



Village of Taos Ski Valley
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**VILLAGE COUNCIL SPECIAL MEETING
DRAFT MINUTES
EDELWEISS LODGE CLUB ROOM
106 SUTTON PLACE
TAOS SKI VALLEY, NEW MEXICO
MONDAY, JANUARY 21, 2019 2:00 P.M.**

1. CALL TO ORDER & NOTICE OF MEETING

The special meeting of the Village of Taos Ski Valley Council was called to order by Mayor Brownell at 2:00 p.m. The notice of the special meeting was properly posted. Mayor Brownell asked that a moment of silence be taken to honor the two young men who had perished in the January 17, 2019 avalanche.

2. ROLL CALL

Ann Wooldridge, Village Clerk, called the role and a quorum was present.

Governing Body Present

Mayor Christof Brownell
Councilor Jeff Kern
Councilor Roger Pattison
Councilor Chris Stagg
Councilor Tom Wittman, Mayor Pro Tem

Village Staff Present

Administrator John Avila
Clerk Ann Wooldridge
Finance Director Nancy Grabowski
Police Chief Sam Trujillo
Planning Director Patrick Nicholson
Building Official Jalmar Bowden
Village Hall Project Manager Rich Willson

3. APPROVAL OF THE AGENDA

Clerk Wooldridge said that item 4.F. was for discussion only, not for approval.

MOTION: To approve the agenda with this amendment

Motion: Councilor Wittman Second: Councilor Stagg Passed: 4-0

4. NEW BUSINESS

A. Consideration to Approve Resolution No. 2019-381 to Approve a Permanent Budget Adjustment Request (BAR) to the FY2019 Budget to Invest the CD Interest Earned into CD Investment Accounts in the General Fund, General Fund Reserve, and the CWSRF Reserves
The Village has been investing funds in CDs for several years. The interest earned has been deposited into Money Market funds as the CDs matured. The interest in several CDs has reached over \$1,000, the minimum increment for investment into a CD. The funds have now been

reinvested and rolled into the CD accounts to gain the highest returns for the Village. The total amount of the interest funds invested is \$28,000.00.

MOTION: To Approve Resolution No. 2019-381 to Approve a Permanent Budget Adjustment Request (BAR) to the FY2019 Budget to Invest the CD Interest Earned into CD Investment Accounts in the General Fund, General Fund Reserve, and the CWSRF Reserves

Motion: Councilor Wittman

Second: Councilor Kern

Passed: 4-0

B. Consideration to Approve Resolution No. 2019-382 to Approve a Permanent Budget Adjustment Request (BAR) with the Addition of a New Enterprise Fund 13 (DFA fund number 52800) for the Rental of the Village Hall Apartments

The Village submitted its fiscal year 2018-19 budget in July 2018. Since that time work has been done to upgrade the eight apartment units at the Village Hall Complex in preparation for long term rentals. The Village has now secured a property manager to facilitate this process and anticipates beginning to rent these units soon. Rental revenues and related expenses will be maintained in a separate enterprise (business) fund. The Village now needs to create this fund, number 13 Rental Enterprise, to accommodate the process with a corresponding budget. Village staff will also need to open a new bank account to keep the funds separated from regular general operations. The amount of money required to open a new bank account is \$100, which will come from the General Fund. If there were ever a shortage in the Enterprise Fund, a budgeted transfer would be made from the General Fund to support the Enterprise Fund until it was self-supporting. The new fund will go into effect as of January 1, 2019 in the 3rd quarter of FY2019.

MOTION: To Approve Resolution No. 2019-382 to Approve a Permanent Budget Adjustment Request (BAR) with the Addition of a New Enterprise Fund 13 (DFA fund number 52800) for the Rental of the Village Hall Apartments

Motion: Councilor Wittman

Second: Councilor Stagg

Passed: 4-0

C. Consideration to Approve Resolution No. 2019-383 Requesting a Permanent Budget Adjustment Request (BAR) to the FY2019 Budget to Add Collections of Water and Sewer System Development Fees

The Village submitted its fiscal year 2018-19 budget in July 2018. At that time the Village did not budget for Water or Sewer System Development fee revenues. Staff was not certain as to whether any fees would be collected. To date the Village has received approximately \$80,000 in fees, consisting of \$37,022 in Water Connection fees and \$42,667 in Sewer Connection fees, and is anticipating additional collections in FY2019.

D. Consideration to Approve Establishing a 2019 Budget Calendar for the Village of Taos Ski Valley

The NM Department of Finance and Administration recommends that public entities follow a calendar schedule for preparing Annual Budgets and Staff has provided a Budget Calendar for 2019 for adoption. The Village of Taos Ski Valley will benefit from a formalized Budget Calendar to provide information to the public, and for planning preparation for the Council, Administration and Staff. Administrator Avila recommended changing item 9. to the third-fourth week in April, and also adding a rates workshop on March 5, 2019 at 9:00 a.m.

MOTION: To Approve Establishing a 2019 Budget Calendar for the Village of Taos Ski Valley with the suggested amendments

Motion: Councilor Wittman

Second: Councilor Kern

Passed: 4-0

Director Grabowski said that the draft budget is due to DFA by May 31, 2019.

E. Consideration to Approve Recording Proceeds of Village Hall Complex Surplus Furniture Sales to the Village EMS Capital Fund

The Village of Taos Ski Valley purchased the former Taos Mountain Lodge for use as a Village facility in July of 2016. As the office building and apartment furniture might be changed, the Village declared that the furniture and equipment were surplus, by Resolution No. 2019-373. There is an immediate need for EMS housing, and two of the ten apartment units can be made ready after they are cleared of the surplus furniture and equipment. A sale of items is scheduled for January 21, 2019 with the proceeds to be dedicated to the EMS fund. To formalize the dedication of those funds to EMS for any future audit, Council approval is requested.

