



VILLAGE COUNCIL REGULAR MEETING AGENDA
EDELWEISS LODGE CLUB ROOM
106 SUTTON PLACE
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, MARCH 12, 2019 2:00 P.M.

1. CALL TO ORDER AND NOTICE OF MEETING
2. ROLL CALL
3. APPROVAL OF THE AGENDA
4. CONSIDERATION TO APPROVE HIRING ANTHONY MARTINEZ AS PUBLIC WORKS DIRECTOR FOR THE VILLAGE OF TAOS SKI VALLEY
5. PRESENTATION BY TAOS SOIL & WATER CONSERVATION DISTRICT – PETER VIGIL
6. CITIZEN’S FORUM –for non-agenda items only. Limit to 5 minutes per person (please sign in)
7. FINANCIAL REPORTS
8. COMMITTEE REPORTS
 - A. Planning & Zoning Commission
 - B. Public Safety Committee
 - C. Firewise Community Board
 - D. Parks & Recreation Committee
 - E. Lodger’s Tax Advisory Board
8. REGIONAL REPORTS
9. MAYOR’S REPORT
10. STAFF REPORTS
11. OLD BUSINESS
12. NEW BUSINESS
 - A. Consideration to Approve TSVI Request for EQR Credits and Development Impact Fee Discounts for the New Parcel D Land Development Project
 - B. Consideration to Approve Resolution No. 2019-387 Acceptance and Approval of the FY2018 Audit
 - C. Consideration to Approve Resolution No. 2019-388 requesting a permanent Budget Adjustment Request (BAR) to the FY2019 budget to Add Revenue Proceeds for the Sale of Capital Assets
 - D. Consideration to Approve Resolution No. 2019-389, A Resolution Approving the Disposal of Capital Equipment Owned by the Village of Taos Ski Valley
 - E. Discussion and Consideration to Approve a Change Order to the RMCI Contract for Not-to-Exceed \$250,000 in the Construction of the Kachina Water Tank project.
 - F. Consideration to Approve Change Order for Contractor Ovivo USA LLC to Change Scope from MBR System to MicorBLOX MBR System
 - G. Consideration to Approve Entering the Joint Powers Agreement for the Taos Regional Landfill
 - H. Consideration to Approve Memorandum of Agreement to Join the San Juan-Chama Project Contractors Association
 - I. Consideration to Approve Resolution No. 2019-390 Approving an Application to the NMDOT

-- *Providing infrastructure & services to a World Class Ski Resort Community* --

Local Government Road Program

J. Consideration to Approve a Pay Rate for Village Personnel Assigned to Work for the Village of Taos Ski Valley Tax Increment Development District Board

13. MISCELLANEOUS

14. CLOSED SESSION

A. Discussion of Limited Personnel Matters – Village Staff Duties

This matter may be discussed in closed session under Open Meetings Act exemption 10-15-1(H) (2)

14. ANNOUNCEMENT OF THE DATE, TIME & PLACE OF THE NEXT MEETING OF THE VILLAGE COUNCIL

15. ADJOURNMENT

-- Providing infrastructure & services to a World Class Ski Resort Community --



Village of Taos Ski Valley
 PO Box 100, 7 Firehouse Road, Taos Ski Valley, NM 87525
 (575) 776-8220 (575) 776-1145 Fax
 E-mail: vtsv@vtsv.org Website: www.vtsv.org
Mayor: Christof Brownell
Council: Jeff Kern, Roger C. Pattison,
 J. Christopher Stagg, Thomas Wittman
Administrator: John Avila
Clerk: Ann M. Wooldridge, CMC
Finance Director: Nancy Grabowski

NOTICE OF MEETINGS

NOTICE IS HEREBY GIVEN of the following meetings of the Village of Taos Ski Valley, New Mexico and the dates, times and locations of the meetings:

MEETING	DATE & TIME	LOCATION
PUBLIC SAFETY COMMITTEE	Monday, March 4, 2019 10:00 a.m.	Inn at Taos Valley Club Room
FIREWISE COMMUNITY BOARD	Monday, March 4, 2019 11:00 a.m.	Inn at Taos Valley Club Room
VILLAGE COUNCIL WORKSHOP MEETING Water and Sewer Rates	Tuesday March 5, 2019 2:00 p.m.	Edelweiss Lodge Club Room
TIDD BOARD REGULAR MEETING	Wednesday, March 6, 2019 3:00 p.m.	Edelweiss Lodge Club Room
SOURCE WATER PROTECTION PLAN COMMITTEE MEETING	Thursday, March 7, 2019 10:30 a.m.	TSVI Resort Center 4 th floor
VILLAGE COUNCIL REGULAR MEETING	Tuesday March 12, 2019 2:00 p.m.	Edelweiss Lodge Club Room
PARKS & RECREATION COMMITTEE	Tuesday, March 26, 2019 4:00 p.m.	Edelweiss Lodge
PLANNING & ZONING REGULAR MEETING	Monday, April 1, 2019 1:00 p.m.	Edelweiss Lodge Club Room
SPRING CLEAN-UP DAY	Thursday May 23, 2019	Details to follow
LODGER'S TAX COMMITTEE	TBA	Snakedance Condominiums

These meetings will be public meetings to consider various items of business. A copy of the agenda for each meeting will be available for inspection 72 hours prior to the meeting. Persons wishing to comment on items listed on the proposed agendas may submit written comments to the Village offices on or before 5:00 p.m. on the day prior to the meeting. Persons with disabilities may request accommodations no later than 5:00 P.M. on the day prior to the meeting. This notice shall be posted at the Village Office, Box Canyon, Village Message Board in the TSV Chamber of Commerce and three other public places within the municipality as provided by Section 3-1-2 NMSA 1978. /s/ Ann M. Wooldridge, Village Clerk, posted February 8, 2019, amended February 20, 2019.

Village of Taos Ski Valley
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve Hiring Anthony Martinez as Public Works Director for the Village of Taos Ski Valley

DATE: March 12, 2019

PRESENTED BY: Village Administrator John Avila

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not recommended

BACKGROUND INFORMATION:

The Village of Taos Ski Valley has had an interim Public Works Director since the retirement of Ray Keen.

RECOMMENDATION: Motion to Hire Anthony Martinez as Public Works Director for the Village of Taos Ski Valley.

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	\$30,251.44	\$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	\$84,052.94				
YTD	\$8,692.23	\$26,484.08	\$42,420.08	\$58,397.56	\$70,303.33	\$81,286.09	\$170,689.27	\$254,742.21				

