

MVCs (2), B&E (0), Trespass Warnings (0), Found/Lost Property (1), Disorderly (0), Reckless Driver (1), Private Property Crash (1), 911 Hang Up (0), Trespassing (0), Battery or Assault (0), Domestic Calls (0), Civil Stand-by (0), Fire Calls (1), EMS Calls (0), SAR Calls (0). Chief Trujillo recommended that citizens be aware of the upcoming bear season.

- Building Official Bowden reported that permits underway included: Parcel D foundation permit, a bathroom remodel in Amizette, the bridge for Parcel D, a cell tower, and the interior remodel of Mogul Medical.
- Planning Director Nicholson reported that the Village may submit a funding proposal to the Local Government Road Fund for paving Twining Road. The Shopoff Group will be undertaking an expanded Kachina Access Feasibility Study. The Village GIS database will continue to build with the sharing of information from Red Tail Surveying, Taos County, UNM, and other entities. The hope is to begin field data collection with the Village Public Works Staff. The Gunsite Spring monitoring and water sample collection activity has commenced.
- Public Works Director Martinez reported that Staff had been working on locating a water leak in the highest pressure zone. They found two leaks: one on the main line and another on a customer line. The water system was shut down for the Thunderbird Road new water line, which affected customers nearby. There was a valve malfunction at the Pioneer Glades Tank which affected the lower two pressure zones, but the malfunction was corrected that night, April 29th. There are no wastewater compliance issues to report. Staff is preparing the facility grounds for the upcoming construction. A new manhole was installed by The Blake.
Public Works Staff has cleared the road up to the Kachina Tank work site. Gravel has been brought in a few times to fill in the larger pot holes on Lower Twining Road, and other locations. Two-inch gravel was used to prevent washout.
- Clerk Wooldridge reported that notices had been sent to property owners and qualified electors noticing the postponement of the TIDD Board election due to Legislative changes to the Election Code. The Village purchased a new microphone and software to record Council meetings, which produces a clear recording. The corresponding transcription service, which was free, did not work, however. From the April 9, 2019 council meeting, the transcription consisted of 61 pages of unusable words. A different service will be researched. Clerk Wooldridge is investigating the cost and the procedures involved in using a video camera at Council meetings, as requested.

11. OLD BUSINESS

12. NEW BUSINESS

G. Introduction: Ordinance No. 2019-67 An Ordinance Setting Water and Sewer System Connection Fees; Amending Prior Resolutions and Ordinances Relating to Water and Sewer System Fees; Providing For Regular Modification of Water and Sewer System Connection Fees to Cover Increased Operational and Maintenance Expenses
Administrator Avila and Attorney Baker introduced the proposed Ordinance. They said that in order to adequately support the fiscal sustainability of the Village water and wastewater systems, it is necessary for the Village to assess connection fees for new or expanded development. This Water and Sewer Connection Fees Ordinance legally establishes appropriate charges for connecting to the Village systems.

Administrator Avila and Attorney Baker said that the assessment of connection fees is a standard practice for local governments and is necessary to ensure the fiscal health of the water and sewer enterprise funds. The Village incurs excavation and construction costs to make water and sewer service connections to new residences and businesses requiring such service connections. These costs should be borne by the property owners requiring the new services and not exclusively by the Village.

As set forth in this Ordinance, any property owner who connects to the Village's sewer services must also comply with Village Ordinance No. 15-37, which restricts the discharge of dangerous and toxic effluent that could permanently damage the system. It also requires that an applicant obtain a permit to discharge certain types of effluent. For example, storm water and construction debris should not be allowed to flow directly into the system and may be mitigated through a sophisticated filtration system and regular monitoring. The proposed Ordinance clarifies that the costs incurred to ensure compliance with Ordinance No. 15-37 are to be borne by the property owner and not the Village.

Since this is the Introduction of **Ordinance 2019-67**, this item is for discussion only at this meeting.

Discussion followed with several questions being asked, especially about how this would relate to old connections. A request was made for a public meeting on this topic in order for the public to better understand what is being proposed. Attorney Baker said that the System Development Fee Resolution would be repealed if and when this Connection Fee Ordinance was passed.