MOTION: To Approve Recording Proceeds of Village Hall Complex Surplus Furniture Sales to the Village EMS Capital Fund

Motion: Councilor Wittman Second: Councilor Kern Passed: 4-0

F. Discussion: Proposed Budget for Phase 1 of the New Village Hall Property

Administrator Avila presented a summary of costs to complete the property purchase and improvements, at \$2,036,969. This is an estimate to date, without the inclusion of creating Village staff offices or a Village Council Chamber. Phase 1 comprises completing all of the site work. A budget to prepare the apartments in order to rent was presented, for \$86,853, as well as a potential cost to budget for an ambulance barn inside what had formerly been planned as the Village Office building, for \$36,973.

G. Consideration to Approve Out of State Travel for the Director of Planning & Community Development to Attend the National American Planning Association Conference held April 13-16, 2019 in San Francisco, California

Planning Director Nicholson said that the annual National APA Conference affords a unique opportunity to stay current and abreast of the most innovative professional planning trends and ideas. With intricate and extensive development occurring in the Village, this training would help Staff to effectively handle new development applications and submittals.

MOTION: To Approve Out of State Travel for the Director of Planning & Community Development to Attend the National American Planning Association Conference held April 13-16, 2019 in San Francisco, California

Motion: Councilor Wittman Second: Councilor Stagg Passed: 4-0

H. Consideration to Approve Out of State Travel to Denver, Colorado for ICC Continuing Education for Jalmar Bowden, Building Official, March 3-9, 2019

Building Officials and Building Inspectors are required to obtain CEU's to maintain certifications. The Colorado Code Council offers training every spring in Denver, CO for these requirements. Training opportunities are limited and are not available locally. Estimated cost of the trip includes:

Training Registration	\$400.00
Per diem for 7 days:	\$45.00 x 7 = \$315.00
Hotel 6 nights:	\$75.23/per night = \$451.38
Fuel/mileage expense:	\$115.00 estimated
Estimated Total:	\$1,281.38

MOTION: To Approve Out of State Travel to Denver, Colorado for ICC Continuing Education for Jalmar Bowden, Building Official, March 3-9, 2019

Motion: Councilor Stagg Second: Councilor Pattison Passed: 4-0

Administrator Avila said that this training is imperative for any Building Official. There may be new legislation that the Village would need to aware of.

Project Manager Willson said that Senate Bill 105 has been introduced in this NM Legislative Session which could require a municipality that performs general inspections to also be

responsible to conduct electrical, plumbing, and mechanical inspections. The NM Municipal League will be lobbying against it. This requirement would be burdensome for municipalities.

5. MISCELLANEOUS

A. Village Hall renovation project member Richard Duffy asked whether the idea of creating a Village Office building had been scrapped. Administrator Avila said that the Medic Unit garage replacing the Village Hall would be a temporary solution, since additional funds would be needed for the office building. Administrator Avila said that in possibly 1-2 years, the additional funding could be obtained for the office. Also, a long-term solution to housing the Medic Unit would be investigated.

Discussion followed with potential locations for additional space for Public Safety vehicles being touched on.

6. ANNOUNCEMENT OF THE DATE, TIME AND PLACE OF THE NEXT MEETING OF THE VILLAGE COUNCIL

The next regular meeting of the Village Council is scheduled for Tuesday, February 12, 2019 at 2:00 p.m. at the Edelweiss Lodge Club Room. Administrator Avila said that a workshop may be scheduled in advance of the next Council meeting.

6. ADJOURNMENT

MOTION: To Adjourn

Motion: Councilor Wittman

Second: Councilor Kern

Passed: 4-0

Christof Brownell, Mayor

ATTEST: _____

Ann M. Wooldridge, Village Clerk

VILLAGE OF TAOS SKI VALLEY
Profit & Loss Prev Year Comparison
July 2018 through January 2019