VILLAGE OF TAOS SKI VALLEY

GROSS RECEIPTS & LODGER'S TAX COLLECTION SUMMARY

Gross Receipts Tax
CURRENT RATE = 9.25%

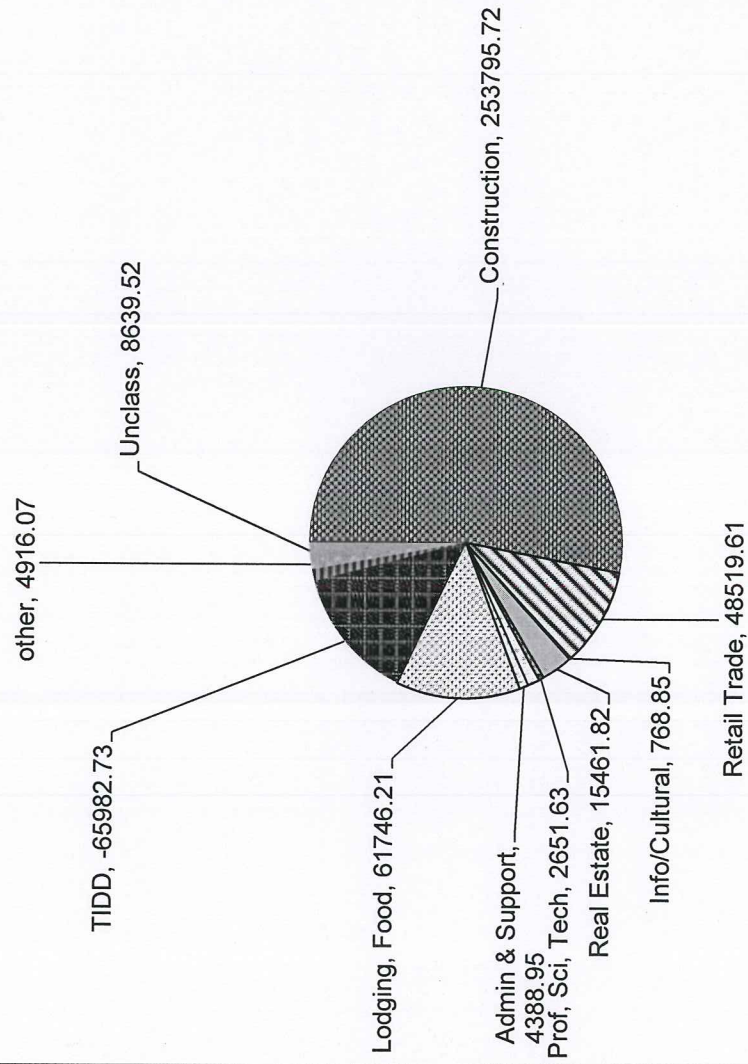
GROSS RECEIPTS

	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	\$323,305.93				
YTD	\$54,483.94	\$109,590.16	\$196,230.66	\$332,785.06	\$474,429.09	\$663,893.91	\$927,974.95	\$1,251,280.88				

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

Village of Taos Ski Valley Gross Receipts Distribution February 2019



■ Construction	■ Retail Trade	■ Info/Cultural	■ Real Estate
■ Prof, Sci, Tech	■ NMFA Intercept	■ 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)
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					5,763.47	20,438.47	201,954.10
2/17/2018	9,639.99	7,478.59	(147.66)	16,970.92	5,763.47	26,140.24	245,209.38
3/17/2018	4,088.96	3,233.85	(63.16)	7,259.65	5,763.47	21,753.62	207,196.51
4/18/2018	9,079.59	7,180.81	(140.25)	16,120.15	5,763.47	18,859.26	181,258.77
5/17/2018	59,594.75	47,132.00	(920.55)	105,806.20	5,763.47	28,367.80	243,419.70
6/15/2018	5,916.19	4,678.97	(91.38)	10,503.78	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
2/21/2019	65,952.73	52,160.25	(1,018.75)	117,094.23	5,763.47	38,688.65	323,305.93
TOTAL FY19	218,517.36	172,793.01	(1,603.82)	389,706.55	46,107.76	147,001.65	1,228,227.00
TOTAL FY16, FY17, FY18 & FY19	2,409,091.80	1,889,356.19	(35,567.86)	4,262,880.13	194,366.27	303,531.19	5,167,955.34