MOTION: To Remand this draft Ordinance to the Planning & Zoning Commission for review and discussion

Motion: Councilor Stagg
dissenting)

Second: Councilor Wittman

Passed: 3-1 (Councilor Pattison

H. Introduction: Ordinance No. 2019-68 Approving an Annual Increase to Water, Sewer, and Trash Rates for Fiscal Year 2020 and Continue to Increase by that Rate Each Fiscal Year for the Next Four Fiscal Years: 2021, 2022, 2023, and 2024

The Village of Taos Ski Valley provides Water, Sewer and Trash service through self-supporting enterprise operations that require user fees. The rates for these services have been addressed from time to time in order to pay for capital and operational expenditures. Historically, the General Fund has helped to augment or subsidize the Enterprise Fund services. In order to make these services self-reliant, the rates collected need to at least cover expenses. The rate ordinance has been reviewed over the past year and information and methodologies were presented in the Council Workshop on March 5, 2019. From the Workshop discussions, rates sufficient to cover yearly expenses are recommended in Ordinance 2019-68. The Ordinance also includes a yearly adjustment to rates so as to maintain pace with incremental costs for these services. In addition, a new method will be put into place which stabilizes the rates from year to year in order to have fewer fluctuations.

The costs of managing trash collection is forecasted to increase locally with increased costs for hauling by Waste Management, increased participation/program costs predicted from the Landfill Board, and reduction in Recycling availability from the Town of Taos. In order to directly match waste mitigation services with the fluctuating demand by visitors it is also recommended to link the fee for trash service to water usage.

As this is the introduction of **Ordinance No. 2019-68**, no action is required at this time. A Public Hearing will be held at the next Council meeting for adoption of the Ordinance.

The Council asked for the draft Ordinance to be revised and brought back at the following Council meeting, without the provision for an increase every year for five years.

Councilor Wittman departed the meeting.

A. Consideration for Council Acknowledgement of the Village of Taos Ski Valley FY2019 3rd Quarter Financial Report
Director Grabowski explained that as per the Department of Finance (DFA) Local Government Division, it is required to have the quarterly financial information submitted no later than 30 days after the close of each quarter. The summary report as submitted to DFA, the Profit and Loss from July 1-March 31, 2019, and the Balance Sheet as of March 31, 2019, as well as the investment summary schedule as of March 31, 2019 were presented. Staff is submitting this report to the Council for its review and acknowledgement of the financial status of the Village of Taos Ski Valley as of March 31, 2019.

MOTION: To Acknowledge the Village of Taos Ski Valley FY2019 3rd Quarter Financial Report
Motion: Councilor Stagg Second: Councilor Kern Passed: 3-0

B. Consideration to Approve Resolution No. 2019-394 Requesting a Permanent Budget Adjustment (BAR) to the FY2019 budget for the Fire Protection fund (18) Adding Propane Utility Expense and Decreasing Contract/Professional Services Expense

Director Grabowski explained that the Village submitted its fiscal year 2018-19 budget in July of 2018. At that time the Village did not know that the fire substation would need to be moved by TSVI for construction and for additional parking in the Kachina area. Since the Substation was moved, another source of heating had to be arranged and a new propane tank was leased for the Substation. The Village has now received the initial propane bill totaling \$1410.16 and since there was not a line item for this expense in the original fire protection fund, this needs to be added to account for the expense. In order to avoid an increase to the total expense in the fire fund FY2019 budget, it was determined that the budget for contract/professional services could be decreased.

MOTION: To Approve Resolution No. 2019-394 Requesting a Permanent Budget Adjustment (BAR) to the FY2019 budget for the Fire Protection fund (18) Adding Propane Utility Expense and Decreasing Contract/Professional Services Expense

Motion: Councilor Kern Second: Councilor Stagg Passed: 3-0

C. Consideration to Approve Resolution No. 2019-395 Requesting a Permanent Budget Adjustment (BAR) to the FY2019 Budget to Record Gross Receipts Taxes as Gross Revenue and Add the Administrative Fee as an Expense

The Village submitted its fiscal year 2018-19 budget in July of 2018. Historically the Village has reported the collections of Gross Receipts Taxes (GRT) net of the administrative fees. With the new Local Government Budget Management System (LGBMS) the Department of Finance has noticed a reporting anomaly between local government entities, and is now requiring that the full revenue amount of collected GRT be accounted for and that an expense item for the fees be added to each fund budget. These changes will affect the following funds and revenue allocations:

General Fund (03)
Roads (05)
Environment (07)
Sewer Depreciation (42)

GRT Municipal and GRT State
GRT Infrastructure
GRT Environmental
GRT Hold Harmless and GRT Capital Outlay

Staff calculated the amounts based on the actual GRT revenues and expenses for FY2019 and has added an additional estimate to all of the revenue and expense items for the remaining May and June collections. These new requirements will be included in the FY2020 budget projections.

