		1,291	4,000	2,709	32.3
52-82-4330 COMPUTER SUPPORT & MAINTENANCE	740	7,610	15,060	7,450	50.5
52-82-4520 VEHICLE FUEL	562	2,768	15,550	12,782	17.8
52-82-4530 VEHICLE & EQUIP AMORTIZATION	147	737	1,769	1,032	41.7
52-82-4810 UNIFORMS	72	218	750	532	29.1
52-82-4850 UNANTICIPATED EXP/CONTINGENCY			20,000	20,000	.0
52-82-4990 MISCELLANEOUS SUPPLIES	563	579	5,000	4,421	11.6
52-82-8200 ADMIN OVERHEAD ALLOCATION	12,392	52,042	119,119	67,077	43.7
TOTAL WASTEWATER OPERATIONS	47,961	344,903	1,120,442	775,539	30.8
<u>WASTEWATER CAPITAL</u>					
52-83-7000 CAPITAL OUTLAY			5,000	5,000	.0
52-83-7500 CONSTRUCTION		98,659	238,995	140,336	41.3
52-83-7550 VEHICLES		33,428	34,000	573	98.3
TOTAL WASTEWATER CAPITAL		132,086	277,995	145,909	47.5

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER INVESTMENT EXPENSE</u>					
52-84-2100 LEGAL FEES			15,000	15,000	.0
52-84-7500 CONSTRUCTION			2,500,000	2,500,000	.0
52-84-7530 PROFESSIONAL SERVICES		2,226	500,000	497,774	.5
52-84-7550 SYSTEM IMPROVEMENTS			95,000	95,000	.0
52-84-7580 EQUIPMENT		10,208	12,000	1,792	85.1
TOTAL WASTEWATER INVESTMENT EXPEN		12,434	3,122,000	3,109,566	.4
<u>OTHER PLANT INVESTMENT EXPENSE</u>					
52-85-4996 OTHER PLANT INVESTMENT EXPENSE			5,000,000	5,000,000	.0
TOTAL OTHER PLANT INVESTMENT EXPEN			5,000,000	5,000,000	.0
TOTAL FUND EXPENDITURES	52,966	513,891	9,590,135	9,076,244	5.4
NET REVENUE OVER EXPENDITURES	206,357	540,137	(8,113,846)	(8,653,983)	6.7

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2024

STORMWATER FUND

ASSETS

53-100000	CASH - COMBINED FUND	1,642,200	
53-115000	ACCOUNTS RECEIVABLE	24,785	
53-162100	ACCUMULATED DEPRECIATION	(1,050,412)	
53-163000	STORM DRAINAGE SYSTEM	9,750,163	
53-164000	VEHICLES & EQUIPMENT	86,490	
	TOTAL ASSETS		10,453,226

LIABILITIES AND EQUITY

LIABILITIES

53-202000	ACCOUNTS PAYABLE	31	
53-212000	ACCRUED COMPENSATED ABSENCES	5,620	
	TOTAL LIABILITIES		5,652

FUND EQUITY

53-273000	CONTRIBUTED CAPITAL	4,113,680	
	UNAPPROPRIATED FUND BALANCE:		
53-290000	RETAINED EARNINGS	6,218,727	
	REVENUE OVER EXPENDITURES - YTD	115,168	
	BALANCE - CURRENT DATE	6,333,894	
	TOTAL FUND EQUITY		10,447,574
	TOTAL LIABILITIES AND EQUITY		10,453,226

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

		STORMWATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>STORMWATER SYSTEM INVEST. FEE</u>						
53-32-3000	STORMWATER / DRAINAGE FEE		3,000		(3,000)	.0
	TOTAL STORMWATER SYSTEM INVEST. FEE		3,000		(3,000)	.0
<u>CHARGES FOR SERVICES</u>						
53-34-1000	STORMWATER FEES	24,042	113,259	244,384	131,125	46.3
	TOTAL CHARGES FOR SERVICES	24,042	113,259	244,384	131,125	46.3
<u>MISCELLANEOUS</u>						
53-36-3500	INTEREST AND DIVIDENDS	5,894	25,501		(25,501)	.0
53-36-3550	CHANGE IN MARKET VALUE	5,073	(3,843)		3,843	.0
	TOTAL MISCELLANEOUS	10,967	21,658		(21,658)	.0
	TOTAL FUND REVENUE	35,009	137,917	244,384	106,467	56.4

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
ADMINISTRATION						
53-81-1100	REGULAR STAFF WAGES	647	3,234	8,410	5,176	38.5
53-81-1102	OVERTIME			75	75	.0
53-81-1104	RETIREMENT	19	97	508	411	19.1
53-81-1130	FICA/MEDICARE	49	247	650	403	38.1
53-81-1140	WORKERS COMPENSATION		112	500	388	22.3
53-81-1150	UNEMPLOYMENT	1	7	27	21	24.1
53-81-1160	HEALTH & LIFE INSURANCE	128	640	1,536	896	41.6
53-81-1161	DISABILITY INSURANCE	14	52	195	143	26.5
53-81-3320	PRINTING		469	2,000	1,531	23.4
53-81-4330	COMPUTER SUPPORT AND MAINT			1,100	1,100	.0
53-81-4345	MAILING SERVICE		1,272		(1,272)	.0
TOTAL ADMINISTRATION		859	6,129	15,001	8,872	40.9
STORMWATER OPERATIONS						
53-82-1100	REGULAR STAFF WAGES	3,592	19,149	48,391	29,242	39.6
53-82-1102	OVERTIME	217	751	800	49	93.9
53-82-1104	RETIREMENT	108	501	2,927	2,426	17.1
53-82-1130	FICA/MEDICARE	266	1,443	3,764	2,321	38.3
53-82-1140	WORKERS COMPENSATION		447	2,000	1,553	22.3
53-82-1150	UNEMPLOYMENT	8	40	148	108	26.9
53-82-1160	HEALTH & LIFE INSURANCE	796	3,672	9,756	6,084	37.6
53-82-1161	DISABILITY INSURANCE	54	206	980	774	21.1
53-82-2410	STORMWATER PERMITS			500	500	.0
53-82-3150	TELEPHONE	31	168	650	482	25.9
53-82-3173	REPAIRS & MAINTENANCE - EQUIPM		2,466	6,000	3,534	41.1
53-82-3210	INSURANCE AND BONDS		2,015	6,500	4,485	31.0
53-82-4520	VEHICLE FUEL	103	570	1,000	430	57.0
53-82-4530	VEHICLE & EQUIP AMORTIZATION			12,500	12,500	.0
53-82-4810	UNIFORMS	20	50	100	50	49.8
53-82-8100	INTERFUND LOAN - PRINCIPAL		3,120	7,605	4,485	41.0
53-82-8101	INTERFUND LOAN - INTEREST	3,583	4,191	1,344	(2,847)	311.9
53-82-8200	ADMIN OVERHEAD ALLOCATION	2,655	11,152	24,281	13,129	45.9
TOTAL STORMWATER OPERATIONS		11,432	49,943	129,246	79,303	38.6
STORMWATER CAPITAL						
53-83-7000	CAPITAL OUTLAY			2,500	2,500	.0
TOTAL STORMWATER CAPITAL				2,500	2,500	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS TO OTHER FUNDS</u>					
53-90-9010 TRANSFERS TO OTHER FUNDS	(33,323)	(33,323)		33,323	.0
TOTAL TRANSFERS TO OTHER FUNDS	(33,323)	(33,323)		33,323	.0
TOTAL FUND EXPENDITURES	(21,032)	22,749	146,747	123,998	15.5
NET REVENUE OVER EXPENDITURES	56,041	115,168	97,637	(17,531)	118.0

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2024

CAPITAL PROJECTS

ASSETS

75-100000	CASH – COMBINED FUND	(1,063,465)	
	TOTAL ASSETS		(1,063,465)

LIABILITIES AND EQUITY

LIABILITIES

75-202000	ACCOUNTS PAYABLE	28,174	
75-205000	RETAINAGE PAYABLE	10,943	
	TOTAL LIABILITIES		39,117

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
75-290000	FUND BALANCE	15,212	
	REVENUE OVER EXPENDITURES - YTD	(1,117,794)	
	BALANCE - CURRENT DATE	(1,102,582)	
	TOTAL FUND EQUITY		(1,102,582)
	TOTAL LIABILITIES AND EQUITY		(1,063,465)

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>TRANSFERS FROM OTHER FUNDS</u>					
75-39-1000	TRANSFERS FROM OTHER FUNDS			3,841,300	3,841,300	.0
	TOTAL TRANSFERS FROM OTHER FUNDS			3,841,300	3,841,300	.0
	TOTAL FUND REVENUE			3,841,300	3,841,300	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

		CAPITAL PROJECTS				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>LEGISLATIVE - CIP</u>						
75-41-7000	CAPITAL OUTLY			55,000	55,000	.0
	TOTAL LEGISLATIVE - CIP			55,000	55,000	.0
<u>JUDICIAL - CIP</u>						
75-43-7000	CAPITAL OUTLAY			20,000	20,000	.0
	TOTAL JUDICIAL - CIP			20,000	20,000	.0
<u>ADMINISTRATION - CIP</u>						
75-44-2990	OTHER PROFESSIONAL FEES			75,000	75,000	.0
75-44-5570	CONSERVATION			10,000	10,000	.0
75-44-7000	CAPITAL OUTLAY	1,284	18,844	354,517	335,673	5.3
75-44-7500	CONSTRUCTION			105,000	105,000	.0
75-44-7750	ROW			15,000	15,000	.0
	TOTAL ADMINISTRATION - CIP	1,284	18,844	559,517	540,673	3.4
<u>FINANCE - CIP</u>						
75-45-2990	OTHER PROFESSIONAL FEES			20,000	20,000	.0
75-45-7000	CAPITAL OUTLAY	48,385	48,385	255,000	206,615	19.0
	TOTAL FINANCE - CIP	48,385	48,385	275,000	226,615	17.6
<u>PUBLIC SAFETY - CIP</u>						
75-51-2100	LEGAL FEES	215	2,633		(2,633)	.0
75-51-2400	ENGINEERING	7,223	54,658		(54,658)	.0
75-51-7500	CONSTRUCTION	119,556	264,865		(264,865)	.0
75-51-7550	VEHICLES	22,444	22,444	204,400	181,956	11.0
	TOTAL PUBLIC SAFETY - CIP	149,438	344,599	204,400	(140,199)	168.6
<u>STREETS/MAINTENANCE - CIP</u>						
75-61-7000	CAPITAL OUTLAY	4,654	105,586	1,738,000	1,632,414	6.1
75-61-7500	CONSTRUCTION			420,000	420,000	.0
75-61-7550	VEHICLES	296,159	296,159		(296,159)	.0
	TOTAL STREETS/MAINTENANCE - CIP	300,814	401,745	2,158,000	1,756,255	18.6

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

		CAPITAL PROJECTS				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SNOW - CIP</u>						
75-63-7000	CAPITAL OUTLAY			25,000	25,000	.0
	TOTAL SNOW - CIP			25,000	25,000	.0
<u>PUBLIC WORKS OVERHEAD - CIP</u>						
75-64-7000	CAPITAL OUTLAY	862	42,891	117,427	74,536	36.5
75-64-7500	CONSTRUCTION			75,000	75,000	.0
	TOTAL PUBLIC WORKS OVERHEAD - CIP	862	42,891	192,427	149,536	22.3
<u>PARKS/GREEN SPACE - CIP</u>						
75-65-7000	CAPITAL OUTLAY		192,646	73,200	(119,446)	263.2
75-65-7500	CONSTRUCTION	47,835	68,684	420,000	351,316	16.4
	TOTAL PARKS/GREEN SPACE - CIP	47,835	261,330	493,200	231,870	53.0
<u>COMMUNITY DEVELOPMENT - CIP</u>						
75-70-2400	ENGINEERING			50,000	50,000	.0
75-70-7500	CONSTRUCTION			550,000	550,000	.0
	TOTAL COMMUNITY DEVELOPMENT - CIP			600,000	600,000	.0
	TOTAL FUND EXPENDITURES	548,617	1,117,794	4,582,544	3,464,750	24.4
	NET REVENUE OVER EXPENDITURES	(548,617)	(1,117,794)	(741,244)	376,550	(150.8)

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2024

GENERAL FIXED ASSET GROUP

ASSETS

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

LIABILITIES AND EQUITY

FUND EQUITY

80-280000	INVESTMENTS IN FIXED ASSETS	38,954,177	
TOTAL FUND EQUITY			38,954,177
TOTAL LIABILITIES AND EQUITY			38,954,177

TOWN OF SEVERANCE
BALANCE SHEET
MAY 31, 2024

GENERAL LONG-TERM DEBT GROUP

ASSETS

90-170000	AMOUNT TO BE PROVIDED	153,367	
	TOTAL ASSETS		153,367

LIABILITIES AND EQUITY

LIABILITIES

90-250000	ACCRUED LEAVE	152,484	
90-252000	CAPITAL LEASE PAYABLE	883	
	TOTAL LIABILITIES		153,367
	TOTAL LIABILITIES AND EQUITY		153,367

Public Work Director Report

John Zacklene

May 20, 2024



WATER/WASTEWATER-

Reporting – A list of approved Lead/Copper sites has been submitted and approved by the state. We have received the permit from the state for the dewatering of the lagoon. The contractor completed the drilling of the 5 dewatering wells, and they seem to be working as needed. We met with Colorado liner last week to discuss how they will be cutting the pond liner so Denali can access the sludge underneath to be hauled away. WWTP samples were taken on 4-8-24 and can take up to 45 days to get back. We have the results back and are proceeding with hauling on 6-17-24. We installed a new sewer line at the parks shed and abandoned the old septic system. Our lead & copper information has been submitted to the state and we completed this with the state on the first try. The water service tie ins on Cr21 will be completed on 5-22-2024.

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

Water Tanks- We currently have an Emergency Response Plan with Dave Lewis from Direct Discharge for our town's water supply. The North water tank rehab has been completed. The tower tank crew is scheduled to start up in the beginning of May. The water line tie in's that connects the new tower tank to the existing water lines is completed and tested.

Jetting- Sewer main jetting of the entire town has begun in 2023. There is approximately 40 miles of main line to be cleaned. Jetting is on hold until the waste plant issue is taken care of. We have approximately 5 hot spots to watch for. The Baldridge lift station will have the inside recoated this year due to water seepage. New valves, pressure switches, contactors, and filters have been installed and are functioning correctly at this time.

STORM WATER

- Culvert grates are being repaired and painted as needed. Safety grates are built and installed on the Baldridge inlet and the box culvert under Ponderosa at Sunset Ridge.
- The drainage ditch between Ponderosa and the Overlook subdivision will be scheduled to be cleared after the WWTP project has been completed.
- Clearing and jetting ROW culverts throughout town.

STREETS

- Asphalt projects quotes for the 2024 season have been returned to me. Nick and I have chosen Cr23 South and Blue Spruce to be completed this year.
- A new set of guardrails have been installed on Cr23 north along the ponds.
- No parking signs will be installed on Cr21 with painted curbs this summer.
- The diesel tank at the old county building has been updated and has been certified by the state and is in operation.
- Concrete (ADA) grinding throughout Severance Shores and Sunset Ridge has been completed.
- All gravel roads are scheduled for dust suppressant by the end of May.
- Striping will be done by Precision Pavement Marking throughout the town this year with Thermals being done around all the schools. Night Work.
- Belmont Farms & Settlers Landing quotes for asphalt work have been given to the HOA presidents.
- Sidewalk connections will be quoted for different areas within town this year. Severance Shores to the empty lot west of the Dollar general will be the first sidewalk connection completed.

PARKS

- Playground equipment has been inspected and repaired for CIRSA standards.
- We are having a good amount of vandalism at our parks again this year.
- We have received new bike racks to add at Comm Park and they will be installed on a concrete pad this summer.
- Lakeview Park has had new LED lights installed under the gazebos.
- A fence has been installed around the new Parks building east of town.
- 4 new “smart clocks” have been installed in 4 parks for the 2024 season.
- The Franklin ditch concrete has been removed on the west side of Community Park and has been graded in.
- 2nd pond fountain is ordered for Blue Spruce Park.
- Waiting on electrical cost for camera installs at the dog park and Lakeview Park.

Public Work Director Report

John Zacklene

June 17, 2024



WATER/WASTEWATER-

Reporting – A list of approved Lead/Copper sites has been submitted and approved by the state. We have received the permit from the state for the dewatering of the lagoon. The contractor completed the drilling of the 5 dewatering wells, and they seem to be working as needed. We met with Colorado liner last week to discuss how they will be cutting the pond liner so Denali can access the sludge underneath to be hauled away. We have the results back and will be proceeding with hauling from WWTP on 6-19-24. We installed a new sewer line at the parks shed and abandoned the old septic system. Our lead & copper information has been submitted to the state and we completed this with the state on the first try. The water service tie ins on Cr21 have been completed and are working as they should.

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

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Jetting- Sewer main jetting of the entire town has begun in 2023. There is approximately 40 miles of main line to be cleaned. Jetting is on hold until the waste plant issue is taken care of. We have approximately 5 hot spots to watch for. The Baldridge lift station will have the inside recoated in July due to water seepage. New valves, pressure switches, contactors, and filters have been installed and are functioning correctly at this time.

STORM WATER

- Culvert grates are being repaired and painted as needed. Safety grates are built and installed on the Baldridge inlet and the box culvert under Ponderosa at Sunset Ridge.
- The drainage ditch between Ponderosa and the Overlook subdivision will be scheduled to be cleared after the WWTP project has been completed.
- Clearing and jetting ROW culverts throughout town.
- A 20' section of culvert has been added to the existing culvert across from the high school.

STREETS

- Asphalt project quotes for the 2024 season have been returned to me. Nick and I have chosen Cr23 South and Blue Spruce to be completed this year.
- No parking signs will be installed on Cr21 with painted curbs this summer.
- The diesel tank at the old county building has been updated and has been certified by the state and is in operation.
- Concrete (ADA) grinding throughout Severance Shores and Sunset Ridge has been completed.
- All gravel roads have been treated with dust suppressant.
- Striping will be done by Precision Pavement Marking throughout the town this year with Thermals being done around all the schools. Night Work.
- Belmont Farms & Settlers Landing quotes for asphalt work have been given to the HOA presidents.
- Sidewalk connections will be quoted for different areas within town this year. Severance Shores to the empty lot west of the Dollar general is in process.

PARKS

- Playground equipment has been inspected and repaired for CIRSA standards.
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- We have received new bike racks to add at Comm Park and they will be installed on a concrete pad this summer.
- 4 new “smart clocks” have been installed in 4 parks for the 2024 season.
- The Franklin ditch concrete has been removed on the west side of Community Park and has been graded in.
- 2nd pond fountain has been purchased for Blue Spruce Park and will be installed this year
- Waiting on electrical cost for camera installations at the dog park and Lakeview Park.



