

**NORWOOD SANITATION DISTRICT**  
**P.O. Box 528**  
**NORWOOD, COLORADO 81423**  
**(970) 327-4288 • (970) 327-0451 FAX**

December 8, 2023

Division of Local Government  
1313 Sherman Street, Rm. 521  
Denver, CO 80203

**Regarding: Transmittal of 2024 Budget.**

Dear Ladies and Gentlemen:

Attached you will find the 2024 budget for the Norwood Sanitation District in San Miguel County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 14<sup>th</sup>, 2023. If there are any questions regarding the submitted budget, please contact Shawntel Darby-, Secretary, at (970) 327-4288 or [darby@norwoodtown.com](mailto:darby@norwoodtown.com).

The mill levy was certified to the San Miguel County Commissioners at 2.643 mills for the general operating purposes, not including any General Obligation bonds and interests or contractual obligations approved at the elections or other special revenues. Based on the assessed valuation of \$6,415,503, the property tax revenue subject to statutory limitations of \$16,956.00.

I hereby certify the enclosed are true and accurate copies of the 2024 budget and certification of the tax levies to the Board of County Commissioners.

Sincerely,

Patti Grafmyer, Administrator  
Norwood Sanitation District

Enc:

**NORWOOD SANITATION DISTRICT**  
**P.O. Box 528**  
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**Management's Discussion and Analysis**  
**Economic Factors and Next Year's Budget**

The Norwood Sanitation District is a special taxing district in San Miguel County that serves 420 customers. The Norwood Sanitation District receives a small percentage of its operating revenues from a mill levy of 2.643. The majority of the District's operating costs are funded by monthly fees charged for services.

The District continues to test for ammonia per regulation 35. The Norwood Sanitation District continues to budget for annual cleaning and videoing the sewer mains as preventative maintenance.

The report is designed to provide a general overview of the District's finances for all those interested in the government's finances. Questions concerning any of the information provided in the report or requests for additional financial information should be addressed to.

Norwood Sanitation District  
Town Hall, 1670 Naturita Street  
Shawntel Darby  
P.O. Box 528  
Norwood, CO 81423

**RESOLUTION #1215-S, SERIES 2023  
RESOLUTION TO SET MILL LEVY  
NORWOOD SANITATION DISTRICT**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR  
2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE  
NORWOOD SANITATION DISTRICT, NORWOOD, COLORADO.**

**Whereas**, the Board of Directors of the Norwood Sanitation District, has adopted the annual budget in accordance with the Local Government Budget law on December 14, 2023.


**Whereas**, the amount of money necessary to balance the budget for general operating proposed is \$16,956;

**Whereas**, the 2023 valuation for assessment for the Norwood Sanitation District as certified by the County Assessors is \$6,415,503.

**NOW, THEREFORE, BE IT RESOLVED BY THE NORWOOD SANITATION  
DISTRICT, NORWOOD COLORADO:**

- Section 1. That the purpose of meeting all general operating expenses of the Sanitation District during the 2024 budget year, there is hereby levied a tax of 2.643 mills upon each dollar of the total valuation for assessments of all taxable property within the Norwood Sanitation District for the year of 2023
- Section 2. That the Administrator is hereby authorized and directed to immediately certify to the County Commissioners of San Miguel County, Colorado, the mill levies for the Norwood Sanitation District as hereinabove determined and set.

**ADOPTED this FOURTEENTH day of DECEMBER, A.D., 2023.**

  
Bernice White, Chairman

ATTEST:

  
Shawntel Darby, Secretary



**RESOLUTION #1214-S, SERIES 2023  
RESOLUTION TO ADOPT THE 2024 BUDGET  
NORWOOD SANITATION DISTRICT**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE NORWOOD SANITATION DISTRICT FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2024, AND ENDING THE LAST DAY OF DECEMBER, 2024**

**Whereas**, the Board of Directors of the Norwood Sanitation District has appointed Patti Grafmyer, Administrator, to prepare and submit a proposed budget to said government body on December 14, 2022, for its consideration; and

**Whereas**, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at the Norwood Town Hall, a public hearing was held on December 14, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

**Whereas**, whatever increases may have been made in the expenditures, like increased were added to the revenues so that the budget remains in balance, as required by law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORWOOD SANITATION DISTRICT, NORWOOD, COLORADO.**

Section 1. That estimated expenditures for each fund are as follows:

Sanitation Fund	\$209,956
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Section 2. That estimated revenues for each fund are as follows:

Sanitation Fund	\$209,956
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Section 3. That the budget is submitted, amended, and hereinafter summarized by fund, hereby is approved as the budget of the Norwood Sanitation District, for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Chairman and Secretary and made a part of the public records of the Norwood Sanitation District.

**ADOPTED this FOURTEENTH day of DECEMBER, A.D., 2023.**

  
Bernice White, Chairman

ATTEST:   
Shawntel Darby, Secretary





# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of San Miguel County, Colorado.

On behalf of the Norwood Sanitation District  
(taxing entity)<sup>A</sup>

the Board of Directors  
(governing body)<sup>B</sup>

of the Norwood Sanitation District  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 6,415,503 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** 12/14/2023 for budget/fiscal year 2024  
(not later than Dec. 15) (dd/mm/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	2.643 mills	\$ 16,956.00
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	2.643 mills	\$ 16,956.00
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	2.643 mills	\$ 16,956.00

Contact person: (print) Patti Grafmyer Daytime phone: (970) 327-4288  
Signed: Patti Grafmyer Title: Administrator

*Send one completed copy of this form to the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, Colorado 80203 when the local government's adopted budget is submitted to DLG. Questions? Call DLG at (303) 866-2156.*

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

CERTIFICATION OF TAX LEVIES, *continued*

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

- 1. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

- 3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to report all bond and contractual obligations.