MOTION: To Approve Resolution No. 2019-395 Requesting a Permanent Budget Adjustment (BAR) to the FY2019 Budget to Record Gross Receipts Taxes as Gross Revenue and Add the Administrative Fee as an Expense
Motion: Councilor Stagg Second: Councilor Kern Passed: 3-0

D. Consideration to Approve Renewal of the Audit Contract with Burt & Company CPA LLC for Three Years
Director Grabowski explained that in 2015 the Office of the State Auditor decided that many entities were using the same auditors for what they considered too long of a time period. The State Auditor updated the audit rule at that time and limited the term of audit services to a six consecutive-year limit. The Village had had the same auditor for twelve years at that time. Village staff conducted an RFP and awarded the contract to Burt & Company CPA LLC. The State Auditor requests that entities get updated bids after the third year, in accordance with state procurement code, to make sure that entities are getting the best value for their purchase.

Based on the revised audit rule, section F-3 "The agency is encouraged to request multiple-year proposals for audit and AUP services, not to exceed three years, however the term of the contract shall be for one year only." Staff requested bids from other auditors but Burt & Company remained the lowest bidder. Staff is satisfied with their performance and would prefer to continue utilizing their services. Although there is an increase from \$19,500 to \$22,000 per year, staff finds this increase acceptable and warranted, based on the number of projects and increased time the audit will require. The proposed Contract Task Order amount of \$30,000 exceeds the \$25,000 administrative approval threshold, and requires Village Council approval to proceed.

MOTION: To Approve Renewal of the Audit Contract with Burt & Company CPA LLC for Three Years
Motion: Councilor Kern Second: Councilor Stagg Passed: 3-0

E. Consideration to Approve Letter Amendment to the Voluntary Collection Agreement between Airbnb and the Village of Taos Ski Valley, NM for the Collection of the Lodger's Tax

Since Airbnb entered into a Voluntary Collection Agreement (VCA) with the Village of Taos Ski Valley in March 2018, Airbnb has decided to offer some members of its host community an optional software feature for tax compliance. This new tax tool, a variation of which is already available on other platforms, will essentially allow hosts to remit applicable lodging taxes on their own. In Airbnb's case, it is likely only hosts in the traditional hospitality industry will have access to this software feature. Airbnb will continue to collect and remit occupancy taxes on behalf of all other hosts. Airbnb has provided an amendment to the VCA that incorporates terms related to the new tax tool.

Airbnb has said that no entity in the Village has expressed an interest in using this optional program. Airbnb said that they look forward to continuing the partnership with the Village of Taos Ski Valley.

Although the Village is allowed to request a list of Airbnb participants only every four years, it appears that Airbnb has been collecting and remitting Lodger's Tax consistently and on time.

MOTION: To Approve Submitting the Letter Amendment to the Voluntary Collection Agreement between Airbnb and the Village of Taos Ski Valley, NM for the Collection of the Lodger's Tax, providing that any changes in the recent Lodger's Tax Collection statutes are followed

Motion: Councilor Stagg Second: Councilor Kern Passed: 3-0

F. Introduction of FY2020 Draft Budget

Director Grabowski said that the budget had been discussed at the three and a half hour morning workshop and that the requested changes had been made and were presented here. Councilor Stagg commended the Village Staff on a job well done.

13. MISCELLANEOUS

14. CLOSED SESSION

A. Discussion of Possible Litigation

This matter may be discussed in closed session under Open Meetings Act exemption 10-15-1(H) (7)

MOTION: To go to Closed Executive Session

Motion: Councilor Stagg Second: Councilor Kern Passed: 3-0

MOTION: To return to Open Session

Motion: Councilor Stagg Second: Councilor Kern Passed: 3-0

No decisions or motions were made during closed session.

MOTION: To direct Staff to contact Joseph Canepa per TSVI in order to negotiate pending litigation issues

Motion: Councilor Stagg Second: Councilor Kern Passed: 3-0

Discussion followed concerning the best way forward for the Village to work together with TSVI and the TIDD.

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

The next Regular Village Council Meeting will be held on Tuesday, June 11, 2019 at 2:00 p.m. at the Edelweiss Lodge Club Room. (The location of the June meeting was later changed to the Taos Tent on Thunderbird Road.) (A Special Council meeting was scheduled for May 29, 2019 to approve two Resolutions accepting the New Mexico Environment Department Capital Outlay Funds, \$1,300,000 for the Wastewater Treatment Plant, and \$315,000 for the Gunsite Spring development.

16. ADJOURNMENT

MOTION: To Adjourn

Motion: Councilor Kern Second: Councilor Stagg Passed: 3-0

The meeting adjourned at 5:30 p.m.