Town of Severance

Monthly Activity Report

May 2024

Severance Building Department
3 Timber Ridge Pkwy
Severance CO 80550

Severance Building Department Update 4/15-5/15, 2024

New Single Family permits issued - 3
Residential Alteration permits – 13
Residential roof permits – 12

Total valuation of new Single Family permits - \$1,217,247

New Residential pass/fail ratio – 71.36%
Residential alterations pass/fail ratio – 79.38%

UPDATES

1. The NEW Severance Police station broke ground and has the foundation being installed.
2. BHS Solar project has broke ground and is currently installing footings for the Sub-Station
3. Severance High School addition project has broke ground.
4. The NEW Severance Library has been issued the Certificate of Occupancy and now open.
5. We were honored to attend the May 14th board meeting to congratulate the 4 Severance High School Seniors with a \$1000 scholarship.

6. SAFEbuilt will have a “Basement Finish” workshop on Saturday June 15th, 10:30 am – 11:45, then “Building a Deck and outdoor fire features” workshop on June 22nd both at the new Severance Library.

Russ Weber

Town of Severance, Building Official

Issued Permits by Permit Type

Severance

05/01/2024 - 05/31/2024

Commercial New	Permits Issued	Valuation	Fees Paid
Temporary Construction Trailer (Commercial New)	1	\$15,300.00	\$659.65
Subtotals:	1	\$15,300.00	\$659.65

Commercial One Stop	Permits Issued	Valuation	Fees Paid
Commercial Roof - Other	1	\$1,500,000.00	\$27,090.00
Subtotals:	1	\$1,500,000.00	\$27,090.00

Issued Permits by Permit Type

Severance

05/01/2024 - 05/31/2024

Residential New	Permits Issued	Valuation	Fees Paid
Detached Single Family	3	\$1,217,247.47	\$113,380.82
Subtotals:	3	\$1,217,247.47	\$113,380.82

Residential One Stop	Permits Issued	Valuation	Fees Paid
Air Conditioner - Residential	5	\$28,242.68	\$1,008.37
Replacement Windows - Residential	3	\$100,404.00	\$2,107.28
Residential Roof - Asphalt	2	\$23,414.64	\$601.47

Issued Permits by Permit Type

Severance

05/01/2024 - 05/31/2024

Water Heater - Residential	1	\$2,402.00	\$133.24
Subtotals:	11	\$154,463.32	\$3,850.36

Totals:	16	\$2,887,010.79	\$144,980.83
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Revenue Type Summary

Period: 5/1/2024 - 5/31/2024
Created by: SARAH JACOBSEN on 6/4/2024 9:22:42 AM

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

Payment Amounts by Type

Type	Amount
COURT COSTS	\$150.00
FINES	\$5,075.00
SUR-CHARGE	\$720.00
Payments Total	\$5,945.00

Revenue Summary

Period: 5/1/2024 - 5/31/2024
Created by: SARAH JACOBSEN on 6/4/2024 9:20:23 AM

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

BAIER, MARIA REGINA AVILA

Docket #	Total Fines	Restitution	Total Payments
D2400040	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/6/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

BARAJAS ALVARDO, BLANCA

Docket #	Total Fines	Restitution	Total Payments
D2400029	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/21/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

BUMGARNER, CHRISTOPHER MICHAEL

Docket #	Total Fines	Restitution	Total Payments
D2356	\$75.00	\$0.00	\$75.00

Payment Details

Date	Amount	Type	Notes
5/28/2024	\$75.00	CASH	

Fines/Fees Details

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

CARNLEY, TIFFANY BACON

Docket #	Total Fines	Restitution	Total Payments
D2400018	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/20/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

CARTER, CONNIE KATHLEEN MANSFIELD

Docket #	Total Fines	Restitution	Total Payments
D2400031	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/17/2024	\$170.00	CASH	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

CRAIG, SERENA MARIE

Docket #	Total Fines	Restitution	Total Payments
D2400043	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/9/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

DUERKSEN, DAKOTA SCOTT

Docket #	Total Fines	Restitution	Total Payments
D2400037	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/20/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

FISH, TABITHA LYNN

Docket #	Total Fines	Restitution	Total Payments
D2400024	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/13/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

FRISCH, ROBERT

Docket #	Total Fines	Restitution	Total Payments
D2400048	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/16/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

GANNON, MARGARET

Docket #	Total Fines	Restitution	Total Payments
D2400034	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/15/2024	\$170.00	CASH	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

GARCIA, RAYMUNDO PATRICIO

Docket #	Total Fines	Restitution	Total Payments
D2400032	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/3/2024	\$170.00	CASH	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

GERSTNER ADAMS, HANNAH LYNN

Docket #	Total Fines	Restitution	Total Payments
D2400033	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/8/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

GRAHAM, TREVOR ALEXANDER

Docket #	Total Fines	Restitution	Total Payments
D2400061	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/12/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

HAMMON, TRISTAN JADEN

Docket #	Total Fines	Restitution	Total Payments
D2400005	\$75.00	\$0.00	\$75.00

Payment Details

Date	Amount	Type	Notes
5/24/2024	\$75.00	CREDIT CARD	

Fines/Fees Details

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

HERSHEY, SHYANN JO

Docket #	Total Fines	Restitution	Total Payments
D2400035	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/15/2024	\$170.00	CHECK (#1001)	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

JARDEE, JESSICA LYN

Docket #	Total Fines	Restitution	Total Payments
D2400053	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/24/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

JELDEN, ALEXANDRA JACQUELINE

Docket #	Total Fines	Restitution	Total Payments
D2400021	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/12/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

KOENIG, KEVIN LEE

Docket #	Total Fines	Restitution	Total Payments
D2400027	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/2/2024	\$170.00	CHECK (#8236)	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

LAMAS, TOYE DONALD

Docket #	Total Fines	Restitution	Total Payments
D2400072	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/12/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

LOPEZ, JARED SCOTT

Docket #	Total Fines	Restitution	Total Payments
D2400025	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/20/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

MARSHALL, GEORGIA GRACE

Docket #	Total Fines	Restitution	Total Payments
D2400011	\$200.00	\$0.00	\$200.00

Payment Details

Date	Amount	Type	Notes
5/2/2024	\$200.00	CREDIT CARD	

Fines/Fees Details

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

MCNULTY, HAYDEN THOMAS

Docket #	Total Fines	Restitution	Total Payments
D2400073	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/12/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

MEHLS-PETTIT, JULIET

Docket #	Total Fines	Restitution	Total Payments
D2400047	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/21/2024	\$170.00	CHECK (#2040)	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

NIELSEN, KYLE DEAN

Docket #	Total Fines	Restitution	Total Payments
D2400019	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/6/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

QUINONEZ BARRAZA, ADRIANA MARGARITA

Docket #	Total Fines	Restitution	Total Payments
D2376	\$75.00	\$0.00	\$75.00

Payment Details

Date	Amount	Type	Notes
5/2/2024	\$75.00		

Fines/Fees Details

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

RAMSAY, KEVIN WAYNE

Docket #	Total Fines	Restitution	Total Payments
D2400023	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/20/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

REDMAN, SHANE ALLEN

Docket #	Total Fines	Restitution	Total Payments
D2400026	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/20/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

RICO, MARTHA

Docket #	Total Fines	Restitution	Total Payments
D2400052	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/20/2024	\$170.00	CHECK (#2513)	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

SANCHEZ-RUIZ, CARLOS DANIEL

Docket #	Total Fines	Restitution	Total Payments
D2400076	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/23/2024	\$170.00	CASH	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

SCHUMACHER, BAILEY NICOLE

Docket #	Total Fines	Restitution	Total Payments
D2400042	\$320.00	\$0.00	\$320.00

Payment Details

Date	Amount	Type	Notes
5/6/2024	\$320.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$300.00
SUR-CHARGE	\$20.00

STASTNY, LUKE

Docket #	Total Fines	Restitution	Total Payments
D2400039	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/2/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

TREVINO, VICTORIA MARIE

Docket #	Total Fines	Restitution	Total Payments
D2400050	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/24/2024	\$170.00	CREDIT CARD	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

VILLEGAS GUZMAN, LARRY

Docket #	Total Fines	Restitution	Total Payments
D2400036	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/10/2024	\$170.00	CASH	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

WEIMER, KEVIN JAMES

Docket #	Total Fines	Restitution	Total Payments
D2290	\$100.00	\$0.00	\$100.00

Payment Details

Date	Amount	Type	Notes
5/2/2024	\$100.00	CREDIT CARD	

Fines/Fees Details

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

WOTOWEY, DUNCAN SADLER

Docket #	Total Fines	Restitution	Total Payments
D2400030	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/22/2024	\$170.00	CHECK (#1010)	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

WYDRA, DONALD CLAUD

Docket #	Total Fines	Restitution	Total Payments
D2400028	\$170.00	\$0.00	\$170.00

Payment Details

Date	Amount	Type	Notes
5/8/2024	\$170.00	CHECK (#)	

Fines/Fees Details

Fine / Fee	Amount
FINES	\$150.00
SUR-CHARGE	\$20.00

Fines Paid by Description

Description	Amount
ADMINISTRATIVE FEE	\$0.00
BENCH WARRANT	\$0.00
COMMUNITY SERVICE	\$0.00
CONTEMPT	\$0.00
COURT COSTS	\$150.00
DEFAULT FEE	\$0.00
FINES	\$5,075.00
FTA/FTP FINE	\$0.00
LATE FEE	\$0.00
OJW	\$0.00
OVERPAYMENT	\$0.00
RESTITUTION	\$0.00
RESTITUTION (LOCKED)	\$0.00
RETURNED PAYMENT FEE	\$0.00
STATE ASSESSMENT	\$0.00
SUMMONS	\$0.00
SUR-CHARGE	\$720.00
WARNING LETTER	\$0.00
Total Fees	\$5,945.00
Over Charged Amount	\$0.00
Total Paid	\$5,945.00

Fines Paid by Pay Method

Description	Amount
CASH	\$925.00
CHECK	\$1,020.00
CREDIT CARD	\$3,925.00

Overpaid Cases

Case	OverPaid
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June Engineering Report

Chris Messersmith and Shar Shadowen, Colorado Civil Group, Inc. (CCG)
June 25, 2024



Capital Improvement Projects

SH 392 – WCR 23 Intersection Improvements

Felsberg Holt & Ullevig (FHU), the construction project manager consultant, has submitted the project close out documents to CDOT for final review and acceptance. CCG has requested an update from FHU. The Town's subconsultant continues to perform the required inspections for the Colorado Department of Public Health and Environment (CDPHE) construction stormwater discharge permit, which will continue until the vegetation has been reestablished.

E Harmony Road – WCR 19 Intersection Improvements

The design consultant (Drexel Barrell & Co.) submitted the 100% design package to CDOT on June 10, 2024. A FIR/FOR meeting with CDOT and Town staff is scheduled for July 8, 2024. The intent is to bid the project for construction after CDOT approval. Long lead items and materials (signal poles, mast arms, signal cabinet and controller) are planned to be ordered in July. Construction is anticipated to start in the fall of 2024, which is dependent on the CDOT approval and bidding schedule.

South Water Line Loop

CCG has prepared a preliminary water line design and is coordinating with the Public Works Department on the proposed alignment through the Severance Community Park. CCG is working with the Finance Department on the American Rescue Plan Act (ARPA) funding requirements for this project. CCG is working to secure a temporary construction easement (TCE) and a permanent water line easement. This project will provide a water service for the CXT restroom in the Severance Community Park.

City of Greeley Emergency Interconnect

Town staff completed a draft IGA document and met with City of Greeley staff on three occasions last year (2023) to discuss operational parameters related to the emergency interconnect. CCG updated the emergency interconnect supporting calculations (operation/sizing) based on an alignment that will benefit both municipalities. CCG, Town Management, and the City of Greeley met on February 19, 2024, to discuss the project details and the conceptual schedule. CCG will continue to work with the City of Greeley and Town Management on a water line alignment and pipe sizing that will meet the needs of both municipalities. The water service provider for the Severance South development (i.e. NWCWD or Town of Severance) may influence the water line connection location to the Town of Severance water distribution system.

Water System Monitoring

CCG has been working with the Public Works Department and the NWCWD staff on a weekly basis to monitor the Town's water distribution system and performance (pressure and flowrates)

continuously since June 2022. The annual Maximum Day Demand (MDD) and Maximum Annual Delivery Volume (MADV) are listed below along with the capacity purchased from the NWCWD:

2022 (calendar year)

MDD (customer): 1,200,371 GPD (17-Jul-22)

MDD (NWCWD): 1,177,710 GPD (17-Jul-22)

MADV (NWCWD): 233,378,000 GPY

2023 (calendar year)

MDD (customer): 1,099,238 GPD (16-Jul-23)

MDD (NWCWD): 1,097,402 GPD (12-Jul-23)

MADV (NWCWD): 201,112,000 GPY

2024 (calendar year)

MDD (customer): 1,030,599 GPD (week of 26-May-24)

Year to date. The MDD will increase over the summer

CAPACITY (PURCHASED) BASED ON 1,040 ASPITs

MDD (NWCWD): 1,497,600 GPD

MADV (NWCWD): 237,120,000 GPY

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

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

CCG has completed the potable water system hydraulic modeling for the full build out of the Town of Severance's current water service area. Data has been requested of Stantec/NWCWD at the Master Meter No. 1 location. Future upgrades to Master Meter No. 1 will allow the Town of Severance to serve the full build out of the water service area. On January 6, 2023, Stantec confirmed that they have all the information they need from the Town of Severance. Once a response is provided by Stantec/NWCWD, CCG will coordinate with Town Management on the final Potable Water System Master Plan since it is unknown, at this time, what additional capacity the NWCWD can provide to the Town of Severance. During a meeting with Town staff on November 16, 2023, April 1, 2024, and May 28, 2024, the NWCWD indicated that this information will be available during 2024. Currently, Town Management is considering a revised expansion of the Town of Severance water service area. CCG worked with Town Management and the CLRWTA on these water demand projections, which have been completed. A DRAFT of the new Water Service Agreement is anticipated from the NWCWD in the second or third quarter of 2024.

1.5 MG Elevated Water Tank

The 1.5 MG Elevated Water Tank is currently being constructed by Landmark Structures I, LP. The Contractor has completed the 12" and 16" inlet and outlet water line installation, the concrete foundation, the concrete pedestal, the concrete dome cap, and the steel water tank shell, including welding and coating. The steel water tank was raised on June 15, 2024 (see photo). The Contractor has installed the water piping, ladder, landing, inspection rail, and cable hanging brackets within the concrete pedestal. The Contractor has also installed the electrical and communication conduit across the site. The 1.5 MG Elevated Water Tank is approximately 78% complete and anticipated to be commissioned in November 2024 prior to the Substantial Completion date of November 29, 2024.



Wastewater Projections

Town Management and CCG have reached out to the Town of Windsor (TOW) regarding future wastewater treatment capacity with their planned Wastewater Treatment Facility (WWTF) expansion. Additional wastewater capacity is dependent on three items; (1) Additional capacity at the TOW WWTF, (2) a new sanitary sewer interceptor from Severance South to the Town of Windsor WWTF, and (3) a Utility Plan Amendment/208 Boundary Amendment that the Town will need to prepare and submit to the North Front Range Water Quality Planning Association for review and approval. The Town of Windsor will respond to Town Management on how much wastewater capacity is available (and when). CCG is working on a RFP for the Utility Plan Amendment/208 Boundary Amendment, which is anticipated to be published in July 2024.

CCG monitors the wastewater flowrates monthly. An average daily wastewater flow of 500,000 GPD was observed the week of March 3rd with a maximum of 572,000 GPD observed on March 17, 2024. This is equivalent to 50% – 57% of the total capacity available to the Town of Severance by the Town of Windsor. Average daily wastewater flowrates since the first week of March 2024 have been less than 500,000 GPD. The wastewater flowrate data was inaccurate prior to March 2024 and the Town of Windsor recalibrated their wastewater flowmeter. The Town of Windsor is currently reviewing all their wastewater flowrate data from August 2023 to February 2024.

On August 21, 2023, the Town of Severance Public Works Department took the WWTF out of service and began diverting all wastewater to the TOW WWTF. CCG worked with the Town to submit a Short-Term Remediation Activities Dewatering Permit with the Colorado Department of Public Health and Environment (CDPHE). This permit was issued by the CDPHE, and the Public Works Department will be able to dewater the Severance WWTF site and evaluate the lagoon liner(s) and determine the next step(s). The dewatering has been successful, and the Public Works Department has submitted soil samples for testing. The Public Works Department will begin removing material from under the lagoon liner on June 17, 2024 prior to making the necessary repairs.

May Planning Report

Shani Porter, Planning Director

May 17, 2024



Active Planning Items

Police Department

Town Staff continues weekly coordination efforts in constructing the new Police Station.

Northgate Preliminary Plat (Moody)

Staff has concluded the 3rd review of the preliminary plat submittal for Northgate located north of Harmony Road/74th and East of CR 21st/Teller. Concerns remain with water and sewer availability.

BHS (Black Hollow Solar)

Staff continue weekly discussions with the applicant for BHS. Construction on the arrays will begin in the next couple of weeks. Construction continues with the new substation located at the terminus of CR 23 just north of CR 84. The applicant provides the town with weekly construction updates for both the substation and the solar facility.

Mt Daisy Solar

Staff has received a new application for annexation, zoning and development of a solar facility located on approximately 800 acres. The subject property is located North and South of State Highway 14 and east and west of CR 25. Annexation hearings will begin in June.

Planning Work Items

Update of Town Maps

Town staff is working with Ayers Consulting to update Town Maps. This review will be completed in the week, and new maps will be available for Town use.

Daily calls, meetings and staff coordination

Planning Staff works daily to assist the public, developers, and other Town Staff with relationship to development applications and questions within the Town.

Land Use Code Language/process

Staff is currently reviewing the recently updated and codified land use code for clarifications and corrections.

Planner I/II

Staff is currently reviewing applications and will begin interviews in the next two weeks for the addition of a Planner I/II to the Planning Department.

June Planning Report

Shani Porter, Planning Director

June 18, 2024



Active Planning Items

Police Department

Town Staff continues weekly coordination efforts in the construction of the new Police Station.

Northgate Preliminary Plat (Moody)

Staff has concluded the 3rd review of the preliminary plat submittal for Northgate located north of Harmony Road/74th and East of CR 21st/Teller. Concerns remain with water and sewer availability.

BHS (Black Hollow Solar)

Staff continues weekly discussion with the applicant for BHS. Weekly reports are submitted by BHS and PRPA. A stop work order is currently in place for BHS as there are violations with Weld County concerning the road maintenance agreement for WCR 84 and the approved haul routes not being adhered too.

Mt Daisy Solar

Staff have received a new application for annexation, zoning and development of a solar farm located on approximately 800 acres. The subject property is located North and South of State Highway 14 and east and west of CR 25. Staff is meeting with the applicant concerning annexation map deficiencies and maintenance of proposed annexation of roads.

Planning Work Items

Update of Town Maps

Town staff is currently working with Ayers Consulting to update Town Maps. All maps will be fully updated within the next couple of weeks.

Land Use Code

Planning Staff is working on reorganizing the existing Land Use code and making minor corrections. The updated Code will be presented to the Planning Commission and Town Council for final approval.

Daily calls, meetings and staff coordination

Planning Staff works daily to assist the public, developers, and other Town Staff with relationship to development applications and questions within the Town.

