

# Town of Norwood Board of Trustees

Wednesday, March 13, 2024

Regular Session 7:00pm

NORWOOD COMMUNITY CENTER 1670 Naturita St, Norwood, CO 81423- And - Via Zoom

## CALL TO ORDER:

The regular meeting of the Town of Norwood Board of Trustees, San Miguel County, and State of Colorado was called to order by Mayor Candy Meehan at 7:00pm.

## ATTENDANCE:

Mayor, Candy Meehan	PRESENT	Trustee, Shawn Fallon	PRESENT
Trustee, Jaime Schultz	PRESENT	Trustee, Morgan Rummel	PRESENT
Trustee, Niven Drybrough	PRESENT	Town Clerk, Amanda Pierce	PRESENT
Town Manager, Deana Sherriff	PRESENT	Deputy Town Clerk, Becky Hannigan	PRESENT
Public Works Director, Randy Harris	PRESENT		

**Others:** Multiple community members via Zoom. Those in person are asked to sign in on the sign in sheet. Those who spoke will be called out in the minutes.

## PUBLIC COMMENT:

None

## CONSENT AGENDA:

Minutes of February 14, 2024

March Financials

**MOTION:** Shawn Fallon motioned to approve the consent agenda.

- a. Niven Drybrough seconded.
- b. All others approved. Motion Passed

## BOARD BUSINESS:

### Letter of Support for the Dolores River National Conservation Area

Sean Pond spoke on behalf of Halt the Dolores.

The board had already approved a letter of support for the Dolores River National Conservation Area during their regular meeting on Sept. 14, 2022. The agenda item should have been a discussion regarding the Dolores River National Monument letter of support. Considering the difference the board gave staff direction to set a work session for Tuesday March 19, 2024, to hear the facts from both sides, either for or against the Dolores River National Monument, to be open to the public, from 7pm to 8pm with a special meeting to follow. This will be an opportunity for the public and board to hear the facts of the Dolores River National Monument. So, the town board can give a letter of support or opposition from the voice of the Town of Norwood community.

### Reimbursement Request for Harvard Education Course of \$1000.00 to Mayor Meehan

**MOTION:** Morgan Rummel motioned to reimburse Mayor Meehan \$1000.00 for the Harvard Education Course.

- a. Niven Drybrough Seconded
- b. All approved. Motion passed.

### Special Event Liquor License Application, Norwood Chamber of Commerce 1555 Summit Norwood CO

**MOTION:** Shawn Fallon motioned to approve the application for the special event liquor license for the Norwood Chamber of Commerce.

- a. Jaime Schultz Seconded
- b. All approved. Motion passed.

**Special Event Liquor License Application, Norwood Parks, and Rec. District 1555 Summit Norwood CO**

**MOTION:** Jaime Schultz motioned to approve the application for the special event liquor license for the Norwood Parks and Rec. District.

- a. Morgan Rummel Seconded
- b. All approved. Motion passed.

**Renewal Application for Retail Marijuana Application, Alpine Wellness 1630 Grand Ave, Norwood, CO 81423**

**MOTION:** Morgan Rummel motioned to approve the renewal application for the retail Marijuana application for Alpine Wellness.

- a. Jaime Schultz Seconded
- b. All approved. Motion passed.

**Caselle Direct Deposit Module Quote**

**MOTION:** Niven Drybrough motioned to approve the Caselle Direct Deposit Module.

- a. Morgan Rummel Seconded
- B All approved. Motion passed.

**Happenings Kiosk at Pocket Park – Liza Tanguay, Norwood Park and Rec District**

Requested by the board to table the decision and put it on next month’s agenda. MOU is needed to line out details of who is to do maintenance, installation, removal when conceptual plan for Pocket Park gets underway. Shawn Fallon asked that there are no wood chips added as per Liza mention, and to keep it pea gravel which is consistent of the material already in the Pocket Park.

**SPECIAL DISTRICT AND STAKEHOLDER REPORTS:**

Liza Tanguay from Norwood Parks and Rec. mentioned the bands playing in the Music on the Mesa series. The ice rink is coming down and the Roller Hockey will be going up for kids only. There is a Dance Party on May 11<sup>th</sup>. at the Livery and Lastly the Honkey Tonk Hissy Fit play June 6<sup>th</sup> – 9<sup>th</sup>. at the Livery. Mayor Meehan requested that Bilingual publications be posted for the Livery activities. Liza didn’t want to have a mixed message with the publications, due to the hardship of having Interpreters at all of the events.

**STAFF REPORTS:**

**San Miguel Sheriff’s Office Calls for Service – None**

**Code Enforcement Officer, Sharon Pape**

Written report discussed. No questions.

**Public Works Director, Randy Harris –**

- Would like to request an Auger to help assist in getting new street signs placed. Randy will get quotes.
- Getting the culverts prepared for the water run off season. Pine Street will be the focus.
- The Public Works crew has filled 32 potholes with more to go.
- Start doing Street clean up.

**Town Manager, Deana Sherriff – written report**

- Pinion Park Completed with Paul Major. There will be three led streetlights that Randy can control with his phone.
- David Reed with Dufford and Waldeck is the only firm who submitted for the RFP. As of this meeting, he will be the new Town Attorney. The board agreed to get an updated agreement out for him to sign since the original agreement was for the Intergovernmental Agreement.

**Town Clerk, Amanda Pierce –**

- The board had read the report. Had some discussion on the Building Better Communities training that Amanda and Becky went to in March. Makayla Gordon is getting a press release ready of the training outcome. Great collaboration of Nucla, Naturita and Norwood on this project.

**MAYOR AND TRUSTEE REPORTS:**

**Mayor Meehan** – Full written report was reviewed.

Mayor Meehan would like chapters 1 -3 read by all, Deana will do Pros and Cons list based on the questions that need to be answered.

IGA is being worked on by David Reed and a draft will be sent out to all parties once it has been put together.

Tri County Immigrant Services Group asking for our website to have bilingual posters.

**Morgan Rummel -**

- Dr. Sinner is helping the process for the new Superintendent of Norwood Public Schools.
- There have been 4 very qualified applicants so far.

**EXECUTIVE SESSION**

- None

**ADJOURN:**

**MOTION:** Jaime Schultz made a motion to adjourn at 8.30pm

- Candy Meehan seconded.
- All others approved. Motion Passed.

APPROVED

APPROVED AS CORRECTED

DATE APPROVED:

\_\_\_\_\_  
Minutes Taken by: Becky Hannigan, Deputy Town Clerk

\_\_\_\_\_  
Amanda Pierce, Town Clerk

# Town of Norwood Board of Trustees

Wednesday, March 19, 2024

Special Meeting 7:00pm

NORWOOD COMMUNITY CENTER 1670 Naturita St, Norwood, CO 81423- And - Via Zoom

## CALL TO ORDER SPECIAL MEETING:

The special meeting of the Town of Norwood Board of Trustees, San Miguel County, and State of Colorado was called to order by Mayor Candy Meehan at 7:08pm.

## ATTENDANCE:

Mayor, Candy Meehan	PRESENT	Trustee, Shawn Fallon	PRESENT
Trustee, Jaime Schultz	PRESENT	Trustee, Morgan Rummel	PRESENT
Trustee, Niven Drybrough	ABSENT	Town Clerk, Amanda Pierce	PRESENT
Town Manager, Deana Sherriff	PRESENT	Deputy Town Clerk, Becky Hannigan	PRESENT
Public Works Director, Randy Harris	ABSENT		

## PUBLIC COMMENT:

There were at least 25 people on zoom, with 42 people in the audience. Those in person were asked to sign in.

Rules for the meeting were presented by Amanda Pierce and Deana Sheriff. A visual board for Norwood/Wright's Mesa Residence and Our Neighbors was presented and dots were given to everyone who attended to put their vote on the board based on their residence.

## BOARD BUSINESS:

### Decision Regarding Dolores River National Monument

Presentations given by:

Mason Osgood, Sheep Mountain Alliance, presented slides, and stated there was no written proposal at this time.

Natalie Binder, Camp V, spoke to how we as communities need to come together and help find solutions for this proposal.

Aimee Tooker, Halt the Dolores, presented slides, brought in more information on the National Conservation Area timeline of 15 years in the making and if it doesn't get approved at the Capital level the idea of the Dolores River National Monument might get pushed through with evidence of no local community input.

Makayla Gordon, WEEDC, talked of the negative Economic Development Impact on our area and neighboring communities of this project.

Multiple audience participants were present in the meeting and through Zoom that has an opportunity to make comments. Starting with Virginia Erickson, Naturita CO, Allie Sutherland, Nucla CO, Scott Braden Grand Junction CO, Kris Holstrom, Placerville CO, Tawnie Welch, Naturita CO, Kenny Heldman, Nucla CO, Cody Perry, Dolores CO, Kerry Welch, Norwood CO, Jacob Gordon, Redvale CO, Sarah Franklin, Norwood CO, Haley Franklin, Norwood CO, Mike Grafmyer, Norwood CO, Jesse Dudley, Norwood CO.

At the end of the meeting, the visual board showed:

NORWOOD/WRIGHTS MESA RESIDENCE: Zero(0) PRO Monument, Four(4) On the Fence, and Eighteen(18) AGAINST the Monument.

OUR NEIGHBORS: Five(5) PRO Monument, One(1) On the Fence, and Seven(7) AGAINST the Monument.

**MOTION:** Shawn Fallon motioned to table discussion until the next board meeting for the Dolores River National Monument.

- a. Jaime Schultz Seconded
- b. Morgan Rummel opposed tabling and wanted to write a letter of opposition.
- c. Motion passed by quorum.

**ADJOURN:**

**MOTION:** Jaime Schultz made a motion to adjourn at 9:18pm

- a. Shawn Fallon seconded.
- b. All others approved. Motion Passed.

APPROVED

APPROVED AS CORRECTED

DATE APPROVED:

\_\_\_\_\_  
Minutes Taken by: Becky Hannigan, Deputy Town Clerk

\_\_\_\_\_  
Amanda Pierce, Town Clerk

**Town of Norwood Board of Trustees**

Wednesday, March 26, 2024

Special Meeting 6:30pm

1670 Naturita St, Norwood, CO 81423- And - Via Zoom

**CALL TO ORDER SPECIAL MEETING:**

The special meeting of the Town of Norwood Board of Trustees, San Miguel County, and State of Colorado was called to order by Shawn Fallon at 6:32pm.

**ATTENDANCE:**

Mayor, Candy Meehan	PRESENT	Trustee, Shawn Fallon	PRESENT
Trustee, Jaime Schultz	PRESENT	Trustee, Morgan Rummel	PRESENT
Trustee, Niven Drybrough	ABSENT	Town Clerk, Amanda Pierce	PRESENT
Town Manager, Deana Sherriff	ABSENT	Deputy Town Clerk, Becky Hannigan	ABSENT
Public Works Director, Randy Harris	ABSENT		

Others: None

**BOARD BUSINESS:**

**Resolution No. 0318 Series 2024 A RESOLUTION INSTRUCTING THE TOWN CLERK TO CANCEL THE APRIL 2, 2024 ELECTION AND DECLARING CANDIDATES ELECTED**

**MOTION:** Mayor Candy Meehan motioned to approve the Resolution instructing the Town Clerk to cancel the April 2, 2024 Election and Declaring the Candidates Elected.

- a. Morgan Rummel Seconded
- b. All approved. Motion passed.

**ADJOURN:**

**MOTION:** Morgan Rummel made a motion to adjourn at 6:35pm

- a. Mayor Candy Meehan seconded.
- b. All others approved. Motion Passed.

APPROVED

APPROVED AS CORRECTED

DATE APPROVED:

\_\_\_\_\_  
Amanda Pierce, Town Clerk

**TOWN OF NORWOOD**  
**ACCOUNTS PAYABLE - Paid April 2024**

				<b>TOWN PAID</b>
<b>PD auto</b>	1022250	Aflac	Employee Insurance	\$ 791.26
<b>PDCC</b>	1043240	Amazon	Office supplies	\$ 139.11
<b>PD</b>	1052275	Black Hills Energy	CC Gas	\$ 255.55
<b>PD</b>	1052495	Bruin Waste Mngt.	Trash Service	\$ 437.18
<b>PD</b>	1060310	Brainstorm (Vero Netorks )	Internet at the Shop	\$ 38.00
<b>PD</b>	1041230	Candy Meehan	Harvard reimbursement Board Approval	\$ 1,000.00
<b>PD</b>	1060250	Capital One Trade Credit	Materials and Supplies	\$ 1,290.20
<b>PD</b>	1060250	Capital One Trade Credit	Materials and Supplies	\$ 158.39
<b>PD</b>	1043740	Casselle Inc	Payroll Direct Deposit Software	\$ 2,950.00
<b>PD</b>	1043132	CEBT	Employee Insurance	\$ 3,082.23
<b>PD</b>	1042380	Clearnetworx	Office Phones	\$ 260.00
<b>PDCC</b>	1043210	Crash Plan	Monthly Cloud Back Up	\$ 9.99
<b>PDCC</b>	1043240	Clarks	Office supplies	\$ 9.25
<b>PD auto</b>	1043250	Express Bill Pay	Account Maintenance and Support	\$ 71.50
<b>PDCC</b>	1043250	FP Mailing Solutions	Postage	\$ 400.00
<b>PDCC</b>	1043250	FP Mailing Solutions	Postage supplies	\$ 74.98
<b>PDCC</b>	1043250	IONOS	Email carrier	\$ 76.35
	1043132	MASA	Three employes	\$ 480.00
<b>PDCC</b>	1034610	MY Place	Plant for Randy	\$ 36.71
<b>PD</b>	1043460	Norwood Parks and Rec	Music on the Mesa	\$ 5,000.00
<b>PD</b>	1043426	UT Scenic ByWay Council	Membership	\$ 500.00
<b>PD</b>	1043240	Quill	Office Supplies	\$ 71.28
<b>PD</b>	1060134	Sam's Service	PW Fuel	\$ 320.25
<b>PD</b>	1058310	San Miguel County	Building Inspector	\$ 100.00
<b>PD</b>	1060270	San Miguel Power	Lights & Flashers	\$ 579.11
<b>PD</b>	1043270	San Miguel Power	1130 Lucerne, abd 1475 S Pine	\$ 244.00
<b>PD</b>	1052270	San Miguel Power	1670 Naturita St	\$ 160.08
<b>PD</b>	1060270	San Miguel Power	2096 County Rd Y43	\$ 103.41
<b>PD</b>		Scotts Printing	Election Ballots	\$ 110.89
<b>PD</b>	1080601	Streamline	Website setup and maintenance	\$ 1,600.00
<b>PD</b>	1042310	Law Office of Daniel T Zemke	Municipal Judge	\$ 300.00
<b>PD</b>	1043220	Telluride Local Media	Election Posting	\$ 36.08
		TG Allocation	TON Employee Salaries- March	\$ 73,494.74
	1022210	US Bank	Emp. SS & Med	\$ 1,515.63
	1022210	US Bank	Town SS & Med	\$ 1,515.63
	1022220	US Bank	Emp. FWT	\$ 1,987.76
	1022210	US Bank	Emp. SS & Med	\$ 2,633.44
	1022210	US Bank	Town SS & Med	\$ 2,633.44
	1022220	US Bank	Emp. FWT	\$ 9,392.54
<b>PD</b>	1060310	West End Wash LLC	Washes for PW Vehicles	\$ 45.00
<b>PD</b>	1043132	United Life Ins	Emp. Life Ins	\$ 61.34
<b>PD</b>	1043250	Vyanet	Security Services	\$ 73.42
<b>PDCC</b>		Zoom One Pro	Annual payment	<b>\$ 170.94</b>
				<b>\$ 114,209.68</b>
<b>RAW WATER</b>				
<b>PD</b>		San Miguel Power	Raw Water Shack	\$ 98.83

## Town of Norwood Proclamation

*Sexual Assault Awareness Month (SAAM) is a global effort that acknowledges sexual violence as an issue that impacts every community, and aims to raise public awareness about sexual abuse, harassment, and assault, and engage communities in the effort to prevent and end sexual violence, while supporting and elevating the voices of those who identify as victims or survivors of sexual violence.*

WHEREAS, approximately 433,648 Americans aged 12 and older, of all genders, races, and cultures are victims of rape or sexual assault every year, we must take action to change the culture;

WHEREAS, over 53% of women, 29% of men, and 47% of transgender people report experiencing sexual violence in their lifetime;

WHEREAS, every 73 seconds an American is sexually assaulted and alarmingly, every 9 minutes, that victim is a child;

WHEREAS, 80% of sexual assaults are perpetrated by someone the victim knows;

WHEREAS, sexual assault is the most underreported crime-- it is estimated that 63% of cases nationwide are not reported to the police and that number jumps to 70% in rural areas;

WHEREAS, 70% of sexual assault survivors experience moderate to severe mental distress following their victimization, a larger percentage than for any other violent crime;

NOW THEREFORE, we, Norwood Town Council, do hereby proclaim the month of April 2024 as

### Sexual Assault Awareness Month

In Norwood, we are proud to join our local advocates and community members, and those around the world, in this effort to raise awareness of the individual and collective impacts of sexual violence. We commit to proactively working to end sexual violence in our community. The 2024 SAAM theme, **Building Connected Communities**, calls on each of us to work in solidarity with our neighbors to prevent sexual abuse, harassment, and assault. This theme highlights the impact on our community when any member experiences sexual violence and reminds us that to effectively address and prevent sexual violence, we must recognize that changing individual behaviors is not enough. We must work to build connected, respectful, and inclusive communities that enhance our collective well-being by helping to establish protective measures against sexual violence. While the past few years have brought more attention to the prevalence of sexual violence in our communities, we urge all Norwood residents to be an active part of changing the culture that allows sexual violence to persist; we must believe survivors, speak out against victim blaming, promote and practice everyday consent, empower bystander intervention, model healthy communication for our youth and hold perpetrators of sexual violence accountable for their actions.

While today we proclaim April as Sexual Assault Awareness Month in Norwood, we know that every day presents an opportunity to improve the future of our beloved community and that every day we should promote kindness, equality, respect, and freedom from violence for all of us.

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Mayor

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Date



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## *MEMORANDUM*

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**To:** Town of Norwood Board of Trustees

**From:** Amanda Pierce, Town Clerk

**Date:** April 8, 2024

**Subject:** New Marijuana Manufacturing Facility License – Blue Cottage LLC dba Mary Jane’s Medicinals located at 1510 Grand Ave, Norwood, Co 81423

Please consider this memorandum as my written report on the application for a Marijuana Manufacturing Application.

Blue Cottage LLC dba Mary Jane’s Medicinals has paid their applicable fee to the Town of Norwood.