Christof Brownell, Mayor

ATTEST: _____
Ann M. Wooldridge, Village Clerk

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	\$258,317.57	\$323,305.93	\$301,671.26	\$252,340.78	\$319,694.92	
YTD	\$54,483.94	\$109,590.16	\$196,230.66	\$332,785.06	\$474,429.09	\$663,893.91	\$922,211.48	\$1,245,517.41	\$1,547,188.67	\$1,799,529.45	\$2,119,224.37	

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

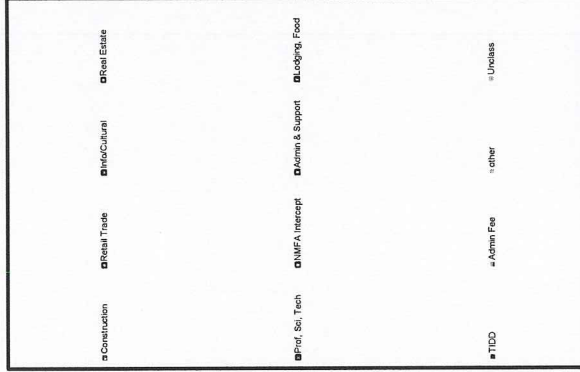
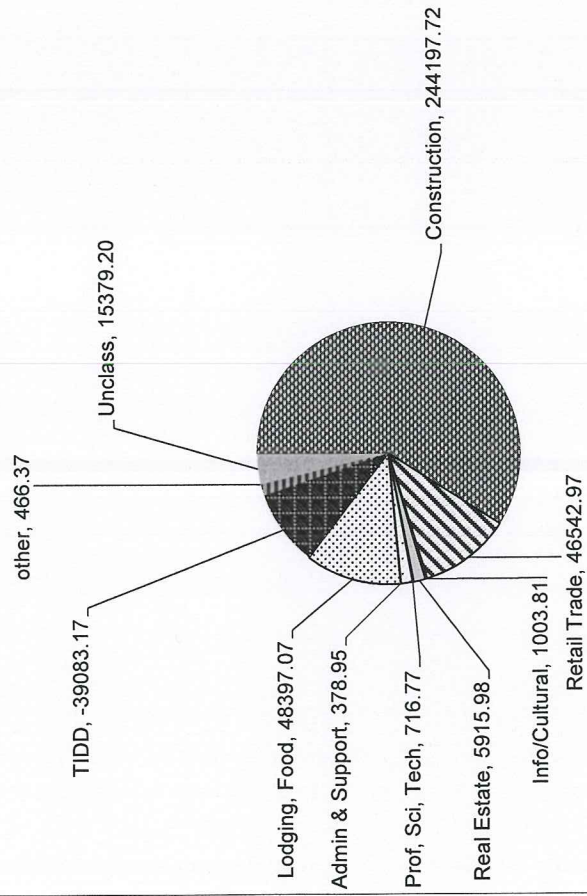
Lodger's Tax

LODGERS' TAX

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

	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
FY 2019	\$8,692.23	\$17,791.85	\$15,936.00	\$15,977.48	\$11,905.77	\$18,255.86	\$89,403.18	\$100,794.38	\$105,205.05	\$122,892.45	\$12,570.79	
YTD	\$8,692.23	\$26,484.08	\$42,420.08	\$58,397.56	\$70,303.33	\$88,559.19	\$177,962.37	\$278,756.75	\$383,961.80	\$506,854.25	\$519,425.04	

Village of Taos Ski Valley Gross Receipts Distribution May 2019



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)
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	135,880.56
12/21/2018	-	-	-	-	5,763.47	16,150.01	183,701.35
1/24/2019	85,423.85	67,532.82	452.03	153,408.70	5,763.47	37,977.11	258,317.57
2/21/2019	65,952.73	52,160.25	(1,018.75)	117,094.23	5,763.47	38,688.65	317,542.46
3/21/2019	68,670.32	54,309.62	(1,060.74)	121,919.20	5,763.47	37,624.44	295,907.79
4/15/2019	80,788.06	63,893.32	(1,247.93)	143,433.45	5,763.47	33,803.25	246,577.31
5/15/2019	39,083.17	30,909.84	(603.70)	69,389.31	5,763.47	36,362.37	313,931.45
TOTAL FY19	407,058.91	321,905.79	(3,912.49)	655,059.20	57,634.70	254,791.71	2,061,589.67
TOTAL FY16, FY17, FY18 & FY19	2,597,633.35	2,038,468.97	(37,876.53)	4,528,232.78	205,893.21	411,321.25	6,001,318.01

TOTAL GRT W/c

2,119,224.37

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	58,972.38	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