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

9:10 AM
03/05/19
Cash Basis

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

	Jul '18 - Feb 19	Jul '17 - Feb 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
4012 · REVENUE -Water Sales	148,700.78	534,811.22	-386,110.44	-72.2%
4013 · Revenue - Sewer	413,038.61	0.00	413,038.61	100.0%
4019 · Hold Harmless GRT Revenue	147,001.66	82,863.47	64,138.19	77.4%
4020 · REVENUE - GRT MUNICIPAL	505,199.27	362,550.12	142,649.15	39.4%
4021 · REVENUE - GRT- STATE	418,871.49	300,496.44	118,375.05	39.4%
4022 · REVENUE - GRT - ENVIRONMENT	20,663.11	14,831.11	5,832.00	39.3%
4023 · REVENUE - GRT - INFRASTRUCTURE	82,654.49	59,325.59	23,328.90	39.3%
4026 · REVENUE - BUSINESS LICENSE	1,020.00	0.00	1,020.00	100.0%
4027 · REVENUE - OTHER	56,566.59	86,993.04	-30,426.45	-35.0%
4028 · REVENUE - GASOLINE TAX	3,594.64	3,336.00	258.64	7.8%
4029 · REVENUE - LODGER'S TAX	278,756.84	201,984.33	76,772.51	38.0%
4031 · REVENUE - PARKING FINES	345.00	1,060.00	-715.00	-67.5%
4034 · REVENUE - MOTOR VEHICLE FEES	11,032.56	10,490.42	542.14	5.2%
4035 · REVENUE - BUILDING PERMITS	22,401.73	0.00	22,401.73	100.0%
4036 · REVENUE -Licenses/Permits Other	6,064.43	13,340.62	-7,276.19	-54.5%
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	44,974.66	44,003.46	971.20	2.2%
4047 · REVENUE - OTHER OPERATING	2,388.12	4,684.53	-2,296.41	-49.0%
4049 · REVENUE - FIRE GRANTS	93,121.60	68,722.50	24,399.10	35.5%
4050 · REVENUE - IMPACT FEES	18,365.25	301,621.22	-283,255.97	-93.9%
4053 · REVENUE - GRT MUN CAP OUTLAY1/4	82,654.33	59,325.59	23,328.74	39.3%
4056 · REVENUE - LEGISLATIVE APPROPRI.	0.00	20,977.84	-20,977.84	-100.0%
4058 · Plan Review Fees	12,562.13	8,516.29	4,045.84	47.5%
4060 · WTB FY2016 revenue	967,362.85	51,638.24	915,724.61	1,773.4%
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	913.81	2,196.90	-1,283.09	-58.4%
7005 · REVENUE - INTEREST INCOME	59,308.56	34,134.70	25,173.86	73.8%
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	322,699.29	355,403.77	-32,704.48	-9.2%
7090 · REVENUE - SALE OF ASSETS	16,100.00	0.00	16,100.00	100.0%
9000 · BEG. BALANCE	0.00	0.00	0.00	0.0%
Total Income	3,889,400.40	3,165,931.28	723,469.12	22.9%
Gross Profit	3,889,400.40	3,165,931.28	723,469.12	22.9%
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	816,194.68	677,158.35	139,036.33	20.5%
6113 · SALARIES - ELECTED	23,635.26	23,635.26	0.00	0.0%
6115 · Overtime salaries	5,578.76	0.00	5,578.76	100.0%
6121 · WORKER'S COMP INSURANCE	28,661.12	34,794.00	-6,132.88	-17.6%
6122 · HEALTH INSURANCE	127,482.12	129,758.56	-2,276.44	-1.8%
6125 · FICA EMPLOYER'S SHARE	63,294.67	52,794.05	10,500.62	19.9%
6126 · WORKMAN'S COMP PERSONAL ASS...	176.30	167.70	8.60	5.1%
6127 · SUTA STATE UNEMPLOYMENT	1,315.71	868.76	446.95	51.5%
6128 · PERA Employer Portion	60,673.30	55,100.00	5,573.30	10.1%
6129 · SUTA Expense Temporary Offset	0.00	-606.22	606.22	100.0%
6130 · HEALTH INCENTIVE - SKI PASS/GYM	1,041.05	1,415.00	-373.95	-26.4%
6133 · Life Insurance	606.90	0.00	606.90	100.0%
6134 · Dental Insurance	7,988.97	0.00	7,988.97	100.0%
6135 · Vision Insurance	1,408.29	0.00	1,408.29	100.0%
Total 6100 · Salary and Benefits	1,138,057.13	975,085.46	162,971.67	16.7%
6220 · OUTSIDE CONTRACTORS	1,361,159.95	377,540.81	983,619.14	260.5%
6225 · ENGINEERING	179,861.20	276,863.76	-97,002.56	-35.0%
6230 · LEGAL SERVICES	28,855.87	69,032.69	-40,176.82	-58.2%
6242 · ACCOUNTING	4,120.85	2,441.26	1,679.59	68.8%
6244 · AUDIT	16,127.32	19,887.50	-3,760.18	-18.9%
6251 · WATER PURCHASE, STORAGE	264.93	184.42	80.51	43.7%
6253 · ELECTRICITY	19,636.28	16,890.15	2,746.13	16.3%
6254 · PROPANE	19,326.43	13,531.35	5,795.08	42.8%
6256 · TELEPHONE	11,192.74	10,807.86	384.88	3.6%
6257 · RENT PAID	3,385.03	576.00	2,809.03	487.7%
6258 · WATER CONSERVATION FEE	178.45	187.05	-8.60	-4.6%