I recommend **approval** of the application for renewal **CONTINGENT UPON ALL INSPECTIONS PER THE NORWOOD LAND USE CODE.**



# MARIJUANA APPLICATION

This application contains terms that may be defined in the Norwood Municipal Code, Ordinance No. 1209 Series 2020 or the Colorado Retail and Medical Marijuana Codes, codified at C.R.S. § 12-43.4-101 and § 12-43.3-101 et seq. Please complete all applicable sections in ink, attaching additional pages for required explanations, and return the completed Application with attachments as noted herein.

**NOTE:** An Individual History for the applicant or primary contact and all employees, corporate officers and directors, corporate stockholders owning 5% or more of the corporation's stock, general partners, limited partners who have 5% or more interest in the partnership, and persons managing the licensee's finances must accompany the Application

LICENSE TYPE RENEWAL			
<input type="checkbox"/> Medical Marijuana Center: \$2500  <input type="checkbox"/> Retail Marijuana Store: \$2500		<input checked="" type="checkbox"/> Retail Marijuana Product Manufacturing Facility \$2500 <input checked="" type="checkbox"/> Medical Marijuana-Infused Products Mfg. Facility: \$2500 <input type="checkbox"/> Retail Marijuana Testing Facility \$2500	
<b>Applying as a:</b> <input type="checkbox"/> Corporation <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Limited Liability Company <input type="checkbox"/> Unincorporated Association <input type="checkbox"/> Other Describe Other: _____			
LICENSEE AND PREMISES			
Applicant/Licensee's Legal Business Name <b>Blue Cottage LLC</b>		Trade Name/DBA <b>Mary Jane's Medicinals</b>	
Physical Address <b>1510 Grand Ave Norwood CO 81320</b>		Bus. Phone <b>(970)729-0071</b>	
Mailing Address <b>PO Box 2842</b>		City <b>Telluride</b>	State <b>CO</b>
		Zip <b>81435</b>	
PRIMARY CONTACT			
Name <b>Dahlia Mertens</b>	Phone [REDACTED]	Email [REDACTED]	
Physical Street Address [REDACTED]	City [REDACTED]	State <b>CO</b>	Zip [REDACTED]
REGISTERED AGENT - IF APPLICABLE			
Registered Agent			
Mailing Address	City	State	Zip
LICENSE INFORMATION			
Town of Norwood Business License#: _____ <b>Attach Copy of Current Business License</b>			
State of Colorado Sales and Use Tax License #: <b>270305300003</b>			



### APPLICANT OWNERSHIP AND MANAGEMENT STRUCTURE

- |  |   |
|--|---|
| 1. Is the Applicant an entity registered with the State of Colorado?   | Yes <input checked="" type="radio"/> No <input type="radio"/> |
| 2. If yes, when was the Applicant first registered with the State of Colorado?   | Date:<br>01/23/2010   |
| 3. If the Applicant is an entity, <b>attach a current copy of a Certificate of Good Standing</b> for the Applicant, from the Colorado Secretary of State's official website. <span style="float: right;">included</span> |   |

### OWNERSHIP DETAIL

Provide information for ALL Owners, Officers, Directors, Partners, Managing Members, Business Managers, Financiers, Primary Caregivers, and ANY Other Individuals or Entities owning any percentage of the Applicant or Entity Applying for the License - **Percentage MUST total 100%**. If necessary, provide additional information on a separate sheet.

Name	Home Address, City, State Zip (No PO Box)	Position	%Owned
Dahlia Mertens	[REDACTED]	owner	100

### CONTROL AND SECURITY OF THE LICENSED PREMISES

- |   |   |                             |
|---|---|-----------------------------|
| 1. Does Applicant have sole legal control of the Licensed Premises at the time this application is submitted by virtue of a lease or present ownership interest? <b>Attach a copy of the lease or deed.</b>   | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| 2. If the Licensed Premises is leased, what is the expiration date of current lease? <b>Date:</b>   |   |                             |
| 3. Does the Licensed Premises have a suitable limited access area where cultivation, display, storage, processing, weighing, handling, and packaging of marijuana and marijuana infused products occurs, which is posted "employees only," and is separated from the areas accessible to the public by a wall, counter, or some other substantial barrier designed to keep the public from entering the area? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |

### SECURITY PLAN

Submit a security plan for the proposed Licenses premises. Attach it to the application labeled "SECURITY PLAN". Explain in detail **at a minimum** the following security measures:

- |   |   |
|---|---|
| A | All doors, windows and other points of entry have secured and functioning locks; YES  |
| B | A locking safe or enclosed metallic lockable storage vault located inside the Licensed Premises in which any harvested marijuana and marijuana infused products will be secured when the Licensed Premises are not open to the public.<br>We have a safe that we keep our concentrates in. We do not have a large enough safe to store all of our products in though.   |
| C | If the Licensed Premises are connected by any passage or entryway to any other premises, there is a door between the two premises that can be locked from the licensee's side and cannot be opened from the other side; YES   |
| D | A professionally installed burglar alarm system that detects unauthorized entry of all doors, windows and other points of entry to the Licensed Premises;<br>* State whether this system is continuously monitored by a professional monitoring company or if system in place is self monitored. <b>Vyanet</b><br>*** If professionally monitored, state the name and address of the alarm company and attach a contract with such alarm company. |
| E | Windows facing the Adjacent Grounds and lighting of the Adjacent Grounds sufficient to ensure that customers entering and leaving the Licensed Premises, entering and exiting parked cars on the Adjacent Grounds, and walking across the Adjacent Grounds can be observed by employees from inside the Licensed Premises; We do not have customers coming to our premises as we are not a retail location.                                       |



F	Methods to prevent and protect employees, patients, primary caregivers and others from robberies and assaults on the Licensed Premises and Adjacent Grounds; <b>Movement activated outdoor lights, a fully operational burglar system, and strong locks.</b>
G	A plan showing exterior lighting of the building and Adjacent Grounds (Dark Sky Compliant); and <b>included in plan</b>
H	A plan showing a limited access area, limited access area barrier, and location of "Employees Only" signs as required under Colorado Retail and Medical Marijuana Codes, Title 7 of the Norwood Municipal Code and Ordinance No 1209 Series 2020. <b>Yes, these signs will be placed on all doors that lead into the limited access area</b>

**OPERATIONAL PLAN**

Submit an operational plan and attach it to the application labeled "**OPERATION PLAN**" with information provided for each item. This should show how the business, proposed Licensed Premises and adjacent grounds will be operated, including but not limited to:

A	How or where marijuana is cultivated, processed, stored, packaged, purchased, exchanged, exhibited, advertised or sold
B	How the business, Licensed Premises, and Adjacent Grounds comply with each requirement contained in State law and Town ordinances, especially Colorado Retail and Medical Marijuana Codes, Title 7 of the Norwood Municipal Code and Ordinance No 1209 Series 2020.
C	How the operation reduces or mitigates adverse effects on the area in which it is situated, including but not limited to any adverse effects related to crime, odors, traffic, parking, noise and lighting
D	How the area of the Licensed Premises is equipped with a ventilation system with carbon filters sufficient in type and capacity to eliminate marijuana odors, discernable by a reasonable person, and to prevent such odors from emanating from the interior to the exterior of the building in which the Licensed Premises are located, including any public property or right of way
E	Hours of operation
F	Names of all employees
G	Parking for employees and customers on the Adjacent Grounds
H	Traffic flow into and out of the Licensed Premises and Adjacent Grounds
I	Procedures for confirming the identity and age of patients/patrons prior to making sales, if applicable

**APPLICANTS, PRINCIPALS AND REGISTERED MANAGER**

1.	Has the Applicant, any Principal or the Registered Manager held an interest in any liquor license, marijuana license, or other license issued by any Town, County, political subdivision or State that has been revoked, suspended, or fined within the preceding two (2) years?	Yes	No <input checked="" type="checkbox"/>
2.	Is the Applicant in default on any Town, County, State or Federal taxes, fees, fines, or charges?	Yes	No <input checked="" type="checkbox"/>
3.	Does the Applicant have outstanding liens, judgments, parking tickets or any other payables owed to the Town?	Yes	No <input checked="" type="checkbox"/>
4.	Does the Applicant or any Principal owner of the Applicant have an ownership or financial interest in more than one Marijuana Facility or Application for a Marijuana Facility in the Town of Norwood or in any other municipality or legal jurisdiction in Colorado? <b>If yes, on a separate sheet list all licenses or pending applications and the jurisdiction that issued each license or with which each application is pending.</b>	Yes	No <input checked="" type="checkbox"/>

**SPECIFIC TO MEDICAL MARIJUANA CENTERS**

1.	Does the Applicant continue to cultivate, either directly or through a permitted vertical integration methodology under the State Medical Marijuana Code, at least seventy percent (70%) of the marijuana sold or exchanged on the Licensed Premises? <b>n/a</b>	Yes	No
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2. Is the Licensed Premises equipped with a ventilation system with carbon filters sufficient in type and capacity to eliminate marijuana odors, discernable by a reasonable person, and to prevent such odors from emanating from the interior to the exterior of the building in which the Licensed Premises are located, including any public property or right of way? Our processes do not create odors	Yes	No ✓
<b>SPECIFIC TO RETAIL AND/OR MEDICAL MARIJUANA MANUFACTURING FACILITIES</b>		
1. Is the Applicant currently under contract with a Retail Marijuana Store OR Medical Marijuana Center stating the type and quantity of Marijuana Products that its operation will purchase from the Applicant? <b>If yes, an attach copy.</b> We sell to many stores around the state.	Yes	No ✓
2. Does the Applicant cultivate 70% of the marijuana necessary for its operation? This is not an MED rule anymore	Yes	No ✗
3. Does the Applicant obtain marijuana from no more than five (5) marijuana providers, including its own cultivation operations, to manufacture its Marijuana Products?	Yes	No ✓
4. Can the Applicant demonstrate compliance with all applicable laws and regulations regarding cultivation and/or lawful procurement of marijuana necessary for its operation, as well as compliance with all applicable provisions of the Colorado Revised Statutes and the Colorado Department of Revenue, Marijuana Enforcement Division, Marijuana Code Rules?	Yes ✓	No

<b>AFFIRMATION</b> <i>(Initial each box)</i>	
Initial DM	I understand that the employees of a Marijuana Facility, retail, or other facility <del>including</del> the Applicant, jointly or severally, applying for this license, may be subject to prosecution under federal law.
DM	I understand that the Town of Norwood, Colorado accepts no legal liability in connection with the approval and subsequent operation of a Marijuana Facility. I hereby release the Town of Norwood, Colorado, Town employees and elected/appointed officials from any and all liability in connection with the approval and operation of the Marijuana Facility.
DM	I agree and authorize that Service of Process may be made upon any employee of the Licensee on behalf of myself, all owners, officers, directors, partners, managing members, business managers, financiers, primary caregivers and any other individual or entity that owns any percentage of Applicant.
DM	I understand that I shall not make any major changes to the License, Licensed Premises, or Adjacent Grounds without first obtaining written approval of the Authority.
<b>I AGREE TO REPORT THE FOLLOWING TO THE AUTHORITY, IN WRITING, WITHIN TEN (10) DAYS OF SUCH EVENTS</b> <i>(INITIAL EACH BOX)</i>	
DM	Any new credits or debts that the Licensee or its Principals may incur that are related to the Licensed Premises, Adjacent Grounds, or any ownership interest in the Licensee in a single or cumulative amount greater than ten thousand (\$10,000)
DM	Any charges filed against or any conviction of any Principal, Registered Manager, or Employee for any felony, misdemeanor, or serious traffic offense (8pts or more), including but not limited to any deferred judgment or entry into any diversion program ordered or supervised by a court of law
DM	The dismissal of <b>any</b> Employee



PO Box 528; 1670 Naturita St, Norwood, CO 81423

Phone: 970-327-4288 - Fax: 970-327-0451; [www.norwoodtown.com](http://www.norwoodtown.com)

**I AFFIRM THAT THE FOLLOWING ARE POSTED IN A PROMINENT PLACE:**

✓	a. State Marijuana License
✓	b. Local Marijuana License
✓	c. Management Information
✓	d. Instructions for Reporting Concerns
✓	e. Sanctions Imposed During the Past 5 Years (If Applicable)
✓	f. Diversion and Health Risk Information
✓	g. Employee Notice Regarding Inspections

I, Dahlia Mertens UNDER PENALTY OF PERJURY IN THE SECOND DEGREE,  
ATTEST THAT ALL OF THE INFORMATION CONTAINED IN THIS APPLICATION AND ALL ATTACHMENTS ARE TRUE, CORRECT AND COMPLETE TO  
THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

Signature: 


Date: 3/5/2024

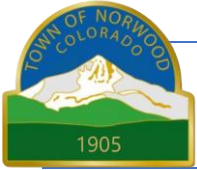
STATE OF COLORADO )  
San Miguel COUNTY ) ss.  
TOWN OF Colorado )

Subscribed, sworn to, and acknowledged before me on this 05 day of March, 2024  
by Dahlia Mertens (name of applicant).

(Seal)

SUSANA MARIA LOPEZ SANCHEZ  
Notary Public  
State of Colorado  
Notary ID # 20214022527  
My Commission Expires 06-10-2025

Notary Signature 



---

PO Box 528; 1670 Naturita St, Norwood, CO 81423

Phone: 970-327-4288 - Fax: 970-327-0451; [www.norwoodtown.com](http://www.norwoodtown.com)

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April 2, 2024

San Miguel County Board of County Commissioners  
333 W. Colorado Avenue  
Telluride, CO 81435

Re: Town of Norwood Opposition to Large Scale Industrial Regulations in East End of San Miguel County

Dear Commissioners Waring, Brown and Holstrum,

On behalf of the Town of Norwood Board of Trustees, we would like to express our strong opposition to the Large Scale Industrial Regulations, specifically the conditions posed for the Wright's Mesa Rural Ag for Solar Development.

The changes to the regulations do not reflect the values of the residents of Wright's Mesa and have caused extreme concern that these regulations would open the door to detrimental actions in the future. Our specific concerns surround the use of agricultural or municipal water for industrial developments, the impact(s) these developments would have on our ability to fight fires in the region, the impacts on natural migratory patterns, the impact on Norwood's Dark Sky designation with Dark Sky International, and the impacts while developing large scale operations (labor, housing, traffic, and facilities). The Norwood community has been nearly unanimous standing in opposition of the changes to these regulations.

We appreciate your consideration and value your assistance in denying the changes to the Large Scale Industrial Regulations and it's highly detrimental impact on Wright's Mesa.

Thank you,

*Candy Meehan*  
**Mayor**  
**Town of Norwood**

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Town of Norwood  
Financial Statements and  
Independent Auditor's Report  
as of  
December 31, 2022

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**Town of Norwood**  
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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Town of Norwood, 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 Norwood, Colorado, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town of Norwood, Colorado'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 of Norwood, Colorado, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Norwood, Colorado, 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 of Norwood, Colorado'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.

**Auditor's 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 auditor's 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 of Norwood, Colorado's internal control. Accordingly, no such opinion is expressed.

Certified Public Accountants

- 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 of Norwood, Colorado'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 (pages 3 - 10) and budgetary comparison information (page 33) 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 of Norwood, Colorado's basic financial statements. The combining and individual nonmajor fund financial statements 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 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Blair and Associates, P.C.*

Cedaredge, Colorado  
December 26, 2023

**TOWN OF NORWOOD**  
Management's Discussion and Analysis  
Fiscal Year Ended December 31, 2022

As management of the Town of Norwood (the "Town"), we offer readers of the Town's basic financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with additional information provided in the financial statements.

**FINANCIAL HIGHLIGHTS**

- The Town's assets exceeded its liabilities and deferred inflows of resources by \$ 7,405,761 (i.e. net position) as of December 31, 2022, an increase of \$ 393,846 in comparison to the prior year.
- Governmental funds reported combined ending fund balances of \$ 1,346,125, a decrease of \$ 91,350 in comparison with the prior year.
- The Town's fund balance for the General Fund was \$ 871,343, a decrease of \$ 92,462 in comparison to the prior year.
- Total long-term liabilities decreased by \$ 44,042 during the 2022 fiscal year with no new debt issued.
- General property tax, sales tax, and other tax totaled \$ 600,492, or 69% of general revenues.

**OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The basic statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

***Government-wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private-sector business.

The **statement of net position** presents information on all the Town's assets, liabilities and deferred inflows of resources, with the difference being reported as net position. Over time, the increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The **statement of activities** presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses reported in this statement for some items will result in cash flows in future periods (e.g. uncollected taxes and earned but unused personal time).

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 administration, police, fire, public works, and community center. The Business-type Activities of the Town include a water fund.

### ***Fund Financial Statements***

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The Town's funds can be divided into two categories: Governmental Funds and Proprietary Funds.

**Governmental Funds** – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *short-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's short-term financing requirements. The accounting method is called *modified accrual* accounting.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental activities in the *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains two major government funds, the General and Contingency Funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General and Contingency Funds.

**Proprietary Funds** – The Town maintains one type of proprietary fund. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses a separate enterprise funds to account for its utility funds: Water and Raw Water Irrigation System Funds.

### ***Notes to Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

### **Net Position**

As noted previously, net position may serve over time as a useful indicator of the Town's financial position. For the year ended December 31, 2022, the Town's combined assets exceed liabilities and deferred inflows of resources by \$ 7,405,761. Of this amount, \$ 1,848,845 is unrestricted and available to meet the Town's ongoing financial obligations.

By far the largest portion of net position is the investment in capital assets (net of related debt) of \$ 5,044,684 (68% of net position). This amount reflects the investment in all capital assets (e.g. infrastructure, land, buildings, and equipment) less any related debt used to acquire those assets that are still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of debt, it should be noted that the resources needed to repay this debt must be provided from other sources since capital assets themselves cannot be used to liquidate these liabilities.

The following table summarizes the Town's governmental and business-type net position for 2022 and 2021:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>Assets</b>						
Current and other assets	\$ 1,481,127	\$ 1,548,394	\$ 1,074,294	\$ 800,267	\$ 2,555,421	\$ 2,348,661
Capital assets	1,530,627	1,166,027	3,720,469	3,899,308	5,251,096	5,065,335
<b>Total assets</b>	<b>3,011,754</b>	<b>2,714,421</b>	<b>4,794,763</b>	<b>4,699,575</b>	<b>7,806,517</b>	<b>7,413,996</b>
<b>Current liabilities</b>						
	52,133	17,499	45,128	30,238	97,261	47,737
<b>Non-current liabilities</b>						
Loans payable	-	-	206,412	250,454	206,412	250,454
<b>Total liabilities</b>	<b>52,133</b>	<b>17,499</b>	<b>251,540</b>	<b>280,692</b>	<b>303,673</b>	<b>298,191</b>
<b>Deferred inflow of resources</b>						
Deferred property taxes	97,084	103,887	-	-	97,084	103,887
<b>Net position</b>						
Investment in capital assets, net of related debt	1,530,627	1,166,027	3,514,057	3,648,854	5,044,684	4,814,881
Restricted	512,232	498,888			512,232	498,888
Unrestricted	819,679	928,115	1,029,166	770,031	1,848,845	1,698,146
<b>Total net position</b>	<b>\$ 2,862,538</b>	<b>\$ 2,593,030</b>	<b>\$ 4,543,223</b>	<b>\$ 4,418,885</b>	<b>\$ 7,405,761</b>	<b>\$ 7,011,915</b>

An additional portion of net position, \$ 512,232, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$ 1,848,845 (25% of net position), may be used to meet the government's ongoing obligations to citizens and creditors.