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Cash Basis

VILLAGE OF TAOS SKI VALLEY

Profit & Loss Prev Year Comparison

July 2018 through May 2019

Ordinary Income/Expense	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
Income				
4012 · REVENUE -Water Sales	214,722.58	794,992.52	-580,269.94	-73.0%
4013 · Revenue - Sewer	665,001.54	0.00	665,001.54	100.0%
4019 · Hold Harmless GRT Revenue	256,013.20	151,844.15	104,169.05	68.6%
4020 · REVENUE - GRT MUNICIPAL	864,883.18	626,758.98	238,124.20	38.0%
4021 · REVENUE - GRT- STATE	714,132.32	519,278.49	194,853.83	37.5%
4022 · REVENUE - GRT - ENVIRONMENT	35,418.48	25,630.47	9,788.01	38.2%
4023 · REVENUE - GRT - INFRASTRUCTURE	141,676.50	102,522.81	39,153.69	38.2%
4025 · REVENUE -LIQUOR LICENSES	250.00	0.00	250.00	100.0%
4026 · REVENUE - BUSINESS LICENSE	1,170.00	0.00	1,170.00	100.0%
4027 · REVENUE - OTHER	80,743.38	88,065.94	-7,322.56	-8.3%
4028 · REVENUE - GASOLINE TAX	4,998.97	4,642.47	356.50	7.7%
4029 · REVENUE - LODGER'S TAX	519,280.70	346,186.93	173,093.77	50.0%
4031 · REVENUE - PARKING FINES	450.00	1,090.00	-640.00	-58.7%
4034 · REVENUE - MOTOR VEHICLE FEES	15,564.73	14,788.41	776.32	5.3%
4035 · REVENUE - BUILDING PERMITS	64,312.50	0.00	64,312.50	100.0%
4036 · REVENUE -Licenses/Permits Other	6,349.43	31,876.31	-25,526.88	-80.1%
4037 · REVENUE - GENERAL GRANTS	146,296.33	142,456.51	3,839.82	2.7%
4040 · REVENUE - WATER CONNECTION FEES	136,086.61	224,918.43	-88,831.82	-39.5%
4041 · REVENUE - SEWER CONNECTION FEES	122,439.18	67,425.36	55,013.82	81.6%
4046 · REVENUE - SOLID WASTE FEE	61,457.13	60,621.72	835.41	1.4%
4047 · REVENUE - OTHER OPERATING	4,298.25	7,988.80	-3,690.55	-46.2%
4049 · REVENUE - FIRE GRANTS	116,402.00	107,072.00	9,330.00	8.7%
4050 · REVENUE - IMPACT FEES	253,863.20	301,621.22	-47,758.02	-15.8%
4053 · REVENUE - GRT MUN CAP OUTLAY1/4	141,676.34	102,522.81	39,153.53	38.2%
4056 · REVENUE - LEGISLATIVE APPROPRI.	0.00	20,977.84	-20,977.84	-100.0%
4058 · Plan Review Fees	34,692.87	16,471.51	18,221.36	110.6%
4060 · WTB FY2016 revenue	967,362.85	51,638.24	915,724.61	1,773.4%
4061 · Bond Proceeds	5,100,000.00	1,900,000.00	3,200,000.00	168.4%
4070 · CWSRF 2016 Revenue	0.00	161,473.19	-161,473.19	-100.0%
4100 · Miscellaneous Revenues	6,163.06	3,982.39	2,180.67	54.8%
4110 · Misc Revenue- TIDD reimburse				
Total 4100 · Miscellaneous Revenues	6,163.06	3,982.39	2,180.67	54.8%
7004 · REVENUE - FINANCE CHARGE ON W/S				
7005 · REVENUE - INTEREST INCOME	1,189.64	2,774.90	-1,585.26	-57.1%
7006 · REVENUE -INVESTMENT INTEREST	94,565.53	52,186.11	42,379.42	81.2%
7007 · REVENUE - INTEREST IMPACT FEES	13,820.72	0.00	13,820.72	100.0%
7010 · REVENUE - AD VALOREM TAX	194.95	186.20	8.75	4.7%
7090 · REVENUE - SALE OF ASSETS	383,046.35	406,106.22	-23,059.87	-5.7%
9000 · BEG. BALANCE	16,100.00	0.00	16,100.00	100.0%
	0.00	0.00	0.00	0.0%
Total Income	11,184,622.52	6,338,100.93	4,846,521.59	76.5%
Gross Profit	11,184,622.52	6,338,100.93	4,846,521.59	76.5%