	Jul '18 - Jan 19	Jul '17 - Jan 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
4012 · REVENUE -Water Sales	125,639.60	419,464.15	-293,824.55	-70.1%
4013 · Revenue - Sewer	320,794.10	0.00	320,794.10	100.0%
4019 · Hold Harmless GRT Revenue	108,313.00	56,723.23	51,589.77	91.0%
4020 · REVENUE - GRT MUNICIPAL	372,798.05	260,171.47	112,626.58	43.3%
4021 · REVENUE - GRT- STATE	309,484.49	215,707.96	93,776.53	43.5%
4022 · REVENUE - GRT - ENVIRONMENT	15,263.95	10,646.15	4,617.80	43.4%
4023 · REVENUE - GRT - INFRASTRUCTURE	61,057.81	42,585.33	18,472.48	43.4%
4026 · REVENUE - BUSINESS LICENSE	1,020.00	0.00	1,020.00	100.0%
4027 · REVENUE - OTHER	28,312.44	60,125.61	-31,813.17	-52.9%
4028 · REVENUE - GASOLINE TAX	3,143.94	2,919.00	224.94	7.7%
4029 · REVENUE - LODGER'S TAX	177,962.46	145,328.80	32,633.66	22.5%
4031 · REVENUE - PARKING FINES	205.00	1,060.00	-855.00	-80.7%
4034 · REVENUE - MOTOR VEHICLE FEES	9,655.29	9,245.35	409.94	4.4%
4035 · REVENUE - BUILDING PERMITS	20,836.48	0.00	20,836.48	100.0%
4036 · REVENUE -Licenses/Permits Other	5,914.43	12,919.37	-7,004.94	-54.2%
4037 · REVENUE - GENERAL GRANTS	56,296.33	26,843.00	29,453.33	109.7%
4040 · REVENUE - WATER CONNECTION FEES	42,670.70	202,943.53	-160,272.83	-79.0%
4041 · REVENUE - SEWER CONNECTION FEES	47,215.67	49,730.00	-2,514.33	-5.1%
4046 · REVENUE - SOLID WASTE FEE	36,010.64	36,434.69	-424.05	-1.2%
4047 · REVENUE - OTHER OPERATING	2,212.77	4,683.53	-2,470.76	-52.8%
4049 · REVENUE - FIRE GRANTS	93,121.60	30,373.00	62,748.60	206.6%
4050 · REVENUE - IMPACT FEES	18,365.25	301,621.22	-283,255.97	-93.9%
4053 · REVENUE - GRT MUN CAP OUTLAY1/4	61,057.65	42,585.33	18,472.32	43.4%
4056 · REVENUE - LEGISLATIVE APPROPRI.	0.00	20,977.84	-20,977.84	-100.0%
4058 · Plan Review Fees	12,032.22	8,352.97	3,679.25	44.1%
4060 · WTB FY2016 revenue	967,362.85	0.00	967,362.85	100.0%
4061 · Bond Proceeds	0.00	100,002.00	-100,002.00	-100.0%
4070 · CWSRF 2016 Revenue	0.00	161,473.19	-161,473.19	-100.0%
4100 · Miscellaneous Revenues				
4110 · Misc Revenue- TIDD reimburse	2,528.66	1,528.29	1,000.37	65.5%
Total 4100 · Miscellaneous Revenues	2,528.66	1,528.29	1,000.37	65.5%
7004 · REVENUE - FINANCE CHARGE ON W/S	811.94	995.10	-183.16	-18.4%
7005 · REVENUE - INTEREST INCOME	57,795.92	26,806.05	30,989.87	115.6%
7006 · REVENUE -INVESTMENT INTEREST	4,192.90	0.00	4,192.90	100.0%
7007 · REVENUE - INTEREST IMPACT FEES	134.34	103.87	30.47	29.3%
7010 · REVENUE - AD VALOREM TAX	306,833.77	330,900.54	-24,066.77	-7.3%
9000 · BEG. BALANCE	0.00	0.00	0.00	0.0%
Total Income	3,269,044.25	2,583,250.57	685,793.68	26.6%
Gross Profit	3,269,044.25	2,583,250.57	685,793.68	26.6%
Expense				
4082 · DEBT SERV - 2007 WWTP LOAN PRIN	90,976.59	82,112.16	8,864.43	10.8%
4083 · DEBT SERV. - 2007 WWTP LOAN INT	10,310.54	28,239.72	-17,929.18	-63.5%
6100 · Salary and Benefits				
6112 · SALARIES - STAFF	737,034.78	610,858.84	126,175.94	20.7%
6113 · SALARIES - ELECTED	21,009.12	21,009.12	0.00	0.0%
6115 · Overtime salaries	5,286.93	0.00	5,286.93	100.0%
6121 · WORKER'S COMP INSURANCE	28,661.12	34,794.00	-6,132.88	-17.6%
6122 · HEALTH INSURANCE	112,316.34	114,211.34	-1,895.00	-1.7%
6125 · FICA EMPLOYER'S SHARE	57,119.04	47,594.80	9,524.24	20.0%
6126 · WORKMAN'S COMP PERSONAL ASS...	176.30	167.70	8.60	5.1%
6127 · SUTA STATE UNEMPLOYEMENT	1,058.00	653.11	404.89	62.0%
6128 · PERA Employer Portion	54,115.86	50,184.85	3,931.01	7.8%
6130 · HEALTH INCENTIVE - SKI PASS/GYM	1,041.05	1,415.00	-373.95	-26.4%
6133 · Life Insurance	535.50	0.00	535.50	100.0%
6134 · Dental insurance	7,025.96	0.00	7,025.96	100.0%
6135 · Vision Insurance	1,238.71	0.00	1,238.71	100.0%
Total 6100 · Salary and Benefits	1,026,618.71	880,888.76	145,729.95	16.5%

3:10 PM

02/08/19

Cash Basis

VILLAGE OF TAOS SKI VALLEY
Profit & Loss Prev Year Comparison
July 2018 through January 2019