## Change in Net Position

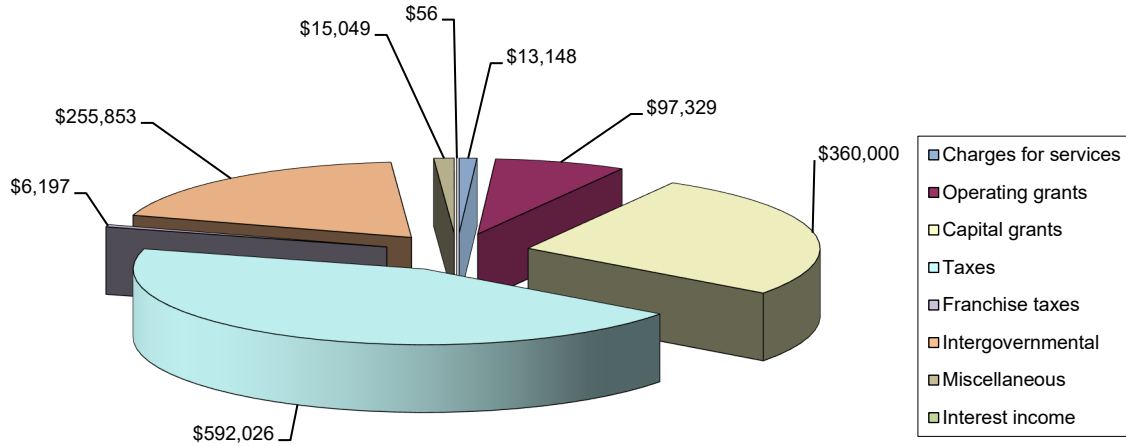
Governmental and business-type activities increased the Town's net position by \$ 393,846 in 2022.

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
<b>Revenues</b>						
<b>Program revenues</b>						
Charges for services	\$ 13,148	\$ 17,475	\$ 532,591	\$ 479,987	\$ 545,739	\$ 497,462
Operating grants	97,329	98,155	-	-	97,329	98,155
Capital contributions	360,000	-	288,000	24,287	648,000	24,287
<b>General Revenues</b>						
Property taxes	102,767	89,178	-	-	102,767	89,178
Specific ownership	4,634	4,533	-	-	4,634	4,533
Sales taxes and other	484,625	452,485	-	-	484,625	452,485
Franchise taxes	6,197	6,225	-	-	6,197	6,225
Miscellaneous	15,049	5,558	500	477	15,549	6,035
Intergovernmental	255,853	182,257	-	8,120	255,853	190,377
Interest income	56	53	52	21	108	74
<b>Totals</b>	<b>1,339,658</b>	<b>855,919</b>	<b>821,143</b>	<b>512,892</b>	<b>2,160,801</b>	<b>1,368,811</b>
<b>Expenses</b>						
General Government	288,424	277,377	-	-	288,424	277,377
Judicial	3,300	3,600	-	-	3,300	3,600
Public safety	174,582	104,355	-	-	174,582	104,355
Public works	558,869	223,224	696,805	630,428	1,255,674	853,652
Culture and recreation	44,975	33,602	-	-	44,975	33,602
<b>Total Expenses</b>	<b>1,070,150</b>	<b>642,158</b>	<b>696,805</b>	<b>630,428</b>	<b>1,766,955</b>	<b>1,272,586</b>
<b>Increase in net position</b>	<b>269,508</b>	<b>213,761</b>	<b>124,338</b>	<b>(117,536)</b>	<b>393,846</b>	<b>96,225</b>
<b>Beginning</b>	<b>2,593,030</b>	<b>2,379,269</b>	<b>4,418,885</b>	<b>4,536,421</b>	<b>7,011,915</b>	<b>6,915,690</b>
<b>Ending</b>	<b>\$ 2,862,538</b>	<b>\$ 2,593,030</b>	<b>\$ 4,543,223</b>	<b>\$ 4,418,885</b>	<b>\$ 7,405,761</b>	<b>\$ 7,011,915</b>

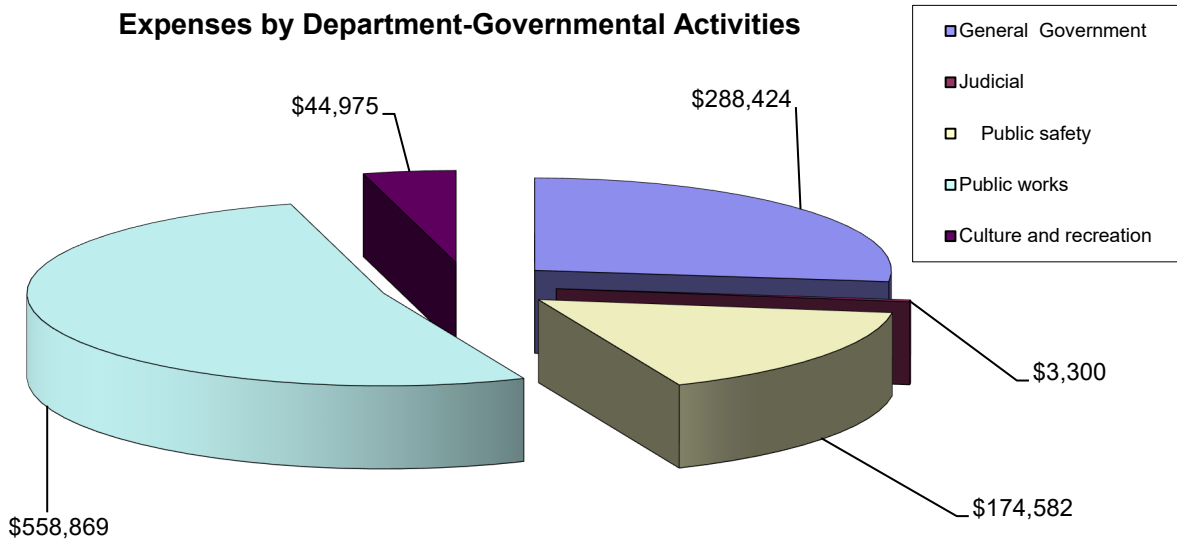
## Governmental Activities

Governmental activities increased the Town's net position by \$ 393,846.

### Revenues by Source-Governmental Activities



### Expenses by Department-Governmental Activities





## **Business-type Activities**

Business-type activities for the year resulted an increase in net position of \$ 124,338. Charges for services accounted for 65% of total revenues.

## **FINANCIAL ANALYSIS OF GOVERNMENT'S FUNDS**

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

As of the end of 2022, the Town's governmental funds reported combined ending fund balances of \$ 1,346,125, a decrease of \$ 91,350 in comparison with the prior year. Of the combined ending fund balances for all governmental funds 62% of this total amount, \$ 833,893, constitutes unreserved fund balance, which is available for appropriation at the Town's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it is already committed to meet a State constitution mandated emergency reserve, \$ 37,450, restricted for parks and recreation \$18,120 and \$ 456,662 for other purposes.

The Town has two major governmental funds, the General and Contingency Funds. At the end of 2022, unreserved fund balance of the General Fund was \$ 833,893, while the total fund balance was \$ 871,343. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. The fund balance of the Town's General Fund decreased by \$ 92,462 during 2022.

**Proprietary funds** - The Town's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail.

The Town has two enterprise funds: Water and Raw Water Irrigation Funds. At the end of 2022, the fund represented the following net position amounts:

Fund:	Water	Raw Water Irrigation System
Unrestricted net position	\$ 926,159	\$ 103,007
Total net position	\$ 3,023,981	\$ 1,519,242
Increase or (decrease) in net position	\$161,003	(\$ 36,665)

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

The Town budgeted \$ 1,262,474 for 2022 expenditures. Actual expenditures were \$ 1,078,146. There was no amendment to the original budget for General Fund.

## CAPITAL ASSET AND DEBT ADMINISTRATION

The Town's investment in capital assets for its governmental and business-type activities as of December 31, 2022, was \$ 5,251,096. As required by GASB 34, the investment in capital assets includes land, buildings, building improvements, and equipment.

	Balance January 1, 2022	Additions	Dispositions	Balance December 31, 2022
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 545,901	\$ -	\$ -	\$ 545,901
	<u>545,901</u>	<u>-</u>	<u>-</u>	<u>545,901</u>
Capital assets being depreciated				
Buildings	385,962	-	-	385,962
Equipment	345,298	146,784	(95,000)	397,082
Park Expansion	216,507	295,346	-	511,853
Infrastrucure	272,764	-	-	272,764
	<u>1,220,531</u>	<u>442,130</u>	<u>(95,000)</u>	<u>1,567,661</u>
Less accumulated depreciation				
Buildings	(100,405)	(9,054)	-	(109,459)
Equipment	(270,716)	(25,035)	85,500	(210,251)
Park Expansion	(74,976)	(22,159)	-	(97,135)
Infrastrucure	(154,308)	(11,782)	-	(166,090)
	<u>(600,405)</u>	<u>(68,030)</u>	<u>85,500</u>	<u>(582,935)</u>
Capital assets being depreciated, net	<u>620,126</u>	<u>374,100</u>	<u>(9,500)</u>	<u>984,726</u>
 Total Governmental Activities Capital Assets	 <u>\$ 1,166,027</u>	 <u>\$ 374,100</u>	 <u>\$ (9,500)</u>	 <u>\$ 1,530,627</u>
 Business - Type Activities				
Capital assets not being depreciated				
Land and source of supply	\$ 290,207	\$ -	\$ -	\$ 290,207
Capital assets being depreciated				
Utility plant	6,669,360	-	-	6,669,360
Vehicles and equipment	31,027	6,500	-	37,527
Less accumulated depreciation	(3,091,286)	(185,339)	-	(3,276,625)
Capital assets being depreciated, net	<u>3,609,101</u>	<u>(178,839)</u>	<u>-</u>	<u>3,430,262</u>
 Total Business-Type Activities Capital Assets	 <u>\$ 3,899,308</u>	 <u>\$ (178,839)</u>	 <u>\$ -</u>	 <u>\$ 3,720,469</u>

## Long-term Debt

As of December 31, 2022, the Town had long-term debt as follows:

Enterprise Activities	Balance	Additions	Reductions	Balance	Due Within
	1/1/2022			12/31/2022	One Year
State of Colorado-EIA	\$ 2,558	\$ -	\$ (9,092)	\$ (2,558)	\$ -
Loans-CWCB	247,896	-	(41,484)	206,412	43,144
<b>Totals</b>	<b>\$ 250,454</b>	<b>\$ -</b>	<b>\$ (50,576)</b>	<b>\$ 203,854</b>	<b>\$ 43,144</b>

### Management's Discussion and Analysis Economic Factors and Next Year's Budget

- The Town of Norwood is in good financial condition.
- The Town's CD has a fund balance that will cover twelve months of the normal expenditures.
- The service levels for Building Inspection, Community Center and Park are budgeted to remain the same. The streets budget has increased due to the rising costs of fuel and employee wages.
- The Town of Norwood has contracted with University of Colorado Denver, DOLA, and Colorado, to prepare a Master Park Plan and Open Space Study/Assessment.
- The capital Improvement plan for 2022 is to continue to resurface the streets systematically and improve drainage on our streets and alleys.
- The Town of Norwood budgeted to hire a full-time Deputy position to the Marshal's Department which provides protective services to ensure the health, safety and welfare of our community.
- The Town Board continues to actively work toward replacement of equipment for the Public Works Department.
- The Town of Norwood continues to budget for donations to various non-profit organizations providing services to the citizens of our community.
- The Town of Norwood is working with Telluride Foundation for a 24-unit project to provide housing, for purchase at an affordable price, by the local workforce.
- The Norwood Water Commission has filed for due diligence on the 5cfs on the San Miguel River and will actively seek engineering for the project to bring the water up from the San Miguel and engineering for the construction of a third 33,000,000-gallon reservoir.

#### **Request for Information:**

This financial report is designed to provide a general overview of the Town's finances for all those with an interest 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:

Patti Grafmyer, Administrator  
P.O. Box 528  
Norwood, CO 81423

**Town of Norwood  
Statement of Net Position  
December 31, 2022**

	<b>Governmental Activities</b>	<b>Business -Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 958,364	\$ 768,724	\$ 1,727,088
Property taxes receivable	97,084	-	97,084
Accounts receivables	65,679	253,569	319,248
Advance water assessments-net	-	52,001	52,001
Grant receivable	360,000	-	360,000
Capital assets, net	1,530,627	3,720,469	5,251,096
<b>Total assets</b>	<b>3,011,754</b>	<b>4,794,763</b>	<b>7,806,517</b>
<b>LIABILITIES</b>			
Accounts payable	33,967	39,787	73,754
Customer deposits	-	5,196	5,196
Accrued payroll taxes	3,951	-	3,951
Accrued compensated absences	14,215	-	14,215
Accrued interest payable	-	145	145
Non current liabilities			
Due within one year	-	43,144	43,144
Due in more than one year	-	163,268	163,268
<b>Total liabilities</b>	<b>52,133</b>	<b>251,540</b>	<b>303,673</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes revenues	97,084	-	97,084
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	1,530,627	3,514,057	5,044,684
Restricted for:			
Emergencies	37,450	-	37,450
Other purposes	474,782	-	474,782
Unrestricted	819,679	1,029,166	1,848,845
<b>Total net position</b>	<b>\$ 2,862,538</b>	<b>\$ 4,543,223</b>	<b>\$ 7,405,761</b>

The accompanying notes are an integral part of this statement.

**Town of Norwood  
Statement of Activities  
For the Year Ended December 31, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Service and Fees	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Primary government:</b>							
<b>Governmental activities:</b>							
General government	\$ 288,424	\$ 8,966	\$ 72,766	\$ 360,000	\$ 153,308	\$ -	\$ 153,308
Judicial	3,300	-	-	-	(3,300)	-	(3,300)
Public Safety	174,582	2,347	-	-	(172,235)	-	(172,235)
Public Works	558,869	1,240	21,148	-	(536,481)	-	(536,481)
Culture and Recreation	44,975	595	3,415	-	(40,965)	-	(40,965)
<b>Total governmental activities</b>	<b>1,070,150</b>	<b>13,148</b>	<b>97,329</b>	<b>360,000</b>	<b>(599,673)</b>	<b>-</b>	<b>(599,673)</b>
<b>Business-type activities:</b>							
Water	624,679	497,130	-	288,000	-	160,451	160,451
Raw Water Irrigation System	72,126	35,461	-	-	-	(36,665)	(36,665)
<b>Total business-type activities</b>	<b>696,805</b>	<b>532,591</b>	<b>-</b>	<b>288,000</b>	<b>-</b>	<b>123,786</b>	<b>123,786</b>
<b>Total primary government</b>	<b>\$ 1,766,955</b>	<b>\$ 545,739</b>	<b>\$ 97,329</b>	<b>\$ 648,000</b>	<b>(599,673)</b>	<b>123,786</b>	<b>(475,887)</b>
<b>General Revenues</b>							
Taxes:							
					102,767	-	102,767
					4,634	-	4,634
					484,625	-	484,625
					6,197	-	6,197
					2,269	-	2,269
					14,049	500	14,549
					253,584	-	253,584
					56	52	108
					1,000	-	1,000
					<b>869,181</b>	<b>552</b>	<b>868,733</b>
<b>Changes in Net Position</b>							
					269,508	124,338	393,846
					2,593,030	4,418,885	7,011,915
					<b>\$ 2,862,538</b>	<b>\$ 4,543,223</b>	<b>\$ 7,405,761</b>

The accompanying notes are an integral part of this statement.

**Town of Norwood  
Governmental Funds  
Balance Sheet  
December 31, 2022**

	<u>General Fund</u>	<u>Contingency Fund</u>	<u>Non-major Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 843,582	\$ 96,662	\$ 18,120	\$ 958,364
Taxes receivable	97,084	-	-	97,084
Grants receivable	-	360,000	-	360,000
Accounts receivable	65,679	-	-	65,679
<b>Total assets</b>	<u>1,006,345</u>	<u>456,662</u>	<u>18,120</u>	<u>1,481,127</u>
<b>Liabilities</b>				
Accounts payable	33,967	-	-	33,967
Accrued payroll taxes	3,951	-	-	3,951
<b>Total liabilities</b>	<u>37,918</u>	<u>-</u>	<u>-</u>	<u>37,918</u>
<b>Deferred inflows of resources</b>				
Deferred property taxes	97,084	-	-	97,084
<b>Fund balance</b>				
Restricted for emergencies	37,450	-	-	37,450
Restricted for Parks and Recreation	-	-	18,120	18,120
Committed for capital Improvements	-	456,662	-	456,662
Unassigned	833,893	-	-	833,893
<b>Total fund balance</b>	<u>\$ 871,343</u>	<u>\$ 456,662</u>	<u>\$ 18,120</u>	<u>\$ 1,346,125</u>

The accompanying notes are an integral part of this statement.

**Town of Norwood  
Reconciliation of the Governmental Funds Balance  
Sheet to the Statement of Net Position  
December 31, 2022**

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**Total fund balance, governmental funds** \$ 1,346,125

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.

Cost of capital assets	\$ 2,113,562	
Less accumulated depreciation	<u>(582,935)</u>	1,530,627

Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.

Compensated absences	(14,215)
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**Net Position of Governmental Activities in the Statement of Net Position** \$ 2,862,537

**The accompanying notes are an integral part of this statement.**

**Town of Norwood  
Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended December 31, 2022**

	<u>General Fund</u>	<u>Contingency Fund</u>	<u>Non-major Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Taxes	\$ 614,737	\$ -	\$ -	\$ 614,737
Licenses and permits	4,009	-	-	4,009
Intergovernmental	324,937	360,000	3,415	688,352
Charges for services	840	-	-	840
Fines and forfeitures	2,347	-	-	2,347
Miscellaneous	38,814	54	2	38,870
<b>Total revenues</b>	<u>985,684</u>	<u>360,054</u>	<u>3,417</u>	<u>1,349,155</u>
<b>Expenditures</b>				
Current:				
General government	284,767	-	-	284,767
Judicial	3,300	-	-	3,300
Police department	172,710	-	-	172,710
Public works	276,857	360,000	-	636,857
Culture and recreation	10,159	-	2,359	12,518
Capital Outlay	330,353	-	-	330,353
<b>Total expenditures</b>	<u>1,078,146</u>	<u>360,000</u>	<u>2,359</u>	<u>1,440,505</u>
<b>Excess of revenues over expenditures</b>	(92,462)	54	1,058	(91,350)
<b>Fund balance, January 1</b>	963,805	456,608	17,062	1,437,475
<b>Fund balance, December 31</b>	<u>\$ 871,343</u>	<u>\$ 456,662</u>	<u>\$ 18,120</u>	<u>\$ 1,346,125</u>

The accompanying notes are an integral part of this statement.