VILLAGE OF TAOS SKI VALLEY

Profit & Loss Prev Year Comparison

July 2018 through May 2019

Expense	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
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	1,045,653.18	869,723.63	175,929.55	20.2%
6113 · SALARIES - ELECTED	31,513.68	29,196.78	2,316.90	7.9%
6115 · Overtime salaries	7,460.51	0.00	7,460.51	100.0%
6121 · WORKER'S COMP INSURANCE	28,661.12	34,794.00	-6,132.88	-17.6%
6122 · HEALTH INSURANCE	174,551.33	169,504.71	5,046.62	3.0%
6125 · FICA EMPLOYER'S SHARE	81,292.01	67,724.63	13,567.38	20.0%
6126 · WORKMAN'S COMP PERSONAL ASSESS	275.20	275.20	0.00	0.0%
6127 · SUTA STATE UNEMPLOYEMENT	1,874.80	1,317.65	557.15	42.3%
6128 · PERA Employer Portion	80,261.73	70,314.42	9,947.31	14.2%
6129 · SUTA Expense Temporary Offset	0.00	0.00	0.00	0.0%
6130 · HEALTH INCENTIVE - SKI PASS/GYM	1,341.05	1,815.00	-473.95	-26.1%
6133 · Life Insurance	833.70	0.00	833.70	100.0%
6134 · Dental insurance	10,970.28	0.00	10,970.28	100.0%
6135 · Vision Insurance	1,934.13	0.00	1,934.13	100.0%
Total 6100 · Salary and Benefits	1,466,622.72	1,244,666.02	221,956.70	17.8%
6220 · OUTSIDE CONTRACTORS	1,570,458.81	503,852.27	1,066,606.54	211.7%
6225 · ENGINEERING	224,709.11	303,721.70	-79,012.59	-26.0%
6230 · LEGAL SERVICES	47,423.92	83,899.90	-36,475.98	-43.5%
6242 · ACCOUNTING	5,248.71	4,101.32	1,147.39	28.0%
6244 · AUDIT	22,114.38	22,037.50	76.88	0.4%
6251 · WATER PURCHASE, STORAGE	359.64	235.95	123.69	52.4%
6253 · ELECTRICITY	27,775.21	28,033.28	-258.07	-0.9%
6254 · PROPANE	29,186.36	22,020.61	7,165.75	32.5%
6256 · TELEPHONE	15,546.91	14,468.44	1,078.47	7.5%
6257 · RENT PAID	3,548.89	576.00	2,972.89	516.1%
6258 · WATER CONSERVATION FEE	356.31	347.35	8.96	2.6%
6259 · Natural Gas	1,740.18	2,352.78	-612.60	-26.0%
6270 · LIABILITY & LOSS INSURANCE	66,734.75	63,753.13	2,981.62	4.7%
6310 · Advertising	5,674.45	4,657.33	1,017.12	21.8%
6311 · Uniforms and Safety Equipment	0.00	0.00	0.00	0.0%
6312 · CHEMICALS & NON DURABLES	22,140.63	26,398.21	-4,257.58	-16.1%
6313 · MATERIAL & SUPPLIES	98,078.09	99,602.59	-1,524.50	-1.5%
6314 · Dues/fees/registration/renewals	8,082.13	6,613.47	1,468.66	22.2%
6315 · BANK CHARGES	2,774.98	24,746.53	-21,971.55	-88.8%
6316 · Software	17,320.73	46,381.42	-29,060.69	-62.7%
6317 · Personal Protective Equipment	23,020.26	3,966.58	19,053.68	480.4%
6318 · Postage	1,495.90	1,974.67	-478.77	-24.3%
6319 · Election Expense	0.00	2,669.94	-2,669.94	-100.0%
6320 · EQUIPMENT REPAIR & PARTS	12,136.68	24,310.73	-12,174.05	-50.1%
6321 · BUILDING MAINTENANCE	1,436.81	882.95	553.86	62.7%
6322 · SMALL EQUIP & TOOL PURCHASES	18,426.64	17,141.19	1,285.45	7.5%