9:10 AM

03/05/19

Cash Basis

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

	Jul '18 - Feb 19	Jul '17 - Feb 18	\$ Change	% Change
6259 · Natural Gas	1,058.48	743.30	315.18	42.4%
6270 · LIABILITY & LOSS INSURANCE	66,607.75	63,753.13	2,854.62	4.5%
6310 · Advertising	4,384.01	2,238.12	2,145.89	95.9%
6311 · Uniforms and Safety Equipment	0.00	0.00	0.00	0.0%
6312 · CHEMICALS & NON DURABLES	19,495.42	19,246.43	248.99	1.3%
6313 · MATERIAL & SUPPLIES	69,851.62	87,165.95	-17,314.33	-19.9%
6314 · Dues/fees/registration/renewals	6,195.43	4,931.35	1,264.08	25.6%
6315 · BANK CHARGES	2,084.01	24,219.23	-22,135.22	-91.4%
6316 · Software	17,893.48	6,008.77	11,884.71	197.8%
6317 · Personal Protective Equipment	22,922.81	3,061.65	19,861.16	648.7%
6318 · Postage	1,223.10	1,397.17	-174.07	-12.5%
6319 · Election Expense	0.00	613.54	-613.54	-100.0%
6320 · EQUIPMENT REPAIR & PARTS	10,231.94	19,557.91	-9,325.97	-47.7%
6321 · BUILDING MAINTENANCE	1,436.81	882.95	553.86	62.7%
6322 · SMALL EQUIP & TOOL PURCHASES	6,464.96	15,420.86	-8,955.90	-58.1%
6323 · SYSTEM REPAIR & PARTS	9,493.42	4,391.29	5,102.13	116.2%
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	6,571.58	21,280.79	-14,709.21	-69.1%
6418 · FUEL EXPENSE	8,909.09	15,635.42	-6,726.33	-43.0%
6432 · TRAVEL & PER DIEM	13,272.37	10,711.02	2,561.35	23.9%
6433 · Travel & PD Elected Officials	2,303.09	0.00	2,303.09	100.0%
6434 · TRAINING	7,555.34	4,058.73	3,496.61	86.2%
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	1,795.53	1,498.60	296.93	19.8%
6715 · LAB SMALL EQUIP & TOOL PURCHASE	596.25	0.00	596.25	100.0%
6716 · LAB TESTING SERVICES	7,246.31	10,039.58	-2,793.27	-27.8%
6720 · LAB OUTSIDE CONTRACTORS	0.00	0.00	0.00	0.0%
8322 · CAPITAL EXPENDITURES	559,198.66	18,543.28	540,655.38	2,915.6%
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	7,914.21	-3,714.21	-46.9%
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	4,186,450.94	2,292,059.11	1,894,391.83	82.7%
Net Ordinary Income	-297,050.54	873,872.17	-1,170,922.71	-134.0%
Other Income/Expense				
Other Expense				
9001 · TRANSFER TO FUND	-531,262.02	-870,871.42	339,609.40	39.0%
9002 · TRANSFER FROM FUND	531,262.02	870,871.42	-339,609.40	-39.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-297,050.54	873,872.17	-1,170,922.71	-134.0%

Monthly Public Safety Report

Feb-19

Law Enforcement

	Hutter	Vigil	Trujillo	Davis	Totals
MVC's	1	4	1	0	5
Battery or Assault	1	1	0	0	1
Embezzlement	0	0	0	0	
Residential Alarm	1	3	0	0	3
Business Alarm	0	0	0	0	
Property Damage	0	1	0	0	1
Larceny	0	1	0	0	1
Vehicle Theft	0	0	0	0	
Theft	1	1	0	0	4
Suspicious Persons/Vehicles	0	4	0	0	4
Arrests	0	0	0	0	
Citizen Assists/Contacts	56	46	22	10	123
Traffic Enforcement Hours	45	35	15	3	94
Traffic Stops	5	6	5	0	19
Written Citations	1	2	0	0	4
Written Warnings	2	2	0	0	6
Verbal Warnings	2	25	5	0	31
Parking Citations	2	5	4	0	21
Assists to other Agencies	9	5	3	1	15
Tresspass Warnings	0	1	1	0	3
Foot Patrol Hours	19	30	5	5	62
B & E	0	0	0	0	
Animal Calls	4	0	1	1	3
Welfare Check	5	5	1	0	9
Found/Lost Property	0	1	0	1	3
Disorderly	1	2	0	0	5
Reckless Driver	1	2	0	0	3
Private Property Crash	3	1	0	2	7
911 Hang Up	0	1	0	0	3
Domestic Calls	0	0	1	0	1
Civil Stand-by	0		1		1
Vehicle Alarm	0	1		1	1