**Town of Norwood**  
**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances to the Statement of Activities**  
**For the Year Ended December 31, 2022**

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**Net change in fund balances - total governmental funds** \$ (91,350)

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 those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Fixed assets current additions	\$ 442,130	
Depreciation expense	(68,030)	
Excess of capital outlay over depreciation		374,100

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources and revenues are not recognized until they become both measurable and available. In the statement of activities however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when the financial resources are available.

Changes in compensated absences		(3,745)
Disposal of assets		1,000

**Change in net position of governmental funds** \$ 280,005

**The accompanying notes are an integral part of this statement.**

**Town of Norwood  
Statement of Net Position  
Enterprise Funds  
December 31, 2022**

	<u>Enterprise Funds</u>		<u>Totals</u>
	<u>Water Fund</u>	<u>Raw Water Irrigation System Fund</u>	
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 665,717	\$ 103,007	\$ 768,724
Accounts receivable, net	253,569	-	253,569
<b>Total Current Assets</b>	<u>919,286</u>	<u>103,007</u>	<u>1,022,293</u>
<b>Other Assets</b>			
Advance water assessments-net	52,001	-	52,001
<b>Noncurrent Assets</b>			
Capital assets			
Water rights	290,207	-	290,207
Utility system	5,126,935	1,542,425	6,669,360
Equipment and furniture	37,528	-	37,528
Less accumulated depreciation	<u>(3,150,436)</u>	<u>(126,190)</u>	<u>(3,276,626)</u>
<b>Total Noncurrent Assets</b>	<u>2,304,234</u>	<u>1,416,235</u>	<u>3,720,469</u>
<b>Total Assets</b>	<u>\$ 3,275,521</u>	<u>\$ 1,519,242</u>	<u>\$ 4,794,763</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ 39,787	\$ -	\$ 39,787
Customer deposits	5,196	-	5,196
Accrued interest payable	145	-	145
Current portion on long-term debt	<u>43,144</u>	<u>-</u>	<u>43,144</u>
<b>Total Current Liabilities</b>	<u>88,272</u>	<u>-</u>	<u>88,272</u>
<b>Long-Term Debt</b>			
Loans payable	<u>163,268</u>	<u>-</u>	<u>163,268</u>
<b>Total Long-Term Debt</b>	<u>163,268</u>	<u>-</u>	<u>163,268</u>
<b>Net Position</b>			
Invested in capital assets, net of related debt	2,097,822	1,416,235	3,514,057
Unrestricted	<u>926,159</u>	<u>103,007</u>	<u>1,029,166</u>
<b>Total Net Position</b>	<u>\$ 3,023,981</u>	<u>\$ 1,519,242</u>	<u>\$ 4,543,223</u>

The accompanying notes are an integral part of this statement.

**Town of Norwood**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Enterprise Funds**  
**Year Ended December 31, 2022**

	Enterprise Funds		Totals
	Water Fund	Raw Water Irrigation System Fund	
<b>Operating revenues:</b>			
Charges for services	\$ 497,130	\$ 35,461	\$ 532,591
<b>Total operating revenues</b>	<u>497,130</u>	<u>35,461</u>	<u>532,591</u>
<b>Operating expenses:</b>			
Salaries and benefits	221,441	-	221,441
Maintenance and supplies	124,791	-	124,791
Water assessments	25,158	-	25,158
Utilities	34,336	658	34,994
Other expenses	85,331	8,373	93,704
Depreciation	123,577	63,095	186,672
<b>Total operating expenses</b>	<u>614,634</u>	<u>72,126</u>	<u>686,760</u>
<b>Operating income (loss)</b>	<u>(117,504)</u>	<u>(36,665)</u>	<u>(154,169)</u>
<b>Nonoperating revenues (expenses):</b>			
Grants and contributions	-	-	-
Interest income	52	-	52
Miscellaneous	500	-	500
Interest expense	(10,045)	-	(10,045)
<b>Total nonoperating revenues (expenses)</b>	<u>(9,493)</u>	<u>-</u>	<u>(9,493)</u>
<b>Income (loss) before transfers and capital contributions</b>	(126,997)	(36,665)	(163,662)
<b>Capital contributions-Tap fees</b>	288,000	-	288,000
<b>Change in net position</b>	161,003	(36,665)	124,338
<b>Total net position, January 1</b>	2,862,978	1,555,907	4,418,885
<b>Total net position, December 31</b>	<u>\$ 3,023,981</u>	<u>\$ 1,519,242</u>	<u>\$ 4,543,223</u>

The accompanying notes are an integral part of this statement.

**Town of Norwood  
Statement of Cash Flows  
Enterprise Funds  
Year Ended December 31, 2022**

	<u>Enterprise Funds</u>		<u>Totals</u>
	<u>Water Fund</u>	<u>Raw Water Irrigation System Fund</u>	
<b>Cash Flows From Operating Activities</b>			
Cash received from charges for services	\$ 286,488	\$ 35,461	\$ 321,949
Cash payments for salaries and benefits	(221,441)	-	(221,441)
Cash payments for goods and services	(254,724)	(9,031)	(263,755)
<b>Net cash provided (used) by operating activities</b>	<u>(189,677)</u>	<u>26,430</u>	<u>(163,247)</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Miscellaneous revenues	500	-	500
<b>Net cash provided (used) by noncapital financing activities</b>	<u>500</u>	<u>-</u>	<u>500</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Tap fees	288,000	-	288,000
Purchase of capital assets	(6,500)	-	(6,500)
Principal paid on loans and leases	(44,042)	-	(44,042)
Interest expense	(10,045)	-	(10,045)
<b>Net cash provided (used) by capital and related financing activities</b>	<u>227,413</u>	<u>-</u>	<u>227,413</u>
<b>Cash Flows from Investing Activities</b>			
Interest on investments	52	-	52
<b>Net increase (decrease) in cash and equivalents</b>	38,288	26,430	64,718
<b>Cash balances, January 1</b>	627,429	76,577	704,006
<b>Cash balances, December 31</b>	<u>\$ 665,717</u>	<u>\$ 103,007</u>	<u>\$ 768,724</u>
<b>Reconciling of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (117,504)	\$ (36,665)	\$ (154,169)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	123,577	63,095	186,672
Assets (increase) decrease:			
Accounts receivables	(210,642)	-	(210,642)
Liabilities increase (decrease):			
Accounts payable	14,668	-	14,668
Customer deposits	224	-	224
Total adjustments	<u>(72,173)</u>	<u>63,095</u>	<u>(9,078)</u>
<b>Net cash provided (used) by operating activities</b>	<u>\$ (189,677)</u>	<u>\$ 26,430</u>	<u>\$ (163,247)</u>

The accompanying notes are an integral part of this statement.

**Town of Norwood**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1 – Summary of Significant Accounting Policies**

The financial statements of the Town of Norwood, Colorado (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the Town's accounting policies are described below:

**A. Financial Reporting Entity**

The Town is a statutory municipality with a mayor – council form of government with five elected Council members. As required by accounting principles generally accepted in the United States of America, these financial statements present the Town of Norwood (the primary government). The Town has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respect governing body.

**B. Government-wide Financial Statements**

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to those 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 properly included among program revenues are reported instead as general revenues.

**C. Fund Financial Statements**

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

All governmental funds are accounted for on a flow of current financial resources basis. Balance sheets for these funds generally include only current assets and current liabilities. Reported fund balances are considered a measure of available, spendable resources. Operating statements for these funds present a summary of available, spendable resources and expenditures for the period.

**Town of Norwood**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1 – Summary of Significant Accounting Policies – (continued)**

**C. Fund Financial Statements – (continued)**

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

The Town reports the following major governmental fund:

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

The remaining governmental funds are aggregated and presented as non-major funds. Those funds include:

- Contingency Fund, which accounts for expenditures that could not have been reasonably foreseen.
- The Conservation Trust Fund, which accounts for State of Colorado lottery funds to be used for parks and recreation services and capital investment.

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Enterprise funds are considered major funds because of community interests in the activities and sources of funding supporting these operations.

Enterprise 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 an enterprise fund’s principal ongoing operations. The principal operating revenues of the Town are charges for water fees. Operating expenses for the enterprise funds include purchased services, utilities, repairs and maintenance, supplies, insurance and depreciation cost. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the Town’s policy to use restricted resources first, then unrestricted resources as needed.

The Town reports the following major enterprise fund business-type activity:

- Water Fund, which account for all operations of the Town’s water services. This is primarily financed by user charges.
- Raw Water Irrigation System Fund, which account for all operations of the Town’s raw water irrigation services. This is primarily financed by grants and contributions and by user charges.

**D. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the enterprise fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**Town of Norwood**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1 – Summary of Significant Accounting Policies – (continued)**

**D. Measurement Focus and Basis of Accounting – (continued)**

The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days at the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due, and compensated absences which are recognized when the obligations are expected to be liquidated with expendable available resources.

Those revenues susceptible to accrual are interest revenue and charges for services. Entitlement revenues are not susceptible to accrual because generally, they are not measurable until received. Grant revenues are recognized as they are earned.

The accrual basis of accounting is utilized by enterprise funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

**Deferred Outflows / Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section of 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(s) and will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section of 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(s) and will not be recognized as an inflow of resources (revenue) until that time. Property taxes revenue that are related to a future period have been recorded as deferred inflows. Grants and entitlements received before eligibility requirements are met (e.g., cash advances) are recorded as deferred inflows. These amounts are deferred and will be recognized as an inflow of resources in the period that the amounts become available.

**E. Cash and Cash Equivalents**

For the purposes of the statement of cash flows of the enterprise funds, cash and cash equivalents consist of operating and restricted cash and highly liquid securities with an initial maturity of three months or less.

**Town of Norwood**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1 – Summary of Significant Accounting Policies – (continued)**

**F. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**G. Property Taxes**

Property taxes for the current year are levied and attached as a lien on property the following January 1. They are payable in full by April 30 or in two equal installments due February 28 and June 15. Property taxes levied in the current year and collected in the following year are reported as a receivable at December 31. However, since the taxes are not available to pay current liabilities, the receivable is recorded as deferred inflows of resources in the governmental and enterprise funds.

**H. Capital Assets**

Capital assets, which include property, equipment and infrastructure 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 that have a useful life of one or more years, and for which the initial, individual value equals or exceeds \$ 5,000.

All purchased assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated assets are valued at their estimated fair market value on the date received. The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend asset life is not capitalized.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Useful Life</u>
Utility Plant and System	50 years
Machinery and Equipment	5-10 years
Infrastructure assets	15-40 years

Public domain assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are examples of infrastructure assets. Infrastructure assets are distinguished from other capitalized assets as their useful life often extends beyond most other capital assets and are stationary in nature. General infrastructure assets are those associated with or arising from governmental activities.

Under GASB 34 the town is not required to retroactively report on infrastructure assets before June 30, 2004. Therefore, infrastructure assets before that date are not shown on the financial statements.



**Town of Norwood**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1 – Summary of Significant Accounting Policies – (continued)**

**I. Long-Term Liabilities**

In the government-wide financial statements, and enterprise fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable government activities, business-type activities, or enterprise fund type statement of net position.

The long-term compensated absences are serviced from revenues of the General Fund from future appropriations.

**J. Compensated Absences**

A total of 15 days of vacation for the 1 to 9 years of service and 20 days for 10 years of service may be accrued by each employee. Employees are paid for the accumulated vacation leave upon retirement or other termination. Employees are encouraged to use accumulated vacation by the end of each year and are not allowed to accumulate more than 20 days.

**K. Net Position**

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition or construction of improvements on those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

**L. Interfund Transactions**

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. At year end, outstanding balances between funds are reported as “due to/from other funds.” Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

**M. Encumbrances**

The Town does not use an encumbrance system for budgetary control.

**N. Accounts Receivable**

The Town considers accounts receivable for the water fund to be fully collectible because the Town can place liens on the individual properties; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

**Town of Norwood**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1 – Summary of Significant Accounting Policies – (continued)**

**O. Fund Equity**

In the fund financial statements, governmental funds report the following classifications of fund balance:

- Non-spendable fund balance-amounts that are not in spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance-amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions or by enabling legislation;
- Committed fund balance-amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;
- Assigned fund balance-amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance-amounts that are available for any purpose; positive amounts are reported only in the general fund.

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 Town Council has provided otherwise in its commitment or assignment actions.

**Note 2 – Reconciliation of Government-wide and Fund Financial Statements**

The governmental funds balance sheet includes reconciliation between fund balances total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. Additionally, the governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net change in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. The enterprise fund statement of net position and statement of revenues, expenses and changes in net position also includes reconciliation to the government-wide statement of net position and activities.

These reconciliations detail items that require adjustment to convert from the current resources' measurement and modified accrual basis for governmental fund statements to the economic resources measurement and full accrual basis used for government-wide statements. However, certain items having no effect on measurement and basis of accounting were eliminated from the governmental fund statements during the consolidation of governmental activities.

**Town of Norwood**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 3 – Tax, Spending and Debt Limitations**

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments. The amendment is complex and subject to judicial interpretation. However, the Town had made certain interpretations of the amendment's language in order to determine its compliance.

On the November 8, 1994 municipal election ballot, the voters authorized the Town, without any increase in the Town's Current tax mill levy rate of 15.129 mills or any increase in the Town's current sales tax and use tax rate of 2.0%, except by prior voter approval, to be authorized to generate, collect and retain all revenues from and in fiscal year 1993 and subsequent years and increase fiscal year spending up to the amount of such revenues generated and collected without limitation under Article X, Section 20, Colorado Constitution, or any other law, and without limiting in any year the amount of all lawful sources of Town revenues that may be collected and spent by the Town of Norwood for street improvements and maintenance, capital improvements and construction, and all other lawfully authorized municipal; purposes, including but not limited to property taxes at current level of 15.129 mills, sales and use tax of 2.0%, and any state, federal or other grants; provided that such voter-approved revenue change for fiscal year 1993 shall be in the amount of \$ 10,000.

**Note 4 – Budgets**

The Town adheres to the following procedures in establishing budgetary data reflected in the financial statements:

- A. By October of each year, the Finance Officer gives public notice of the budget calendar for the next fiscal year. The Finance Officer asks that all Town departments, boards, commissions, or citizens submit within thirty days from the notice any request for funds under the budget being prepared. The Finance Officer then prepares a proposed budget for the ensuing fiscal year and submits it to the Council no later than forty-five days prior to any date required by state law for the certification to the County of the tax levy.
- B. The budget provides a complete financial plan of all Town funds and activities for the ensuing fiscal year indicating anticipated revenues, proposed operating and capital expenditures, a provision for contingencies, and anticipated net surplus or deficit for the ensuing fiscal year.
- C. A public hearing on the proposed budget is held by the Council in early December.
- D. The Council adopts the budget by resolution on or before the final day established by law for the certification of the ensuing year's tax levy to the County. Adoption of the budget by the Council shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax therein proposed.
- E. If during the fiscal year the Finance Officer determines that there are expenses in excess of those estimated in the budget, the Council by resolution may make supplemental appropriations for the year up to the amount of such excess. To meet an emergency affecting public property, health, peace or safety, the Council may make emergency appropriations. If at any time during the fiscal year it appears probable to the Finance Officer that the revenues available will be insufficient to meet the amount appropriated, the Finance Officer reports to the Council, indicating the estimated amount of deficit, any remedial action already taken, and a recommendation as to any other steps to be taken. Any time during the fiscal year the Finance Officer may transfer part or all of any unencumbered appropriation balance within a department

**Town of Norwood**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 4 – Budgets – (continued)**

- F. Budget appropriations lapse at the end of each year.
- G. Expenditures may not exceed appropriations at the fund level. Budget amounts included in the financial statements are based on the final amended budget. No revisions were made to the original budget.
- H. Budgets for governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP), except for long-term receivables and advances and capital lease financing which are budgeted when liquidated rather than when the receivable/liability is incurred. Budgets for enterprise funds are adopted on a basis consistent with the spending measurement focus of the governmental funds. The Town could be in violation of Colorado Budget Law because the following funds actual expenditures exceeded budgetary amounts in the Contingency Fund.

**Note 5 – Deposits and Investments**

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories; eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. 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 the aggregate uninsured deposits. Collateral in the pool is considered to be equal to depository insurance pursuant to definitions listed in GASB Statement No. 40. At December 31, 2022, the bank balance of the Town's deposits was \$1,757,219 of which \$250,000 was covered by federal depository insurance and \$1,507,219 was collateralized under PDPA.

The composition of all cash and cash investments held by the Town at December 31, 2022 is as follows

Cash on hand and with the County Treasurer	\$ 800
Cash in bank and savings accounts	<u>1,726,288</u>
Total cash and investments	<u>\$ 1,727,088</u>

Interest rate risk-The town does not have a formal policy limiting investment maturities, other than that established by the state statute of five years, which would help manage its exposure to fair value losses from increasing interest rates.

Credit risk-Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. It is the Town's policy to limit its investments to U.S. Treasury obligations, certain U.S. government agencies securities, commercial paper, local government investment pools, repurchase agreements and money market funds.

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 investment or collateral securities that are in the possession of an outside party.

**Town of Norwood**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 6 – Long-Term Liabilities**

Enterprise Activities	Balance 1/1/2022	Additions	Reductions	Balance 12/31/2022	Due Within One Year
State of Colorado - EIA	\$ 2,558	\$ -	\$ (2,558)	\$ -	\$ -
Loans- CWCB	247,896	-	(41,484)	206,412	43,144
Totals	<u>\$ 250,454</u>	<u>\$ -</u>	<u>\$ (44,042)</u>	<u>\$ 206,412</u>	<u>\$ 43,144</u>

The Town obtained a loan from the Colorado Department of Local Affairs for the purpose of upgrading the Town’s water system. The loan was obtained on June 21, 2007 and bears interest at 5% per year. Payments begin on September 1, 2008 and are due annually for 15 years. The loan was paid off in 2022.