Police Chief Report

Kenneth Chavez, Interim Chief of Police
May 2024



Projects Updates

- The Severance Police Department is staffed at ten Officers and three non-sworn personnel. The Sergeant selection process was successful in selecting a candidate who will start work in June. Additionally, the final open Officer position will be filled in June as well which will bring the department up to full staffing which is twelve Officers and three non-sworn personnel
- All Severance Officers attended a four-hour quarterly range qualification at the Northern Colorado Law Enforcement Training Center in Loveland on May 1st.
- Chief Chavez attended a five-day FBI Command Course in Virginia, May 6th thru 10th. This class was designed for small town Chiefs and Sheriffs. Fifty total attendees were selected from hundreds of applicants from across the country. The cost for Chief Chavez to attend this training was provided entirely by the FBI. There was cost incurred by the Town of Severance for his attendance.
- Chief Chavez has attended several meetings with representatives of Infusion Architects and Fransen Pittman Construction, along with other Town of Severance staff, to finalize plans and construction timelines for the new Severance Police Department building. The foundation for the new building has been set and construction is proceeding on schedule.
- Sgt Hahn and Officer Stecker attended a five-day Handgun Instructor Course, May 6th thru May 10th by the Weld County Sheriff's Office at a range in Weld County. No cost was incurred for this course of instruction. This course enables Sgt. Hahn and Officer Stecker to instruct other Severance Officers in handgun usage.
- Severance Officers assisted in the Bike & Roll to School Day on May 8th.
- On May 16th, Chief Chavez participated in the annual Police Memorial Ceremony at Bittersweet Park in Greeley. Chief Chavez read off names of Weld County Officers and Deputies who had previously died in the line of duty.
- Sgt Hahn attended a two-day ballistic shield course hosted by the Weld County Sheriff's Office, May 16th thru 17th. This course was free to attend and sponsored by the National Tactical Officers Association.
- On May 18th, two Severance Officers attended the Annual Town of Severance Kids Fishing Derby at Blue Spruce Park.
- Chief Chavez and Officer Yanke had donuts with two Range View Elementary students who won a contest for assignments that enabled them to meet two police officers.

- All Severance Police Officers attended a four-hour Driving Track and Skills Pad training at the Northern Colorado Law Enforcement Training Center in Loveland on May 22nd.
- Chief Chavez, Sgt. Hahn, and Officer participated in the Rangeview Elementary Parade around the school on May 22nd.
- Six Officers and one non-sworn personnel attended an eight-hour Deliberate De-escalation training taught by CallBox Training on May 29th. This program was sponsored and paid for by the Colorado Community College Consortium.

Community Support and Relations

- Chief Chavez met with numerous key local and law enforcement officials this month to include the following:
 - Attended the monthly Weld County Chiefs of Police Association meeting on May 15th
 - Attended a Multi-Agency Coordination Emergency Management meeting on May 16th
 - Attended a Severance Management Team Building Meeting on May 20th
 - Attended a Windsor High School Full-Scale Exercise Planning Meeting on May 30th



Police Department CALLS FOR SERVICE

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

May 2024

THIS MONTH'S TOTALS

Municipal Ordinance Citations

2

Traffic Tickets

60

Warnings Issued

98

TOTAL CALLS FOR SERVICE

567

YEAR TO DATE TOTALS

Municipal Ordinance Citations

37

Traffic Tickets

100

Warnings Issued

453

TOTAL CALLS FOR SERVICE

2391



Homicide

0



Aggravated
Assault

0



Sex
Assault

1



Domestic
Violence

0



Aggravated
Robbery

0



Strongarm
Robbery

0



Arrests

3



Burglary

2



Motor Vehicle
Theft

1



Theft From
Motor Vehicle

2



Fraud /
ID Theft

0



Vandalism/
Graffiti

4



Shoplifting

1



Traffic
Accidents

4

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).



POLICE DEPARTMENT-CODE ENFORCEMENT CODE ENFORCEMENT CALLS FOR SERVICE

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

May 2024

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).



Parking Violations 19



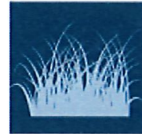
Animal Complaints 7



Animal Bites 1



Snow Removal 0



Weed Violation/Noxious Weeds 59



Rubbish / Outdoor Storage 1



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

970-686-1218

townofseverance.org/police-department

Warnings Issued

14

Total Citations

1

TOTAL CALLS
FOR SERVICE

57

Finance Report

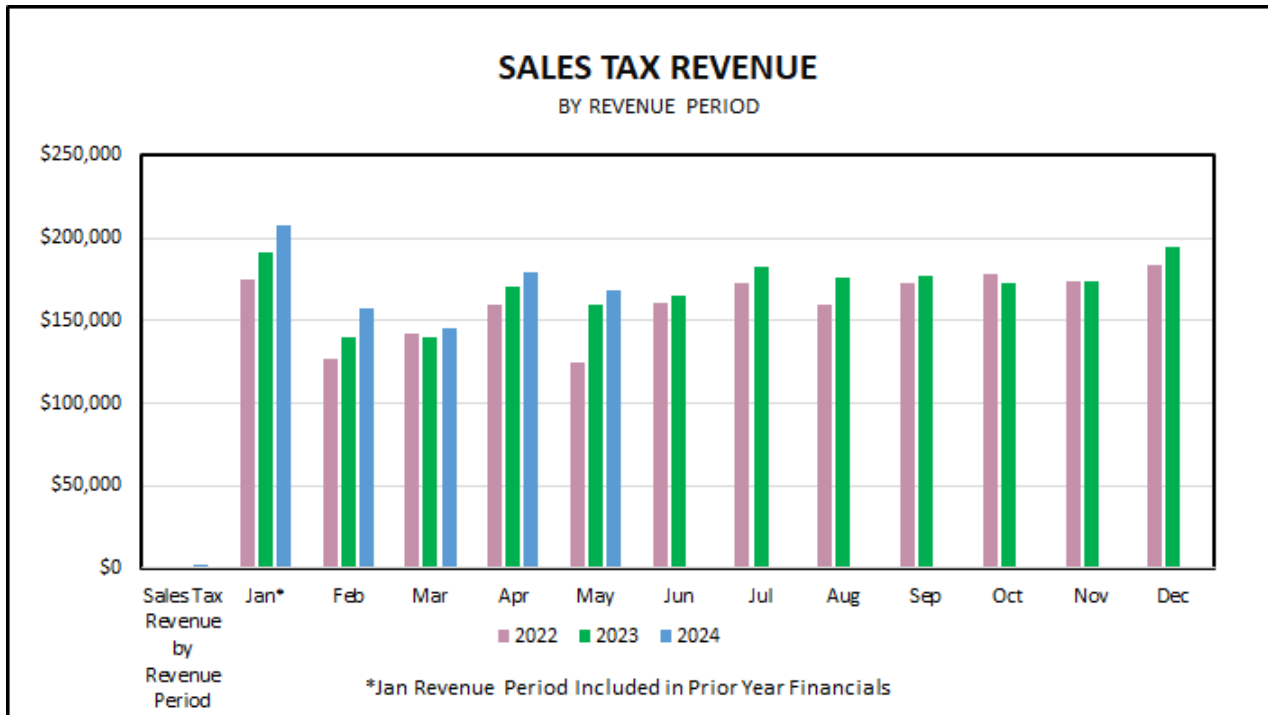
June 2024

Efrain Lemus, MBA, CPA
Finance Director



Sales Tax Revenue

Sales tax for the revenue periods of March, April, and May of 2024 were higher than the same periods in 2023 and 2022.



Property Tax Revenue

Property taxes are collected throughout the year. Historically, approximately 95% is received within 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.

Month	PROPERTY TAX COLLECTIONS							
	2021		2022		2023		2024	
	\$ YTD	% Budget	\$ YTD	% Budget	\$ YTD	% Budget	\$ YTD	% Budget
Apr	832,503	64%	1,172,815	65%	1,235,896	66%	700,468	32%
May	905,757	70%	1,240,895	69%	1,319,982	71%	102,402	5%

Town Management Report

June & July 2024



June Events & Meetings

- June 5 | Citizen Advisory Board Meeting
- June 6 | Municipal Court
- June 7 | Summer Kick-Off Concert & Market @ Community Park
- June 11 | Town Council Work Session & Council Meeting
- June 15 | Sergeant Hahn Durg & Alcohol class
- June 19 | Planning Commission Meeting – CANCELLED
- June 19-21 CML Event
- June 21 | Movies in Park @ Severance Shores
- June 24 | Tree Board Meeting – CANCELLED
- June 25 | Town Council Work Session & Council Meeting

July Events & Meetings

- July 3 | Citizen Advisory Board Meeting – CANCELLED
- July 4 | Town Hall Closed for Independence Day
- July 9 | Town Council Work Session & Council Meeting
- July 12 | Military & First Responders Appreciation Concert @ Community Park
- July 12 | Municipal Court
- July 17 | Planning Commission Meeting
- July 19 | Skate Park Ribbon Cutting Competition
- July 22 | Tree Board Meeting
- July 23 | Town Council Work Session & Council Meeting
- July 26 | Movies in the Park @ Overlook Park
- July 27 | Sergeant Hahn Drug & Alcohol class

OUR MISSION...

is to be a welcoming community in the heart of Northern Colorado, with small town character surrounded by agriculture with opportunities to visit, play, and grow.

OUR VISION...

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



OUR GOALS

OATH OF OFFICE:

Fiscally Responsible
Transparency
Engagement and Communication
Responsible Economic Development

INFRASTRUCTURE SECURITY:

Water-Independence
Wastewater
Transportation

SAFETY:

Public Safety
Emergency Management Preparedness
Safe Passageways

CORE VALUES

ACCESSIBLE

RESPONSIVE

HONEST

ACCOUNTABLE

PROFESSIONAL

RESPONSIBLE

NEIGHBORLY

QUALITY
OF LIFE

Transparency

- Upgrades to department software to enhance efficiency for Public Works, Court,
- ClearGov software deployment COMING SOON, providing Town budget transparency
- The town's website is getting an upgrade, which will include a mobile app and text notification ability to improve communication with residents

Fiscally Responsible

- The management team is researching grant options for GWT Trailhead, Amphitheater, Recreation Center, Downtown Improvements, Safe Passageways

Description	Award
Coronavirus State Local Fiscal Recovery Fund (SLFRF)	1,632,265.31
Severance PD Building	650,000.00
Project: Safe Parks	299,000.00
CDOT E HARMONY WCR 19-2024	1,520,697.00
Great Western Trail - TAP II - 2025	600,000.00
Bridge Grant	350,000.00

Engagement & Communication

- Town is working with Slate Communications to provide information on Ballot items for the 2024 election. The current survey that closes on June 21st has over 82 submissions as of 6.18.2024.
- Our Kick-off Summer concert had approximately 1,200 attendees and 23 vendors.
- Severance Days currently has 60 vendors registered and is 65ish days out.

Economic Development

- The town closed on purchasing the downtown building and is working on a continued lease with Pivot Structures through the end of the year, with future economic development slated.

Infrastructure

- The water tank is getting branded with the Town logo on both sides, facing North and South, and is being raised.
- Sidewalks/Safe Passageways are being connected along Harmony to the Fox Ridge community.
- Asphalt, striping, and ADA grinding projects are scheduled for completion this year.

Safety

- The Police Department is now fully staffed, and the construction of the new Police Department building is on schedule to be completed in December 2024.
- Additional cameras will be installed at the Dog and Skate Parks
- Court, Public Works, and the PD are working together to create a Restorative Justice Program, an alternative option for sentencing violators to give back to the community

Welcome New Town Employees

Tammy Holpuch, Patrol Officer

John Tucker, Patrol Sergeant

McKenzie Croitor, Accountant

Ryan Rogers, Public Works Parks & Streets Tech

Jake Bock, Public Works Parks & Streets Tech

Regina Olson, Planner I

We're proud to announce all departments have filled their open positions.

Employee Anniversaries

- 5 years, Zach Hahn
- 4 years, John Zacklene
- 3 years, Jacquelyn Grossnickle
- 2 years, Kyle Carter

If you have any questions, comments, or concerns about the above report, please do not hesitate to contact Management.

Sincerely,

Nicholas J. Wharton, MPA, ICMA-CM
Town Manager

Lindsay Radcliff-Coombes, MHA, SHRM-CP
Deputy Town Manager

ADDITIONAL

REPORTS INCLUDED IN THE PACKET

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



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 110 - Resolution 2024-26R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving and Accepting the Town's 2023 Audited Financial Statements	Efrain Lemus, Finance Director	Efrain Lemus, MBA, CPA, Finance Director
ACTION REQUESTED		
The Finance Director and Town Management ask that the Town Council review, discuss, and take action on Resolution 2024-26R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving and Accepting the Town's 2023 Audited Financial Statements. Actions that may be taken: • Move to Approve Resolution 2024-26R • Take no action.		<u>Resolution</u> <u>Action Requested</u> <u>Attorney Approved</u>
BRIEF SUMMARY		
The Adams Group, LLC has completed the audit of the 2023 financial statements. Eric Miller, CPA, will be present to discuss the audit and answer any questions the Council may have. If the Council accepts the 2023 Audited Financial Statements, staff will file the audit with the State prior to the July 2024 deadline.		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
The Finance Director and Town Management ask that the Town Council approve Resolution 2024-26R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving and Accepting the Town's 2023 Audited Financial Statements.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 1. 2024-26R .Resolution for Audited Financial Statements Approval 2. Governance Communication 2023 3. Internal Control Communication 2023 4. Town of Severance FS 2023		

**TOWN OF SEVERANCE
RESOLUTION NO. 2024-26R**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, APPROVING AND ACCEPTING THE TOWN'S 2023 AUDITED
FINANCIAL STATEMENTS**

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

WHEREAS, in January 2024, the Town Council engaged The Adams Group, LLC, certified public accountants, for an audit of the Town's financial statements for fiscal year 2023; and

WHEREAS, The Adams Group, LLC has successfully completed the 2023 Audit; and **WHEREAS**, the 2023 Audited Financial Statements have been prepared and submitted to Town staff for review and for approval and acceptance by the Town Council; and

WHEREAS, the Town's staff recommends the approval and acceptance of the Town's 2023 Audited Financial Statements.

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

The Town Council of the Town of Severance approves and accepts the Town's 2023 Audited Financial Statements prepared by The Adams Group, LLC.

RESOLVED AND APPROVED this 25th day of June 2024.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, Town Clerk



June 18, 2024

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Severance, Colorado (the Town) for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 17, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. For the year ended December 31, 2023, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. The standard revised the financial reporting for subscription-based IT arrangements entered into by the Town. This implementation had no material impact to the Town for the year ended December 31, 2023. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management's estimate of depreciation expense is based on the straight-line method of depreciation from the date the asset is placed into service.
- Management's estimate of the compensated absence liability is based on hours accrued by employees as of December 31, 2023 and their rate of pay at December 31, 2023.
- Management's estimate of the net pension liability (asset), deferred outflows and deferred inflows of resources and pension expense (income) is based on an actuarial report performed by the Colorado Fire and Police Pension Association (FPPA).

We evaluated management's estimates as of December 31, 2023 in determining they are reasonable.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures as of December 31, 2023.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. See the attached listing of corrected misstatements and uncorrected misstatements noted as a result of audit procedures performed.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 18, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. See our separate letter dated June 18, 2024 for items noted for the year ending December 31, 2023.

Other Matters

We applied certain limited procedures to the required supplementary, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other

knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

A handwritten signature in black ink that reads "The Adams Group, LLC". The signature is written in a cursive, flowing style.

The Adams Group, LLC.

Certified Public Accountants

Town of Severance
Adjusting Journal Entries
Year Ended December 31, 2023

Account		Description	Debit	Credit
Adjusting Journal Entries JE # 1				
Entry to remove accrued interest receivable, unavailable revenue related to interest, and interest revenue as balances relate to future periods.				
10-223000	Deferred Inflows of Resources		\$ 120,181	
10-36-3500	Interest and Dividends		111,035	
10-104000	Accrued Interest Receivable			231,216
			\$ 231,216	\$ 231,216

Town of Severance
Passed Adjustments
Year Ended December 31, 2023

Account		Description	Debit	Credit
Proposed Journal Entries JE # 1				
Passed adjustment due to understatement of depreciation expense for wastewater fund as different depreciable lives are used when additional capacity is purchased for the wastewater fund.				
52-82-7999		Depreciation	\$ 32,514	
52-162100		Accumulated Depreciation		32,514
			\$ 32,514	\$ 32,514



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

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Severance, Colorado (the Town) as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

Accrued Interest and Interest Revenue

Through audit procedures performed, we noted the Town recorded interest receivable, unavailable interest revenue, and interest revenue related to interest to be generated and received in fiscal year 2024 which resulted in 13 periods of interest revenue being recorded at December 31, 2023. As a result, interest receivable was overstated by \$231,216, unavailable interest revenue was overstated by \$120,181, and interest revenue was overstated by \$111,035. We recommend the Town review cash and investment statements at yearend and ensure the Town only has 12 months of activity recorded related to interest received.

Through audit procedures performed, we also identified another matter for the year ended December 31, 2023 that we do not consider a material weakness or significant deficiency.

Wastewater Fund Capital Assets

The Town has purchased additional capacity for the Wastewater Fund in six of the last seven fiscal years. However, the Town has used a depreciable life of 20 years for certain purchases and the Town has used a depreciable life of 50 years for other purchases of the same asset. We recommend the Town review the capital asset registers and ensure that similar assets are depreciated using the same useful life. For purposes of the year ended December 31, 2023, a passed adjustment is recorded which is based on the Town utilizing a depreciable life of 20 years for all additional capacity purchases.

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

The Adams Group, LLC

Greenwood Village, Colorado
June 18, 2024

TOWN OF SEVERANCE, COLORADO
FINANCIAL STATEMENTS
DECEMBER 31, 2023

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Town Council
Town of Severance, Colorado

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Severance, Colorado (the Town) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and GASB required pension schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

The Adams Group, LLC

Greenwood Village, Colorado
June 18, 2024

TOWN OF SEVERANCE MANAGEMENT'S DISCUSSION AND ANALYSIS

The discussion and analysis of the Town of Severance's (the Town) financial performance provides an overall review of the Town's financial activities for the year ended December 31, 2023. The intent of this discussion and analysis is to look at the Town's financial performance as a whole. Readers should also review the financial statements and the notes to the financial statements to broaden their understanding of the Town's financial performance.

Financial Highlights

The Town of Severance's governmental net position increased by \$4,594,481 and business-type net position increased by \$4,156,237 for the year. The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2023 by \$174,957,035 (net position). Of this amount, \$23,176,623 (unrestricted net position) may be used to meet the Town's ongoing obligations or unforeseen expenses. \$28,384,289 is restricted for future capital projects and emergencies.

At the end of 2023 unrestricted net position for the proprietary funds (business-type activities) was \$4,425,204.

As of the close of fiscal year 2023, the Town's General Fund reported an ending fund balance of \$18,981,016 compared to the fiscal year 2022 balance of \$16,369,685. General Fund revenues increased by \$1,829,303 to \$10,269,685 as of December 31, 2023. General Fund expenditures increased in 2023 by \$869,225 to \$7,165,711. The increase in expenditures was primarily due to increases in costs for capital outlay and personnel costs when compared to the prior year. The General Fund also had transfers out of \$492,643 during 2023. See Note 10.

Using the Basic Financial Statements

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

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

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

TOWN OF SEVERANCE MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

Financial Analysis of the Town as a Whole

The Town's total net position (total assets plus deferred outflows of resources minus total liabilities plus deferred inflows of resources) was \$174,957,035 as of December 31, 2023. This represents an increase of \$8,750,718.