Fire/EMS

Fire Calls	0	4	1	0	5
EMS Calls	3	5	1	2	8

SAR

0	1	0	0	1
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VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: TSVI Request for EQR credits and Development Impact Fee Discounts for the New Parcel D Land Development Project

DATE: March 12, 2019

PRESENTED BY: Patrick Nicholson

STATUS OF AGENDA ITEM: New business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: Taos Ski Valley, Inc. (TSVI) is requesting EQR credits and Development Impact Fee (DIF) discounts for its Parcel D development. See attached TSVI Application for the fee breakdown and Village infrastructure development discounts requested.

Application Process:

TSVI has submitted a formal application for EQR credits and Development Impact Fee (DIF) discounts to be considered by the Village Council. TSVI has formally requested EQR credits and Development Impact Fee (DIF) discounts of approximately \$200,000 (\$193,613.36).

The Village Zoning Ordinance No. 17-30, Section 23, titled "Development Impact Fees" outlines the Village's impact fee program and allows a developer to seek credit and waiver of impact fees from the Village Council following submission of a formal application explaining and justifying the request.

As set forth in the Village's Land Use Regulations, Section 23, only the Village Council is authorized to make final decisions regarding impact and system development fee waivers and credits because of the fiscal impact upon the Village, its infrastructure, and the Community as a whole.

The applicant has the burden of proving that the discount or credit is justified, as well as the appropriate monetary amount. Based upon the evidence presented, Council will then determine which amounts, if any, should be waived or credited.

EQR Credit & System Development Fees

TSVI Request: TSVI is requesting 9.98 EQR credits for both water and sewer attributable to Parcel D. The total cost of the requested EQR credit to the Village is \$44,071 and \$35,488 for water and sewer respectively.

Staffs' Recommendation: Staff recommends denying the request for EQR credits.

Analysis: It is staff's recommendation that EQRs should only be credited where there is proof that EQRs were actually paid in the past for the subject property. The burden of showing payment, and any amounts thereof, is on the applicant. Justification for the credit of fees is important due to the overall fiscal impact on the Village and the burden on the Community of ensuring sufficient funding for capital improvements to water and sewer facilities, when full development impact fees are not paid.

In 2006, the Village adopted Resolution 07-128 "Adopting Water and Sewer Development Fees" and established a system of EQRs (Equivalent Residential Uses) for assessing system development fees for water and sewer. The purpose of the Resolution was to assist the Village in defraying the costs of new capital improvements driven by growth in the Community. The Resolution defines an EQR as the estimated use of the Village System, either water or sewer, divided by the estimated use of a single family equivalent. All new development is required to pay EQRs under the Resolution.

The Village subsequently adopted Ordinance No. 2015-38 for water use in the Village. The Ordinance outlines the process for connecting to the Village water system. Ordinance No. 2015-37 establishes a similar connection permitting process for Village sewer services.

According to paragraph 3 of Resolution 07-128, "[a]ny expansion or change in use of or addition to a building, structure or piece of property already connected to a Village System which raises the EQR of that use shall result in an obligation to pay an incremental system development fee..." Therefore, a new development is given credit for a previous use/structure on the same property, as long as that use was established and paid EQRs into the current Village water and sewer system.

Records retained by the Village Building Official for the subject property (Building Permit 14-307 issued 7-30-14) show that no prior impact or system development fees, including EQRs, were paid for the previous temporary structures located on Parcel D. The permit for the temporary buildings shows zero EQRs with no specific reason for the waiver. Therefore, there is no rationale for giving credit for payment of past EQRs under Resolution 07-128 where there is no proof that such fees were ever paid.