Note Payable- CWCB - The Town obtained loans from the Colorado Water Conservation Board (CWCB) in the amount of \$950,000, to build a 92-acre-foot reservoir. The remaining loan of \$630,000 will be at an annual interest rate of 4% over 40 years at \$ 31,830 with an additional payment of \$19,570. The first payments are due January 1, 1998 and are due annually on the first of each year. The following is the annual maturities for the years subsequent to 2022:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	43,144	8,256	51,400
2024	44,869	6,531	51,400
2025	46,664	4,736	51,400
2026	48,531	2,869	51,400
2027	23,204	928	24,132
Total	<u>\$ 206,412</u>	<u>\$ 23,320</u>	<u>\$ 229,732</u>

**Town of Norwood**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 7 – Proprietary Fund Type Non-GAAP Budgetary Basis**

The accompanying schedules of revenues, expenditures and changes in available resources, budget and actual (Non-GAAP budgetary basis) for the proprietary fund types, presents comparisons of the legally adopted budget with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective, and entity differences in the excess (deficiency) of financial resources over expenditures and other uses of financial resources for the year ended December 31, 2022 is presented below:

Expenses (GAAP Basis)	\$	696,805
Adjustments		
Add:		
Capital assets purchased		6,500
Principal payments		44,042
Less:		
Depreciation expense		(186,672)
Expenditures (Budgetary Basis)	<u>\$</u>	<u>560,675</u>

**Note 8 – State Impact Assistance Grant**

During 1988, the Town applied for and received a grant from the Colorado Department of Local Affairs in the amount of \$100,000. The grant proceeds were passed through to the Farmers Water Development Company (FWDC) to finance improvements to the Gurley Reservoir, which the FWDC owns and operates and from which the Town draws its water.

In order for public financing of improvements to the Gurley Reservoir to be legal, the funds must be used for public purposes. Since the grant proceeds were passed through to the FWDC, which is privately owned, the terms of the grant agreement include the stipulation that the FWDC will not charge the Town its yearly water assessment until the amount of \$100,000 is exceeded. The Town's yearly assessment in past years has been \$ 500 to \$ 600. The Town has recorded the \$100,000 grant receipts as contributed capital and the resulting prepayment of water assessments as an asset. A period of seventy-five years was used to amortize the prepaid water assessments based on the estimated life of the improvements financed by the grant. Amortization began in 1989 and amounts to \$ 1,333 per year. At December 31, 2022, a total of \$ 47,999 had been amortized, leaving a balance of \$ 52,001 of advanced water assessments remaining unamortized.

**Note 9 – Contingent Liabilities**

Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town pays an annual premium to CIRSA Property/Casualty and Workers' Compensation for its general liability and workmen's compensation insurance coverage. The agreement with CIRSA will be self-sustaining through member premiums. CIRSA rate-setting policies are established by the Board of Directors, in consultation with independent actuaries. The Board of Directors may credit member municipalities' future contributions in the event of a surplus. Although it has never occurred, CIRSA member municipalities are subject to a supplemental assessment in the event of a deficiency.

**Town of Norwood**  
**Notes to the Financial Statements**  
**December 31, 2022**

**Note 10 – Capital Assets**

	Balance 1/1/2022	Additions	Dispositions	Balance 12/31/2022
Governmental Activities				
Capital assets not being depreciated				
Land and improvements	\$ 545,901	\$ -	\$ -	\$ 545,901
	545,901	-	-	545,901
Capital assets being depreciated				
Buildings	385,962	-	-	385,962
Equipment	345,298	146,784	(95,000)	397,082
Park Expansion	216,507	295,346	-	511,853
Infrastructure	272,764	-	-	272,764
	1,220,531	442,130	(95,000)	1,567,661
Less accumulated depreciation				
Buildings	(100,405)	(9,054)	-	(109,459)
Equipment	(270,716)	(25,035)	85,500	(210,251)
Park Expansion	(74,976)	(22,159)	-	(97,135)
Infrastructure	(154,308)	(11,782)	-	(166,090)
	(600,405)	(68,030)	85,500	(582,935)
Capital assets being depreciated, net	620,126	374,100	(9,500)	984,726
 Total governmental Activities capital assets	 \$ 1,166,027	 \$ 374,100	 \$ (9,500)	 \$ 1,530,627
 Business-type Activities	Balance 1/1/2022	Addition	Disposition	Balance 12/31/2022
Capital assets not being depreciated				
Land and source of supply	\$ 290,207	\$ -	\$ -	\$ 290,207
Capital assets being depreciated				
Utility plant	6,669,360	-	-	6,669,360
Vehicles and equipment	31,027	6,500	-	37,527
Less accumulated depreciation	(3,091,286)	(185,339)	-	(3,276,625)
Capital assets being depreciated, net	3,609,101	(178,839)	-	3,430,262
 Total business-type activities capital assets	 \$ 3,899,308	 \$ (178,839)	 \$ -	 \$ 3,720,469

**Town of Norwood**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 10 – Capital Assets – (continued)**

Depreciation expense was charged to functions/programs of the Town as follows:

General government	\$ 1,784
Culture and recreation	24,850
Public works, including depreciation of general infrastructure assets	41,396
Total depreciation expenses	<u>\$ 68,030</u>
Water - depreciation	\$ 122,244
Water - amortization	1,333
Raw water - depreciation	63,095
Total	<u>\$ 186,672</u>



Required Supplementary Information

**Town of Norwood**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the Year Ended December 31, 2022**

<b>Revenues</b>	<b>Budgeted</b>		<b>Actual</b>	<b>Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
Taxes	\$ 563,507	\$ 563,507	\$ 614,737	\$ 51,230
Licenses and permits	5,600	5,600	4,009	(1,591)
Intergovernmental revenues	293,202	293,202	324,937	31,735
Charges for services	10,000	10,000	840	(9,160)
Fines and forfeitures	4,800	4,800	2,347	(2,453)
Miscellaneous revenue	385,365	385,365	38,814	(346,551)
<b>Total revenues</b>	<b>1,262,474</b>	<b>1,262,474</b>	<b>985,684</b>	<b>(276,790)</b>
<b>Expenditures</b>				
General government	342,522	342,522	284,767	57,755
Judicial	3,675	3,675	3,300	375
Police department	233,564	233,564	172,710	60,854
Public works	333,180	333,180	276,857	56,323
Health and welfare	1,000	1,000	-	1,000
Culture and recreation	18,600	18,600	10,159	8,441
Capital Outlay	329,933	329,933	330,353	(420)
<b>Total Expenditures</b>	<b>1,262,474</b>	<b>1,262,474</b>	<b>1,078,146</b>	<b>184,328</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>(92,462)</b>	<b>(92,462)</b>
<b>Fund balance, January 1</b>	<b>484,836</b>	<b>484,836</b>	<b>963,805</b>	<b>478,969</b>
<b>Fund balance, December 31</b>	<b>\$ 484,836</b>	<b>\$ 484,836</b>	<b>\$ 871,343</b>	<b>\$ 386,507</b>

The accompanying notes are an integral part of this statement.

**Town of Norwood  
Contingency Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended December 31, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>Revenues</b>				
Grant revenue	\$ -	\$ -	\$ 360,000	\$ 360,000
Interest income	41	41	54	13
<b>Total revenues</b>	<u>41</u>	<u>41</u>	<u>360,054</u>	<u>360,013</u>
<b>Expenditures</b>				
Capital outlay	<u>65,000</u>	<u>65,000</u>	<u>360,000</u>	<u>(295,000)</u>
<b>Total expenditures</b>	<u>65,000</u>	<u>65,000</u>	<u>360,000</u>	<u>(295,000)</u>
<b>Excess of revenues over (under) expenditures</b>	(64,959)	(64,959)	54	65,013
<b>Other financing sources</b>				
Transfers in (out)	<u>416,667</u>	<u>416,667</u>	<u>-</u>	<u>(416,667)</u>
<b>Excess of revenues and sources over (under) expenditures and other (uses)</b>	351,708	351,708	54	(351,654)
<b>Fund balance, January 1</b>	<u>351,585</u>	<u>351,585</u>	<u>456,608</u>	<u>105,023</u>
<b>Fund balance, December 31</b>	<u>\$ 703,293</u>	<u>\$ 703,293</u>	<u>\$ 456,662</u>	<u>\$ (246,631)</u>

**Town of Norwood  
Conservation Trust Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended December 31, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>Revenues</b>				
Lottery	\$ 3,000	\$ 3,000	\$ 3,415	\$ 415
Interest income	1	1	2	1
<b>Total revenues</b>	<u>3,001</u>	<u>3,001</u>	<u>3,417</u>	<u>416</u>
<b>Expenditures</b>				
Parks	<u>2,400</u>	<u>2,400</u>	<u>2,359</u>	<u>41</u>
<b>Total expenditures</b>	<u>2,400</u>	<u>2,400</u>	<u>2,359</u>	<u>41</u>
<b>Excess of revenues over (under) expenditures</b>	601	601	<b>1,058</b>	457
<b>Fund balance, January 1</b>	<u>18,617</u>	<u>18,617</u>	<u>17,062</u>	<u>(1,555)</u>
<b>Fund balance, December 31</b>	<u>\$ 19,218</u>	<u>\$ 19,218</u>	<u>\$ 18,120</u>	<u>\$ (1,098)</u>

**Town of Norwood  
Water Fund  
Schedule of Revenues, Expenditures and Changes in Available  
Resources-Budget and Actual  
(Non-GAAP Budgetary Basis)  
Year Ended December 31, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>Available resources</b>				
<b>January 1</b>	\$ 732,750	\$ 732,750	\$ 693,453	\$ (39,297)
<b>Revenues</b>				
Water fees	433,300	433,300	496,640	63,340
Tap fees	288,000	288,000	288,000	-
Public Water Meter/shack	9,000	9,000	490	(8,510)
Interest Income	-	-	52	52
Grants and loans	8,120	8,120	-	(8,120)
Miscellaneous	6,500	6,500	500	(6,000)
<b>Total revenues</b>	<u>744,920</u>	<u>744,920</u>	<u>785,682</u>	<u>40,762</u>
<b>Total available resources</b>	<u>1,477,670</u>	<u>1,477,670</u>	<u>1,479,135</u>	<u>1,465</u>
<b>Expenditures</b>				
Salaries and benefits	233,889	233,889	221,441	12,448
Maintenance and supplies	92,250	92,250	122,767	(30,517)
Water assessments	30,000	30,000	25,158	4,842
Utilities	37,500	37,500	34,336	3,164
Other expenses	146,300	146,300	85,331	60,969
Capital Outlay	141,081	141,081	8,524	132,557
Debt service	63,400	63,400	54,087	9,313
<b>Total expenditures</b>	<u>744,420</u>	<u>744,420</u>	<u>551,644</u>	<u>192,776</u>
<b>Amortization Costs</b>	<u>-</u>	<u>-</u>	<u>(1,333)</u>	<u>(1,333)</u>
<b>Available resources</b>				
<b>December 31</b>	<u>\$ 733,250</u>	<u>\$ 733,250</u>	<u>\$ 926,158</u>	<u>\$ 192,908</u>

**Town of Norwood**  
**Raw Water Irrigation System Fund**  
**Schedule of Revenues, Expenditures and Changes in Available**  
**Resources-Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Year Ended December 31, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>Available resources</b>				
<b>January 1</b>	\$ -	\$ -	\$ 76,577	\$ 76,577
<b>Revenues</b>				
Charges for services	-	-	35,461	35,461
<b>Total revenues</b>	-	-	35,461	35,461
<b>Total available resources</b>	-	-	112,038	112,038
<b>Expenditures</b>				
Utilities	-	-	658	(658)
Miscellaneous	-	-	8,373	(8,373)
<b>Total expenditures</b>	-	-	9,031	(9,031)
<b>Available resources</b>				
<b>December 31</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,007</u>	<u>\$ 103,007</u>



### Steps for printing your content and returning to 'Edit Mode

1. Click Ctrl + A on a Windows machine or Command + A on a Mac to select all data.
2. Right-click your mouse and select Print.
3. Confirm that print settings are correct - make sure "selection only" isn't checked.
4. Print hard copy or to PDF.
5. Click "Edit Mode" to return to modifying your data.
6. Remember to click "Save" to save any changes.

## Annual Highway Finance Report - CY22

Email address: grafmyer@norwoodtown.com

City/County: Norwood

### Receipts, Disbursements & Costs

#### II - Receipts for Road & Street Purposes

##### A. Receipts from local sources

2. General Fund Appropriations:	\$	0.00
3. Other local imposts: <i>from A.3. Total below</i>	\$	122,568.00
4. Miscellaneous local receipts: <i>from A.4. Total below</i>	\$	8,722.00
5. Transfers from toll facilities	\$	0.00
6. Proceeds of sale of bonds and notes		
a. Bonds - Original Issues:	\$	0.00
b. Bonds - Refunding Issues:	\$	0.00
c. Notes:	\$	0.00

SubTotal: \$ 131,290.00

##### B. Private Contributions

\$ 0.00

# Receipts, Disbursements & Costs

## II - Receipts for Road & Street Purposes (Detail)

### A.3. | Other local imposts

a. Property Taxes & Assessments	\$	20,000.00
b. Other Local Imposts		
1. Sales Taxes:	\$	97,934.00
2. Infrastructure and Impact Fees:	\$	0.00
3. Liens:	\$	0.00
4. Licenses:	\$	0.00
5. Specific Ownership and/or Other:	\$	4,634.00
<b>Total:</b> (a + b) carried to 'Other local imposts' above	\$	<u>122,568.00</u>

### A.4. | Miscellaneous local receipts

a. Interest on Investments:	\$	0.00
b. Traffic fines and Penalties:	\$	2,347.00
c. Parking Garage Fees:	\$	0.00
d. Parking Meter Fees:	\$	0.00
e. Sale of Surplus Property:	\$	0.00
f. Charges for Services:	\$	0.00
g. Other Misc. Receipts:	\$	0.00
h. Other:	\$	6,375.00
<b>Total:</b> (a through h) carried to 'Misc local receipts' above	\$	<u>8,722.00</u>

### C. Receipts from State Government

1. Highway User Taxes:	\$	20,981.00
3. Other State funds:		
c. Motor Vehicle Registrations:	\$	3,682.00
d. Other (Specify):		
Comments: undefined	\$	0.00
e. Other (Specify):		
Comments: undefined	\$	0.00
<b>Total:</b> (1+3c,d,e)	\$	<u>24,663.00</u>

### D. Receipts from Federal Government

2. Other Federal Agencies		
a. Forest Service:	\$	0.00



b. FEMA:	\$	0.00
c. HUD:	\$	0.00
d. Federal Transit Administration:	\$	0.00
e. U.S. Corp of Engineers	\$	0.00
f. Other Federal:	\$	0.00
Total: (2a-f)		\$ 0.00

## Receipts, Disbursements & Costs

### III - Disbursements for Road & Street Purposes

#### A. Local highway disbursements

1. Capital outlay: <i>(from A.1.d. Total Capital Outlay' below)</i>	\$	0.00
2. Maintenance:	\$	41,950.00
3. Road and street services		
a. Traffic control operations:	\$	0.00
b. Snow and ice removal:	\$	2,656.00
c. Other:	\$	11,068.00
4. General administration and miscellaneous	\$	56,829.00
5. Highway law enforcement and safety	\$	43,450.00
Total: (A.1-5)		\$ 155,953.00

#### B. Debt service on local obligations

1. Bonds		
a. Interest	\$	0.00
b. Redemption	\$	0.00
2. Notes		
a. Interest	\$	0.00
b. Redemption	\$	0.00
SubTotal: (1+2)		\$ 0.00

C. Payments to State for Highways:	\$	0.00
D. Payments to Toll Facilities:	\$	0.00

Total Disbursements: (A+B+C+D) \$ 155,953.00

## Receipts, Disbursements & Costs

### III - Disbursements for Road & Street Purposes - (Detail)

	A. ON NATIONAL HIGHWAY SYSTEM	B. OFF NATIONAL HIGHWAY SYSTEM	C. TOTAL
<b>A.1. Capital Outlay</b>			
a. Right-Of-Way Costs:	\$ 0.00	\$ 0.00	\$ 0.00
b. Engineering Costs:	\$ 0.00	\$ 0.00	\$ 0.00
c. Construction			
1. New Facilities:	\$ 0.00	\$ 0.00	\$ 0.00
2. Capacity Improvements:	\$ 0.00	\$ 0.00	\$ 0.00
3. System Preservation:	\$ 0.00	\$ 0.00	\$ 0.00
4. System Enhancement:	\$ 0.00	\$ 0.00	\$ 0.00
5. Total Construction:			\$ 0.00
d. Total Capital Outlay: (Lines A.1.a. + 1.b. + 1.c.5)			\$ 0.00

## Receipts, Disbursements & Costs

### IV. Local Highway Debt Status

	OPENING DEBT	AMOUNT ISSUED	REDEMPTIONS	CLOSING DEBT
<b>A. Bonds (Total)</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1. Bonds (Refunding Portion)	\$	\$ 0.00	\$ 0.00	\$ 0.00
<b>B. Notes (Total):</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

## Receipts, Disbursements & Costs

### V - Local Road & Street Fund Balance

A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
\$ 0.00	\$ 155,953.00	\$ 155,953.00	\$ 0.00	\$ 0.00

**Notes and Comments:**

undefined

Please enter your name: PATTI GRAFMYER

Please provide a telephone number where you may be reached: 970-327-4288

Save

Print Mode

Edit Mode

Please click on the "Save" button before viewing the data in a print format.



MEMORANDUM

To: Entity Members - San Miguel Emergency Telephone Service Authority  
From: Bo James Nerlin, Esq. *Bo James Nerlin*  
Re: Proposed Update to Intergovernmental Agreement  
Date: November 9, 2023

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Over the past six months, the Board of Directors for the San Miguel Emergency Telephone Serviced Authority (“SMETSA”) has developed a proposed amendment to its governing document, an intergovernmental agreement entered into by all of the SMETSA Member Entities. The purpose of this memo is to outline the changes proposed by the SMETSA Board with an update to the IGA.

**History and Background**

SMETSA is a collection of municipalities and fire protection districts in San Miguel County. The current members of SMETSA are; San Miguel County, the Town of Mountain Village, the Town of Telluride; the Town of Norwood; the Town of Sawpit; the Town of Ophir, the Telluride Fire Protection District, the Norwood Fire Protection District, and the Egnar Slick Rock Fire Protection District. SMETSA was formed in accordance with C.R.S. 29-1-203.5 and serves as an emergency telephone service authority board in San Miguel County.

SMETSA was established on May 25, 1999, with the member entities entering into an Intergovernmental Agreement. On August 5, 2003, the Intergovernmental Agreement for SMETSA was amended. The 2003 Intergovernmental Agreement remains in place and controls the relationship between the parties.