VILLAGE OF TAOS SKI VALLEY

Profit & Loss Prev Year Comparison

July 2018 through May 2019

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
6323 · SYSTEM REPAIR & PARTS	38,826.41	4,391.29	34,435.12	784.2%
6331 · OUTSIDE TESTING SERVICES	91.00	3,207.87	-3,116.87	-97.2%
6332 · EQUIPMENT RENTALS	7,441.71	5,123.12	2,318.59	45.3%
6335 · FINANCE CHARGE & MISCEL. TAX	0.00	11,104.34	-11,104.34	-100.0%
6417 · VEHICLE MAINTENANCE	9,850.22	24,847.58	-14,997.36	-60.4%
6418 · FUEL EXPENSE	9,469.17	20,885.19	-11,416.02	-54.7%
6432 · TRAVEL & PER DIEM	18,553.14	13,289.69	5,263.45	39.6%
6433 · Travel & PD Elected Officials	3,632.75	0.00	3,632.75	100.0%
6434 · TRAINING	9,829.94	8,834.68	995.26	11.3%
6435 · Training Elected Officials	1,065.00	0.00	1,065.00	100.0%
6560 · Payroll Expenses	0.00	-0.02	0.02	100.0%
6570 · Other Operations Expenses	5,758.30	0.00	5,758.30	100.0%
6712 · LAB CHEMICALS & SUPPLIES	1,795.53	7,841.42	-6,045.89	-77.1%
6715 · LAB SMALL EQUIP & TOOL PURCHASE	596.25	465.99	130.26	28.0%
6716 · LAB TESTING SERVICES	13,005.12	14,942.40	-1,937.28	-13.0%
6720 · LAB OUTSIDE CONTRACTORS	0.00	0.00	0.00	0.0%
8322 · CAPITAL EXPENDITURES	608,096.86	368,607.29	239,489.57	65.0%
8323 · Capital Assets \$1000-\$4999	4,852.83	8,567.07	-3,714.24	-43.4%
8325 · EQUIPMENT & TOOL PURCHASE	321,314.24	76,215.37	245,098.87	321.6%
8415 · DEBT SERV-NMFA WTB#176 Principa	25,472.00	25,408.00	64.00	0.3%
8416 · DEBT SERV-NMFA WTB#176 Interest	774.76	838.28	-63.52	-7.6%
8418 · Debt Service-Principal WTB 0351	8,368.00	8,347.00	21.00	0.3%
8419 · Debt Service -Interest WTB 0351	362.82	383.70	-20.88	-5.4%
8420 · NMFA -Principal TML #TAOS55	48,990.91	28,508.00	20,482.91	71.9%
8421 · NMFA Interest TML #TAOS55	40,339.82	40,653.40	-313.58	-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	34,109.17	416.67	33,692.50	8,086.1%
8427 · Net Revenue Bond Interest pay	22,740.83	416.67	22,324.16	5,357.8%
Total Expense	5,101,577.15	3,344,972.95	1,756,604.20	52.5%
Net Ordinary Income	6,083,045.37	2,993,127.98	3,089,917.39	103.2%
Other Income/Expense				
Other Expense				
9001 · TRANSFER TO FUND	-787,102.59	-1,266,389.90	479,287.31	37.9%
9002 · TRANSFER FROM FUND	787,102.59	1,266,389.90	-479,287.31	-37.9%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	6,083,045.37	2,993,127.98	3,089,917.39	103.2%

Monthly Public Safety Report
Apr-19

Law Enforcement

	Hutter	Vigil	Trujillo	Totals
MVC's	0	1	1	2
Battery or Assault	0	0		
Embezzlement	0	0		
Residential Alarm	0	1	1	2
Business Alarm	0	1		1
Property Damage	0	0		
Larceny	0	0		
Vehicle Theft	0			
Theft	0	0		
Suspicious Persons/Vehicles	0	0		
Arrests	1	1		2
Citizen Assists/Contacts	43	30	20	93
Traffic Enforcement Hours	46	10	7	63
Traffic Stops	12	0	1	13
Written Citations	2	0		2
Written Warnings	2	0		2
Verbal Warnings	10	6	1	17
Parking Citations	0	0		
Assists to other Agencies	3	1	1	5
Tresspass Warnings	0	0		
Foot Patrol Hours	16	15	5	36
B & E	0	0		
Animal Calls	0	0		
Welfare Check	3	0		3
Found/Lost Property	2	0		2
Disorderly	0	0		
Reckless Driver	0	1		1
Private Property Crash	0	0		
911 Hang Up	0	0		
Domestic Calls	0	0		
Civil Stand-by	0	0		
Vehicle Alarm	0	1		1
Alcohol Offense - Adult	0	0		
Traffic Hazard	2	3		5
Trespassing	1			1
Fire/EMS				
Fire Calls	2		1	3
EMS Calls	0			

SAR

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: **PUBLIC HEARING: Consideration to Approve Ordinance 2019-68 Approving Water, Sewer, and Trash Rates for Fiscal Year 2020**

DATE: June 11, 2019

PRESENTED BY: John Avila, Village Administrator

STATUS OF AGENDA ITEM: Old Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION:

The Village of Taos Ski Valley provides Water, Sewer and Trash service through self-supporting enterprise operations that require user fees. The rates for these services have been addressed from time to time in order to pay for capital and operational expenditures. Historically, the General Fund has helped to augment or subsidize the Enterprise Fund services. In order to make these services self-reliant the rates collected need to at least cover expenses.