TIDD Discounts/ Development Impact Fee Discounts/Roads/Park and Recreation

TSVI Request: TSVI requests a discount of \$38,861.41 (25%) on the Village Road Impact Fees and \$25,839.63 (100%) on the Park and Recreational Fees.

Staff Recommendation: Staff recommends acceptance of the 25% credit for the road impact fee, due to the pending reconstruction of Thunderbird Road, with the important provision noted below. This project is listed on the Village Needs Assessment Report. This is a Tax Increment Development District project and thus either the credited amount would be deducted for any subsequent request for reimbursement under the TIDD agreement or no credit would be granted at this time.

Staff also recommends acceptance of the 100% credit for the new public restrooms in the resort services building. This project is listed on the Village Needs Assessment Report. This is a non-TIDD project. It should be noted that upon completion and dedication to the Village, these new public restrooms will be owned, operated, and maintained by the Village of Taos Ski Valley.

Analysis: As stated above, Zoning Ordinance No. 17-30, Section 23 (4), titled ‘Development Impact Fees’ guides the process for granting DIF discounts. It is assumed that the Master Development Agreement (MDA) between TSVI and the Village was written in conformance with this Ordinance. The MDA allows the Village to waive development impact fees in the amount of 25% to 100%.

Ordinance No. 17-30, Section 23(7)(d), states that upon receipt of an application for credits for a development impact fee, the Village Council shall determine the value of the developer contribution to the Village; whether the contribution or dedication meets capital improvement needs for which the particular development impact fee has been imposed; whether and to what extent the contribution or dedication provides a localized improvement benefitting only the development; and whether the contribution will substitute for a public facility or otherwise reduce the need for capital improvements anticipated to be provided with development impact fee funds. In order to qualify for a discount, the applicant must show a nexus between the current development (Parcel D) and the new public infrastructure to be credited. In addition, it must be a project identified in the Public Facilities Needs Assessment Report conducted in conjunction with adoption of the Ordinance No. 17-30.

TIDD Discounts/Water and Sewer System Development Fees

TSVI Request: TSVI is requesting a 25% discount on system development fees which totals \$27,338.72 for water and \$22,014.60 for sewer.

Staff Recommendation: Staff recommends acceptance of the requested discounts with the strict condition that the discounted amounts be deducted for any subsequent reimbursement request related to TIDD core Village utility improvements.

Analysis: The Tax Increment Development District (TIDD) MDA, Section 7(A), provides for the reduction of TIDD related development impact fees in the amount of 25-100% for water; sewer; parks and recreation/open space; public spaces/recreation; and roadway/pedestrian/drainage. The MDA also allows for reimbursement to TSVI for the construction of public infrastructure/facilities that are subsequently dedicated to the Village.

Although paragraph 7(A) of the MDA gives the Village Council full discretion to reduce development fees up to 100%, the Council should also consider fiscal impacts on the Village and the Community at large when deciding the appropriate amounts to be reduced.

Staff does not recommend allowing for both TIDD reimbursement and the reduction of development fees for the same project(s). In other words, if a project has been reimbursed under other sections of the MDA, it should not also recover a waiver of fees. This type of practice is

not fair to the Village, community members, or the TIDD. In effect, the public taxpayer, through TIDD reimbursements would be paying the Development Impact Fee, instead of the developer.

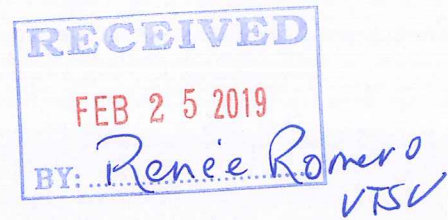
RECOMMENDATION: Staff recommends that the Council adopt the following Motion(s):

Move to deny TSVI's request for EQR credits.

Move to grant TSVI's request for a discount of \$38,861.41 (25%) on the Village Road Impact Fee and \$25,839.63 (100%) on the Park and Recreational Fee, with a request that these same projects not be given a duplicate monetary reimbursement under the TIDD.

Move to grant TSVI's request for a discount of \$27,338.72 for water and \$22,014.60 for sewer (25%) on system development fees, with a request that these same projects not be given a duplicate monetary reimbursement under the TIDD.