**Proposed Changes**

Enclosed with this Memo is a copy of the proposed IGA the SMETSA Board is recommending each member entity adopt. Also enclosed is a redline draft tracking the proposed changes. The following is an outline of some of the proposed changes for the revised IGA:

- Board Structure. In an effort to clarify the entity representatives, the revised IGA has modified the language on Board Structure. Board Structure remains as follows:
  - o Two directors selected from the Towns (Mountain Village, Telluride, Norwood, Sawpit, Ophir);
  - o Two directors selected from the fire protection districts (Telluride, Norwood, Egnar);

- One director selected by the County.
- Allowing for SMETSA to adopt its annual 911 surcharge by Resolution of the Board, and not requiring each member entity to adopt a separate budget;
- Recognizing that the expenditure of monies must be in accordance with the statute governing Emergency Telephone Service Authorities;
- Granting SMETSA the authority to act within the enumerated powers granted to Emergency Telephone Service Authorities.

**Process for Adoption**

The governing body for each member entity of SMETSA shall approve the revised IGA. Enclosed with this memo is a model resolution for adoption.

**INTERGOVERNMENTAL AGREEMENT**  
**BETWEEN**  
**THE TOWN OF NORWOOD,**  
**NORWOOD WATER COMMISSION &**  
**NORWOOD SANITATION DISTRICT**

THIS INTERGOVERNMENTAL AGREEMENT (this “Agreement”) is dated \_\_\_\_\_, 2024, between the Town of Norwood, (the “Town”) a **statutory municipality of the State of Colorado**, whose address is 1670 Naturita Street, P.O. Box 528, Norwood, CO 81423, the Norwood Water Commission (“NWC”) an **Activity Enterprise wholly owned by the Town of Norwood**, whose address is 1670 Naturita Street, P.O. Box 528, Norwood, CO 81423, and the Norwood Sanitation District (“NSD”) a **Colorado special district** whose address is 1670 Naturita Street, P.O. Box 528, Norwood, CO 81423, the above-named entities may sometimes be collectively referred to herein as the “Parties” and individually as a “Party.” The effective date of this Agreement shall be **March xx, 2024** (the “Effective Date”).

WHEREAS, the Parties have contributed in the past to the Norwood Town Manager’s wages and benefits; and

WHEREAS, the Town Manager supports NWC and NSD to facilitate the Parties’ joint responsibility to serve a public use and promote the public health, safety, and general welfare of those it serves; and

WHEREAS, the Town Manager supports functions necessary or proper for the government and management of the affairs of NWC and NSD, for the execution of the powers vested in NWC and NSD, and for carrying into effect the provisions of Colorado state law governing special districts; and

WHEREAS, the Parties shall divide the cost of the Town Manager’s salary as specified in this Agreement whereby; and

NOW THEREFORE, in consideration of the mutual covenants and promises hereinafter set forth, the Parties hereto agree as follows:

**PART I: SPECIFIC TERMS.**

1. Town Manager’s Role

- a) The Norwood Town Manager’s Job Description is attached hereto as **Exhibit A** and incorporated into this Agreement by reference.
- b) The Town Manager’s primary role is to direct day-to-day operations of the Town of Norwood, Norwood Water Commission, and Norwood Sanitation District.

2. Oversight of the Town Manager

- a) The Town Manager shall report directly to the Town of Norwood Board of Trustees and the Town of Norwood Personnel Committee.
- b) The Town Board of Trustees shall have the ultimate decision-making authority regarding the Town Manager’s employment.

**Commented [DL1]:** Who is on the Town of Norwood Personnel Committee. And does this conflict with their role?

- c) The Town shall consult with and consider recommendations of the Norwood Water Commission and Norwood Sanitation District regarding personnel matters including that of the Town Manager.
- 3. Salary
  - a) The Norwood Town Manager shall be paid an annual salary of \$100,000.00 commencing in 2024.
  - b) Each consecutive year, the salary will be increased 5% for cost of living.
- 4. Town of Norwood Obligations
  - a) The Town of Norwood Board of Trustees agrees that it will contribute \$59,000 toward the Town Manager's wages and benefits commencing on the Effective Date.
  - b) The Town of Norwood Board of Trustees agrees that it will contribute 2.5% of \$59,000 towards the cost of living increase each following year.
- 5. Norwood Water Commission Obligations
  - a) The Norwood Water Commission agrees that it will reimburse the Town of Norwood \$25,500 for the Town Manager's wages and benefits commencing on the Effective Date.
  - b) The Norwood Water Commission agrees that it will contribute 1.5% of \$25,500 towards the cost of living increase each following year.
- 6. Norwood Sanitation District Obligations
  - a) The Norwood Sanitation District agrees that it will reimburse the Town of Norwood 15,500 for the Town Manager's wages and benefits commencing on the Effective Date.
  - b) The Norwood Sanitation District agrees that it will contribute 1% of \$15,500 towards the cost of living increase each following year.

**PART II: CHOICE OF LAW.** The laws of the State of Colorado (without giving effect to its conflicts of law principles) govern all matters arising out of or relating to this Agreement, including, without limitation, its interpretation, construction, performance and enforcement.

**PART III: AMENDMENTS.** The Parties may amend this Agreement only by a written agreement of the Parties that identifies itself as an amendment to this Agreement.

**PART IV: SEVERABILITY.** If any provision of this Agreement is held invalid, illegal or unenforceable, the Parties shall negotiate in good faith to modify this Agreement to fulfill as closely as possible the original intents and purposes of this Agreement.

**PART V: TERM.** The initial term of this Agreement shall commence on the Effective Date. Thereafter, this Agreement shall automatically renew each year on the anniversary of the Effective Date, for an additional one (1) year term, unless otherwise amended in accordance with the provisions of Part III of this Agreement.

**PART VI: MERGER.** This Agreement constitutes the final agreement between the Parties. It is the complete and exclusive expression of the Parties' agreement on the matters contained in this

Agreement. All prior and contemporaneous negotiations and agreements between the Parties on the matters contained in this Agreement, are expressly merged into, and superseded by this Agreement. The provisions of this Agreement may not be explained, supplemented, or qualified through evidence of trade usage or a prior course of dealings. In entering into this Agreement, neither Party has relied upon any statement, representation, warranty, or agreement of the other Party except for those expressly contained in this Agreement. There are no conditions precedent to the effectiveness of this Agreement other than those expressly stated in this Agreement.

**PART VII: FEES.** In the event of a legal dispute over the substance of this Agreement, all Parties shall pay their own costs and attorney's fees.

**PART VIII: NOTICES.**

- a) *Requirement of a Writing.* Permitted Methods of Delivery. Each Party giving or making any notice, request, demand or other communication (each, a "Notice") pursuant to this Agreement shall give the Notice in writing and use one of the following methods of delivery, each of which for purposes of this Agreement is a writing: personal delivery, Registered or Certified Mail (in each case, return receipt requested and postage prepaid), nationally recognized overnight courier, (with all fees prepaid), facsimile or e-mail.
- b) *Addressees and Addresses.* Any Party giving a Notice shall address the Notice to the appropriate person at the receiving Party (the "Addressee") at the address listed on the first page of this Agreement or to another Addressee or another address as designated by a Party in a Notice pursuant to this section.
- c) *Effectiveness of a Notice.* Except as provided elsewhere in this Agreement, a Notice is effective only if the Party giving the Notice has complied with subsections a) and b) and if the Addressee has received the Notice.

APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

**TOWN OF NORWOOD BOARD OF TRUSTEES**

**ATTEST:**

\_\_\_\_\_  
Candy Meehan, Mayor

**NORWOOD WATER COMMISSION**

**ATTEST:**



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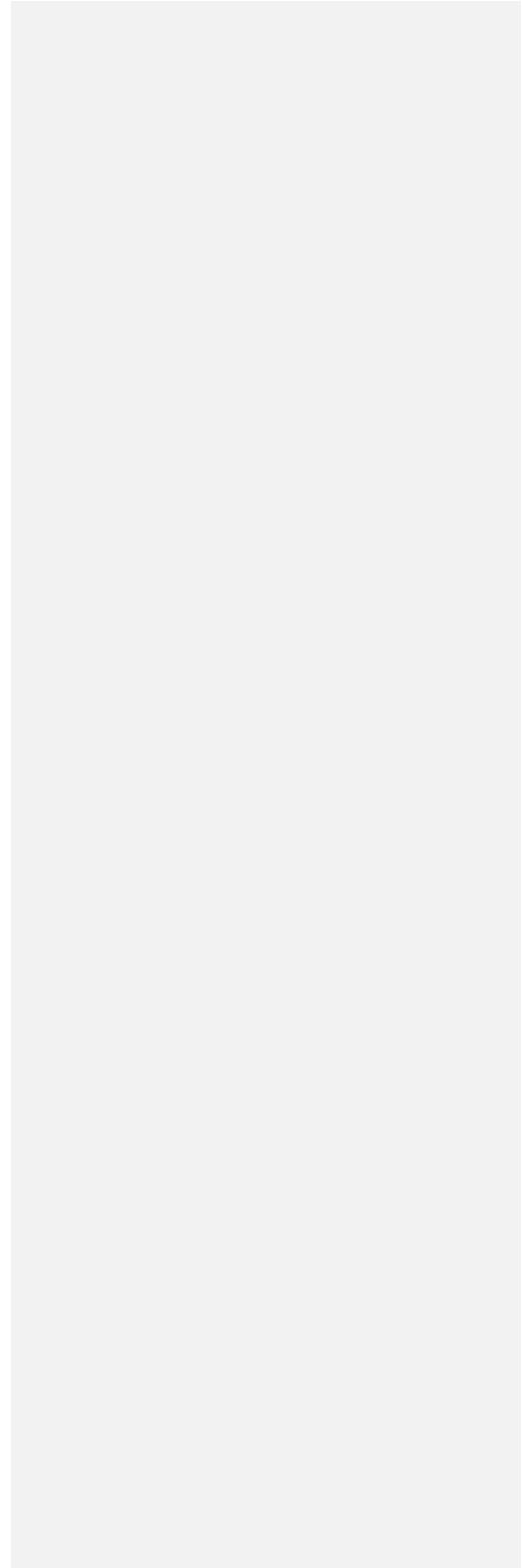
**NORWOOD SANITATION DISTRICT**

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**ATTEST:**

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**RESOLUTION 2023-01**

**RESOLUTION OF THE SAN MIGUEL EMERGENCY TELEPHONE SERVICE  
AUTHORITY  
RECOMMENDING APPROVAL OF A SECOND AMENDED AND RESTATED  
INTERGOVERNMENTAL AGREEMENT**

**WHEREAS**, the San Miguel County Emergency Telephone Service Authority (“SMETSA”) is authorized to provide for emergency telephone service, as defined in C.R.S. § 29-11-101(2); and

**WHEREAS**, on May 25, 1999, pursuant to Intergovernmental Agreement Concerning the Implementation of an ‘E911’ Emergency Telephone Service between the County of San Miguel, Town of Mountain Village, Town of Telluride, Town of Norwood, Town of Sawpit, Town of Ophir, the Telluride Fire Protection District, the Norwood Fire District and the Egnar/Slickrock Fire District (combined the “Parties”), SMETSA was founded; and

**WHEREAS**, on August 30, 2003, the Parties adopted an amendment to the 1999 Intergovernmental Agreement; and

**WHEREAS**, the governing board wishes to further amend the Intergovernmental Agreement in recognition of changes which have been made to the Emergency Telephone Service Authority Act, C.R.S. 29-11-100.2 et. seq.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors for SMETSA that:

1. The recitals set forth above are hereby incorporated into this Resolution.
2. The Board of Directors recommends adoption of a SECOND AMENDED AND RESTATED INTERGOVERNMENTAL AGREEMENT CONCERNING THE IMPLEMENTATION OF AN “E911” “EMERGENCY TELEPHONE SERVICE”

**THIS RESOLUTION IS ADOPTED** by the Executive Board of the San Miguel County Emergency Telephone Service Authority, at a public meeting held this 2 day of November 2023

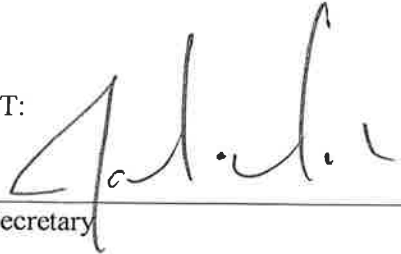
SAN MIGUEL COUNTY EMERGENCY  
TELEPHONE SERVICE AUTHORITY BOARD

By:

  
CHRIS BROADY, PRESIDENT

ATTEST:

By:

  
Secretary

**SECOND AMENDED AND RESTATED INTERGOVERNMENTAL AGREEMENT  
CONCERNING THE IMPLEMENTATION OF  
AN "E911" "EMERGENCY TELEPHONE SERVICE"**

THIS SECOND AMENDED AND RESTATED INTERGOVERNMENTAL AGREEMENT ("Agreement") is made and entered into this \_\_\_\_\_, 2023, by and between San Miguel County, Colorado, a body politic and corporate (the "County"); Town of Mountain Village, a municipal corporation ("Mountain Village"); the Town of Telluride, a Home Rule Municipality in the State of Colorado ("Telluride"); the Town of Norwood, a municipal corporation, ("Norwood"); the Town of Sawpit, a municipal corporation, ("Sawpit"); the Town of Ophir, a municipal corporation, ("Ophir"); the Telluride Fire Protection District ("TFPD"); the Norwood Fire Protection District ("NFPD"); and the Egnar Slick Rock Fire Protection District ("ESRFPD"). Hereinafter singly referred to as "Party" and collectively referred to as "Parties".

**RECITALS**

**WHEREAS**, pursuant to Article 11 of Title 29, C.R.S., as amended, the Parties are delegated the power to enter into agreements for the purpose of providing emergency telephone service; and

**WHEREAS**, Part 2 of Article I of Title 29, C.R.S., as amended, encourages and authorizes agreements of this nature; and

**WHEREAS**, pursuant to C.R.S. 29-1-203.5, a combination of counties, municipalities, special districts and other political subdivisions may establish a separate legal entity to provide public improvements; and

**WHEREAS**, to serve the public welfare it is in the best interest of all of the Parties to participate in the continuing administration and common use of a central emergency telephone service authority; and

**WHEREAS**, the Parties entered into an Intergovernmental Agreement on May 25, 1999, for the purposes of: (1) to maintain the established separate legal entity known as the "Emergency Telephone Service Authority" which is responsible for administering the operation of the emergency telephone service program; and (2) to define the manner in which each of the parties will participate; and

**WHEREAS**, the Parties amended the Intergovernmental Agreement on August 30, 2003, to change the second sentence of Section V; and

**WHEREAS**, the Parties wish to further amend and restate the Intergovernmental Agreement herein.

**NOW, THEREFORE**, in consideration of the mutual covenants hereinafter contained, the Parties agree as follows:

**I. DEFINITIONS**

The definitions for the terms "emergency telephone charge," "emergency telephone service," "exchange access facilities," "governing body," "public agency," "service supplier," "service users," and "tariff rates" as used in this Agreement shall be the same as the definitions provided for those terms in Section 29-11-101, C.R.S., as amended.

## **II. GENERAL PROVISIONS**

The Parties hereby support the separate legal entity that was created in 1995 and shall be renamed the “San Miguel Emergency Telephone Service Authority,” (hereinafter referred to as the “SMETSAs”) which is and shall continue to be responsible for the operational and financial administration of the emergency telephone service program as described below. The Parties ratify the prior creation of SMETSAs and recognize that the entity is formed in accordance with C.R.S. 29-1-203.5 and the provisions therein apply to SMETSAs for the operation of an emergency telephone service authority board.

The operation of said emergency telephone service shall be as herein set forth.

## **III. SAN MIGUEL EMERGENCY TELEPHONE SERVICE AUTHORITY BOARD**

The governing board for SMETSAs shall consist of a five (5) member board of directors. The board of directors (the “Board”) shall be selected and appointed by the governing body of the respective parties.

- Two directors shall be selected from a list of nominees submitted by towns,
- Two directors shall be selected from a list of nominees submitted by fire protection districts, but each such entity may submit no more than one nominee for each vacancy;
- One director shall be selected from the County by the Board of County Commissioners.

All terms shall be for staggered four year terms. The Board may fill any vacancy of its governing body upon the receipt of sixty percent (60%) approval from the remaining directors. Nothing in this section shall preclude the governing body of a town or special district from determining by a majority vote, of all the nomination entities, the entities' choices(s) for appointment. The County Commissioners shall make its' appointment by majority vote.

The officers of the board of directors shall be Chair, Vice Chair, Secretary, and Treasurer. The officers shall be annually elected during the first meeting of the year, by a majority vote of directors present. The duties of the officers are:

- Chair: The Chair shall be the principal executive officer of SMETSAs. The Chair shall set the agenda for every board meeting and shall preside over all board meetings.
- Vice Chair: The Vice Chair may act in the place of the Chair in the event of the Chair's inability to act, and shall perform such other duties and have such authority as is from time to time delegated by the Board.
- Secretary: The Secretary shall be the custodian of records for SMETSAs, shall see that all notices are duly given, keep all books, records and reports of SMETSAs, and shall keep all minutes of SMETSAs board meetings. The Secretary shall perform all duties incident to the office of Secretary, and such duties as may be assigned by the board of directors. The Board may designate a qualified person to perform these duties on behalf of the Secretary. Whenever the Secretary is absent from any meeting, the Chair may appoint a Secretary Pro Tem for said meeting.
- Treasurer: The Treasurer shall deposit all funds as designated by the board of directors, shall keep, correct and complete all financial records and books of account, and records of financial transactions for SMETSAs, and shall submit such reports to the SMETSAs board of directors from time to time; and shall perform all duties incident to the office of the Treasurer, and such duties as may be assigned by

the board of directors. The Board may designate a qualified person to perform these duties on behalf of the Treasurer.

No business shall be transacted by the board of directors unless a quorum of at least three (3) directors are present at a regular or special meeting, and all other questions shall require the affirmative vote of a majority of the directors present. Directors may attend meetings of the board by electronic participation, such as through the use of or the combination of telephone, audio, or video teleconference programs, or other means of electronic communication, provided all members of the board can communicate with one another. For the purposes of determining a quorum, a director attending via electronic participation shall be counted towards the quorum of the board.

#### **IV. RULES AND REGULATIONS**

The Board may pass supplementary rules and regulations as it deems necessary, provided the supplementary rules and regulations are in compliance with Articles 1 and 11 of Title 29, C.R.S., as amended, and this Agreement.

