



**VILLAGE COUNCIL REGULAR MEETING AGENDA
MEETING TO BE HELD VIA ZOOM TELECONFERENCE
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, MAY 12, 2020 2:00 P.M.**

- 1. CALL TO ORDER AND NOTICE OF MEETING**
- 2. ROLL CALL**
- 3. APPROVAL OF THE AGENDA**
- 4. ELECTION OF MAYOR PRO TEM AND CONFIRMATION OF THE PERSONS WHO SHALL BE EMPLOYED BY THE MUNICIPALITY INCLUDING THE APPOINTED OFFICES**
- 5. APPROVAL OF THE MINUTES OF THE APRIL 14, 2020 VILLAGE COUNCIL REGULAR MEETING, the APRIL 28, 2020 SPECIAL COUNCIL MEETING, and the APRIL 28, 2020 BUDGET WORKSHOP**
- 6. CITIZEN'S FORUM** –for non-agenda items only. Limit to 5 minutes per person (please email awooldridge@vtsv.org to sign up)
- 7. 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**
 - A. Consideration to Approve the Appointment of a Planning & Zoning Commissioner
- 10. STAFF REPORTS**
 - A. Administrator Avila
 - B. Finance Director Grabowski
 - C. Police Chief Trujillo
 - D. Fire Chief Molina
 - E. Building Official Bowden
 - F. Planning Director Nicholson
 - G. Public Works Director Martinez
 - H. Clerk Wooldridge
 - I. Attorney Baker
- 11. OLD BUSINESS**
 - A. Review and Discussion of Resolution No. 2020-428, Declaration of an Emergency for COVID-19 Pandemic
 - B. Review and Discussion of the FY2021 Draft Budget
- 12. NEW BUSINESS**
 - A. Consideration to Acknowledge and Approve Professional Services Contract VTSV-2020-16 between Southwest Accounting Solutions and the Village of Taos Ski Valley
 - B. Consideration to Approve **Resolution No. 2020-433** Pertaining to the Combination and Renaming of the Village of Taos Ski Valley Fire Department and the Village of Taos Ski Valley EMS Department
- 13. MISCELLANEOUS**
- 14. ANNOUNCEMENT OF THE DATE, TIME & PLACE OF THE NEXT MEETING OF THE VILLAGE COUNCIL**
- 15. ADJOURNMENT**

Village of Taos Ski Valley
Village Council
Agenda Item

AGENDA ITEM TITLE: Election of Mayor Pro Tem and Confirmation of the Persons Who Shall be Employed by the Municipality including the Appointed Offices

DATE: May 12, 2020

PRESENTED BY: Ann M. Wooldridge, Village Clerk

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: After an election, the governing body must hold an organizational meeting. One of the items requiring approval is confirmation of a Mayor Pro Tem to act on the Mayor's behalf in his absence.

In addition, after each election the new governing body should appoint and affirm staff to the offices of Clerk, Police Chief, and Manager. These are Ann Wooldridge, Sammy Trujillo, and John Avila. NMSA 3-11-5A, in part states "the mayor shall submit for confirmation by the governing body, the names of persons who shall fill the appointive offices of the municipality and the names of persons who shall be employed by the municipality."

RECOMMENDATION:

A motion and vote are needed to appoint a Council member as Mayor Pro Tem.

A motion and vote are needed to confirm the names of persons who shall fill the appointive offices of the municipality and the names of persons who shall be employed by the municipality. The appointed employees will take their oaths of office following the Council meeting.

VILLAGE OF TAOS SKI VALLEY Employee Contact List

Employee	Job Title
Archuleta, Pablo K	Labor Equipment Operator
Avila, John A	Administrator
Bowden, Jalmar	Building Inspector
Cisneros, Kevin G	Labor/Equip operator
Cooper, Melvin E	Part Time Temp Officer
CRAVEN, DAMEAN R	Laborer/Equipment Op
Geving, Steven J	Labor/Equipment operator
GRABOWSKI, NANCY M	Finance Director/CPO/HR
Hutter, Justin W	Police Officer
Martinez, Anthony J	PW Director
MINGO, OLAF K	Utilities Superintendent
Molina Jr., Roberto	Fire Chief
Nicholson, Patrick D	Planner
Romero, Adam L	Labor equipment operator
ROMERO, RENEE S	Admin Assistant
Sanchez, Fabian I	Labor/Equipment Operator
TRUJILLO, SAMMY J	Police Chief
Vasquez, Gabriel	Mechanic-Equipment operator
Vigil, Virgil T	Police Office 2
Wilder, Christina	PW Admin Assistant
WILLSON, RICHARD	Contract Architech
WOOLDRIDGE, ANN MARIE	Village Clerk/Utility Billing