	Jul '18 - Jan 19	Jul '17 - Jan 18	\$ Change	% Change
6220 · OUTSIDE CONTRACTORS	1,323,132.44	289,952.10	1,033,180.34	356.3%
6225 · ENGINEERING	117,366.07	276,863.76	-159,497.69	-57.6%
6230 · LEGAL SERVICES	28,855.87	61,704.51	-32,848.64	-53.2%
6242 · ACCOUNTING	2,236.20	1,718.65	517.55	30.1%
6244 · AUDIT	16,127.32	13,921.25	2,206.07	15.9%
6251 · WATER PURCHASE, STORAGE	170.22	132.89	37.33	28.1%
6253 · ELECTRICITY	15,767.61	14,174.58	1,593.03	11.2%
6254 · PROPANE	14,743.95	8,419.45	6,324.50	75.1%
6256 · TELEPHONE	9,036.89	9,576.19	-539.30	-5.6%
6257 · RENT PAID	3,330.41	576.00	2,754.41	478.2%
6258 · WATER CONSERVATION FEE	178.45	187.05	-8.60	-4.6%
6259 · Natural Gas	819.36	579.24	240.12	41.5%
6270 · LIABILITY & LOSS INSURANCE	66,607.75	63,753.13	2,854.62	4.5%
6310 · Advertising	2,454.47	1,797.40	657.07	36.6%
6311 · Uniforms and Safety Equipment	0.00	0.00	0.00	0.0%
6312 · CHEMICALS & NON DURABLES	17,765.42	19,246.43	-1,481.01	-7.7%
6313 · MATERIAL & SUPPLIES	68,750.34	80,063.17	-11,312.83	-14.1%
6314 · Dues/fees/registration/renewals	5,494.77	4,955.38	539.39	10.9%
6315 · BANK CHARGES	2,084.01	25.00	2,059.01	8,236.0%
6316 · Software	17,893.48	5,585.89	12,307.59	220.3%
6317 · Personal Protective Equipment	22,619.41	3,061.65	19,557.76	638.8%
6318 · Postage	1,231.00	1,208.77	22.23	1.8%
6319 · Election Expense	0.00	613.54	-613.54	-100.0%
6320 · EQUIPMENT REPAIR & PARTS	10,231.94	19,304.60	-9,072.66	-47.0%
6321 · BUILDING MAINTENANCE	0.00	882.95	-882.95	-100.0%
6322 · SMALL EQUIP & TOOL PURCHASES	5,276.12	10,517.01	-5,240.89	-49.8%
6323 · SYSTEM REPAIR & PARTS	463.34	4,391.29	-3,927.95	-89.5%
6331 · OUTSIDE TESTING SERVICES	66.00	3,308.87	-3,242.87	-98.0%
6332 · EQUIPMENT RENTALS	7,370.35	5,123.12	2,247.23	43.9%
6335 · FINANCE CHARGE & MISCEL. TAX	0.00	11,104.34	-11,104.34	-100.0%
6417 · VEHICLE MAINTENANCE	3,835.14	21,014.05	-17,178.91	-81.8%
6418 · FUEL EXPENSE	8,057.35	13,627.28	-5,569.93	-40.9%
6432 · TRAVEL & PER DIEM	13,197.93	10,527.46	2,670.47	25.4%
6433 · Travel & PD Elected Officials	2,174.64	0.00	2,174.64	100.0%
6434 · TRAINING	7,461.34	3,890.73	3,570.61	91.8%
6435 · Training Elected Officials	380.00	0.00	380.00	100.0%
6560 · Payroll Expenses	0.00	-0.02	0.02	100.0%
6712 · LAB CHEMICALS & SUPPLIES	1,666.08	1,498.60	167.48	11.2%
6715 · LAB SMALL EQUIP & TOOL PURCHASE	596.25	0.00	596.25	100.0%
6716 · LAB TESTING SERVICES	5,774.20	6,869.95	-1,095.75	-16.0%
6720 · LAB OUTSIDE CONTRACTORS	0.00	0.00	0.00	0.0%
8322 · CAPITAL EXPENDITURES	534,571.62	18,543.28	516,028.34	2,782.8%
8323 · Capital Assets \$1000-\$4999	6,015.63	4,058.06	1,957.57	48.2%
8325 · EQUIPMENT & TOOL PURCHASE	321,314.24	31,444.57	289,869.67	921.8%
8421 · NMFA Interest TML #TAOS55	20,169.91	20,326.70	-156.79	-0.8%
8422 · CWSRF 052 Principal	68,340.04	0.00	68,340.04	100.0%
8423 · CWSRF 052 Interest	4,200.00	0.00	4,200.00	100.0%
8425 · Hold Harmless Bond Interest pay	17,009.17	0.00	17,009.17	100.0%
8427 · Net Revenue Bond Interest pay	11,340.83	0.00	11,340.83	100.0%
Total Expense	3,914,083.40	2,035,789.51	1,878,293.89	92.3%
Net Ordinary Income	-645,039.15	547,461.06	-1,192,500.21	-217.8%
Other Income/Expense				
Other Expense				
9001 · TRANSFER TO FUND	-531,191.67	-756,749.68	225,558.01	29.8%
9002 · TRANSFER FROM FUND	531,191.67	756,749.68	-225,558.01	-29.8%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-645,039.15	547,461.06	-1,192,500.21	-217.8%