#### **V. POWERS OF THE CORPORATION**

The Parties hereto agree that SMETSAs shall be empowered with the authority to contract for the installation and operation of an emergency telephone service and may pay such costs by imposing and collecting an emergency telephone charge for such service in the service area which is within its jurisdiction and authorized by this Agreement. SMETSAs is hereby authorized to collect an emergency telephone charge as provided by Article 11 of Title 29, C.R.S., as may be amended from time to time, in the amount provided for by law for those portions of the service area for which emergency telephone service is provided. The funds so collected, and funds received from the State Pre-paid Wireless Charge and State 9-1-1 Surcharge, shall be used solely to pay for the equipment costs, installation costs, and costs directly related to the continued operation of emergency telephone services, in accordance with C.R.S. 29-11-104 and 47 CFR 9.21-25 as amended. The funds so collected or received shall be credited to a cash fund separate and apart from the general fund of any of the public agency parties or SMETSAs under this Agreement. Any funds remaining in the account at year end shall be carried over to the next succeeding year for the same purposes in supplying emergency telephone services. If this Agreement is ever discontinued by the Parties, any balance in the fund shall be transferred to the general fund of the Parties on a proportionate dispatch CAD log basis.

In addition, SMETSAs may perform any other act as may be necessary for the provision of initial services and for the continued operation of the emergency telephone service; including, but not limited to, the ability to negotiate with equipment vendors and service suppliers for the purpose of obtaining the benefit of technological developments which SMETSAs deems necessary to improve or enhance the quality and efficiency of service to be provided to the users.

#### **VI. BASIS FOR CONTRIBUTION AND CHARGES TO BE IMPOSED BY SMETSAs**

The Parties hereto agree that the basis for contributions by the Parties and emergency telephone charges to be imposed on "service users" shall be in accordance with the provisions governing the same in C.R.S. 29-11-101 et seq. The Parties agree that SMETSAs may request from the service suppliers and equipment vendors those figures required to impose a contribution or charge and to make a determination of the contribution or charge based on those figures. The Parties further agree whenever those figures are required for any contribution or charge, the figures used shall be the most recent available at the time such figures are needed, unless otherwise specified herein.

## **VII. BUDGET AND ADMINISTRATIVE COSTS**

SMETSA shall annually pass a resolution imposing an emergency telephone charge on users within the jurisdiction of SMETSA pursuant to C.R.S. 29-11-102.

## **VIII. FUNDS AND OPERATIONS**

The various monies paid into SMETSA by the Parties, for administrative costs pursuant to Section VII of this Agreement, shall be used by SMETSA solely for administrative costs. Further, the monies paid into SMETSA pursuant to the various emergency telephone charges shall be collected by the service supplier and the Parties shall have no obligation to collect this uniform charge or to remit such monies to SMETSA. These monies shall be placed in a separate designated cash fund and shall be paid from said fund only to pay for those items allowed for under C.R.S. 29-11-104, as may be amended from time to time.

SMETSA shall expend funds in accordance with its adopted annual budget, and in accordance with the Board's adopted fiscal policy, which may be amended from time to time. Disbursements not in accordance with the adopted budget must first be submitted and approved for payment by SMETSA, said approval being evidenced by the President and Secretary. SMETSA may disburse funds by check, money wire, electronic funds transfer, or credit card/debit card payment.

SMETSA shall not borrow money, nor shall it approve any claims or incur any obligations for expenditure unless there is sufficient unencumbered cash in the appropriate fund, credited to SMETSA, with which to pay the same.

SMETSA may invest any funds paid into SMETSA only in accordance with any applicable laws of the State of Colorado governing the investment of public funds.

Nothing herein, however, prevents SMETSA from returning any surplus operating revenues provided by the Parties hereto for the operation of this emergency telephone service to the respective Parties hereto in the same proportion that said Parties were originally required to contribute for operation.

Pursuant to C.R.S. 29-11-203.5(4), upon dissolution of SMETSA, all of the property within its possession shall be distributed to the Parties.

## **IX. BOOKS AND RECORDS**

SMETSA shall maintain adequate and correct accounts of its funds, properties, and business transactions, which accounts shall be open to inspection at any reasonable time by the Parties hereto, their attorneys, or their agents. If exempt from State audit requirements, SMETSA may pass an audit exemption resolution. Otherwise, SMETSA shall cause to be conducted an annual audit, which audit shall be conducted by an independent certified public accountant licensed to practice in the State of Colorado. SMETSA shall file a copy of said audit exemption resolution or audit report with the governing bodies of the respective Parties, and with the State Auditor.

## **X. REPORTS**

Within sixty (60) days after the end of each fiscal year, SMETSA shall prepare and present to the Parties a Comprehensive Annual Report of SMETSA's activities and finances during the preceding year.

SMETSA shall also prepare and present such reports as may be required by law, regulation or

contract to any authorized federal and/or state officials, or to whom such report is required to be made in the course and operation of the San Miguel Emergency Telephone Service Authority.

SMETSAs shall also render to the Parties, at reasonable intervals, such reports and accounting as the Parties may from time to time request.

#### **XI. DEFAULT IN PERFORMANCE**

In the event any Party fails to pay its share of the operating or administrative costs then due, or to perform any of its covenants and undertakings under this Agreement, SMETSAs shall consider said Party in default and cause written notice to be given to that Party's governing body of SMETSAs's intention to terminate said Party from membership in SMETSAs, unless such default is cured within thirty (30) days from the date of such notice. Upon failure to cure said defaults within said thirty (30) day period, the membership in SMETSAs of the defaulting Party shall thereupon terminate and said Party shall thereafter have no voting rights as a member of SMETSAs at any annual or specific meetings thereof, shall not be entitled to representation on SMETSAs, and shall thereafter be denied service by SMETSAs.

Furthermore, any Party who is terminated under the provisions of this Section of the Agreement shall forfeit all right, title and interest in and to any property or monies acquired by SMETSAs to which said Party may otherwise be entitled upon the dissolution of this Agreement. This Section is not intended to limit the right of any Party under this Agreement to pursue any and all other remedies it may have for breach of this Agreement.

#### **XII. TREATMENT OF AGREEMENT**

This Agreement shall be in full force and effect upon the execution of this Agreement by all of the Parties, and shall continue in full force and effect, subject to amendments, or until sooner terminated by a majority of the Parties.

Any Party's participation in this Agreement may be eliminated by written notice from the Party to SMETSAs at least one hundred eighty (180) days prior to January 1<sup>st</sup> of any given year. Upon termination, such Party shall forfeit all right, title and interest in and to any property or monies acquired by SMETSAs.

Upon termination by mutual agreement, the powers granted to SMETSAs under this Agreement shall continue to the extent necessary to make an effective disposition of the property, equipment and monies required or held pursuant to this Agreement.

In the event that any Party hereto elects to terminate its participation in this Agreement prior to the end of any period of this Agreement pursuant to Section XI, accordingly, shall forfeit its entire interest in the Emergency Telephone Service.

#### **XIII. AMENDMENT**

This Agreement may be amended by the Parties from time to time, but any amendment shall be in writing and executed by the Parties. This Agreement and any amendments hereto shall be filed with the Colorado Department of Local Affairs.

#### **XIV. LIABILITY OF BOARD OF DIRECTORS, OFFICERS AND EMPLOYEES**

The members of the Board, or its officers, shall not be personally liable for acts performed or omitted by SMETSAs in good faith. SMETSAs may purchase insurance to provide coverage for the Board members and SMETSAs against suit or suits which may be brought against said members of the Board or SMETSAs involving or pertaining to any of their acts or duties performed or omitted for

SMETSA in good faith.

SMETSA, may obtain a bond or other security to guarantee the faithful performance of the duties of the members of the Board.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement the day and year as written above.

ATTEST:

COUNTY OF SAN MIGUEL, COLORADO

\_\_\_\_\_  
Deputy Clerk to the Board

\_\_\_\_\_  
Chair, Board of County Commissioners

ATTEST:

TOWN OF MOUNTAIN VILLAGE, COLORADO

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Mayor

ATTEST:

TOWN OF TELLURIDE, COLORADO

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Mayor

ATTEST:

TOWN OF NORWOOD, COLORADO

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Mayor

ATTEST:

TOWN OF SAWPIT, COLORADO

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Mayor

ATTEST:

TOWN OF OPHIR, COLORADO

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Mayor



ATTEST:

TELLURIDE FIRE PROTECTION DISTRICT

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

ATTEST:

NORWOOD FIRE PROTECTION DISTRICT

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

ATTEST:

EGNAR/SLICKROCK FIRE PROTECTION DISTRICT

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

**RESOLUTION 2023 - \_\_\_\_**  
**RESOLUTION OF TOWN OF MOUNTAIN VILLAGE**

**WHEREAS**, the San Miguel County Emergency Telephone Service Authority (“SMETSA”) is authorized to provide for emergency telephone service, as defined in C.R.S. § 29-11-101(2); and

**WHEREAS**, SMETSA provides dispatch support for emergency and first responders within San Miguel County; and

**WHEREAS**, TOWN OF MOUNTAIN VILLAGE, is a member organization of SMETSA pursuant to a May 25, 1999 Intergovernmental Agreement (the “Original IGA”) establishing SMETSA as a separate legal entity; and

**WHEREAS**, the Original IGA was amended on August 30, 2003; and

**WHEREAS**, on November 2, 2023 SMETSA adopted Resolution No. 2023-01 in support of further updating and amending Intergovernmental Agreement between the member organizations; and

**WHEREAS**, any amendment to the Intergovernmental Agreement requires the approval of the member organizations.

**NOW, THEREFORE, BE IT RESOLVED** by TOWN OF MOUNTAIN VILLAGE that:

1. The recitals set forth above are hereby incorporated into this Resolution.
2. TOWN OF MOUNTAIN VILLAGE recognizes the need to update the SMETSA Intergovernmental Agreement, and hereby adopts the November 2, 2023 SECOND AMENDED AND RESTATED INTERGOVERNMENTAL AGREEMENT CONCERNING THE IMPLEMENTATION OF AN “E911” “EMERGENCY TELEPHONE SERVICE” (the “Second Amended and Restated IGA”).
3. This adopted resolution shall be submitted to SMETSA, enabling the Board of Directors for SMETSA to adopt the Second Amended and Restated IGA.

**THIS RESOLUTION IS ADOPTED** by the at a public meeting held this 14th day of December, 2023

TOWN OF MOUNTAIN VILLAGE

By: \_\_\_\_\_  
Marti Prohaska, Mayor

ATTEST:

By: \_\_\_\_\_  
Susan Johnston, Town Clerk

**TOWN OF NORWOOD SCHOLARSHIP APPLICATION**

NAME: Sophia "Jai" Sanchez

ADDRESS: 258 Woodstock RD

CITY, STATE, ZIP: Norwood, CO 81423

PHONE NUMBER: (970) 708-8605

BIRTH DATE: June 06, 2006

FATHERS NAME: Richard S. Sanchez

ADDRESS: 258 Woodstock RD

CITY, STATE, ZIP: Norwood, CO 81423

PHONE NUMBER: (970) 729-2697

OCCUPATION: Landscape Company owner and worker

MOTHER'S NAME: Pamela L. Simms (Deceased)

ADDRESS: \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

OCCUPATION: \_\_\_\_\_

**PLEASE RETURN COMPLETED APPLICATION TO THE  
SCHOOL COUNSELOR OR MAILED BY March 21rd, 2024.**

**TOWN OF NORWOOD SCHOLARSHIP APPLICATION**

NAME: \_\_\_\_\_ **Peyton Porter** \_\_\_\_\_

ADDRESS: \_\_\_\_\_ **PO Box 153** \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_ **Norwood, CO 81423** \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_ **(970)729-3388** \_\_\_\_\_

BIRTH DATE: \_\_\_\_\_ **12/10/2005** \_\_\_\_\_

FATHERS NAME: \_\_\_\_\_ **Cody**  
**Young** \_\_\_\_\_

ADDRESS: \_\_\_\_\_ **4401 46x**  
**rd** \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_ **Norwood, CO 81423** \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_ **(970)729-3388** \_\_\_\_\_

OCCUPATION: \_\_\_\_\_ **Semi-retired**  
**Carpenter** \_\_\_\_\_

GRANDMOTHER'S NAME: \_\_\_\_\_ **Kelly**  
**Romaine** \_\_\_\_\_

ADDRESS: \_\_\_\_\_ **4401 46x rd** \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_ **Norwood, CO 81423** \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_ **(970)729-0022** \_\_\_\_\_

OCCUPATION: \_\_\_\_\_ **Retired** \_\_\_\_\_

**TOWN OF NORWOOD SCHOLARSHIP APPLICATION**

NAME: Dilyn Alexander \_\_\_\_\_

ADDRESS: 1564 CR 44Z N; PO Box 223 \_\_\_\_\_

CITY, STATE, ZIP: Norwood, Colorado, 81423 \_\_\_\_\_

PHONE NUMBER: (970) 729-3525 \_\_\_\_\_

BIRTH DATE: 06/13/2006 \_\_\_\_\_

FATHERS NAME: Brent Alexander \_\_\_\_\_

ADDRESS: 1564 CR 44Z N; PO Box 223 \_\_\_\_\_

CITY, STATE, ZIP: Norwood, Colorado, 81423 \_\_\_\_\_

PHONE NUMBER: (970) 729-2201 \_\_\_\_\_

OCCUPATION: Electronics Specialist \_\_\_\_\_

MOTHER'S NAME: Cimmaron Alexander \_\_\_\_\_

ADDRESS: 1564 CR 44Z N; PO Box 223 \_\_\_\_\_

CITY, STATE, ZIP: Norwood, Colorado, 81423 \_\_\_\_\_

PHONE NUMBER: (970) 729-2126 \_\_\_\_\_

OCCUPATION: Paralegal \_\_\_\_\_

**PLEASE RETURN COMPLETED APPLICATION TO THE  
SCHOOL COUNSELOR OR MAILED BY March 21rd, 2024.**

Memorandum of Understanding  
Between  
Norwood Park and Recreation District  
And  
Town of Norwood, Colorado

Whereas: The Norwood Park and Recreation District (P.O. Box 645, 1555 Summit St., Norwood, CO 81423) is undertaking the creation and maintenance of a central, accessible community bulletin board, known as The Happenings Kiosk (Kiosk), and

Whereas: The Town of Norwood (P.O. Box 528, 1670 Naturita St., Norwood, CO 81423) owns and oversees the property located on the northwest corner of Lucerne Street and Grand Avenue, known as The Pocket Park, and

Whereas: The Happenings Kiosk is to be initially located in The Pocket Park,

Therefore: The Town of Norwood (Town) and Norwood Park and Recreation District (NPRD) hereto agree that:

>The Kiosk will be located near the southeast corner of the lot, with a specific perimeter to be determined with the assistance of the Town maintenance and public works department as to avoid interference with existing utilities and right-of-ways.

>The erection and installation of the kiosk will be accomplished without burdening town resources, with volunteer and professional crews as determined by NPRD project supervisor(s), in Spring 2024.

>Should any interruption of water or electrical services occur during the installation of the Kiosk, NPRD will provide reasonable reparations but will not be held liable for customer loss of service.

>The Kiosk being erected on Town-owned property does not in any way imply transfer of ownership of the structure.

>Maintenance of the Kiosk is the responsibility of NPRD. The structure will be maintained for public safety, functionality, and aesthetics.

>Postings on the Kiosk will be monitored, organized, and regulated by the staff of NPRD, according to rules, regulations, policies, and guidelines set solely by the organization. As a minimum, all postings must be in regards to dated events, activities, and programs.

>Should the Town receive communications from community members regarding the Kiosk, they will forward said communications (calls, forms, emails, etc.) to the NPRD staff.

>If, in the future, the Kiosk must be relocated, NPRD staff will be informed of the site construction plan and timeline so as to have sufficient time to identify an alternative location and secure relocation services. It is understood that the Pocket Park location is projected to remain at least until spring of 2027.

The above is acknowledged and agreed

For: Norwood Park and Recreation District

By: \_\_\_\_\_ Date: \_\_\_\_\_  
(signature)

Name: \_\_\_\_\_ Position: \_\_\_\_\_

For: Town of Norwood

By: \_\_\_\_\_ Date: \_\_\_\_\_  
(signature)

Name: \_\_\_\_\_ Position: \_\_\_\_\_

# PROFORCE LAW ENFORCEMENT

2625 Stearman Drive, Prescott AZ, 86301  
 Tel: 928-776-7192 Fax: 928-445-3468  
 email: sales@proforceonline.com www.proforceonline.com

O R D E R	QUOTE#	PAGE
	568922	1
Q U O T E	SHIP DATE	
	A.S.A.P.	

SOLD TO  
 NORWOOD MARSHAL OFFICE  
 PO BOX 528  
 NORWOOD CO 81423

SHIP TO  
 NORWOOD MARSHAL OFFICE  
 1670 NATURITA STREET  
 NORWOOD CO 81423

970-327-4244

*Blue pricing is current government costs*

JOB #	ORD. DATE	CUST. #	LOC.	SALESMAN	SHIP VIA	FRT.
NA	09/07/21	015788	A	RICK PLOTKE	FX G-FOB ORIGIN	

QTY. ORDER	ITEM NO./DESC.	UNIT PRICE	UOM DISC.	NET PRICE
2	STE916556B-XFET SPG SAINT EDGE 5.56 A3 RFL 16B BCM FURN	972.57 <i>993.03</i>	EA .00	1,945.14
2	200374 AIM PRO 2 MOA W/LRP MNT 1X	429.55 <i>478.72</i>	EA .00	859.10
2	MAG515BLK MPI MS3 SLING QD GEN 2 BLK	44.32 <i>43.28</i>	EA .00	88.64
4	MAG557BLK MPI PMAG 30RD GEN M3 BLK	11.44 <i>11.60</i>	EA .00	45.76
<p>IMPORTANT NOTICES:            This quotation is based on the issuance of a department purchase order, F.A.E.T. Exemption, payment by check in 30 days (unless otherwise agreed) and in stated quantities. ATF or the manufacturer may require additional forms. Sample forms may be found at:  <a href="http://www.ProForceonline.com/forms.html">http://www.ProForceonline.com/forms.html</a>            purchase order and F.E.T. form to (928)445-3468. PLEASE MAIL ORIGINALS to ProForce Law Enforcement, 2625 Stearman RD. Ste A, Prescott, AZ 86301.</p> <p>Standard Terms are Net 30 days. If department policy does not allow for partial shipments and payments, separate purchase orders for each item will be necessary.</p>				

COMMENT

TERMS





# Letter of Agreement

## Town Manager Employment

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We, the undersigned, agree to hire Deana Sheriff as Town Manager for the Town of Norwood and Administrator for the Norwood Water Commission and Norwood Sanitation District at the starting rate of **\$92,000.00** per year, plus benefits. Each entity has equal input, access and authority over the responsibilities of the position. The undersigned agree to pay the following percentages of salary and benefits:

Town of Norwood:	40%
Norwood Water Commission:	35%
Norwood Sanitation District:	25%

The undersigned agree to an annual performance review completed by the Norwood Personnel Committee, comprised of two (2) members from each entity. Annual reviews shall be completed by September 30th of each year in order to incorporate any changes into annual Budgets. Disciplinary or merit discussions may be held as needed by the Personnel Committee.