The Village has been advised to establish rates for enterprise funds through ordinance. Once established the rates can be adjusted periodically through a rate structure resolution. The rate ordinance has been reviewed over the past year and information and methodologies were presented in the Council Workshop on March 5, 2019, which recommended a 12% first year increase and anticipated a fixed percent increase yearly over subsequent future years. From the Workshop discussions, rates sufficient to cover yearly expenses were recommended, at the May 14, 2019 Council meeting. The direction received was to remove the provision to maintain pace with incremental service costs in the ordinance through a yearly adjustment to rates.

The costs of managing trash collection is forecasted to increase locally with: increased cost for hauling by Waste Management, increased participation/program costs predicted from the Landfill Board, and a reduction in Recycling availability from the Town of Taos.

STAFF RECOMMENDATION: Staff recommends approval of Ordinance 2019-68 Approving Water, Sewer, and Trash Rates for Fiscal Year 2020.

**VILLAGE OF TAOS SKI VALLEY
ORDINANCE NO. 2019-68**

**ORDINANCE NO. 2019-68 APPROVING
WATER, SEWER, AND TRASH RATES FOR FISCAL YEAR 2020**

Whereas, the Village of Taos Ski Valley Council approved the fiscal year 2019 budget without a compensating increase; and,

Whereas, in regards to the water/sewer rates, the FY 2020 budget summary states "staff is recommending a 4% increase in the fixed and variable Water and Sewer rates. This equates to the variable rate going from \$0.0454/gallon to \$0.0472/gallon, or a \$.0018/gallon increase, and fixed service rate going from \$56.82/EQR to \$59.09/EQR, or an increase of \$2.27EQR;"

Whereas, waste products are best managed by mitigating environmental impact throughout the community, through a stable, comprehensive system that encourages reduction in solid waste in the local environment. "Waste Mitigation" fees are required;

Whereas, in regards to the "Waste Mitigation" (trash collection) rates; the budget summary states staff is requesting a 5% increase to the "Waste Mitigation" fee. Waste Mitigation fees would go from \$4.77 to \$5.01 per EQR, or up \$.24/EQR;"

Whereas, the budget summary will also be adopted and approved as part of the fiscal year 2020 budget;

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE VILLAGE OF TAOS SKI VALLEY, NEW MEXICO:

That the 4% increase to water/sewer rates in Fiscal Year 2020 and 5% increase to the "Waste Mitigation" (trash collection) fee stipulated in the fiscal year 2020 budget summary will be confirmed and implemented as of July 1, 2019, and future rate adjustments will be approved through Council Resolution

PASSED, ADOPTED AND APPROVED this 11th day of June, 2019

CHRISTOF BROWNELL, Mayor

(Seal)

ATTEST:

ANN M. WOOLDRIDGE, Village Clerk

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve Resolution No. 2019-398 Approving an Application to the NM Department of Transportation Local Government Road Fund Call for Projects

DATE: June 11, 2019

PRESENTED BY: Patrick Nicholson, Director of Planning & Community Development

STATUS OF AGENDA ITEM: New business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village was recently invited to submit an application under a new Local Government Road Fund program established by the New Mexico Department of Transportation (NMDOT). Twining Road Improvement Project (phase one - preliminary engineering) was identified as a necessary and viable project for NMDOT consideration. The Village's on-call civil engineering firm, Souder Miller & Associates, prepared a certified Engineer's Opinion of Probable Costs.

Due to funding limitations at NMDOT, only phase 1 - preliminary engineering is being requested at this time. Total cost for phase 1 is estimated to be \$275,500. The Village 5% match would be \$13,775.00. The linear extent of the project is Twining Road from the NE corner of the Parking Lot to the 'Beaver Pond'. Total project costs for the 1.1 mile roadway proposed for reconstruction and improvement is estimated to be approximately \$2,935,884.70.

The initial project scope entails two 10-foot paved travel lanes and a 4-foot bike lane with curb and gutter. Drainage improvements, erosion control, safety enhancements, and environmental preservation and sustainability in this fragile mountain habitat are included as part of the total project funding request.

RECOMMENDATION: Staff recommends Approval of Resolution No. 2019-398 Approving an Application to the NM Department of Transportation Local Government Road Fund Call for Projects.