Government-Wide Financial Statements

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

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

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

TOWN OF SEVERANCE MANAGEMENT'S DISCUSSION AND ANALYSIS

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

Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and other assets	\$ 29,346,130	\$ 26,657,106	\$ 26,571,922	\$ 29,247,594	\$ 55,918,052	\$ 55,904,700
Capital assets	38,955,122	37,117,306	84,652,208	77,594,166	123,607,330	114,711,472
Net pension asset	-	253,603	-	-	-	253,603
Total assets	68,301,252	64,028,015	111,224,130	106,841,760	179,525,382	170,869,775
Deferred outflows of resources	420,994	167,887	-	-	420,994	167,887
Liabilities						
Current liabilities	2,222,655	2,580,182	344,783	118,650	2,567,438	2,698,832
Net pension liability	62,207	-	-	-	62,207	-
Total liabilities	2,284,862	2,580,182	344,783	118,650	2,629,645	2,698,832
Deferred inflows of resources	2,359,696	2,132,513	-	-	2,359,696	2,132,513
Net position:						
Net investment in capital assets	38,955,122	37,095,355	84,441,001	77,594,166	123,396,123	114,689,521
Restricted	6,371,147	6,839,972	22,013,142	26,522,221	28,384,289	33,362,193
Unrestricted	18,751,419	15,547,880	4,425,204	2,606,723	23,176,623	18,154,603
Total net position	\$ 64,077,688	\$ 59,483,207	\$ 110,879,347	\$ 106,723,110	\$ 174,957,035	\$ 166,206,317

The statement of net position reflects a cash and investments position totaling \$52,295,992 or 29% of total assets. The bulk of the Town's resources, \$123,607,330 or 69% of total assets, are invested in capital assets. These assets consist of land and improvements, buildings, equipment, infrastructure, and utility system assets.

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

Changes in Net Position

Governmental activities increased the Town of Severance's net position by \$4,594,481. Business-type activities increased the Town's net position by \$4,156,237. A summary of the changes in net position is as follows:

TOWN OF SEVERANCE MANAGEMENT'S DISCUSSION AND ANALYSIS

Condensed Statement of Activities

	Governmental		Business-Type		Total	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 1,231,039	\$ 1,293,906	\$ 3,678,094	\$ 3,356,959	\$ 4,909,133	\$ 4,650,865
Operating grants and contributions	2,095,479	1,535,623	-	-	2,095,479	1,535,623
Capital grants and contributions	1,012,041	5,948,026	3,298,025	8,277,495	4,310,066	14,225,521
General revenues:						
Property taxes and SOT	1,960,362	1,904,246	-	-	1,960,362	1,904,246
Sales & use taxes	3,252,024	3,245,728	-	-	3,252,024	3,245,728
Other taxes	231,729	240,058	-	-	231,729	240,058
Investment earnings (loss)	1,147,788	(284,214)	1,251,772	(408,080)	2,399,560	(692,294)
Other revenues	819,085	542,521	-	-	819,085	542,521
Internal balances	94,700	(1,817)	(94,700)	1,817	-	-
Total revenues	11,844,247	14,424,077	8,133,191	11,228,191	19,977,438	25,652,268
Expenses:						
General government	1,260,845	1,201,276	-	-	1,260,845	1,201,276
Community development	892,119	881,530	-	-	892,119	881,530
Public safety	1,782,523	1,545,472	-	-	1,782,523	1,545,472
Public works	2,255,033	1,868,524	-	-	2,255,033	1,868,524
Parks and recreation	882,346	416,880	-	-	882,346	416,880
Water	-	-	2,012,292	1,837,744	2,012,292	1,837,744
Wastewater	-	-	1,482,037	1,370,530	1,482,037	1,370,530
Stormwater	-	-	482,625	400,951	482,625	400,951
Loss (gain) on disposal and transfers	176,900	(48,753)	-	-	176,900	(48,753)
Total expenses	7,249,766	5,864,929	3,976,954	3,609,225	11,226,720	9,474,154
Change in net position	4,594,481	8,559,148	4,156,237	7,618,966	8,750,718	16,178,114
Net position, January 1,	59,483,207	50,924,059	106,723,110	99,104,144	166,206,317	150,028,203
Net position, December 31,	\$ 64,077,688	\$ 59,483,207	\$ 110,879,347	\$ 106,723,110	\$ 174,957,035	\$ 166,206,317

Financial Analysis of the Town's Funds

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

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

General Fund – The General Fund balance increased by \$2,611,331 for an ending balance of \$18,981,016 as of December 31, 2023. Total revenues increased \$1,829,303, which was primarily due to an increase in intergovernmental revenues and investment earnings during 2023. Total expenditures increased by \$869,225, which was primarily driven by an increase in capital assets and personnel costs during 2023. During the year ended December 31, 2023, the General Fund had net transfers out of \$492,643.

TOWN OF SEVERANCE
MANAGEMENT'S DISCUSSION AND ANALYSIS

Transportation Fund – The Transportation Fund balance decreased by \$467,061 for an ending balance of \$3,283,630 as of December 31, 2023. Total revenues increased by \$226,781, which was primarily due to an increase in investment earnings during the current year.

Total expenditures increased by \$1,036,944, which was driven by an increase in capital outlay when compared to the prior year. During the year ended December 31, 2023, the Transportation Fund had net transfers of \$792,200 from the other Town funds to support the Transportation Rehab Program for street capital maintenance.

For the year ending December 31, 2023, the General and Transportation Funds are the only major governmental funds. See the combining schedules on pages 42 and 43 for a breakout of the non-major governmental funds.

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

Water Fund – The Water Fund net position increased by \$2,774,895 for an ending balance of \$72,650,138. This increase is primarily due to contributed capital assets, water acquisition fees, and water impact fees. Net position is made up of a combination of cash, investments, and capital assets.

Wastewater Fund – The Wastewater Fund net position increased by \$1,438,813 for an ending balance of \$27,896,802. This increase is primarily due to dedicated capital assets and wastewater impact fees. Net position is made up of a combination of cash, investments, and capital assets.

Stormwater Fund – Net position decreased by \$57,471 for an ending balance of \$10,332,407. This decrease is a result of a decrease in plant investment fees received in 2023 when compared to the prior year. Net position is made up of a combination of cash, investments, and capital assets.

Capital Assets

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

TOWN OF SEVERANCE MANAGEMENT'S DISCUSSION AND ANALYSIS

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land and improvements	\$ 1,645,622	\$ 1,644,622	\$ 294,759	\$ 294,759	\$ 1,940,381	\$ 1,939,381
Construction in progress	2,423,785	870,422	4,707,679	148,100	7,131,464	1,018,522
Infrastructure	31,382,082	31,489,068	-	-	31,382,082	31,489,068
Buildings	2,084,752	2,137,260	1,468,808	1,261,760	3,553,560	3,399,020
Vehicles	652,172	314,666	-	-	652,172	314,666
Equipment	766,709	661,268	123,296	88,753	890,005	750,021
Water rights	-	-	35,151,374	34,176,374	35,151,374	34,176,374
NISP CIP	-	-	6,478,677	5,322,877	6,478,677	5,322,877
North Weld County capacity	-	-	4,880,333	4,880,333	4,880,333	4,880,333
Water system	-	-	8,020,422	8,265,178	8,020,422	8,265,178
Wastewater System	-	-	14,814,181	14,129,579	14,814,181	14,129,579
Stormwater system	-	-	8,712,679	9,026,453	8,712,679	9,026,453
	<u>\$ 38,955,122</u>	<u>\$ 37,117,306</u>	<u>\$ 84,652,208</u>	<u>\$ 77,594,166</u>	<u>\$ 123,607,330</u>	<u>\$ 114,711,472</u>

Long-Term Liabilities

The Town's governmental and business-type activities long-term liabilities consist of accrued compensated absences payable. See below for a breakout of the Town's long-term debt as of December 31, 2023 when compared to the prior year. See Note 5 for additional information.

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Compensated absences	\$ 152,484	\$ 125,950	\$ 38,121	\$ 32,335	\$ 190,605	\$ 158,285
	<u>\$ 152,484</u>	<u>\$ 125,950</u>	<u>\$ 38,121</u>	<u>\$ 32,335</u>	<u>\$ 190,605</u>	<u>\$ 158,285</u>

Fiscal Outlook

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

Request for Information

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

BASIC FINANCIAL STATEMENTS

TOWN OF SEVERANCE
STATEMENT OF NET POSITION
DECEMBER 31, 2023

	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Cash and cash equivalents	\$ 20,177,460	\$ 4,076,659	\$ 24,254,119
Cash and cash equivalents - restricted	6,021,731	22,020,142	28,041,873
Accounts receivable	313,975	-	313,975
Utility receivable	-	268,212	268,212
Due from other governments	514,699	-	514,699
Other receivables	-	175,985	175,985
Inventory	3,030	64,247	67,277
Property tax receivable	2,207,029	-	2,207,029
Prepaid items	74,883	-	74,883
Internal balances	33,323	(33,323)	-
Capital assets, not depreciated	4,069,407	51,512,822	55,582,229
Capital assets, net of depreciation	34,885,715	33,139,386	68,025,101
Total assets	68,301,252	111,224,130	179,525,382
<u>Deferred Outflows of Resources</u>			
Related to pension	420,994	-	420,994
Total deferred outflows of resources	420,994	-	420,994
<u>Liabilities</u>			
Accounts payable	245,553	88,455	334,008
Retainage payable	-	211,207	211,207
Accrued liabilities	143,004	-	143,004
Deposits	49,349	7,000	56,349
Unearned revenue	1,632,265	-	1,632,265
Due within one year	152,484	38,121	190,605
Net pension liability	62,207	-	62,207
Total liabilities	2,284,862	344,783	2,629,645
<u>Deferred Inflows of Resources</u>			
Unavailable property taxes	2,207,029	-	2,207,029
Related to pension	152,667	-	152,667
Total deferred inflows of resources	2,359,696	-	2,359,696
<u>Net Position</u>			
Net investment in capital assets	38,955,122	84,441,001	123,396,123
Restricted			
Emergency reserves	350,000	-	350,000
Capital projects	550,298	-	550,298
Street projects	3,283,630	-	3,283,630
Park projects	340,635	-	340,635
Public facilities	1,325,970	-	1,325,970
Public safety	326,838	-	326,838
Conservation trust	193,776	-	193,776
System capacity and improvements	-	22,013,142	22,013,142
Unrestricted	18,751,419	4,425,204	23,176,623
Total net position	\$ 64,077,688	\$ 110,879,347	\$ 174,957,035

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

TOWN OF SEVERANCE
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental Activities:							
General government	\$ 1,260,845	\$ 429,669	\$ 1,437,079	\$ -	\$ 605,903	\$ -	\$ 605,903
Community development	892,119	729,877	-	-	(162,242)	-	(162,242)
Public safety	1,782,523	71,493	-	86,500	(1,624,530)	-	(1,624,530)
Public works	2,255,033	-	373,385	680,581	(1,201,067)	-	(1,201,067)
Parks and recreation	882,346	-	285,015	244,960	(352,371)	-	(352,371)
Loss on disposal and transfer of assets	176,900	-	-	-	(176,900)	-	(176,900)
Total governmental activities	<u>7,249,766</u>	<u>1,231,039</u>	<u>2,095,479</u>	<u>1,012,041</u>	<u>(2,911,207)</u>	<u>-</u>	<u>(2,911,207)</u>
Business-Type Activities:							
Water	2,012,292	2,180,204	-	2,007,025	-	2,174,937	2,174,937
Wastewater	1,482,037	1,292,908	-	1,118,000	-	928,871	928,871
Stormwater	<u>482,625</u>	<u>204,982</u>	<u>-</u>	<u>173,000</u>	<u>-</u>	<u>(104,643)</u>	<u>(104,643)</u>
Total business-type activities	<u>3,976,954</u>	<u>3,678,094</u>	<u>-</u>	<u>3,298,025</u>	<u>-</u>	<u>2,999,165</u>	<u>2,999,165</u>
Total primary government	<u>11,226,720</u>	<u>4,909,133</u>	<u>2,095,479</u>	<u>4,310,066</u>	<u>(2,911,207)</u>	<u>2,999,165</u>	<u>87,958</u>
GENERAL REVENUES:							
Taxes							
General property					1,880,323	-	1,880,323
Specific ownership taxes					80,039	-	80,039
Sales					2,059,245	-	2,059,245
Use					1,192,779	-	1,192,779
Franchise					231,729	-	231,729
Investment earnings					1,147,788	1,251,772	2,399,560
Other revenues					819,085	-	819,085
Internal balances					<u>94,700</u>	<u>(94,700)</u>	<u>-</u>
Total general revenues					<u>7,505,688</u>	<u>1,157,072</u>	<u>8,662,760</u>
Changes in net position					4,594,481	4,156,237	8,750,718
Net position - beginning					<u>59,483,207</u>	<u>106,723,110</u>	<u>166,206,317</u>
Net position - ending					<u>\$ 64,077,688</u>	<u>\$ 110,879,347</u>	<u>\$ 174,957,035</u>

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

TOWN OF SEVERANCE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	General Fund	Transportation Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash and investments	\$ 20,177,460	\$ -	\$ -	\$ 20,177,460
Cash and investments - restricted	127,186	3,284,214	2,187,219	5,598,619
Accounts receivable	313,975	-	-	313,975
Inventory	3,030	-	-	3,030
Prepaid items	74,883	-	-	74,883
Due from other funds	33,323	-	-	33,323
Due from other governments	514,699	-	-	514,699
Property taxes receivable	2,207,029	-	-	2,207,029
Total assets	<u>\$ 23,451,585</u>	<u>\$ 3,284,214</u>	<u>\$ 2,187,219</u>	<u>\$ 28,923,018</u>
<u>Liabilities, deferred inflows of resources and fund balance</u>				
Liabilities:				
Accounts payable	\$ 244,969	\$ 584	\$ -	\$ 245,553
Accrued liabilities	143,004	-	-	143,004
Deposits	49,349	-	-	49,349
Unearned revenue	1,632,265	-	-	1,632,265
Total liabilities	<u>2,069,587</u>	<u>584</u>	<u>-</u>	<u>2,070,171</u>
<u>Deferred inflows of resources</u>				
Unavailable property taxes	2,207,029	-	-	2,207,029
Other unavailable revenues	193,953	-	-	193,953
Total deferred inflows of resources	<u>2,400,982</u>	<u>-</u>	<u>-</u>	<u>2,400,982</u>
Fund balance:				
Nonspendable				
Prepaid items	74,883	-	-	74,883
Inventory	3,030	-	-	3,030
Restricted				
Emergencies	350,000	-	-	350,000
Capital projects	127,186	-	-	127,186
Street projects	-	3,283,630	-	3,283,630
Park projects	-	-	340,635	340,635
Public facilities	-	-	1,325,970	1,325,970
Public safety	-	-	326,838	326,838
Conservation trust	-	-	193,776	193,776
Unassigned	18,425,917	-	-	18,425,917
Total fund balances	<u>18,981,016</u>	<u>3,283,630</u>	<u>2,187,219</u>	<u>24,451,865</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 23,451,585</u>	<u>\$ 3,284,214</u>	<u>\$ 2,187,219</u>	<u>\$ 28,923,018</u>

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

TOWN OF SEVERANCE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023

Total fund balance, governmental funds	\$ 24,451,865
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	38,955,122
Deferred outflows and inflows of resources represent an acquisition or consumption of net position that applies to future periods and, therefore, are not reported in the funds.	
Deferred outflows related to pension	420,994
Deferred inflows related to pension	(152,667)
Unavailable revenues	193,953
Long-term liabilities, including capital leases are not due and payable in the current period, and therefore, are not reported in governmental funds.	
Compensated absences	(152,484)
Net pension liability	(62,207)
The internal service fund is used by management to charge capital asset acquisition to individual funds. The assets and liabilities of the internal service fund is included in governmental activities in the statement of net position.	423,112
Total net position of governmental activities	<u>\$ 64,077,688</u>

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

TOWN OF SEVERANCE
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2023

	General Fund	Transportation Fund	Other Governmental Funds	Total Governmental Funds
<u>Revenues</u>				
Taxes	\$ 5,444,115	\$ -	\$ -	\$ 5,444,115
Intergovernmental	2,210,495	-	132,314	2,342,809
Licenses and permits	959,383	-	-	959,383
Fines and forfeitures	71,493	-	-	71,493
Charges for services	200,163	-	-	200,163
Impact fees	-	507,581	504,460	1,012,041
Investment earnings	874,949	163,549	91,184	1,129,682
Other revenue	509,087	-	-	509,087
Total revenues	<u>10,269,685</u>	<u>671,130</u>	<u>727,958</u>	<u>11,668,773</u>
<u>Expenditures</u>				
Current:				
General government	1,204,205	-	-	1,204,205
Community development	892,119	-	-	892,119
Public safety	1,614,517	-	-	1,614,517
Public works	789,938	-	-	789,938
Parks, recreation and other	343,110	-	-	343,110
Capital outlay	2,321,822	1,930,391	-	4,252,213
Total expenditures	<u>7,165,711</u>	<u>1,930,391</u>	<u>-</u>	<u>9,096,102</u>
Excess (deficiency) of revenues over (under) expenditures	3,103,974	(1,259,261)	727,958	2,572,671
<u>Other financing sources (uses)</u>				
Transfers in	-	792,200	-	792,200
Transfers out	(492,643)	-	(204,857)	(697,500)
Total other financing sources (uses)	<u>(492,643)</u>	<u>792,200</u>	<u>(204,857)</u>	<u>94,700</u>
Net changes in fund balances	2,611,331	(467,061)	523,101	2,667,371
Fund balances - beginning of year	16,369,685	3,750,691	1,664,118	21,784,494
Fund balances - end of year	<u>\$ 18,981,016</u>	<u>\$ 3,283,630</u>	<u>\$ 2,187,219</u>	<u>\$ 24,451,865</u>

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

TOWN OF SEVERANCE
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023

Net changes in fund balance - total governmental funds: \$ 2,667,371

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

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

Capital outlay	4,174,577
Depreciation expense	(2,159,861)
Loss on disposal and transfer of assets	(176,900)

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

Change in unavailable revenue	44,968
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Some expenses reported in the statement of activities do not require the use of
current financial resources and, therefore, are not reported as expenditures
in the governmental funds

Change in accrued compensated absences	(26,534)
Pension income	35,054

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

	35,806
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Change in net position of governmental activities	\$ 4,594,481
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The accompanying notes are an integral part of the financial statements.