VILLAGE OF TAOS SKI VALLEY

GROSS RECEIPTS & LODGER'S TAX COLLECTION SUMMARY

Gross Receipts Tax

CURRENT RATE = 9.25%

GROSS RECEIPTS

	July	August	September	October	November	December	January	February	March	April	May	June
FY 2008	\$20,214.64	\$49,552.50	\$30,529.91	\$18,716.47	\$24,225.26	\$23,499.17	\$50,734.80	\$146,293.94	\$160,211.63	\$167,362.79	\$212,589.13	\$20,102.55
YTD	\$20,214.64	\$69,767.14	\$100,297.05	\$119,013.52	\$143,238.78	\$166,737.95	\$217,472.75	\$363,766.69	\$523,978.32	\$691,341.11	\$903,930.24	\$924,032.79
FY 2009	\$5,978.98	\$31,604.97	\$36,411.72	\$34,168.28	\$36,755.21	\$36,869.62	\$81,443.70	\$194,410.32	\$178,012.59	\$176,315.78	\$191,892.82	\$36,332.99
YTD	\$5,978.98	\$37,583.95	\$73,995.67	\$108,163.95	\$144,919.16	\$181,788.78	\$263,232.48	\$457,642.80	\$635,655.39	\$811,971.17	\$1,003,863.99	\$1,040,196.98
FY 2010	\$32,800.00	\$38,773.70	\$39,381.43	\$61,759.08	\$56,887.02	\$54,858.12	\$42,174.35	\$223,797.16	\$189,376.01	\$176,576.34	\$221,448.63	\$59,190.36
YTD	\$32,800.00	\$71,573.70	\$110,955.13	\$172,714.21	\$229,601.23	\$284,459.35	\$326,633.70	\$550,430.86	\$739,806.87	\$916,383.21	\$1,137,831.84	\$1,197,022.20
FY 2011	\$31,002.86	\$62,982.96	\$26,127.83	\$33,610.96	\$60,913.74	\$74,949.02	\$42,282.39	\$171,246.82	\$139,053.09	\$142,336.03	\$154,287.41	\$27,928.23
YTD	\$31,002.86	\$93,985.82	\$120,113.65	\$153,724.61	\$214,638.35	\$289,587.37	\$331,869.76	\$503,116.58	\$642,169.67	\$784,505.70	\$938,793.11	\$966,721.34
FY 2012	\$64,073.01	\$26,203.38	\$23,181.89	\$42,430.30	\$60,186.45	\$32,954.89	\$47,797.29	\$207,267.40	\$162,805.78	\$182,358.83	\$200,924.87	\$42,673.54
YTD	\$64,073.01	\$90,276.39	\$113,458.28	\$155,888.58	\$216,075.03	\$249,029.92	\$296,827.21	\$504,094.61	\$666,900.39	\$849,259.22	\$1,050,184.09	\$1,092,857.63
FY 2013	\$36,835.14	\$20,863.12	\$45,705.38	\$27,699.69	\$66,674.98	\$48,677.59	\$50,727.81	\$178,549.60	\$163,125.28	\$166,032.40	\$203,817.88	\$21,818.85
YTD	\$36,835.14	\$57,698.26	\$103,403.64	\$131,103.33	\$197,778.31	\$246,455.90	\$297,183.71	\$475,733.31	\$638,858.59	\$804,890.99	\$1,008,708.87	\$1,030,527.72
FY 2014	\$32,785.51	\$20,399.76	\$33,382.63	\$32,521.83	\$42,153.17	\$47,625.85	\$41,859.55	\$187,697.06	\$165,940.26	\$157,119.60	\$217,538.39	\$33,070.40
YTD	\$32,785.51	\$53,185.27	\$86,567.90	\$119,089.73	\$161,242.90	\$208,868.75	\$250,728.30	\$438,425.36	\$604,365.62	\$761,485.22	\$979,023.61	\$1,012,094.01
FY 2015	\$50,101.37	\$20,302.81	\$45,180.40	\$67,963.83	\$54,978.94	\$102,903.79	\$88,137.83	\$228,895.80	\$200,123.07	\$208,944.00	\$231,566.84	\$70,845.96
YTD	\$50,101.37	\$70,404.18	\$115,584.58	\$183,548.41	\$238,527.35	\$341,431.14	\$429,568.97	\$658,464.77	\$858,587.84	\$1,067,531.84	\$1,299,098.68	\$1,369,944.64
FY 2016	\$37,891.82	\$20,239.04	\$97,742.38	\$25,839.07	\$197,397.64	\$95,985.99	\$224,614.99	\$103,161.00	\$166,682.00	\$180,838.00	\$201,624.53	\$38,366.93
YTD	\$37,891.82	\$58,130.86	\$155,873.24	\$181,712.31	\$379,109.95	\$475,095.94	\$699,710.93	\$802,871.93	\$969,553.93	\$1,150,391.93	\$1,352,016.46	\$1,390,383.39
FY 2017	\$119,909.94	\$55,423.48	\$87,873.13	\$142,357.47	\$41,995.22	\$148,618.10	\$142,636.32	\$187,613.18	\$204,129.97	\$165,451.68	\$208,890.93	\$76,774.96
YTD	\$119,909.94	\$175,333.42	\$263,206.55	\$405,564.02	\$447,559.24	\$596,177.34	\$738,813.66	\$926,426.84	\$1,130,556.81	\$1,296,008.49	\$1,504,899.42	\$1,581,674.38
FY 2018	\$29,864.17	\$48,702.07	\$58,630.68	\$75,354.62	\$89,599.77	\$118,550.59	\$207,717.57	\$250,972.85	\$212,959.98	\$187,022.24	\$243,419.70	\$35,925.42
YTD	\$29,864.17	\$78,566.24	\$137,196.92	\$212,551.54	\$302,151.31	\$420,701.90	\$628,419.47	\$879,392.32	\$1,092,352.30	\$1,279,374.54	\$1,522,794.24	\$1,558,719.66
FY2019	\$54,483.94	\$55,106.22	\$86,640.50	\$136,554.40	\$141,644.03	\$189,464.82	\$264,081.04					
YTD	\$54,483.94	\$109,590.16	\$196,230.66	\$332,785.06	\$474,429.09	\$663,893.91	\$927,974.95					

Current month GRT collections reflects money generated 2 months prior.

* NOTE: Feb 2007-Sept. 2012: Includes NMFA loan pay deduction- Note starts again Aug 2016