Signed:

\_\_\_\_\_  
Candy Meehan, Mayor, Town of Norwood

\_\_\_\_\_  
Dated

\_\_\_\_\_  
Tony Daranyi, Chairman, Norwood Water Commission

\_\_\_\_\_  
Dated

\_\_\_\_\_  
Bernice White, Chairman, Norwood Sanitation District

\_\_\_\_\_  
Dated

**INTERGOVERNMENTAL AGREEMENT BETWEEN  
THE TOWN OF NORWOOD  
NORWOOD WATER COMMISSION &  
NORWOOD SANITATION DISTRICT**

**The Town of Norwood Board of Trustees agrees that they will:**

- 1.) Meet with and consider all comments and recommendations of the Norwood Water Commission and the Norwood Sanitation District prior to offering the employees raises, position advancement, hiring of additional employees or changes to the personnel policy.
- 2.) Have a joint meeting with the Norwood Water Commission and the Norwood Sanitation District Boards prior to the budget season of each year, to discuss employee status and cost of living raise proposals for the ensuing budget year.

**The Norwood Sanitation District agrees that they will:**

- 1.) Reimburse the Town of Norwood no more than (25%) twenty-five percent of the employee's wages and benefits budgeted for the ensuing year.

**The Norwood Water Commission agrees that they will:**

- 1.) Reimburse the Town of Norwood no more than (50%) fifty percent of the employee's wages and benefits budgeted for the ensuing year, as per the Amendment to the Merger Agreement.

**APPROVED:**

**Board of Trustees of the Town of Norwood**

By: Melvin Eugene Cross Date: 2/10/99  
Melvin Eugene Cross, Mayor

ATTEST: [Signature]

**Board of Directors of the Norwood Sanitation District**

By: C. Joseph Vigil Date: 2/10/99  
C. Joseph Vigil, Chairman

ATTEST: [Signature]

**Board of Commissioner of the Norwood Water Commission**

By: Neil Snyder Date: 3-9-99  
Neil Snyder, Chairman

ATTEST: [Signature]



## **TOWN CLERK – APRIL 2024** **BOARD OF TRUSTEES REPORT**

### ➤ **LICENSING**

**Business Licenses:** Over the last 30 days, 0 new and renewed license was issued. Licenses are not due until July 1<sup>st</sup>.

**Special Construction Permits:** Over the last 30 days, 0 new and renewed licenses were issued.

**Liquor Licenses:** Over the last 30 days, 0 new and renewed licenses were issued.

Staff is working on procedures and requirements for applicants when they submit their special event permit applications such as what is needed with parking plans and notices etc..

**Marijuana Licenses:** Over the last 30 days, 1 new and renewed licenses were issued.

#### • **Blue Cottage dba May Jane's Medicinals**

- You have an application and memo for **Blue Cottage dba May Jane's Medicinals** I recommend approval of the application, pending completed inspections required by our Marijuana Code.

**Short Term Rental Licenses:** Over the last 30 days, 0 new and renewed licenses were issued.

**Permit and Development Application:** Over the last 30 days, 2 new application have been filed and issued.

### ➤ **DOCUMENTATION**

**CORA Requests:** The Town has received two CORA requests over the last 30 days.

- Itemized invoices, finances, and board actions
- Meeting Recording

### ➤ **TRAININGS and FYI**

- **CML SCHOLARSHIP** - I was awarded a competitive CML Conference Scholarship. It will cover my registration, hotel, and \$100 travel stipend to the Town of Norwood to offset travel costs, mileage etc. for myself.
- **EVERGREEN BOX AUDIT** – Food Bank of the Rockies came and did a site visit and audit of our building and paperwork. Becky ROCKED IT and we passed with flying colors!!!!



PO Box 528; 1670 Naturita St, Norwood, CO 81423

Phone: 970-327-4288 - Fax: 970-327-0451; [www.norwoodtown.com](http://www.norwoodtown.com)

- **BUILDING BETTER PLACES** – Please see attached Press Release from WEEDC (attached).
- **CDOT GRANT** – Moving along with environmental studies, design and engineering. Plan to be in construction summer 2025. Looking for gap grant funding to complete project due to increase in construction costs.
- **Building Resilient Economic Communities Special Meeting REQUEST** – April 23 @ 7:30pm
- **Spring Clean Up** – May 18
- **DMV2Go** – 5/7, 5/8, 7/6, 9/10 in Nucla
- **Phase 1 TBA Brownsfield Site Visit Grant Approval**
- **ADA Accessibility Grant for PDF Compliance Approval**
- **CML Conference** June 18-21 in Loveland. Please email Amanda to let her know ASAP if you plan on attending.

As always, please reach out if you have any questions.

Amanda Pierce, Town Clerk



# West End Economic Development Corporation

217 W. Main Street ~ PO Box 645 ~ Naturita, CO 81422 ~ 970-865-2499

[www.choosewestend.org](http://www.choosewestend.org)



## West End Leaders Gather for Region-Wide Strategic Plan Training

March 10th, 2024 -

Leaders from the West End gathered in Glenwood Springs, CO last week to begin the process of creating a region-wide strategic plan for the West Ends of Montrose and San Miguel Counties. The West End team was one of five communities selected from across Colorado's mountain and rural towns to participate in Community Builder's Building Better Places training. Makayla Gordon, Executive Director of West End Economic Development Corporation (WEEDC), Melissa Lampshire, Nucla Town Manager, Amanda Pierce, Norwood Town Clerk, Becky Hannigan, Norwood Deputy Clerk and Norwood Chamber of Commerce Vice President, Paula Brown, Executive Director of Nucla-Naturita Area Chamber of Commerce and Nucla Town Trustee, and Sue Hansen, Montrose County Commissioner, convened last week for the intensive three-day workshop.

Through the efforts of this team and other leaders in the West End to transition our economy away from coal and to bolster other industries, the lack of resources and civic capacity to advance our transition has become evident. These leaders were able to create a beginning game plan to tackle some of these challenges and to create a living document that will guide the future of the West End. To learn more about the Building Better Places training, please see Community Builders' press release [here](#).

"When I began working at WEEDC, I realized how many studies and plans we had created for each of our communities. While having these plans is always the first step in going after any sort of funding, they become irrelevant or outdated after a certain period of time. My goal is to create a region-wide strategic plan that encompasses many of the studies and plans that have already been created for our community to increase our chances of earning funding and to guide our path forward through the inevitable changes that are to come. With the amount of outside interest in our community, it is as important now as ever to create a plan that will guide our community forward for years to come," stated Makayla Gordon, Executive Director of WEEDC.

The Building Better Places training was step one of a many step process as the team was also selected to participate in the National Association of Counties' (NACo) Building Resilient Economies in Coal Communities (BRECC) Action Challenge. As one of seven national teams, the West End team will continue their work with Community Builders to continue advancing the region-wide strategic plan to seek funding, create nationwide connections, and to properly engage our entire community in this process. The BRECC Action Challenge is a year-long technical assistance program that will capstone in early 2025. For more information on the BRECC Action Challenge, please see NACo's press release [here](#).

"The BRECC Challenge is a very exciting opportunity for the West End as we have the opportunity to collaborate and learn from communities all over the nation that are facing similar challenges," stated Makayla Gordon. "I am most excited to build off of the work our team did at the Building Better Places training to create a sustainable action plan for the West End."

Over the next 12-18 months, our community can expect many opportunities to engage on this region-wide strategic plan as we will be hosting many community meetings and visiting with as many community members as possible. "We have just crossed the starting line of a long marathon," says Gordon. "You can expect a lot of

outreach and engagement from us in the coming months. However, as our team is still learning how to tackle this process effectively while simultaneously addressing the challenges our community is already facing, please be patient. We have no intention of changing our community, just creating a plan that future generations will be able to follow and continue the values we all hold dear.”

The West End has seen immense growth since the COVID-19 pandemic. Creating a plan that is a living document and will guide our community through growth, our transition away from coal, and other issues, for years to come, is a goal of this team. The West End has been invited to participate in some incredibly exciting opportunities over the next year.

For more information, please contact Makayla Gordon, Executive Director of West End Economic Development Corporation at [mgordon@choosewestend.org](mailto:mgordon@choosewestend.org) or (970) 865-2499.



## **TOWN MANAGER REPORT – APRIL 2024**

### **STAFF**

- Holding regular weekly meetings with the Staff. (On-going)
- Reviewing Ordinances, Municipal Code and Land Use Codes in preparation for consolidation and updating (as needed). (On-going)
- Creating a call-out Animal Code and Fee Structures in preparation for website upload. (Ready, just needs to be uploaded)
- Converting many older documents to a Word/PDF document in preparation for website uploads. (On-going)
- Working with Shawny regarding billing procedures. Several efficiencies have been identified and equipment has been ordered to help speed up the process. Updated new rate structure. Issue with billing identified with Caselle software and corrections made. (This continues to be an on-going issue due to a recent update, but we're working through it)
- Grace Harris, intern, started with us and she is diving into a major scanning project to get all old documents digitized. Amanda is helping coordinate this school scholarship program.

### **OPERATIONS**

- Website IS UP AND RUNNING!! We encourage everyone to go to [www.norwoodtown.com](http://www.norwoodtown.com) and check out the new (very ADA compliant) website. Suggestions for content and categories are appreciated.
- Received one response for Town Attorney RFP – David Reed. Still have not received a signed contract from his office (but he's been reminded).
- Met with ColoTrust to discuss the possibility of placing funds into a local government investment pool that provides interest on Town/NWD/NSD funds.
- Annual Audit (2022) has been completed by Blair & Associates. Amanda is now able to start working on the 2023 audit.
- Issued RFP for Drainage Engineering Project. Issued to 24 water engineering companies. Responses due April 15<sup>th</sup>. Worked with 3 engineering firms to answer questions.
- Water shack account updates via internet have had a few hiccups, but staff working through them. Public Works is appreciating not having to drop everything and run over to the shack to service accounts.
- Pinion Park streetlights have been ordered and are on their way. They will work with Public Works to ensure proper installation.
- Corrections identified in CIRSA Annual Audit have been addressed and corrected.
- Attended Joint Special meeting between Norwood Sanitation and Norwood Water regarding Intergovernmental Agreement and Letter of Agreement re: Deana's employment with each organization.

### **TRAINING**

- Deana learning Caselle software as time allows.
- Attended in-person Regional Incident Command seminar for Emergency Management in Montrose.
- Attended CIRSA Safety and Risk Management training in Montrose. Mileage will be reimbursed. This will help reduce our insurance costs and help develop a substantial safety training program for the team.
- Conducted a table-top function and billing exercise between Public Works and billing (identifying gaps in communication and functionality). Processes and procedures will be placed in writing by May 30<sup>th</sup>.



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*PO Box 528; 1670 Naturita St, Norwood, CO 81423*

**Phone:** 970-327-4288 - **Fax:** 970-327-0451; [www.norwoodtown.com](http://www.norwoodtown.com)

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## **PUBLIC OUTREACH**

- Met with Jason Laflamme on Skala Subdivision issues (update from his point of view)
- Met with Dave Alexander, Farmers Water Development Company regarding the repair of the Gurley Reservoir; letter of support from the Town/NWC.
- Public Meeting held regarding the Dolores River Monument proposal. Required several days of preparation and significant staff time to coordinate.



Partners

Barbara R. Butler  
Shelly S. Dackonish  
William S. DeFord  
Nathan A. Keever  
Michael A. Kuzminski  
Christopher G. McAnany\*  
Annie D. Murphy\*~  
Lauren F. O'Dell\*  
John R. Pierce+  
Sam D. Starritt◇

Of Counsel

J. David Reed  
Richard B. Tuttle

Associates

Rachel Awalt  
Scott D. Goebel  
Diane O. Long  
Thomas L. Long^  
Arie R. Mielkus  
William T. Raley\*

Retired Partners

William H.T. Frey  
Richard H. Krohn  
Laird T. Milburn

D. J. Dufford  
(1919-1998)

William G. Waldeck  
(1923-2009)

^ Also admitted in California  
+ Also admitted in Oregon  
\* Also admitted in Utah  
~ Also admitted in Wisconsin  
◇ Also admitted in Wyoming

# Memo

To: Candy Meehan, Deana Sheriff  
From: Diane Long, David Reed  
Date: March 20, 2024  
Re: Structure and Dissolution of a Special District

---

## How do you dissolve a sanitation special district?

See C.R.S. §32-4-517.

### 1) A sanitation district may be dissolved by a majority vote of the eligible electors.

- a. The special district cannot have any indebtedness, securities, or other outstanding obligations or full provisions must be made for payment prior to dissolution.

### 2) The board of directors of NSD must initiate an election to vote on dissolution by:

- a. The board of directors of NSD may initiate an election through resolution adopted by three-fourths of all members of the board of directors of the district. §32-4-517(2) **OR**
- b. Resolutions adopted by the governing bodies of three-fourths of all municipalities included within the boundaries of the district may be filed with the clerk of the district requesting an election. *Id.*

### 3) A special election may be held for the purpose of voting on dissolution, or with any primary or general election held under the laws of the State of Colorado.

- a. an election is not coordinated with a primary or general election, the board must appoint an election official to ensure compliance with articles 1 to 13 of title 1, C.R.S. §32-4-518(1)(a).
- b. If votes are in favor of dissolution, the board shall terminate the district's affairs and distribute any remaining funds to the municipalities included within the district in proportion to the

most recent population estimate by the director of the division of planning. §32-4-518(3).

**How do board members receive/lose their positions?**

See C.R.S. §32-4-509.

**1) The members of the board from each municipality shall be appointed by the executive of each such municipality with the approval of the governing body of such municipality.**

- a. In districts with 10 or less municipalities, board must be one member from each municipality § 32-4-509(2)(a)
  - i. two additional members for any municipality having 50% of the total district population, one additional member for having 80% of the total district population.
- b. Board members shall be eligible electors who reside within the district and within the municipality or unincorporated territory from which they are appointed.
- c. The term of each member shall be two years.

**2) At the expiration of a director's term:**

- a. A new appointment shall be made by the appropriate executive, with the approval of the governing body, and any member may be appointed to succeed himself. § 32-4-509(3).

**3) Removal:**

- a. The executive, at his discretion, may remove from office any member of the board representing his municipality and appoint a successor with the approval of the governing body.  
*Id.*

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*Relevant Definitions*

**“Governing body”** means the city council of a city or of a city and county, the board of trustees of an incorporated town, the board of directors of a sanitation district or of a water and sanitation district, or the governing body of any other municipality by law authorized to run a special district. § 34-5-402(13).

**“Eligible electors”** are those persons who are registered to vote **and** a resident of the special district **or** own taxable real or personal property within the boundaries of the special district. § 32-1-103(5)

**“Executive”** means the chief executive elected official of a municipality as defined in subsection (19) of this section by whatever name he may be designated.

**“Municipality”** means a city, a city and county, an incorporated town, a sanitation district, or a water and sanitation district, and any other political subdivision or public entity created under the laws of the state of Colorado having specific boundaries within which it is authorized to provide sewer service for the area within its boundaries, other than a metropolitan sewage disposal district. § 32-4-502(19)

## First 90 Days Accomplishments

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The team has really buckled down and started making changes and improvements in many areas. After completing a SWOT analysis (strengths, weaknesses, opportunities and threats), the team came up with a list of solutions to make workflow better. The list is long, but the following has been accomplished as of 03/31/24:

- Website upgrade: New, more user-friendly website with the ability to translate documents (live 4/3/24)
- Newsletter: Goes out with the water bills. Finding an effective way to communicate with as many citizens as possible. Good feedback from the community.
- Personal Protective Equipment: Public Works staff lacked proper equipment to safely do their job. Granted, they had not asked for upgrades, but during the SWOT it came out that there was equipment that was needed.
- Upgraded the Water Shack so that funds can be added by the office staff instead of having Public Works make changes on site (upgraded internet hotspot).
- Boundary maps updated with County GIS.
- Added First Aid kits to all Public Works vehicles. Utilized previously purchased kits from former Marshal's Office.
- Security Upgrades: Making the upstairs of Town Hall a bit safer with cameras and developing security procedures for staff.
- Scanning Documents to the Cloud: The vast majority of the Town's history is located in filing cabinets on paper and is difficult to find historical documents. Brought in a high school intern (Grace Harris) to begin scanning all documents to cloud storage. Files will be kept for several years then destroyed if not needed. Original Town/NSD/NWC documents will be kept in a safe place in perpetuity.
- Cleaned up the Norwood Water Commission and Sanitation District Rules & Regulations and made ready for the website. Now easier to search through for specific items.
- Cleaned up the Norwood Municipal Code in preparation for updates (adding existing ordinances into the document in the correct location).
- Defined Standard Operating Procedures and Policies that need to be addressed. Department heads working on programs relative to their departments. Developing procedures to increase efficiency and reduce workload.
- Working with iWorx to get training completed so the program can be used to its fullest potential.
- Wrote and issued RFP's for Town Attorney, Water Attorney, Waste Water/Drainage Study.
- Updating signature cards to reflect current Board authority signatories.
- 2022 Audit completed (due to Amanda's diligent efforts). Starting work on 2023 in August.
- Created a naming convention for all files being uploaded to the Shared Drive. Makes finding files much easier.

# April 2024 - Mayors Report

## Correspondences:

1. Continuing emails regarding the possible proposal and application of a solar farm project
2. Asking boards for letters to BOCC and SLB

## Meetings:

1. WMCC – Update
2. CAFI - Meeting
3. WMWC – Meeting
4. SJRLC – On Hold
5. SMWCD – Meeting
6. Club 20 – Will Attend at the end of April for Spring Session
7. SWCD – Attended seminar in Ignacio for funding and informational purposes
8. NWC - Asking Board for letters to BOCC and SLB

## Education:

1. 2024 CML - Ongoing Training
2. 2024 CRC - Ongoing Training
3. 2024 CGCFO - Ongoing Training
4. 2024 SDA - Ongoing Training
5. 2024 HKS - Ongoing Training

## Requests for Administration:

1. 2024 Parks Planning Conceptual Design Project Update
2. 2024 Schedule for Master Planning, Capitol Improvement and Strategic Planning
3. 2024 Home Rule Planning – on hold
4. 2024 Building Department – on hold
5. 2024 IGA Update
6. 2024 ICMA - Deana Update
7. Quarterly Community Meetings with Stakeholders
8. Creation of Assistant Town Manager Job Description – on hold
9. Schedule standing work sessions for 1<sup>st</sup> Tuesday of every month
10. Schedule TON Board Training