TOWN OF SEVERANCE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2023

	Business-Type Activities				Governmental Activities
	Water Fund	Wastewater Fund	Stormwater Fund	Total	Internal Service Fund (1)
<u>Assets</u>					
Current assets:					
Cash and investments	\$ 2,066,379	\$ 1,912,789	\$ 97,491	\$ 4,076,659	\$ -
Cash and investments - restricted	10,311,975	10,238,681	1,469,486	22,020,142	423,112
Utility receivable	140,888	109,054	18,270	268,212	-
Other receivable	14,267	161,718	-	175,985	-
Inventory	64,247	-	-	64,247	-
Total current assets	12,597,756	12,422,242	1,585,247	26,605,245	423,112
Noncurrent assets:					
Capital assets, not being depreciated	51,401,817	111,005	-	51,512,822	-
Capital assets, net of depreciation	8,938,357	15,414,788	8,786,241	33,139,386	-
Total noncurrent assets	60,340,174	15,525,793	8,786,241	84,652,208	-
Total assets	72,937,930	27,948,035	10,371,488	111,257,453	423,112
<u>Liabilities</u>					
Current liabilities:					
Accounts payable	52,968	35,349	138	88,455	-
Retainage payable	211,207	-	-	211,207	-
Customer deposits	7,000	-	-	7,000	-
Due to other funds	-	-	33,323	33,323	-
Compensated absences, current	16,617	15,884	5,620	38,121	-
Total liabilities	287,792	51,233	39,081	378,106	-
<u>Net Position</u>					
Net investment in capital assets	60,128,967	15,525,793	8,786,241	84,441,001	-
Restricted	10,304,975	10,238,681	1,469,486	22,013,142	423,112
Unrestricted	2,216,196	2,132,328	76,680	4,425,204	-
Total net position	\$ 72,650,138	\$ 27,896,802	\$ 10,332,407	\$ 110,879,347	\$ 423,112

(1) Fleet Fund

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

TOWN OF SEVERANCE
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2023

	Business-Type Activities				Governmental Activities
	Water Fund	Wastewater Fund	Stormwater Fund	Total	Internal Service Fund (1)
Operating revenues					
Utility charges	\$ 2,134,048	\$ 1,292,908	\$ 204,982	\$ 3,631,938	\$ -
Other charges for services	46,156	-	-	46,156	-
Fleet replacement revenue	-	-	-	-	17,700
Total operating revenues	<u>2,180,204</u>	<u>1,292,908</u>	<u>204,982</u>	<u>3,678,094</u>	<u>17,700</u>
Operating expenses					
Overhead expenses	113,641	108,625	38,436	260,702	-
Personnel services	354,772	341,633	111,262	807,667	-
Operating supplies	61,753	33,532	2,019	97,304	-
Professional fees	39,706	33,567	-	73,273	-
Repairs and maintenance	56,599	64,457	2,488	123,544	-
Treatment	914,325	243,490	-	1,157,815	-
Telephone and utilities	18,682	51,624	579	70,885	-
Other operating expenses	156,334	50,866	7,169	214,369	-
Depreciation	296,480	554,243	320,672	1,171,395	-
Total operating expenses	<u>2,012,292</u>	<u>1,482,037</u>	<u>482,625</u>	<u>3,976,954</u>	<u>-</u>
Operating income (loss)	167,912	(189,129)	(277,643)	(298,860)	17,700
Nonoperating revenues					
Investment earnings	651,778	534,942	65,052	1,251,772	18,106
Total non-operating revenues	<u>651,778</u>	<u>534,942</u>	<u>65,052</u>	<u>1,251,772</u>	<u>18,106</u>
Income (loss) before interfund transfers and contributions	819,690	345,813	(212,591)	952,912	35,806
Capital contributions					
Plant investment fees	1,459,150	1,118,000	173,000	2,750,150	-
Cash in lieu of dedication	547,875	-	-	547,875	-
Transfers out	(51,820)	(25,000)	(17,880)	(94,700)	-
Total capital contributions and transfers	<u>1,955,205</u>	<u>1,093,000</u>	<u>155,120</u>	<u>3,203,325</u>	<u>-</u>
Change in net position	2,774,895	1,438,813	(57,471)	4,156,237	35,806
Net position, beginning of year	69,875,243	26,457,989	10,389,878	106,723,110	387,306
Net position, end of year	<u>\$ 72,650,138</u>	<u>\$ 27,896,802</u>	<u>\$ 10,332,407</u>	<u>\$ 110,879,347</u>	<u>\$ 423,112</u>

(1) Fleet Fund

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

TOWN OF SEVERANCE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2023

	Business-Type Activities				Governmental Activities
	Water Fund	Wastewater Fund	Stormwater Fund	Total	Internal Service Fund (1)
Cash Flows From Operating Activities					
Cash received from customers	\$ 2,106,135	\$ 1,285,703	\$ 203,534	\$ 3,595,372	\$ -
Cash paid to suppliers	(1,357,540)	(577,367)	(50,667)	(1,985,574)	-
Cash paid to employees	(352,401)	(339,316)	(110,164)	(801,881)	-
Other operating receipts	31,958	50	7	32,015	-
Net cash provided by operating activities	<u>428,152</u>	<u>369,070</u>	<u>42,710</u>	<u>839,932</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities					
Acquisition of capital assets	(6,630,665)	(1,307,105)	(80,459)	(8,018,229)	-
Tap fees received	2,007,025	1,118,000	173,000	3,298,025	-
Fleet replacement revenue	-	-	-	-	17,700
Net cash provided (used) by capital and related financing activities	<u>(4,623,640)</u>	<u>(189,105)</u>	<u>92,541</u>	<u>(4,720,204)</u>	<u>17,700</u>
Cash Flows From Noncapital Financing Activities					
Transfers to/from other funds	(51,820)	(25,000)	15,443	(61,377)	-
Net cash provided (used) by noncapital financing activities	<u>(51,820)</u>	<u>(25,000)</u>	<u>15,443</u>	<u>(61,377)</u>	<u>-</u>
Cash Flows From Investing Activities					
Investment earnings	651,778	534,942	65,052	1,251,772	18,106
Net cash provided by investing activities	<u>651,778</u>	<u>534,942</u>	<u>65,052</u>	<u>1,251,772</u>	<u>18,106</u>
Net change in cash and cash equivalents	(3,595,530)	689,907	215,746	(2,689,877)	35,806
Cash and cash equivalents and restricted cash, beginning of year	<u>15,973,884</u>	<u>11,461,563</u>	<u>1,351,231</u>	<u>28,786,678</u>	<u>387,306</u>
Cash and cash equivalents and restricted cash, end of year	<u>\$ 12,378,354</u>	<u>\$ 12,151,470</u>	<u>\$ 1,566,977</u>	<u>\$ 26,096,801</u>	<u>\$ 423,112</u>
Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities					
Net operating income	\$ 167,912	\$ (189,129)	\$ (277,643)	\$ (298,860)	\$ -
Adjustments to reconcile net operating income to cash provided by operating activities					
Depreciation expense	296,480	554,243	320,672	1,171,395	-
Changes in assets and liabilities related to operations					
(Increase) Decrease in:					
Accounts receivable	(42,111)	(7,155)	(1,441)	(50,707)	-
Inventory	3,179	-	-	3,179	-
Increase (Decrease) in:					
Accounts payable	321	8,794	24	9,139	-
Compensated absences payable	2,371	2,317	1,098	5,786	-
Net cash provided by operating activities	<u>\$ 428,152</u>	<u>\$ 369,070</u>	<u>\$ 42,710</u>	<u>\$ 839,932</u>	<u>\$ -</u>

(1) Fleet Fund

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – DEFINITION OF THE REPORTING ENTITY

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

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

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

Joint Ventures

The Town may participate in joint ventures created for special purposes which are not part of the Town's reporting entity. The following is a description of the only joint venture in which the Town participated in during the year ended December 31, 2023.

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Government-Wide and Fund Financial Statements

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

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

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

The Town reports the following major governmental funds:

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

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

The Town reports the following non-major governmental funds:

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

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

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

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The Town reports the following major proprietary funds:

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

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

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

Additionally, the Town reports the following fund types:

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

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

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

Pooled cash and investments

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Cash and cash equivalents

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

Receivables

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

Prepaid Items

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

Capital Assets

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

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Capital Assets (continued)

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

Compensated Absences

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

Long-Term Obligations

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

Deferred Outflows and Deferred Inflows of Resources

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Deferred Outflows and Deferred Inflows of Resources (continued)

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

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

Pensions

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

Contributed Capital

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

Fund Balances

The Town reports fund balances in the governmental fund in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement defined the different types of fund balances that a governmental entity must use for financial reporting. As of December 31, 2023, fund balance of the governmental funds is classified as follows:

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Balance (continued)

Nonspendable - Amounts that cannot be spent either because they are in nonspendable form (i.e., inventories or prepaid items) or because they are legally or contractually required to be maintained intact. At December 31, 2023, the Town had \$77,913 in nonspendable resources.

Restricted - Amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation, constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments. At December 31, 2023, the Town had \$5,948,035 in restricted fund balance.

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

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

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

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

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

Net Position

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

Property taxes

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

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

Estimates

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Budgets

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

Adoption of New Accounting Standard

For the year ended December 31, 2023, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, which provides guidance on the accounting and financial reporting for SBITAs for governments. The implementation of the new standard had no impact on the Town's net position as of December 31, 2023.

NOTE 3 – CASH AND INVESTMENTS

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

Cash and investments	\$ 24,254,119
Cash and investments - restricted	28,041,873
Total cash and investments	<u>\$ 52,295,992</u>

Cash and investments at December 31, 2023 consist of the following:

Cash on hand	\$ 4,306
Cash deposits	941,298
Investments	51,350,388
Total	<u>\$ 52,295,992</u>

Cash Deposits

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Cash Deposits (continued)

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

At December 31, 2023, the bank balance and carrying amount of the Town's deposits were \$1,133,537 and \$945,604, respectively. All cash deposits were covered by either the FDIC or PDPA.

Investments

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

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

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

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

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Investments (continued)

Interest Rate Risk

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

Credit Risk

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

Concentration of Credit Risk

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

Custodial Credit Risk

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

Below is a breakdown of the Town's investments as of December 31, 2023:

<u>Investment Type</u>	<u>Rating - S&P</u>	<u>Maturity</u>		<u>Total</u>
		<u>Less than 1 Year</u>	<u>1 to 5 years</u>	
Colorado Local Government Liquid				
Asset Trust (Colotrust)	AAAm	\$ 15,131,480	\$ -	\$ 15,131,480
Morgan Stanley Institutional				
Liquidity Fund	AAAm	5,265,670	-	5,265,670
U.S. Agency Bonds	AA+	3,151,206	27,802,032	30,953,238
Total		<u>\$ 23,548,356</u>	<u>\$ 27,802,032</u>	<u>\$ 51,350,388</u>

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Investments (continued)

COLOTRUST

The Town invested in the Colorado Local Government Liquid Asset Trust (COLOTRUST) (the Trust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing the Trust. The Trust offers shares in three portfolios, COLOTRUST PRIME, COLOTRUST PLUS+, and ColoTrust EDGE.

ColoTrust PRIME and ColoTrust Plus+, which operate similarly to a money market fund and each share is equal in value to \$1.00, offer daily liquidity. Both portfolios may invest in U.S. Treasury securities and repurchase agreements collateralized by U.S. Treasury securities. COLOTRUST PLUS+ may also invest in certain obligations of U.S. government agencies, highest rated commercial paper and any security allowed under CRS 24-75-601. ColoTrust EDGE, a variance Net Asset Value (NAV) Local Government Investment Pool, offers weekly liquidity and is managed to approximate \$10.00 transactional share price. ColoTrust EDGE may invest in securities authorized by C.R.S. 24-75-601.1, including U.S. Treasury securities, repurchase agreements collateralized by U.S. Treasury securities, certain obligations of U.S. government agencies, and highest rated commercial paper.

A designated custodial bank serves as custodian for the Trust's portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust's investment portfolios and provides services as the depository in connection with direct investments and withdrawals. The custodian's internal records segregate investments owned by the Trust. COLOTRUST is rated AAAM by Standard & Poor's.

Morgan Stanley Institutional Liquidity Fund

The Morgan Stanley Institutional Liquidity Fund ("MSILF") is rated AAAM by Standard & Poor's and the maturity is weighted average under 20 days. MSILF records its investments at fair value and the Town records its investment in MSILF using the net asset value method. The fund is a money market fund with each share maintaining a value of \$1.00. The money market fund invests in high quality debt securities issued by the U.S. Government. At December 31, 2023, the Town had \$5,265,670 invested in the MSILF.

Investment Valuation

Certain investments are measured at fair value within the fair value hierarchy established by generally accepted accounting principles.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

Investment valuation (continued)

The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs.

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

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

	Balances December, 31 2022	Additions	Deletions	Transfer	Balances December, 31 2023
<i>Governmental Activities:</i>					
Capital Assets, not being depreciated					
Land and improvements	\$ 1,644,622	\$ 1,000	\$ -	\$ -	\$ 1,645,622
Construction in process	870,422	2,328,391	-	(775,028)	2,423,785
Total capital assets, not depreciated	2,515,044	2,329,391	-	(775,028)	4,069,407
Capital Assets, being depreciated					
Infrastructure	36,586,233	1,045,728	-	592,228	38,224,189
Buildings	2,673,204	32,174	-	5,900	2,711,278
Vehicles	856,002	451,863	-	-	1,307,865
Equipment	1,232,919	315,421	-	-	1,548,340
Total capital assets, depreciated	41,348,358	1,845,186	-	598,128	43,791,672
Accumulated depreciation					
Infrastructure	5,097,165	1,744,942	-	-	6,842,107
Buildings	535,944	90,582	-	-	626,526
Vehicles	541,336	114,357	-	-	655,693
Equipment	571,651	209,980	-	-	781,631
Total accumulated depreciation	6,746,096	2,159,861	-	-	8,905,957
Net capital assets, depreciated	34,602,262	(314,675)	-	598,128	34,885,715
Governmental Activities					
Capital Assets, net	<u>\$ 37,117,306</u>	<u>\$ 2,014,716</u>	<u>\$ -</u>	<u>\$ (176,900)</u>	<u>\$ 38,955,122</u>

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 4 – CAPITAL ASSETS (CONTINUED)

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

Governmental activities

General government	\$ 65,160
Public works	1,465,095
Public safety	168,006
Park and recreation	461,600
Total	<u>\$ 2,159,861</u>

	Balances December, 31 2022	Additions	Deletions	Transfer	Balances December, 31 2023
<i>Business-Type Activities:</i>					
Capital Assets, not being depreciated					
Land	\$ 294,759	\$ -	\$ -	\$ -	\$ 294,759
Water rights	34,176,374	975,000	-	-	35,151,374
NISP, CIP	5,322,877	1,155,800	-	-	6,478,677
North Weld County Capacity	4,880,333	-	-	-	4,880,333
Construction in progress	148,100	4,559,579	-	-	4,707,679
Total capital assets, not depreciated	<u>44,822,443</u>	<u>6,690,379</u>	<u>-</u>	<u>-</u>	<u>51,512,822</u>
Capital Assets, being depreciated					
Water system	9,464,603	-	-	-	9,464,603
Wastewater system	17,357,414	1,196,100	-	-	18,553,514
Stormwater system	9,750,162	-	-	-	9,750,162
Buildings	1,401,053	262,500	-	-	1,663,553
Equipment	361,149	80,458	-	-	441,607
Total capital assets, depreciated	<u>38,334,381</u>	<u>1,539,058</u>	<u>-</u>	<u>-</u>	<u>39,873,439</u>
Accumulated depreciation					
Water system	1,199,425	244,756	-	-	1,444,181
Wastewater system	3,227,835	511,498	-	-	3,739,333
Stormwater system	723,709	313,774	-	-	1,037,483
Buildings	139,293	55,452	-	-	194,745
Equipment	272,396	45,915	-	-	318,311
Total accumulated depreciation	<u>5,562,658</u>	<u>1,171,395</u>	<u>-</u>	<u>-</u>	<u>6,734,053</u>
Net capital assets, depreciated	<u>32,771,723</u>	<u>367,663</u>	<u>-</u>	<u>-</u>	<u>33,139,386</u>
Business-Type Activities					
Capital Assets, net	<u>\$ 77,594,166</u>	<u>\$ 7,058,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,652,208</u>

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 4 – CAPITAL ASSETS (CONTINUED)

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

Business-type activities:

Water	\$ 296,480
Wastewater	554,243
Stormwater	320,672
Total	<u>\$ 1,171,395</u>

NOTE 5 – LONG-TERM OBLIGATIONS

The following is a summary of the changes in long-term liabilities of the Town for the year ended December 31, 2023:

	Balances December 31, 2022	Additions	Deletions	Balances December 31, 2023	Due In One Year
<i>Governmental Activities:</i>					
Compensated absences	\$ 125,950	\$ 123,146	\$ 96,612	\$ 152,484	\$ 152,484
Total	<u>\$ 125,950</u>	<u>\$ 123,146</u>	<u>\$ 96,612</u>	<u>\$ 152,484</u>	<u>\$ 152,484</u>
<i>Business-Type Activities:</i>					
Compensated absences	\$ 32,335	\$ 28,711	\$ 22,925	\$ 38,121	\$ 38,121
Total	<u>\$ 32,335</u>	<u>\$ 28,711</u>	<u>\$ 22,925</u>	<u>\$ 38,121</u>	<u>\$ 38,121</u>

NOTE 6 – INTERGOVERNMENTAL AGREEMENTS

2013 Land Use and Utility Agreement

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 6 – INTERGOVERNMENTAL AGREEMENTS (CONTINUED)

2013 Land Use and Utility Agreement (continued)

The parties intend for this agreement to remain in full force and effect in perpetuity. On April 9, 2018, the parties amended the agreement to make modifications to the corridor standards. All other terms of the March 25, 2013, agreement remain intact.

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

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

A preliminary design of the wastewater line was completed and some of the necessary easements were acquired. The parties agreed to complete the easement acquisitions in 2019 but elected not to move forward with final design and construction at this time. The Town's share of expenditures in 2023 from the project account was \$0.

Wastewater Treatment Service Agreement

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 6 – INTERGOVERNMENTAL AGREEMENTS (CONTINUED)

Water Service Agreement

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

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

Northern Integrated Supply Project (NISP)

On January 21, 2020, the Town entered into the NISP Phase 1 Agreement, whereby the Town is a participant in a regional water supply, water storage, and related benefits projects, to be developed by the Northern Integrated Supply Project Water Activity Enterprise (the Enterprise). Per the NISP Phase 1 agreement, the Town, along with other participants to the NISP agreement, will receive an allotment from the project in return for the Town's funding participation. The Town paid \$1,155,800 in 2023 under the NISP Phase 1 agreement.

NOTE 7 – RISK MANAGEMENT

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 7 – RISK MANAGEMENT (CONTINUED)

Losses incurred in excess of loss funds and amounts recoverable from excess insurance are direct liabilities of the participating members.

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

NOTE 8 – RETIREMENT COMMITMENTS

Plan Description

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

Benefits Provided

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

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 8 – RETIREMENT COMMITMENTS (CONTINUED)

Benefits Provided (continued)

A member is eligible for early retirement after completion of 30 years of service or attainment of age 50 with at least five years of credited service. The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis. Upon termination, an employee may elect to have member contributions, along with 5 percent as interest, returned as a lump sum distribution. Alternatively, a member with at least five years of accredited service may leave contributions with the Plan and remain eligible for a retirement pension at age 55 equal to 2 percent of the member's average highest three years' pensionable earnings for each year of credited service up to ten years, plus 2.5 percent for each year of service thereafter.