Lodger's Tax

CURRENT RATE = 5%

7/01/04 thru Current the tax rate is 5%; 2/97 thru 6/04 tax rate was 4.5%

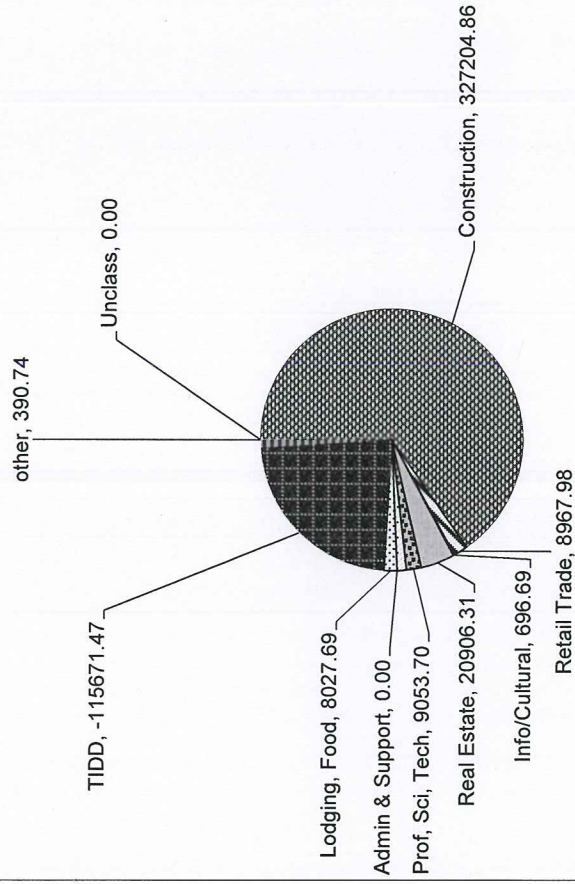
LODGERS' TAX

	July	August	September	October	November	December	January	February	March	April	May	June
FY 2008	\$2,722.84	\$5,440.23	\$4,285.04	\$2,754.53	\$3,901.84	\$577.12	\$51,173.76	\$59,427.24	\$69,853.67	\$77,642.16	\$6,257.25	\$6,805.31
YTD	\$2,722.84	\$8,163.07	\$12,448.11	\$15,202.64	\$19,104.48	\$19,681.60	\$70,855.36	\$130,282.60	\$200,136.27	\$277,778.43	\$284,035.68	\$290,840.99
FY 2009	\$2,308.21	\$17,029.81	\$4,613.37	\$1,998.89	\$2,683.42	\$2,329.41	\$69,821.07	\$48,658.30	\$64,074.56	\$63,514.05	\$2,163.00	\$1,019.51
YTD	\$2,308.21	\$19,338.02	\$23,951.39	\$25,950.28	\$28,633.70	\$30,963.11	\$100,784.18	\$149,442.48	\$213,517.04	\$277,031.09	\$279,194.09	\$280,213.60
FY 2010	\$6,555.17	\$6,692.88	\$6,626.34	\$2,464.04	\$3,071.98	\$3,065.62	\$58,358.23	\$53,226.27	\$63,632.42	\$73,788.32	\$5,154.71	\$2,591.00
YTD	\$6,555.17	\$13,248.05	\$19,874.39	\$22,338.43	\$25,410.41	\$28,476.03	\$86,834.26	\$140,060.53	\$203,692.95	\$277,481.27	\$282,635.98	\$285,226.98
FY 2011	\$3,799.08	\$5,779.40	\$4,203.94	\$4,540.58	\$826.80	\$4,048.19	\$48,139.08	\$38,771.02	\$56,737.62	\$53,736.46	\$1,376.99	\$1,907.76
YTD	\$3,799.08	\$9,578.48	\$13,782.42	\$18,323.00	\$19,149.80	\$23,197.99	\$71,337.07	\$110,108.09	\$166,845.71	\$220,582.17	\$221,959.16	\$223,866.92
FY 2012	\$5,123.77	\$5,559.34	\$7,292.78	\$3,573.23	\$2,125.17	\$25,832.86	\$57,242.46	\$54,829.42	\$66,115.91	\$72,972.48	\$6,978.68	\$4,665.17
YTD	\$5,123.77	\$10,683.11	\$17,975.89	\$21,549.12	\$23,674.29	\$49,507.15	\$106,749.61	\$161,579.03	\$227,694.94	\$300,667.42	\$307,646.10	\$312,311.27
FY 2013	\$3,611.20	\$6,647.21	\$6,362.49	\$6,914.30	\$3,587.06	\$4,412.71	\$41,548.72	\$58,051.35	\$69,819.08	\$65,779.34	\$2,387.53	\$1,223.37
YTD	\$3,611.20	\$10,258.41	\$16,620.90	\$23,535.20	\$27,122.26	\$31,534.97	\$73,083.69	\$131,135.04	\$200,954.12	\$266,733.46	\$269,120.99	\$270,344.36
FY 2014	\$2,832.98	\$7,754.90	\$7,045.56	\$19,777.25	\$4,319.60	\$4,888.83	\$54,643.19	\$58,342.34	\$68,032.70	\$67,580.97	\$4,688.03	\$1,953.28
YTD	\$2,832.98	\$10,587.88	\$17,633.44	\$37,410.69	\$41,730.29	\$46,619.12	\$101,262.31	\$159,604.65	\$227,637.35	\$295,218.32	\$299,906.35	\$301,859.63
FY 2015	\$2,492.93	\$6,804.83	\$15,377.68	\$9,451.74	\$6,196.45	\$7,739.68	\$48,605.50	\$66,074.56	\$67,834.16	\$75,221.00	\$5,450.60	\$1,138.28
YTD	\$2,492.93	\$9,297.76	\$24,675.44	\$34,127.18	\$40,323.63	\$48,063.31	\$96,668.81	\$162,743.37	\$230,577.53	\$305,798.53	\$311,249.13	\$312,387.41
FY 2016	\$3,159.70	\$22,368.20	\$9,450.74	\$5,746.17	\$4,197.87	\$9,297.58	\$53,807.00	\$72,513.85	\$76,593.23	\$71,244.05	\$3,250.86	\$2,501.47
YTD	\$3,159.70	\$25,527.90	\$34,978.64	\$40,724.81	\$44,922.68	\$54,220.26	\$108,027.26	\$180,541.11	\$257,134.34	\$328,378.39	\$331,629.25	\$334,130.72
FY 2017	\$3,312.79	\$6,428.45	\$20,520.20	\$6,104.38	\$4,731.31	\$5,975.60	\$52,006.45	\$57,922.20	\$70,032.91	\$81,036.07	\$5,683.84	\$3,145.21
YTD	\$3,312.79	\$9,741.24	\$30,261.44	\$36,365.82	\$41,097.13	\$47,072.73	\$99,079.18	\$157,001.38	\$227,034.29	\$308,070.36	\$313,754.20	\$316,899.41
FY 2018	\$26,463.06	\$13,960.76	\$11,225.88	\$8,960.06	\$6,207.19	\$6,521.15	\$71,990.70	\$56,655.53	\$68,454.45	\$74,080.27	\$1,667.88	\$3,332.25
YTD	\$26,463.06	\$40,423.82	\$51,649.70	\$60,609.76	\$66,816.95	\$73,338.10	\$145,328.80	\$201,984.33	\$270,438.78	\$344,519.05	\$346,186.93	\$349,519.18
FY2019	\$8,692.23	\$17,791.85	\$15,936.00	\$15,977.48	\$11,905.77	\$10,982.76	\$89,403.18					
YTD	\$8,692.23	\$26,484.08	\$42,420.08	\$58,397.56	\$70,303.33	\$81,286.09	\$170,689.27					

Current month LT collections reflects money generated in the previous month.