John Avila, Village Administrator
Village of Taos Ski Valley
7 Fire Place Road
Taos Ski Valley, NM 87525



Re: Application for Parcel D developer fee EQR credit and MDA discounts

Mr. Avila,

Taos Ski Valley, Inc. (TSVI) is submitting this letter as its application to request developer fee credits and discounts for its development project on Parcel D in the core village of Taos Ski Valley. This format of application was requested by Village Planner, Patrick Nicholson, and his list of topics to address in our application are outlined in accompanying Exhibit A. To summarize, TSVI is requesting the following credits and discounts:

- Credit of 9.98 water/sewer EQR's for existing facilities per Village Ordinance (07-128)
- Impact Fee Discounts per Master Development Agreement:
 - 25% (\$38,861.41) on Road Impact Fees
 - 100% (\$25,839.63) on Parks and Recreation Fees
 - 0% on Government Facility Fees
 - 0% on Life Safety Fees
- System Development Fee Discounts per Master Development Agreement
 - 25% (\$27,338.72) on Water Fees
 - 25% (\$22,014.60) on Sewer Fees

Exhibits B (Developer Impact Fees Calculation per Village Ordinance 2017-30) and Exhibit C (Developer System Development Fees per Village Ordinance 07-128) are included in this application. Each exhibit provides the following information:

1. Assessable area calculations per each Ordinance resulting in assessable square footage or EQR's
2. EQR credit per the Water & System Development Fee Ordinance
3. Gross Fee Calculation
4. Requested Discount
5. Net Fee
6. Architect drawings supporting the assessable area calculations per each Ordinance

Items #1, 2 and 6 above have been reviewed extensively with the Village Building Official and reflect adjustments as a result of those discussions.

EQR Credit

During our collaboration with the Village Building Official it was agreed that applying paragraph 3 of Resolution 07-128 to determine any credits for existing buildings on Parcel D was appropriate. We determined what those existing uses would have been assessed if a permit were to be requested for them today and the result is a 9.98 EQR credit.

Fee Discounts per Master Development Agreement

Exhibit E includes Section 7a of the Master Development Agreement between the Village, TSVI and the VTSV TIDD which specifically provides for a reduction of "between twenty-five percent (25%) and one hundred percent (100%)" on "Roadway/Pedestrian/Drainage/Public Spaces/Recreation Development Impact Fee, and any other Development Impact Fee imposed in connection with water, sewer or natural gas imposed by the Village". The Village and TSVI agreed to incorporate this provision in the MDA because the list of TIDD eligible projects addressed many of the projects such fees were intended to fund. A prerequisite for the discount was that TSVI follow through with construction of the relevant TIDD eligible improvements. Per Exhibit D, to date TSVI has completed approximately \$23m of infrastructure with another \$7m of infrastructure in process.

Road Impact Fee

TSVI has spent \$4.7m on dedicated road and crossing improvements (Sutton Place) to date and has another \$4.1m in process (Ernie Blake and Thunderbird Roads and Crossings). These projects were specifically identified in the determination of the Road Impact Fee rate and no longer need to be funded by the Village. As a result, we are requesting the minimum 25% (\$27,338.72) discount.

Parks & Recreation Impact Fee

TSVI is constructing public restrooms in the Resort Services building of the Parcel D development project. Public restrooms in the Core Village were specifically identified in the determination of the Parks & Rec Impact Fee rate and TSVI will directly address that need. The cost of providing the public restrooms far exceeds the impact fee TSVI would need to pay therefore TSVI is requesting a 100% (\$25,839.63) fee discount.

Water & Sewer System Development Fee

TSVI has dedicated \$2.4m and has completed an additional \$1.2m of core village utility improvements, including significant upgrades of water and sewer lines. TSVI is requesting the minimum 25% discount to both water (\$27,338.72) and sewer (\$22,014.60) fees.

We appreciate your time and consideration of our request and look forward to continue working with your staff to address any questions that arise in reviewing this application. Given the time spent to date with the Village Building Official to get to a consensus on the underlying assumptions (Square Feet and EQR) and our request for the minimum discount on all applicable fees with one exception we are optimistic the application review process can move along in a timely manner.

Regards,

Peter Johnson
TSVI Director of Development