Contributions

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

In 2014, the members elected to increase the member contribution rate to the SWDB plan beginning in 2015. Member contribution rates will increase 0.5 percent annually through 2022 to a total of 12 percent of pensionable earnings. Employer contributions will increase 0.5 percent annually beginning in 2021 through 2030 to a total of 13 percent of pensionable earnings. In 2022, members of the SWDB plan and their employers contributed at a rate of 12.0 percent and 9.0 percent, respectively, of pensionable earnings for a total contribution rate of 21.0 percent. In 2023, members of the SWDB plan and their employers contributed at a rate of 12 percent and 9.5 percent, respectively, of pensionable earnings for a total contribution rate of 21.5 percent. The Town's contributions to the plan of the year ended December 31, 2023, were \$62,173, equal to the required contributions.

Pension Liability, Pension Expense (Income), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At December 31, 2023, the Town reported a net pension liability of \$62,207, representing its proportionate share of the net pension liability of the plan. The net pension liability was measured at December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2023. The Town's proportion of the net pension liability was based on the Town's share of contributions to the pension plan relative to the contributions of all participating entities. At December 31, 2022, the Town's proportion was 0.0701% which was an increase of 0.0233% from its proportion measured at December 31, 2021.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 8 – RETIREMENT COMMITMENTS (CONTINUED)

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

For the year ended December 31, 2023, the Town recognized pension income of \$27,758. At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between Expected and Actual Experience	\$ 134,656	\$ 7,635
Changes of Assumptions or other Inputs	79,695	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	140,772	-
Changes in Proportion and Differences between Contributions Recognized and Proportionate Share of Contributions	3,698	145,032
Contributions Subsequent to the Measurement Date	62,173	-
Total	<u>\$ 420,994</u>	<u>\$ 152,667</u>

\$62,173 reported as deferred outflows of resources related to pension resulting from Town contributions subsequent to the measurement date will be recognized as an increase in the net pension asset in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended December 31,</u>	<u>Amount</u>
2024	\$ 10,610
2025	37,198
2026	61,646
2027	93,836
2028	3,960
Thereafter	(1,096)
	<u>\$ 206,154</u>

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 8 – RETIREMENT COMMITMENTS (CONTINUED)

Actuarial Assumptions

The actuarial valuations as of January 1, 2023, determined the total pension liability using the following actuarial assumptions and other inputs:

	<u>Total Pension Liability</u>	<u>Actuarial Determined Contributions</u>
Actuarial Valuation Date	January 1, 2023	January 1, 2022
Actuarial Method	Entry Age Normal	Entry Age Normal
Amortization Method	N/A	Level % of Payroll, Open
Amortization Period	N/A	30 years
Long-term Investment Rate of Return*	7.0%	7.0%
Projected Salary Increases	4.25% - 11.25%	4.25% - 11.25%
Cost of Living Adjustments (COLA)	0%	0%
*Includes Inflation at	2.5%	2.5%

For determining the total pension liability, the post-retirement mortality tables for non-disabled retirees used the Pub-2010 Safety Healthy Annuitant Mortality Tables projected with the ultimate values of the MP-2020 project scale. The pre-retirement off-duty mortality tables are adjusted to 60% of the MP-2020 mortality tables for active employees. The on-duty mortality rate is 0.00015.

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

At least every five years the FPPA's Board of Directors, in accordance with best practices, reviews its economic and demographic actuarial assumptions. At its July 2022 meeting, the Board of Directors reviewed and approved recommended changes to the actuarial assumptions. The recommendations were made by the FPPA's actuaries, Gabriel, Roeder, Smith & Co., based upon their analysis of past experience and expectations of the future. The assumption changes were effective for actuarial valuations beginning January 1, 2023. The actuarial assumptions impact actuarial factors for benefit purposes such as purchases of service credit and other benefits where actuarial factors are used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 8 – RETIREMENT COMMITMENTS (CONTINUED)

Actuarial Assumptions (continued)

These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (assumed at 2.5 percent). Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	35 %	8.93 %
Equity Long/Short	6 %	7.47
Private Markets	34 %	10.31
Fixed Income - Rates	10 %	5.45
Fixed Income - Credit	5 %	6.90
Absolute Return	9 %	6.49
Cash	1 %	3.92
Total	<u>100 %</u>	

Discount Rate

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

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 8 – RETIREMENT COMMITMENTS (CONTINUED)

Discount Rate (continued)

For purpose of this valuation, the expected rate of return on pension plan investments is 7.00 percent; the municipal bond rate is 4.05 percent (based on weekly rate closest to but not later than the measurement date of the “state & local bonds” rate from Federal Reserve statistical release (H.15)); and the resulting single discount rate is 7.00 percent.

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

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

	<u>1% Decrease</u> <u>(6.00%)</u>	<u>Current Discount Rate</u> <u>(7.00%)</u>	<u>1% Increase</u> <u>(8.00%)</u>
Proportionate share of the Net Pension Liability (Asset)	\$ 428,844	\$ 62,207	\$ (241,488)

Pension Plan Fiduciary Net Position

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

Defined Contribution 457 Plan

The Town provides pension benefits for its employees through a defined contribution money purchase plan. All full-time employees, with the exception of the police department may participate in the plan from the date of employment and are immediately fully vested. The plan provisions can be modified by the Town Council. The Town contributes an amount equal to 5% or 3% of the covered employees’ salaries each month, depending upon the employees’ negotiated compensation with the Town. Contributions totaled \$61,920 in 2023. The Town has no liability for this plan beyond its current annual contribution.

NOTE 9 – COMMITMENTS AND CONTINGENCIES

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 9 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of the Town, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the Town at December 31, 2023.

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

At December 31, 2023, the Town had construction commitments of \$4,591,939 related to on-going capital projects.

NOTE 10 – INTERNAL TRANSFERS

Interfund transfers for the year ending December 31, 2023 were comprised of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 492,643
Conservation Trust Fund	-	79,403
Transportation Fund	792,200	-
Public Facilities Fund	-	45,014
Public Safety Fund	-	9,394
Parks Fund	-	71,046
Water Fund	-	51,820
Wastewater Fund	-	25,000
Stormwater Fund	-	17,880
Total	<u>\$ 792,200</u>	<u>\$ 792,200</u>

NOTE 11 – TAX, SPENDING, AND DEBT LIMITATIONS

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

TOWN OF SEVERANCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Enterprises, defined as government-owned businesses authorized to issue revenue bonds and receiving less than 10% of annual revenues in grants from all state and local governments combined, are excluded from the provisions of TABOR. The Town's management believes the Enterprise funds of the Town qualify for this provision. Spending and revenue limits are determined based on the prior year's fiscal year spending as adjusted for allowable increases for inflation and local growth.

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

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property taxes	\$ 1,865,962	\$ 1,865,962	\$ 1,880,323	\$ 14,361
Specific ownership taxes	100,000	100,000	80,039	(19,961)
Sales and use taxes	2,670,236	2,670,236	3,252,024	581,788
Franchise taxes	225,000	225,000	231,729	6,729
Total tax revenues	4,861,198	4,861,198	5,444,115	582,917
Intergovernmental				
Cigarette tax	3,000	3,000	6,218	3,218
Highway users	289,582	289,582	311,717	22,135
Road and bridge	70,000	70,000	61,668	(8,332)
Clerk/Motor vehicle fees	45,000	45,000	56,686	11,686
Mineral lease	50,000	107,733	107,733	-
Severance tax	10,000	450,073	450,074	1
Shared revenue	150,000	150,000	292,298	142,298
Other intergovernmental	-	1,981,265	924,101	(1,057,164)
Total intergovernmental revenues	617,582	3,096,653	2,210,495	(886,158)
Licenses and permits				
Liquor licenses	400	400	2,350	1,950
Building permits	600,000	800,000	660,843	(139,157)
Animal licenses	1,000	1,000	890	(110)
Business licenses and fees	2,000	2,000	3,450	1,450
Other licenses and fees	62,400	62,400	291,850	229,450
Total license and permit revenues	665,800	865,800	959,383	93,583
Fines and forfeitures	60,000	60,000	71,493	11,493
Charges for services				
Special events and charges	60,000	60,000	90,984	30,984
Rents	41,500	41,500	40,145	(1,355)
Impact fees and other charges	108,766	108,766	69,034	(39,732)
Total charges for services	210,266	210,266	200,163	(10,103)
Other				
Investment earnings	225,000	367,035	874,949	507,914
Miscellaneous revenues	25,000	70,964	509,087	438,123
Total miscellaneous	250,000	437,999	1,384,036	946,037
Total revenues	6,664,846	9,531,916	10,269,685	737,769

See accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Expenditures</u>				
General government				
Personnel services	910,188	910,188	776,804	133,384
Insurance	19,885	19,885	22,641	(2,756)
Professional fees	222,000	508,515	167,889	340,626
Repairs and maintenance	103,875	103,875	92,022	11,853
Supplies	8,225	20,225	17,302	2,923
Telephone and utilities	25,000	25,000	17,906	7,094
Traveling and training	42,200	42,200	43,543	(1,343)
Other expenses	11,472	501,439	66,098	435,341
Total general government	1,342,845	2,131,327	1,204,205	927,122
Community development				
Personnel services	402,413	402,413	342,100	60,313
Professional fees	82,500	82,500	72,427	10,073
Building inspections	567,500	767,500	428,957	338,543
Repairs and maintenance	500	500	727	(227)
Supplies	5,250	5,250	1,121	4,129
Telephone and utilities	3,500	3,500	3,158	342
Traveling and training	2,200	2,200	1,108	1,092
Other expenses	61,520	61,520	42,521	18,999
Total community development	1,125,383	1,325,383	892,119	433,264
Public safety				
Personnel services	1,593,324	1,593,324	1,259,399	333,925
Contract labor	21,800	21,800	13,197	8,603
Fuel and automotive	35,000	35,000	27,175	7,825
Insurance	59,232	59,232	64,316	(5,084)
Professional fees	15,650	15,650	27,139	(11,489)
Repairs and maintenance	72,350	122,350	76,531	45,819
Supplies	39,500	39,500	39,063	437
Telephone and utilities	26,000	26,000	26,620	(620)
Traveling and training	14,000	14,000	19,669	(5,669)
Other expenses	106,900	106,900	61,408	45,492
Total public safety	1,983,756	2,033,756	1,614,517	419,239

See accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Public works				
Personnel services	258,860	258,860	244,749	14,111
Fuel and automotive	12,200	12,200	13,397	(1,197)
Insurance	9,731	9,731	-	9,731
Professional fees	1,000	1,000	60,390	(59,390)
Repairs and maintenance	263,040	263,040	314,529	(51,489)
Supplies	65,825	96,825	86,468	10,357
Telephone and utilities	22,300	22,300	20,990	1,310
Traveling and training	2,475	2,475	2,019	456
Other expenses	47,500	47,500	47,396	104
Total public works	682,931	713,931	789,938	(76,007)
Parks, recreation and other				
Personnel services	303,431	303,431	206,882	96,549
Repairs and maintenance	45,685	45,685	56,066	(10,381)
Supplies	17,826	19,954	25,697	(5,743)
Telephone and utilities	23,000	23,000	17,972	5,028
Traveling and training	1,375	1,375	1,884	(509)
Other expenses	55,238	55,238	34,609	20,629
Total health and welfare	446,555	448,683	343,110	105,573
Capital outlay				
General government	-	142,035	180,690	(38,655)
Community development	1,220,000	2,936,548	525,432	2,411,116
Public safety	952,334	977,334	143,707	833,627
Public works	565,000	583,000	1,471,993	(888,993)
Total capital outlay	2,737,334	4,638,917	2,321,822	2,317,095
Grant expenditures				
Grant expenditures	725,000	725,000	-	725,000
Total grant expenditures	725,000	725,000	-	725,000
Total expenditures	9,043,804	12,016,997	7,165,711	4,851,286
Excess (deficiency) of revenues over (under) expenditures	(2,378,958)	(2,485,081)	3,103,974	5,589,055
Other financing sources (uses)				
Proceeds from sale of assets	-	-	0	-
Transfers in	-	8,203	-	(8,203)
Transfers out	-	(42,006)	(492,643)	(450,637)
Total other financing sources (uses)	-	(33,803)	(492,643)	(458,840)
Net changes in fund balance	\$ (2,378,958)	\$ (2,518,884)	2,611,331	\$ 5,130,215
Fund balance - beginning of year			16,369,685	
Fund balance - end of year			\$ 18,981,016	

See accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL – TRANSPORTATION FUND
YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues</u>				
Road infrastructure fee	\$ 365,806	\$ 365,806	\$ 507,581	\$ 141,775
Investment earnings	-	-	163,549	163,549
Total revenues	<u>365,806</u>	<u>365,806</u>	<u>671,130</u>	<u>305,324</u>
<u>Expenditures</u>				
Transportation projects	-	3,098,326	1,929,096	1,169,230
Other expenditures	-	-	1,295	(1,295)
Total expenditures	<u>-</u>	<u>3,098,326</u>	<u>1,930,391</u>	<u>1,167,935</u>
Excess (deficiency) of revenues over (under) expenditures	365,806	(2,732,520)	(1,259,261)	1,473,259
Other financing sources (uses)				
Transfers in	-	-	792,200	792,200
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>792,200</u>	<u>792,200</u>
Net changes in fund balance	<u>\$ 365,806</u>	<u>\$ (2,732,520)</u>	(467,061)	<u>\$ 2,265,459</u>
Fund balance - beginning of year			<u>3,750,691</u>	
Fund balance - end of year			<u>\$ 3,283,630</u>	

See accompanying Independent Auditors Report

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

Fiscal Year	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Plan Measurement Date	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Town's Proportion of the Net Pension Liability (Asset)	0.0701%	0.0468%	0.0486%	0.0457%	0.0241%
Town's Proportionate Share of the Net Pension Liability (Asset)	\$ 62,207	\$ (253,603)	\$ (105,420)	\$ (25,861)	\$ 30,524
Town's Covered Payroll	609,732	376,712	390,022	337,015	40,402
Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered payroll	10.2%	(67.3%)	(27.0%)	(7.7%)	75.6%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	97.6%	116.2%	106.7%	101.9%	95.2%

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

See accompanying Independent Auditors Report

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

Fiscal Year	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily Required Contributions	\$ 62,173	\$ 54,876	\$ 32,021	\$ 31,202	\$ 26,961	\$ 3,232
Contributions in Relation to the Statutorily Required Contribution	<u>62,173</u>	<u>54,876</u>	<u>32,021</u>	<u>31,202</u>	<u>26,961</u>	<u>3,232</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 655,584	\$ 609,732	\$ 376,712	\$ 390,022	\$ 337,015	\$ 40,402
Contributions as a Percentage of Covered Payroll	9.5%	9.0%	8.5%	8.0%	8.0%	8.0%

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

See accompanying Independent Auditors Report

SUPPLEMENTARY INFORMATION

TOWN OF SEVERANCE
COMBINING BALANCE SHEET –
GOVERNMENTAL NON-MAJOR FUNDS
DECEMBER 31, 2023

	Conservation Trust Fund	Park Fund	Public Facilities Fund	Public Safety Fund	Total Non-Major Governmental Funds
<u>Assets</u>					
Cash and investments - restricted	\$ 193,776	\$ 340,635	\$ 1,325,970	\$ 326,838	\$ 2,187,219
Total assets	<u>\$ 193,776</u>	<u>\$ 340,635</u>	<u>\$ 1,325,970</u>	<u>\$ 326,838</u>	<u>\$ 2,187,219</u>
 Fund balance:					
Restricted					
Park projects	\$ -	\$ 340,635	\$ -	\$ -	\$ 340,635
Public facilities	-	-	1,325,970	-	1,325,970
Public safety	-	-	-	326,838	326,838
Conservation trust	193,776	-	-	-	193,776
Total fund balances	<u>193,776</u>	<u>340,635</u>	<u>1,325,970</u>	<u>326,838</u>	<u>2,187,219</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 193,776</u>	<u>\$ 340,635</u>	<u>\$ 1,325,970</u>	<u>\$ 326,838</u>	<u>\$ 2,187,219</u>

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES – GOVERNMENTAL NON-MAJOR FUNDS
YEAR ENDED DECEMBER 31, 2023

	Conservation Trust Fund	Park Fund	Public Facilities Fund	Public Safety Fund	Total Non-Major Governmental Funds
<u>Revenues</u>					
Intergovernmental	\$ 132,314	\$ -	\$ -	\$ -	\$ 132,314
Impact fees	-	244,960	173,000	86,500	504,460
Investment earnings (loss)	8,538	12,938	56,592	13,116	91,184
Total revenues	<u>140,852</u>	<u>257,898</u>	<u>229,592</u>	<u>99,616</u>	<u>727,958</u>
Excess revenues over expenditures	140,852	257,898	229,592	99,616	727,958
<u>Other financing sources (uses)</u>					
Transfers out	<u>(79,403)</u>	<u>(71,046)</u>	<u>(45,014)</u>	<u>(9,394)</u>	<u>(204,857)</u>
Total other financing sources (uses)	<u>(79,403)</u>	<u>(71,046)</u>	<u>(45,014)</u>	<u>(9,394)</u>	<u>(204,857)</u>
Net changes in fund balances	61,449	186,852	184,578	90,222	523,101
Fund balances - beginning of year	132,327	153,783	1,141,392	236,616	1,664,118
Fund balances - end of year	<u>\$ 193,776</u>	<u>\$ 340,635</u>	<u>\$ 1,325,970</u>	<u>\$ 326,838</u>	<u>\$ 2,187,219</u>