Aug FY2016 includes \$15K late LT
 Sept 2016 includes \$10,172 in Late LT for FY2016
 July FY2018 includes \$17,455 Late lodgers tax For FY2017
 Sept 2016-Approx \$3,261 is for Late Lodgers Tax

Village of Taos Ski Valley Gross Receipts Distribution January 2019



Construction	Retail Trade	Info/Cultural	Real Estate
Prof, Sci, Tech	NMFA Interest	Admin & Support	Lodging, Food
TIDD	Admin Fee	other	Unclass

FY2019 TIDD GRT Distribution

Date	VTSV Increment	State Increment	Admin Fees	Total TIDD	NMFA Offset	Hold Harmless GRT	VTSV Cash Received/with HH GRT (NOT offset) minus NMFA
1/18/2017	142,524.81	112,719.24	(2,201.55)	253,042.50	7,507.77		135,128.55
2/17/2017	15,477.59	12,240.84	(239.08)	27,479.35	7,507.77		180,105.41
3/16/2017	83,359.40	65,926.82	(1,287.82)	147,998.40	7,507.77		196,622.20
4/15/2017	56,296.56	44,523.50	(869.59)	99,950.47	7,507.77		157,943.00
5/16/2017	35,609.26	28,162.46	(550.05)	63,221.67	5,763.47		208,890.93
6/16/2017	133,716.69	105,753.13	(2,065.50)	237,404.32	5,763.47		71,011.49
TOTAL FY17	1,228,639.12	971,699.37	(18,978.72)	2,181,359.77	79,096.87		1,523,355.61
7/15/2017	-	-	-	-	5,763.47		24,100.70
8/15/2017	-	-	-	-	5,763.47	375.39	42,938.60
9/15/2017	1,963.78	1,553.10	(30.32)	3,486.56	5,763.47	6,313.93	52,867.21
10/15/2017	-	-	-	-	5,763.47	7,023.40	69,591.15
11/17/2017	19,717.45	15,594.02	(304.57)	35,006.90	5,763.47	10,664.15	83,836.30
12/15/2017	-	-	-	-	5,763.47	11,907.89	112,787.12
1/16/2018	9,639.99	7,478.59	(147.66)	16,970.92	5,763.47	20,438.47	201,954.10
2/17/2018	4,088.96	3,233.85	(63.16)	7,259.65	5,763.47	26,140.24	245,209.38
3/17/2018	9,079.59	7,180.81	(140.25)	16,120.15	5,763.47	21,753.62	207,196.51
4/18/2018	59,594.75	47,132.00	(920.55)	105,806.20	5,763.47	18,859.26	181,258.77
5/17/2018	5,916.19	4,678.97	(91.38)	10,503.78	5,763.47	28,367.80	243,419.70
6/15/2018	-	-	-	-	5,763.47	4,685.39	35,925.42
TOTAL FY18	110,000.71	86,851.34	(1,697.89)	195,154.16	69,161.64	156,529.54	1,501,084.96
7/18/2018	3,989.99	3,155.58	(61.63)	7,083.94	5,763.47	5,821.77	48,720.47
8/15/2018	18,157.01	14,359.92	(280.46)	32,236.47	5,763.47	7,322.71	49,342.75
9/15/2018	27,190.23	21,504.06	(420.00)	48,274.29	5,763.47	11,319.09	80,877.03
10/15/2018	-	-	-	-	5,763.47	13,722.09	130,790.93
11/15/2018	17,803.55	14,080.38	(275.01)	31,608.92	5,763.47	16,000.22	141,644.03
12/21/2018	-	-	-	-	5,763.47	16,150.01	189,464.82
1/24/2019	85,423.85	67,532.82	452.03	153,408.70	5,763.47	37,977.11	264,081.04
TOTAL FY19	152,564.63	120,632.76	(585.07)	119,203.62	40,344.29	108,313.00	904,921.07
TOTAL FY16, FY17, FY18 & FY19	2,343,139.07	1,837,195.94	(34,549.11)	3,992,377.20	188,602.80	264,842.54	4,844,649.41

Village Baseline

Month GRT is Generated	Month GRT is Reported to State	h GRT is distributed fr State to Entiti	Total	State	Village
December	January	February	371,622.37	201,645.53	169,976.84
January	February	March	328,741.64	178,378.07	150,363.57
February	March	April	310,404.18	168,428.01	141,976.17
March	April	May	429,910.95	233,273.42	196,637.53
April	May	June	64,234.89	34,854.41	29,380.48
May	June	July	93,353.53	50,654.43	42,699.09
June	July	August	40,142.02	21,781.41	18,360.61
July	August	September	89,560.14	48,596.11	40,964.03
August	September	October	134,697.23	73,087.89	61,609.34
September	October	November	108,590.92	58,922.38	49,668.54
October	November	December	204,035.98	110,711.70	93,324.28
November	December	January	174,517.70	94,694.82	79,822.88
Total	Total	Total	2,349,811.54	1,275,028.17	1,074,783.36

Monthly Public Safety Report

Jan-19

Law Enforcement

	Hutter	Vigil	Trujillo	Totals
MVC's	0	4	1	5
Battery	0		1	0
Embezzlement	0	0		
Residential Alarm	0	3		3
Business Alarm	0	0		
Property Damage	0	0		
Larceny	0	0		
Vehicle Theft	0	0		
Theft	3	0		3
Suspicious Persons/Vehicles	0	4		4
Arrests	0	0		0
Citizen Assists/Contacts	45	55	5	105
Traffic Enforcement Hours	41	35	10	86
Traffic Stops	8	6	2	16
Written Citations	2	2	0	4
Written Warnings	4	2	0	6
Verbal Warnings	1	25	2	28
Parking Citations	12	5	10	27
Assists to other Agencies	6	5	3	14
Tresspass Warnings	0	3		3
Foot Patrol Hours	22	30	6	58
B & E	0	0		0
Animal Calls	1	0		1
Welfare Check	3	5	0	8
Found/Lost Property	1	1		2
Disorderly	3	3		6
Reckless Driver	1	4	2	7
Private Property Crash	4	1		5
911 Hang Up	2			2
Trespassing	1			1

Fire/EMS

Fire Calls	0	4		4
EMS Calls	0	5	3	8

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VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve Joining the NM Department of Tax and Revenue Lawsuit by Engaging the Gallagher and Kennedy Law Firm

DATE: February 12, 2019

PRESENTED BY: John Avila, Village Administrator

STATUS OF AGENDA ITEM: Old Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION:

This item was tabled at the January 8, 2019 Council meeting.