**NORWOOD SANITATION DISTRICT  
2024 BUDGET**

<u>Account #</u>	<u>Account Description</u>	<u>Actual 2022</u>	<u>Budget 2023</u>	<u>Estim. 2023</u>	<u>Budget 2024</u>
10-31-500	Beginning Fund Balance		13058.00	11,047.00	20,000.00
<b><u>Revenues:</u></b>					
10-31-100	General Taxes	17,676.00	17,223.00	16,155.00	16,956.00
10-34-200	Sewer Charges	140,791.00	139,000.00	148,600.00	151,200.00
10-34-500	Delinquent Charges	550.00	700.00	900.00	700.00
10-34-600	Sewer Tap Fees	72,100.00	45,000.00	6,000.00	18,000.00
10-36-200	Reconnect Fees	200.00	300.00	0.00	300.00
10-36-300	Deposit/Transfer	2,350.00	2,500.00	2,350.00	2,500.00
10-36-100	Interest Earnings	0.00		0.00	
10-36-900	Misc/Sundry/Sewer Dumps	225.00	<u>300.00</u>	250.00	<u>300.00</u>
10-33-400	Grants/Loans				
	Total	<b>233,892.00</b>	<b>205,038.00</b>	<b>174,255.00</b>	<b>189,956.00</b>
	Revenue Totals			<b>185,302.00</b>	<b>209,956.00</b>
<b><u>Expenditures:</u></b>					
10-40-110	Salaries & Wages - Directors	580.00	600.00	600.00	600.00
10-40-125	Salary Reimbursement - Town	77,819.00	82,340.00	84,445.00	89,452.00
10-40-133	Employee Benefits - Workers Comp	2,200.00	3,000.00	3,000.00	3,000.00
10-40-210	Books, Subscriptions & Memberships	0.00	200.00	200.00	200.00
10-40-220	Public Notices	105.00	150.00	100.00	150.00
10-40-230	Travel	0.00	400.00	0.00	400.00
10-40-240	Office Supplies & Expense	1,266.00	2,500.00	1,650.00	2,500.00
10-40-250	Chemicals/Supplies	230.00	800.00	400.00	1,000.00
10-40-255	Vehicle Expenses	6,123.00	5,500.00	5,000.00	6,000.00
10-40-260	Bldgs & Grounds/Discharge Permits	1,427.00	1,600.00	1,427.00	1,600.00
10-40-270	Utilities	20,646.00	28,000.00	18,640.00	25,000.00
10-40-280	Postage	1,500.00	2,000.00	1,800.00	2,000.00
10-40-290	Phones	872.00	1,500.00	1,275.00	1,500.00
10-40-310	Contract Labor	9,552.00	10,000.00	9,800.00	10,000.00
10-40-350	Legal Fees	0.00	1,000.00	1,000.00	1,500.00
10-40-360	Elections/Miscellaneous	0.00	1,500.00	0.00	1,500.00
10-40-370	Audit Report Fees	3,150.00	3,300.00	3,300.00	3,500.00
10-40-440	Bank Fees	2,155.00	2,800.00	3,000.00	3,200.00
10-40-430	Treasurer Fees	0.00	0.00	0.00	0.00
10-40-490	Operating Supplies	1,479.00	8,000.00	12,000.00	10,000.00
10-40-510	Property/Casualty Insurance	3,900.00	4,300.00	4,200.00	4,500.00
10-40-520	Employee Health Insurance/life	13,170.00	12,200.00	12,200.00	12,200.00
10-40-620	Miscellaneous Services	211.00	500.00	0.00	500.00
10-40-630	Lab & Testing	4,555.00	6,000.00	5,800.00	6,000.00
10-40-640	Computer/Postage Meter Support	2,269.00	3,000.00	2,700.00	6,000.00 iworks

<u>Account Description</u>	<u>Actual</u> <u>2022</u>	<u>Budget</u> <u>2023</u>	<u>Estim.</u> <u>2023</u>	<u>2024</u>
10-40-650 Copier/Fax Support	402.00	500.00	600.00	700.00
10-40-660 Freight/Shipping	566.00	1,500.00	1,480.00	1,800.00
10-40-670 Safety/Training	0.00	2,000.00	0.00	2,000.00
10-40-740 Cleanout	5,054.00	6,000.00	5,885.00	6,000.00
10-40-770 Engineering	0.00	2,000.00	0.00	2,000.00
10-40-780 Credits & Adjustments	1,039.00	400.00	400.00	400.00
10-40-790 Capital Improvement	4,995.00	4,000.00	4,400.00	4,754.00
Vehicle Purchase	<u>1,500.00</u>	0.00	<u>12,765.00</u>	0.00
Total Expenditures				
Excess (-Deficit) of Revenues Over Expenditures	\$ 166,765.00	\$ 199,613.00	\$ 185,302.00	\$ 209,956.00
Beginning Balance	423,033.00	472,739.00	490,160.00	490,160.00
Ending Balance	490,160.00	472,739.00	490,160.00	490,160.00

Adopted the 14th Day of December, 2023

*Bernice White*

Bernice White, Chair

ATTEST:

*Shawntel Darby-Turner*

Shawntel Darby-Turner, Secretary

Assessed Valuation 6,415,503

Mills 2.643

I, Shawntel Darby, certify that the attached is a **true and accurate** copy of the adopted budget of the **Norwood Sanitation District**.