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCE – BUDGET AND ACTUAL – CONSERVATION TRUST FUND
YEAR ENDED DECEMBER 31, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
<u>Revenues</u>			
Intergovernmental revenues	\$ 100,000	\$ 132,314	\$ 32,314
Investment earnings	-	8,538	8,538
Total revenues	<u>100,000</u>	<u>140,852</u>	<u>40,852</u>
Excess (deficiency) of revenues over (under) expenditures	100,000	140,852	40,852
Other financing sources (uses)			
Transfers out	<u>(100,000)</u>	<u>(79,403)</u>	<u>20,597</u>
Total other financing sources (uses)	<u>(100,000)</u>	<u>(79,403)</u>	<u>20,597</u>
Net changes in fund balance	<u>\$ -</u>	61,449	<u>\$ 61,449</u>
Fund balance - beginning of year		<u>132,327</u>	
Fund balance - end of year		<u>\$ 193,776</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCE – BUDGET AND ACTUAL – PARKS FUND
YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues</u>				
Impact fees	\$ 200,960	\$ 200,960	\$ 244,960	\$ 44,000
Investment earnings	-	-	12,938	12,938
Total revenues	<u>200,960</u>	<u>200,960</u>	<u>257,898</u>	<u>56,938</u>
Excess (deficiency) of revenues over (under) expenditures	200,960	200,960	257,898	56,938
Other financing sources (uses)				
Transfer out	<u>(66,500)</u>	<u>(81,823)</u>	<u>(71,046)</u>	<u>10,777</u>
Total other financing sources (uses)	<u>(66,500)</u>	<u>(81,823)</u>	<u>(71,046)</u>	<u>10,777</u>
Net changes in fund balance	<u>\$ 134,460</u>	<u>\$ 119,137</u>	186,852	<u>\$ 67,715</u>
Fund balance - beginning of year			<u>153,783</u>	
Fund balance - end of year			<u>\$ 340,635</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCE – BUDGET AND ACTUAL – PUBLIC FACILITIES FUND
YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues</u>				
Impact fees	\$ 145,000	\$ 305,000	\$ 173,000	\$ (132,000)
Investment earnings	-	-	56,592	56,592
Total revenues	<u>145,000</u>	<u>305,000</u>	<u>229,592</u>	<u>(75,408)</u>
Excess (deficiency) of revenues over (under) expenditures	145,000	305,000	229,592	(75,408)
Other financing sources (uses)				
Transfer out	<u>(1,100,000)</u>	<u>(1,100,000)</u>	<u>(45,014)</u>	<u>1,054,986</u>
Total other financing sources (uses)	<u>(1,100,000)</u>	<u>(1,100,000)</u>	<u>(45,014)</u>	<u>1,054,986</u>
Net changes in fund balance	<u>\$ 145,000</u>	<u>\$ (795,000)</u>	184,578	<u>\$ 979,578</u>
Fund balance - beginning of year			<u>1,141,392</u>	
Fund balance - end of year			<u>\$ 1,325,970</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCE – BUDGET AND ACTUAL – PUBLIC SAFETY FUND
YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues</u>				
Impact fees	\$ 72,500	\$ 147,500	\$ 86,500	\$ (61,000)
Investment earnings (loss)	-	-	13,116	13,116
Total revenues	<u>72,500</u>	<u>147,500</u>	<u>99,616</u>	<u>(47,884)</u>
Excess (deficiency) of revenues over (under) expenditures	72,500	147,500	99,616	(47,884)
Other financing sources (uses)				
Transfer out	(215,000)	(215,000)	(9,394)	205,606
Total other financing sources (uses)	<u>(215,000)</u>	<u>(215,000)</u>	<u>(9,394)</u>	<u>205,606</u>
Net changes in fund balance	<u>\$ (142,500)</u>	<u>\$ (67,500)</u>	90,222	<u>\$ 157,722</u>
Fund balance - beginning of year			<u>236,616</u>	
Fund balance - end of year			<u>\$ 326,838</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND NET POSITION – BUDGET AND ACTUAL (BUDGETARY BASIS) –
WATER FUND
YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Operating revenues</u>				
Utility charges	\$ 2,237,474	\$ 2,271,474	\$ 2,134,048	\$ (137,426)
Other charges for services	-	-	46,156	46,156
Total revenues	<u>2,237,474</u>	<u>2,271,474</u>	<u>2,180,204</u>	<u>(91,270)</u>
<u>Operating expenses</u>				
Overhead expenses	134,682	134,682	113,641	21,041
Personnel services	381,015	381,015	354,772	26,243
Operating supplies	114,500	114,500	61,753	52,747
Professional fees	34,500	1,021,174	39,706	981,468
Repairs and maintenance	53,290	57,490	56,599	891
Treatment	1,226,500	1,226,500	914,325	312,175
Telephone and utilities	17,000	17,000	18,682	(1,682)
Other operating expenses	86,035	86,035	156,334	(70,299)
Capital outlay	5,988,300	12,386,976	6,841,874	5,545,102
Total operating expenses	<u>8,035,822</u>	<u>15,425,372</u>	<u>8,557,686</u>	<u>6,867,686</u>
<u>Other income</u>				
Investment earnings	-	-	651,778	651,778
Total other income	<u>-</u>	<u>-</u>	<u>651,778</u>	<u>651,778</u>
<u>Contributed capital and transfers</u>				
Plant investment fees	1,595,050	3,327,678	1,459,150	(1,868,528)
Cash in lieu of fees	-	-	547,875	547,875
Transfers out	-	-	(51,820)	(51,820)
Total contributed capital and transfers	<u>1,595,050</u>	<u>3,327,678</u>	<u>1,955,205</u>	<u>(1,372,473)</u>
Change in net position, budgetary basis	<u>\$ (4,203,298)</u>	<u>\$ (9,826,220)</u>	<u>(3,770,499)</u>	<u>\$ 6,055,721</u>
Reconciliation to GAAP basis				
Capital outlay			6,841,874	
Depreciation			<u>(296,480)</u>	
Change in net position, GAAP basis			2,774,895	
Net position, beginning of year			<u>69,875,243</u>	
Net position, end of year			<u>\$ 72,650,138</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND NET POSITION – BUDGET AND ACTUAL (BUDGETARY BASIS) –
WASTEWATER FUND
YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Operating revenues</u>				
Utility charges	\$ 1,211,247	\$ 1,245,247	1,292,908	\$ 47,661
Total revenues	<u>1,211,247</u>	<u>1,245,247</u>	<u>1,292,908</u>	<u>47,661</u>
<u>Operating expenses</u>				
Overhead expenses	128,740	128,740	108,625	20,115
Personnel services	361,043	361,043	341,633	19,410
Operating supplies	35,500	35,500	33,532	1,968
Professional fees	35,500	92,878	33,567	59,311
Repairs and maintenance	71,290	71,290	64,457	6,833
Treatment	188,000	188,000	243,490	(55,490)
Telephone and utilities	50,400	50,400	51,624	(1,224)
Other operating expenses	68,550	68,550	50,866	17,684
Capital outlay	1,122,500	1,756,500	1,307,105	449,395
Total operating expenses	<u>2,061,523</u>	<u>2,752,901</u>	<u>2,234,899</u>	<u>518,002</u>
<u>Other income</u>				
Investment earnings	-	-	534,942	534,942
Total other income	<u>-</u>	<u>-</u>	<u>534,942</u>	<u>534,942</u>
<u>Capital contributions and transfers</u>				
Plant investment fees	897,000	897,000	1,118,000	221,000
Transfers out	-	-	(25,000)	(25,000)
Total contributed capital	<u>897,000</u>	<u>897,000</u>	<u>1,093,000</u>	<u>196,000</u>
Change in net position, budgetary basis	<u>\$ 46,724</u>	<u>\$ (610,654)</u>	685,951	<u>\$ 1,296,605</u>
Reconciliation to GAAP basis				
Capital outlay			1,307,105	
Depreciation			<u>(554,243)</u>	
Change in net position, GAAP basis			1,438,813	
Net position, beginning of year			<u>26,457,989</u>	
Net position, end of year			<u>\$ 27,896,802</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND NET POSITION – BUDGET AND ACTUAL (BUDGETARY BASIS) –
STORMWATER FUND
YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>Operating revenues</u>				
Utility charges	\$ 199,260	\$ 199,260	\$ 204,982	\$ 5,722
Total revenues	<u>199,260</u>	<u>199,260</u>	<u>204,982</u>	<u>5,722</u>
<u>Operating expenses</u>				
Overhead expenses	45,554	45,554	38,436	7,118
Personnel services	132,047	132,047	111,262	20,785
Operating supplies	-	-	2,019	(2,019)
Repairs and maintenance	7,920	7,920	2,488	5,432
Telephone and utilities	500	500	579	(79)
Other operating expenses	8,216	8,216	7,169	1,047
Capital outlay	115,000	118,000	80,458	37,542
Total operating expenses	<u>309,237</u>	<u>312,237</u>	<u>242,411</u>	<u>69,826</u>
<u>Other income</u>				
Investment earnings	-	-	65,052	65,052
Total other income	<u>-</u>	<u>-</u>	<u>65,052</u>	<u>65,052</u>
<u>Capital contributions and transfers</u>				
Plant investment fees	145,000	145,000	173,000	28,000
Transfers in	-	42,006	-	(42,006)
Transfers out	-	(8,203)	(17,880)	(9,677)
Total contributed capital	<u>145,000</u>	<u>178,803</u>	<u>155,120</u>	<u>(23,683)</u>
Change in net position, budgetary basis	<u>\$ 35,023</u>	<u>\$ 65,826</u>	182,743	<u>\$ 116,917</u>
Reconciliation to GAAP basis				
Capital outlay			80,458	
Depreciation			(320,672)	
Change in net position, GAAP basis			(57,471)	
Net position, beginning of year			<u>10,389,878</u>	
Net position, end of year			<u>\$ 10,332,407</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
STATEMENT OF NET POSITION
FLEET FUND
DECEMBER 31, 2023

Assets

Current assets:

Cash and investments - restricted	<u>\$ 423,112</u>
Total assets	<u>423,112</u>

Net Position

Restricted	<u>423,112</u>
Total net position	<u><u>\$ 423,112</u></u>

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND NET POSITION – BUDGET AND ACTUAL (BUDGETARY BASIS) –
FLEET FUND
YEAR ENDED DECEMBER 31, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
<u>Operating revenues</u>			
Fleet replacement revenue	\$ 17,700	\$ 17,700	\$ -
Total revenues	<u>17,700</u>	<u>17,700</u>	<u>-</u>
<u>Other income</u>			
Investment earnings	-	18,106	18,106
Total other income	<u>-</u>	<u>18,106</u>	<u>18,106</u>
Change in net position, budgetary basis	<u>\$ 17,700</u>	35,806	<u>\$ 18,106</u>
Change in net position, GAAP basis		35,806	
Net position, beginning of year		<u>387,306</u>	
Net position, end of year		<u>\$ 423,112</u>	

See the accompanying Independent Auditors Report

TOWN OF SEVERANCE
STATEMENT OF CASH FLOWS
FLEET FUND
YEAR ENDED DECEMBER 31, 2023

Cash Flows From Capital and Related Financing Activities	
Fleet replacement revenue	<u>\$ 17,700</u>
Net cash provided by capital and related financing activities	<u>17,700</u>
 Cash Flows From Investing Activities	
Investment earnings	<u>18,106</u>
Net cash provided by investing activities	<u>18,106</u>
 Net change in cash and cash equivalents	35,806
 Cash and cash equivalents and restricted cash, beginning of year	<u>387,306</u>
 Cash and cash equivalents and restricted cash, end of year	<u><u>\$ 423,112</u></u>

See the accompanying Independent Auditors Report

SPECIAL REPORTS

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

LOCAL HIGHWAY FINANCE REPORT		City or County:
		Severance
		YEAR ENDING :
This Information From The Records Of the Town of Severance		Dec-23
Prepared By:		Jacquelyn Grossnickle
Phone:		970-686-1218

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	1,214,933
3. Other local imposts (from page 2)	587,621
4. Miscellaneous local receipts (from page 2)	224,392
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	0
7. Total (1 through 6)	2,026,945
B. Private Contributions	
C. Receipts from State government (from page 2)	368,403
D. Receipts from Federal Government (from page 2)	0
E. Total receipts (A.7 + B + C + D)	2,395,349

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway disbursements:	
1. Capital outlay (from page 2)	1,138,192
2. Maintenance:	172,732
3. Road and street services:	
a. Traffic control operations	10,040
b. Snow and ice removal	110,915
c. Other	82,227
d. Total (a. through c.)	203,183
4. General administration & miscellaneous	229,322
5. Highway law enforcement and safety	1,118,982
6. Total (1 through 5)	2,862,411
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
3. Total (1.c + 2.c)	0
C. Payments to State for highways	
D. Payments to toll facilities	
E. Total disbursements (A.6 + B.3 + C + D)	2,862,411

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				0
1. Bonds (Refunding Portion)				
B. Notes (Total)				0

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	3,750,692	2,395,349	2,862,411	3,283,630	0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT		STATE: Colorado	
		YEAR ENDING (mm/yy): Dec-23	

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments		a. Interest on investments	163,549
b. Other local imposts:		b. Traffic Fines & Penalties	60,843
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees	507,581	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	80,039	g. Other Misc. Receipts	
6. Total (1. through 5.)	587,621	h. Other	
c. Total (a. + b.)	587,621	i. Total (a. through h.)	224,392
(Carry forward to page 1)		(Carry forward to page 1)	
ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	311,717	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	56,686	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	
f. Total (a. through e.)	56,686	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	368,403	3. Total (1. + 2.g)	
		(Carry forward to page 1)	
III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL			
	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs		14,423	14,423
c. Construction:			
(1). New Facilities		0	0
(2). Capacity Improvements		1,123,769	1,123,769
(3). System Preservation		0	0
(4). System Enhancement & Operation		0	0
(5). Total Construction (1) + (2) + (3) + (4)	0	1,123,769	1,123,769
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	1,138,192	1,138,192
		(Carry forward to page 1)	
Notes and Comments:			



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 190 - Ordinance 2024-12: Amending Article 10, "Weapons," of Chapter 10, "Offenses," of the Severance Municipal Code Pertaining to Firearms on Town Property and Determining an Emergency With Respect Thereto	Mary Lynn Macsalka, Town Attorney Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA and Mary Lynn Macsalka
ACTION REQUESTED		
Town Management asks the Town Council to take action on an emergency ordinance to permit Town Council members and employees and officers of the Town who hold a valid concealed carry permit to carry a concealed handgun in Town Hall and in other places where Town Council meetings may be held.		<u>Ordinance Attorney Approved Action Requested</u>
BRIEF SUMMARY		
During the 2024 legislative session, the Colorado General Assembly enacted Senate Bill 24-131 ("SB24-131"), which expands the types of "sensitive places" where firearms are prohibited to include specific "places where children and other members of the public congregate," consistent with the Second Amendment and with the U.S. Supreme Court's decision in <u>N.Y. State Rifle & Pistol Ass'n v. Bruen</u>, 597 U.S. 1 (2022). The bill takes effect on July 1, 2024. SB24-131 makes changes to statewide law to prohibit the carrying of firearms, openly or concealed, in state and local government buildings and courthouses, including adjacent parking areas; schools, colleges, universities, seminaries, and licensed childcare centers; and polling places, ballot drop boxes, and administrative ballot counting facilities. With respect to local governments, the bill prohibits the carrying of a firearm, openly or concealed and whether loaded or not loaded, on the property or within any building in which a local governing body holds meetings, or where the offices of elected officers and the chief executive officer of the local government are located. Finally, the bill provides exceptions for law enforcement carrying in their official capacity, members of the U.S. Armed Forces and National Guard while engaged in their official duties, security personnel while on duty, and a concealed carry permit holder while in a parking area adjacent to a government building or courthouse. Importantly, SB24-131 has a limited "opt-out" provision that authorizes a local government to enact an ordinance permitting a person to carry a firearm in certain places. Specifically, the Severance Town Council may enact an ordinance to permit a person to carry a firearm on Town Hall property, in the Town Hall building, or in any other building where the Town Council is holding a public meeting, except in any portion of Town Hall being used for municipal court proceedings or in the adjacent parking areas during municipal court proceedings. At the direction of Town Management, and after discussion of a draft ordinance at the June 11, 2024, Work Session, the Town Attorney has revised the draft ordinance, which, if enacted, would:		

- Prohibit a person from carrying a firearm into any building or portion of a building, including adjacent parking areas, used for municipal court proceedings (i) while municipal court is in session, or (ii) while any law enforcement personnel, defense counsel personnel, or municipal court personnel are engaged in any activities in connection with a municipal court proceeding whether or not the court is in session;
- Adopt the exemptions in SB24-131 for law enforcement, military, and security personnel to carry a firearm on Town property, and for concealed carry permit holders to carry a concealed handgun in the parking areas adjacent to Town Hall or other places where a Council meetings is being held, except when such building is also being used for municipal court proceedings;
- Permit members of the Town Council and employees and officers of the Town who hold a valid concealed carry permit to carry a concealed handgun in Town Hall or other places where a Council meeting is being held, except in any portion of such building while in use for municipal court proceedings.

The ordinance is presented as an emergency ordinance to ensure it takes effect before SB24-131 goes into effect on July 1. Pursuant to Sections 3.05(2) and 6.04 of the Town's Charter, the Council may adopt an emergency ordinance if necessary for the immediate preservation of public health, welfare, peace, or safety. An emergency ordinance requires the affirmative vote of two-thirds (2/3) of the Council members present to pass, takes effect immediately upon adoption, and must be published in full following adoption.

PUBLIC SUPPORT/CONCERN

None at this time.

ANALYSIS AND RECOMMENDATION

Town Management asks the Town Council to take action on the proposed Ordinance 2024-12 Amending Article 10, "Weapons," of Chapter 10, "Offenses," of the Severance Municipal Code Pertaining to Firearms On Town Property and Determining an Emergency With Respect Thereto, and to act thereon. A 2/3 majority vote of Council members present is necessary for the ordinance to take immediate effect.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:

1. Ord 2024-12 Amending Ch. 10 Pertaining to Firearms on Town Property

**TOWN OF SEVERANCE
ORDINANCE NO. 2024-12**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, AMENDING ARTICLE 10, “WEAPONS,” OF CHAPTER 10,
“OFFENSES,” OF THE SEVERANCE MUNICIPAL CODE PERTAINING TO
FIREARMS ON TOWN PROPERTY AND DETERMINING AN EMERGENCY WITH
RESPECT THERETO**

WHEREAS, pursuant to Section 6.04 of the Town of Severance Home Rule Charter (“Charter”), the Town Council may adopt an emergency ordinance if necessary for the immediate preservation of public property, health, welfare, peace, or safety; and

WHEREAS, in the most recent legislative session, the Colorado General Assembly enacted, and Governor Polis has signed, Senate Bill 24-131 (“SB24-131”), which prohibits carrying a firearm in “sensitive spaces” recognized by the United States Supreme Court in the *N.Y. State Rifle & Pistol Ass’n v. Bruen* case, 597 U.S. 1 (2022), which bill takes effect on July 1, 2024; and

WHEREAS, the sensitive spaces addressed in SB24-131, where the open and concealed carrying of a firearm will be prohibited as of July 1, 2024, include certain state and local government buildings and property; courthouses or buildings used for court proceedings; schools, colleges, universities, seminaries, and licensed childcare centers; and polling places, ballot drop boxes, and other places where ballot counting and related election activities are taking place; and

WHEREAS, SB24-131 includes an “opt-out” provision authorizing a local government to enact an ordinance, regulation, or other law that permits a person to carry a firearm at certain local government spaces specified in the bill; and

WHEREAS, the Town Council recognizes and affirms that the Second Amendment to the United States Constitution protects the right of persons to keep and bear arms, and the Supreme Court of the United States has held that states and local governments may, consistent with the Second Amendment, regulate the carrying firearms in sensitive places; and

WHEREAS, the Town Council finds and determines that permitting Town officials and Town employees who hold a valid concealed carry permit issued pursuant to Colorado law, to carry a concealed handgun at Town Hall and on Town Hall property is necessary for the immediate preservation of the public peace, health, and safety as follows:

- (a) *Self-Defense*: Allowing Town officials and employees with a valid concealed carry permit to carry a concealed handgun at Town Hall is essential to self-defense, enabling Town officials and employees to protect themselves in case of an immediate danger to life and safety;
- (b) *Deterrence*: Allowing Town officials and employees with a valid concealed carry permit to carry a concealed handgun at Town Hall may act as a deterrent against

potential attackers and individuals with malicious intent and could dissuade individuals from attempting violent acts against citizens and officials at Town Hall;

- (c) *Permit Holder Training*: Town officials and employees who hold a valid permit to carry a concealed handgun under part 2 of article 12 of Title 18, C.R.S., have undergone stringent background checks and have completed required training on the responsible, defensive carrying of a handgun;
- (d) *Equality and Uniformity*: Town employees and officials should have the same right to protect themselves at their place of employment and governance as they have in their homes and as other citizens may have in private places of employment;
- (e) *Emergency Preparedness in Rural and Remote Areas*: The Town Hall is located in a rural area where substantial law enforcement resources and presence is limited, and allowing Town officials and employees who hold a valid concealed carry permit to carry a concealed handgun at Town Hall can provide an additional layer of security and emergency preparedness for employees, officials, and visitors, particularly where emergency response times may be prolonged in comparison to urban settings; and

WHEREAS, the Town Council finds and determines that the continuing and uninterrupted ability for Town officials and employees who hold a valid concealed carry permit to carry a concealed handgun at Town Hall, with certain exceptions, after SB24-131 goes into effect on July 1, 2024, is necessary for the immediate preservation of public health, welfare, peace, and safety; and

WHEREAS, in furtherance of the above-recited compelling interests, the Town Council desires to enact this ordinance, as authorized by SB24-131, on an emergency basis to ensure that Town officials and employees with a valid concealed carry permit may continue, without interruption, to lawfully carry a concealed handgun at Town Hall on and after July 1, 2024; 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, pursuant to the Town of Severance's police powers, and pursuant to Section 6.04 of the Town's Charter 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:¹

Section 1. Section 10-10-40, titled "Unlawfully carrying a concealed weapon; unlawful possession of weapons," of Article 10, "Weapons," of Chapter 10, "Offenses," of the Severance Municipal Code is hereby amended and re-titled to read as follows:

¹ Additions to existing Code provisions are shown by underlining; deletions from existing Code provisions are shown by ~~striking through~~.