The lawsuit against the Taxation and Revenue Department is seeking to recover amounts unlawfully withheld from distributions and transfers of gross receipts tax revenue. The firm has been working with the New Mexico Municipal League and the New Mexico Association of Counties to develop information to support such a lawsuit, and has recently have been retained by the City of Albuquerque to initiate such a lawsuit. The initial Complaint has been filed on behalf of the Cities of Albuquerque, Artesia, Farmington and Moriarty in Bernalillo County in the Second Judicial District. They anticipate amending the complaint to add additional participating cities and counties within the next few weeks.

They have negotiated terms of a Contingency Fee Agreement with the City of Albuquerque. The Agreement contemplates that additional cities and counties may join the lawsuit. Agreement was reached in consultation with both the City of Albuquerque and the NMML, and the firm believes that the Agreement presents a fair framework for funding the lawsuit on behalf of the City of Albuquerque and any municipality or county which wishes to join the lawsuit

STAFF RECOMMENDATION: Staff does **not** recommend approval to join the Lawsuit against the Taxation and Revenue Department at this time, as the cost to participate may be a large portion of what may be recovered. The lawsuit may be joined at a later time should the Village decide it is preferable to be part of the effort by other municipalities.

Village of Taos Ski Valley
Village Council
Agenda Item

AGENDA ITEM TITLE: **Consideration to Approve Resolution No. 2019-385 Approving a permanent Budget Adjustment Request (BAR) to the FY2019 Budget to Add Revenue Collections for Impact Fees**

DATE: February 12, 2019

PRESENTED BY: Nancy Grabowski, Finance Director

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village submitted its fiscal year 2018-19 budget in July of 2018. At that time the Village did not budget for Impact Fee revenues. Staff was not sure what if any fees would be collected and decided to budget on the conservative side of revenue. To date the Village has received approximately \$18,000 in fees and is are anticipating additional collections before the end of fiscal 2019.

RECOMMENDATION: Staff recommends approval of Resolution No. 2019-385 Approving a permanent Budget Adjustment Request (BAR) to the FY2019 Budget to Add Revenue Collections for Impact Fees

**VILLAGE OF TAOS SKI VALLEY
RESOLUTION NO. 2019-385**

**A RESOLUTION REQUESTING A PERMANENT BUDGET ADJUSTMENT TO THE
FY2019 BUDGET TO ADD COLLECTIONS OF IMPACT FEES**

WHEREAS, it is hereby resolved that the Village of Taos Ski Valley having met in a regular meeting on February 12, 2019 proposes to make an adjustment to the Fiscal 2018-19 budget as follows:

<u>FUND</u>	<u>ACCOUNT/DESCRIPTION</u>	<u>AMOUNT</u>
50 (29900) Parks & Rec	4050 (44990) Impact Fees	\$ 3,000.00
53 (29900) Gen Govt	4050 (44990) Impact Fees	\$ 6,000.00
54 (29900) Public Safety	4050 (44990) Impact Fees	\$ 5,000.00
55 (29900) Roads	4050 (44990) Impact Fees	\$16,000.00

WHEREAS, at the regular meeting of the Village of Taos Ski Valley Governing body on February 12, 2019, it considered adjustments to its budget for the Fiscal Year 2018-2019; and

WHEREAS, said budget was developed on the basis of need and through cooperation with all user departments, elected officials and other department supervisors; and

WHEREAS, the official meetings for the review of said documents were duly advertised and posted in compliance with the State of New Mexico Open Meetings Act; and

WHEREAS, it is the majority opinion of this Council that the proposed budget adjustments meets the requirements as currently determined for Fiscal Year 2018-2019.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the governing body of the Village of Taos Ski Valley, State of New Mexico hereby approves, authorizes and directs that the Village of Taos Ski Valley budget for Fiscal Year 2018-2019 be amended accordingly.

PASSED, APPROVED AND ADOPTED this _____ day of _____, 2019.

THE VILLAGE OF TAOS SKI VALLEY

By: _____
Christof Brownell, Mayor

(Seal)

ATTEST:

Ann M. Wooldridge, Village Clerk

VOTE: For _____ Against _____

Village of Taos Ski Valley
Village Council
Village Council Agenda Item

AGENDA ITEM TITLE: **Consideration to Approve of Out of State Travel to Los Angeles, CA for National Government Finance Conference and Training by Nancy Grabowski May 18-23, 2019**

DATE: February 12, 2019

PRESENTED BY: Nancy Grabowski, Finance Director

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The 113th annual National Government Finance Office Conference is taking place in Los Angeles, CA this year. The training which is available at this conference focuses specifically on the needs Government Finance Officers. The agenda of sessions is attached for review as exhibit "A". The Finance Director attended the conference two years ago in Denver and came away with valuable information which has benefited the Village. An example is the rollout of GASB 77; the tax abatement disclosure. This information gave the Director knowledge and understanding of the new rule in advance of its release which was much needed because the Village offsets taxes which go to the TIDD. Having this information provided the tools required to set up these abatements to accommodate the auditors in the audit process. Additionally Director Grabowski was elected as the Membership Coordinator of the New Mexico GFOA this year so she would be representing not only the Village but would be a liaison for the New Mexico GFOA chapter. The majority of the travel expense was included in the original travel budget estimate for FY2019.

Training Registration	\$400.00
Per Diem for 6 days:	\$45.00 X 6 = \$270.00
Hotel 6 nights:	\$250/per night = \$1,500.00
Airfare expense:	\$400.00 estimated
Airport parking:	\$30.00
Estimated Total:	\$2,600.00

RECOMMENDATION: Approval from the Council is requested for the Out of State Travel by Director Grabowski.