Sec. 10-10-40. Unlawfully carrying a concealed weapon; unlawful possession of weapons; exceptions.

(a) It shall be unlawful for any person to carry a concealed weapon or possess weapons. A person commits the crime of unlawfully carrying a concealed weapon or possessing a weapon, when a person knowingly:

- (1) Carries a knife concealed on or about his or her person;
- (2) Carries a firearm concealed on or about his or her person; ~~or~~
- (3) Without legal authority, carries, brings, or has in such person's possession, a firearm, whether loaded or not loaded, or any explosive, incendiary, or other dangerous device, in any of the following locations, including their adjacent parking areas: (i) on the property of or within any building in which the chambers, or offices of the ~~Town Council Board of Trustees~~ are located, or (ii) in which a ~~Board of Trustee~~ Town Council hearing or meeting is being or is to be conducted, or (iii) in which the official office of any Town Council member, officer, or employee of the Town is located; ~~or~~
- (4) Carries, brings, or has in such person's possession, a firearm, whether loaded or not loaded, in a building or portion of a building, including adjacent parking areas, used for municipal court proceedings (i) while municipal court is in session, or (ii) while any law enforcement personnel, defense counsel personnel, or municipal court personnel are engaged in any activities in connection with a municipal court proceeding whether or not the court is in session.

(b) It shall not be an offense pursuant to this section if the defendant was:

- (1) A person in his or her own dwelling or place of business or on property owned or under his or her control at the time of the act of carrying;
- (2) A person in a private automobile or other private means of conveyance who carries a weapon for lawful protection of such person or another person or property while traveling; ~~or~~
- (3) A person who, at the time of carrying a concealed ~~weapon~~ handgun, held a valid permit to carry a concealed handgun, or a temporary emergency permit issued pursuant to state law, except that it shall be an offense under this section if the person was carrying a concealed handgun in violation of the provisions of C.R.S. § 18-12-214, as amended, or in violation of paragraph (a)(4) of this section;

- (4) A person who holds a valid permit to carry a concealed handgun or a temporary emergency permit issued pursuant to state law who is carrying a concealed handgun in the adjacent parking area of a location listed in paragraph (a)(3) of this section of the Code, except that it shall be an offense under this section if the person was carrying a concealed handgun in such parking area in violation of paragraph (a)(4) of this section; or
- (5) A member of Town Council or an officer or employee of the Town who holds a valid permit to carry a concealed handgun or a temporary emergency permit issued pursuant to state law who is carrying a concealed handgun in a location listed in paragraph (a)(3) of this section, except that it shall be an offense under this section if such person was carrying a concealed handgun in violation of the provisions of paragraph (a)(4) of this section.

(c) This section does not apply to:

- (1) A peace officer carrying a firearm pursuant to the authority granted in C.R.S. § 16-2.5-101 (2);
- (2) A member of the United States Armed Forces or Colorado National Guard when engaged in the lawful discharge of the member's official duties;
- (3) Security personnel employed or retained by the Town while engaged in the security personnel's official duties;
- (4) Law enforcement personnel, defense counsel personnel, and municipal court personnel carrying or possessing a firearm in the performance of their official duties as part of the lawful and common practices of a legal proceeding; and
- (5) A person who holds a valid permit to carry a concealed handgun or a temporary emergency permit issued pursuant to state law who is carrying a concealed handgun in the adjacent parking area of a location listed in paragraph (a)(3) of this section, except that it shall be an offense under this section if the person was carrying a concealed handgun in such parking area in violation of the provisions of paragraph (a)(4) of this section.

Section 2. 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 3. 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 4. This ordinance is deemed necessary for the immediate protection of the health, welfare and safety of the community.

Section 5. In accordance with Section 6.04 of the Town of Severance Home Rule Charter, the Town Council finds this ordinance is necessary for the immediate preservation of public health, welfare, peace, and safety, and upon the affirmative vote of a majority of Town Council members present, it shall be adopted as an emergency ordinance and shall take effect immediately upon adoption.

Section 6. In accordance with Section 6.04 of the Town of Severance Home Rule Charter, the Town Clerk is directed to publish this emergency ordinance in full following adoption.

Section 7. Violations of this ordinance shall be punishable in accordance with Section 1-4-20 of the Severance Municipal Code.

INTRODUCED, READ, ADOPTED, APPROVED, AND ORDERED PUBLISHED IN FULL this ____ day of _____, 2024.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, MMC, Town Clerk

APPROVED AS TO FORM:

Hayashi & Macsalka, LLC, Town Attorney



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 197 - Ordinance 2024-13 : An Ordinance of the Town Council of the town of Severance, Colorado, Amending Article 8 of the Severance Municipal Code pertaining to the Citizen Advisory Board	Nicholas Wharton, Town Manager	Nicholas Wharton, Town Manager
ACTION REQUESTED		
Town Management asks that the Severance Town Council review, discuss, and take action on Ordinance 2024-13. • Actions that may be taken: ○ Move to approve Ordinance 2024-13 ○ Take No Action		<u>Ordinance</u> <u>Action Requested</u> <u>Attorney Approved</u>
BRIEF SUMMARY		
Town Council desires to alter the composition of the Citizen Advisory Board by expanding the resident members from seven (7) to seven (7) plus one alternate member. The ordinance will also add a non-voting Council liaison to the Citizen Advisory Board. The Council liaison will be authorized to vote at a meeting if and when their participation and vote is needed to establish a quorum at that meeting. Finally, the ordinance makes other changes to the Citizen Advisory Board code provisions where needed to reflect the modified CAB composition and to clarify certain provisions and language now that the CAB is well established.		
PUBLIC SUPPORT/CONCERN		
None		
ANALYSIS AND RECOMMENDATION		
Town Management asks that the Town Council take action and move to approve Ordinance 2024-13.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 1. Ord 2024-13 Citizen Advisory Board Code Updates-REDLINE 2. Ord 2024-13 Citizen Advisory Board Code Updates		

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

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, AMENDING ARTICLE 8 OF THE SEVERANCE MUNICIPAL CODE
PERTAINING TO THE CITIZEN ADVISORY BOARD**

WHEREAS, the Town of Severance ("Severance" or "Town") is a home-rule municipality organized pursuant to Article XX, § 6 of the Constitution of the State of Colorado and the Town of Severance Home Rule Charter; and

WHEREAS, the establishment, composition, and governance of a board or commission is a matter of local concern; and

WHEREAS, by the adoption of Ordinance Nos. 2023-07 and 2023-11, the Town Council established the Citizen Advisory Board and made certain changes to its composition; and

WHEREAS, Town Council desires to (i) further alter the composition of the Citizen Advisory Board by adding an alternate member and a Council liaison, (ii) allow the Council liaison to vote in the absence of a quorum, and (iii) revise other provisions of Article 8 of Chapter 2 of the Severance Municipal Code to update the language in the Code and to reflect the modified board composition; and

WHEREAS, the Town Council believes these amendments will increase the efficacy of the Citizen Advisory Board.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO, AS FOLLOWS:¹

Section 1. Article 8, "Citizen Advisory Board," of Chapter 2, "Administration," of the Severance Municipal Code is hereby amended to read as follows:

ARTICLE 8 Citizen Advisory Board

Sec. 2-8-10. Creation.

There is hereby created and established the Citizen Advisory Board (~~"CAB"~~) for the Town of Severance, Colorado.

Sec. 2-8-20. Purpose.

The purpose of the Citizen Advisory Board is to be an advocate and informed voice for the community by providing research and recommendations on local issues to the Town Council. ~~CAB~~ The Citizen Advisory Board is created to serve in an advisory capacity

¹ Additions to existing Code provisions are shown by underlining; deletions from existing Code provisions are shown by ~~strikethrough~~.

only. ~~CAB-Citizen Advisory Board~~ members do not represent the Town when communicating individually or in subgroups with the general public. The role of ~~CAB Citizen Advisory Board~~ members does not include enforcement of Town policies or ordinances.

Sec. 2-8-30. Composition.

- (a) Regular Members. The ~~CAB-Citizen Advisory Board~~ shall consist of seven (7) regular members at large from the Town appointed by a majority vote of the Town Council.
- (b) Alternate Member. The Town Council may appoint one (1) alternate member to the Citizen Advisory Board, who shall be called upon to serve and vote in the absence of a regular member(s).
- (c) Council Liaison. The Town Council shall select one of its members to serve as a non-voting liaison to the Citizen Advisory Board; provided, however, that if the Citizen Advisory Board is one member short of establishing a quorum at a meeting, then the Council liaison may serve and vote at that meeting for purposes of establishing a quorum.

Sec. 2-8-40. Membership requirements.

- (a) All regular and alternate members shall serve without compensation and shall serve at the pleasure of the Town Council.
- (b) All ~~resident-regular and alternate~~ members shall hold no other Town office.
- (c) All ~~resident-regular and alternate~~ members must be ~~of~~ at least eighteen (18) years of age and have resided in the Town for at least one (1) year.

Sec. 2-8-50. Term of office; vacancies; removal.

- (a) Four (4) initial resident-regular members shall be appointed to serve three-year terms.
- (b) Three (3) resident-initial regular members shall be appointed to serve one-year terms.
- (c) After the expiration of all ~~existing~~ terms for the initial regular ~~resident~~ members, the term of each resident-regular member shall be two (2) years ~~or until a member's successor takes office.~~
- (d) The term of an alternate member shall be two (2) years.
- (e) Vacancies on ~~CAB-the~~ Citizen Advisory Board shall be filled by appointment for unexpired terms only.

(fe) Members serve at the pleasure of the Town Council and may be removed by an affirmative vote of a majority of the Town Council.

(gf) Unless excused by the Citizen Advisory Board~~CAB~~, a regular member shall be deemed to have vacated their position upon failure to attend three (3) regular ~~monthly~~ meetings in a calendar year. A regular member shall, after ~~being absent from three two~~ (2) unexcused absences from regular meetings within a calendar year, be provided with written notice from the mayor that such member shall be deemed to have vacated that person's position if ~~absent~~ they have a third unexcused absence from any other regular meeting that year.

Sec. 2-8-60. Officers.

The members~~hip~~ of the ~~CAB~~Citizen Advisory Board shall annually elect, a Chair and Vice Chair, who shall serve as the officers of the ~~CAB~~Citizen Advisory Board. However, no Council member shall be eligible to serve as an officer of ~~CAB~~the Citizen Advisory Board. In the absence of both the Chair and Vice Chair, any member of the Citizen Advisory Board may conduct the meeting.

Sec. 2-8-70. Meetings.

The Citizen Advisory Board shall hold meetings from time to time as necessary, unless a meeting is canceled at the discretion of the Town Manager or designee. Four (4) members of the Citizen Advisory Board shall constitute a quorum. A member of the management staff of the Town shall attend each meeting and shall keep a record of the Citizen Advisory Board's actions, transactions, findings, and determinations. If no administrative staff is available, a member of the Citizen Advisory Board shall keep the record for the Citizen Advisory Board. A complete record of the ~~CAB~~Citizen Advisory Board's proceedings shall be kept at Town Hall, which records shall be available for public inspection as required by law.

Section 2. 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 3. 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 4. This ordinance is deemed necessary for the immediate protection of the health, welfare and safety of the community.

Section 5. In accordance with Section 6.03(6) of the Town of Severance Home Rule Charter, this ordinance shall be effective thirty (30) days after publication.

INTRODUCED, READ, ADOPTED, APPROVED, AND ORDERED PUBLISHED IN
FULL this ____ day of _____, 2024.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, MMC, Town Clerk

APPROVED AS TO FORM:

Hayashi & Macsalka, LLC, Town Attorney

**TOWN OF SEVERANCE
ORDINANCE NO. 2024-13**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, AMENDING ARTICLE 8 OF THE SEVERANCE MUNICIPAL CODE
PERTAINING TO THE CITIZEN ADVISORY BOARD**

WHEREAS, the Town of Severance ("Severance" or "Town") is a home-rule municipality organized pursuant to Article XX, § 6 of the Constitution of the State of Colorado and the Town of Severance Home Rule Charter; and

WHEREAS, the establishment, composition, and governance of a board or commission is a matter of local concern; and

WHEREAS, by the adoption of Ordinance Nos. 2023-07 and 2023-11, the Town Council established the Citizen Advisory Board and made certain changes to its composition; and

WHEREAS, Town Council desires to (i) further alter the composition of the Citizen Advisory Board by adding an alternate member and a Council liaison, (ii) allow the Council liaison to vote in the absence of a quorum, and (iii) revise other provisions of Article 8 of Chapter 2 of the Severance Municipal Code to update the language in the Code and to reflect the modified board composition; and

WHEREAS, the Town Council believes these amendments will increase the efficacy of the Citizen Advisory Board.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO, AS FOLLOWS:¹

Section 1. Article 8, "Citizen Advisory Board," of Chapter 2, "Administration," of the Severance Municipal Code is hereby amended to read as follows:

ARTICLE 8 Citizen Advisory Board

Sec. 2-8-10. Creation.

There is hereby created and established the Citizen Advisory Board for the Town of Severance, Colorado.

Sec. 2-8-20. Purpose.

The purpose of the Citizen Advisory Board is to be an advocate and informed voice for the community by providing research and recommendations on local issues to the Town Council. The Citizen Advisory Board is created to serve in an advisory capacity only.

¹ Additions to existing Code provisions are shown by underlining; deletions from existing Code provisions are shown by ~~strikethrough~~.

Citizen Advisory Board members do not represent the Town when communicating individually or in subgroups with the general public. The role of Citizen Advisory Board members does not include enforcement of Town policies or ordinances.

Sec. 2-8-30. Composition.

- (a) *Regular Members.* The Citizen Advisory Board shall consist of seven (7) regular members at large from the Town appointed by a majority vote of the Town Council.
- (b) *Alternate Member.* The Town Council may appoint one (1) alternate member to the Citizen Advisory Board, who shall be called upon to serve and vote in the absence of a regular member(s).
- (c) *Council Liaison.* The Town Council shall select one of its members to serve as a non-voting liaison to the Citizen Advisory Board; provided, however, that if the Citizen Advisory Board is one member short of establishing a quorum at a meeting, then the Council liaison may serve and vote at that meeting for purposes of establishing a quorum.

Sec. 2-8-40. Membership requirements.

- (a) All regular and alternate members shall serve without compensation and shall serve at the pleasure of the Town Council.
- (b) All regular and alternate members shall hold no other Town office.
- (c) All regular and alternate members must be at least eighteen (18) years of age and have resided in the Town for at least one (1) year.

Sec. 2-8-50. Term of office; vacancies; removal.

- (a) Four (4) initial regular members shall be appointed to serve three-year terms.
- (b) Three (3) initial regular members shall be appointed to serve one-year terms.
- (c) After the expiration of all terms for the initial regular members, the term of each regular member shall be two (2) years.
- (d) The term of an alternate member shall be two (2) years.
- (e) Vacancies on the Citizen Advisory Board shall be filled by appointment for unexpired terms only.
- (f) Members serve at the pleasure of the Town Council and may be removed by an affirmative vote of a majority of the Town Council.

(g) Unless excused by the Citizen Advisory Board, a regular member shall be deemed to have vacated their position upon failure to attend three (3) regular meetings in a calendar year. A regular member shall, after two (2) unexcused absences from regular meetings within a calendar year, be provided with written notice from the mayor that such member shall be deemed to have vacated that person's position if they have a third unexcused absence from any other regular meeting that year.

Sec. 2-8-60. Officers.

The members of the Citizen Advisory Board shall annually elect, a Chair and Vice Chair, who shall serve as the officers of the Citizen Advisory Board. However, no Council member shall be eligible to serve as an officer of the Citizen Advisory Board. In the absence of both the Chair and Vice Chair, any member of the Citizen Advisory Board may conduct the meeting.

Sec. 2-8-70. Meetings.

The Citizen Advisory Board shall hold meetings from time to time as necessary, unless a meeting is canceled at the discretion of the Town Manager or designee. Four (4) members of the Citizen Advisory Board shall constitute a quorum. A member of the management staff of the Town shall attend each meeting and shall keep a record of the Citizen Advisory Board's actions, transactions, findings, and determinations. If no administrative staff is available, a member of the Citizen Advisory Board shall keep the record for the Citizen Advisory Board. A complete record of the Citizen Advisory Board's proceedings shall be kept at Town Hall, which records shall be available for public inspection as required by law.

Section 2. 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 3. 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 4. This ordinance is deemed necessary for the immediate protection of the health, welfare and safety of the community.

Section 5. In accordance with Section 6.03(6) of the Town of Severance Home Rule Charter, this ordinance shall be effective thirty (30) days after publication.

INTRODUCED, READ, ADOPTED, APPROVED, AND ORDERED PUBLISHED IN FULL this 25th day of June, 2024.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, MMC, Town Clerk

APPROVED AS TO FORM:

Hayashi & Macsalka, LLC, Town Attorney



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 206 - Town Council Liaison Appointments	Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA
ACTION REQUESTED		
Management asks that the Town Council discuss the appointment of liaisons to the boards and commissions listed below and take action. • Actions that may be taken: ○ Move to appoint a liaison to the listed boards/commissions through the end of 2024		<u>Discussion</u> <u>Action Requested</u>
BRIEF SUMMARY		
Annually, the Town Council should review and appoint liaisons to the following Boards and Commissions for a one-year term: • Chamber of Commerce • Citizen Advisory Board (1st Wednesday of Each Month at 6:00 pm) • Clearview Library District (Last Thursday of Each Month at 5:30 pm) • Great Western Trail Authority (1st Thursday of Each Month at 5:30 pm) • North Front Range MPO (1st Thursday of Each Month at 6:00 pm) • North Weld County Water District (2nd Monday of Each Month at 8:30 am) • Weld RE-4 School District (3rd Monday of Each Month at 7:00 pm) • Windsor-Severance Fire District (2nd Wednesday of Each Month at 6:00 pm) • Windsor-Severance Historical Society (4th Monday of Each Month at 10:00 am)		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
Management recommends that the Town Council take action and move to appoint liaisons to all or some of the above commissions and boards.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: None		