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**VILLAGE COUNCIL REGULAR MEETING
DRAFT MINUTES
VIA ZOOM TELE CONFERENCE
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, APRIL 14, 2020 2:00 P.M.**

1. CALL TO ORDER & NOTICE OF MEETING

The regular meeting of the Village of Taos Ski Valley Council was called to order by Mayor Brownell at 2:00 p.m. Notice of the meeting was properly posted.

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 Neal King
Councilor Chris Staggs
Councilor Tom Wittman, Mayor Pro Tem

Staff present:

Village Administrator John Avila
Village Clerk Ann Wooldridge
Finance Director Nancy Grabowski
Building Official Jalmar Bowden
Public Works Director Anthony Martinez
Police Chief Sam Trujillo
Planning Director Patrick Nicholson
Village Attorney Susan Baker

3. APPROVAL OF THE AGENDA

MOTION: To approve the agenda as presented

Motion: Councilor Wittman **Second:** Councilor King **Passed:** 4-0

4. CANVASS OF MUNICIPAL OFFICER ELECTION RETURNS AND DISCUSSION OF ORGANIZATIONAL MEETING

Clerk Wooldridge said that the Village of Taos Ski Valley March 3, 2020 Municipal Officer Election Results were presented to the Taos County Commission as Canvassing Board, on March 17, 2020. The Commission approved the Canvass presented by Clerk Wooldridge. The canvass was sent to the NM Secretary of State, who issued the Certificates of Election to Neal King and Tom Wittman, as the candidates who were elected.

The newly elected officials were administered their Oaths of Office by Clerk Wooldridge on March 16, 2020 in the Village Office, and they took office on April 1, 2020. As soon as is practical after an election the governing body must hold an organizational meeting to elect a Mayor Pro Tem and to appoint and affirm staff members. Since the agenda for this Council meeting is lengthy and holding the Council meeting via Zoom will be new to everyone, it was decided to wait on holding the organizational portion of the meeting.

5. APPROVAL OF THE MINUTES OF THE MARCH 10, 2020 VILLAGE COUNCIL REGULAR MEETING and the MARCH 16, 2020 EMERGENCY COUNCIL MEETING

MOTION: To approve the minutes as presented with the correction of one typo

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

5. **CITIZENS' FORUM – Limit to 5 minutes per person (please sign in)**

A. TSVI CEO David Norden addressed the Council saying that TSVI was the first ski resort to announce a closure due to the COVID virus pandemic and that they have extended relief pay to their staff since March 16, 2020, the day following the closure. TSVI has applied for relief under the CARES Act and they have extended the closure through May 10, 2020. The Human Resources Department and the IT Department have been working, and the company has co-founded the Enchanted Circle Communities Active in Disaster (ECCOAD), with the Town of Taos, Taos County, Holy Cross Hospital, and the Taos Community Foundation. The group will focus on working together to develop a singular, collaborative approach to assessing the needs of the Enchanted Circle, to quickly solve problems and identify resources within local communities, and to get help to those most in need.

B. TSVI Peter Talty addressed the Council saying that TSVI's projects pending or ongoing include getting the Ernie Blake Road and Thunderbird Road project completed, along with the Ernie Blake Road river crossing. The construction drawings and licensing agreements have been completed. The licensing agreements will be with TSVI and not with the Village. Bids have been received and TSVI is ready to award contracts. Time is of the essence considering the short building season. Construction at The Blake Residences continues as Bradbury Stamm has achieved compliance with the NM Department of Health safety directives. Mr. Talty noted that the Enchanted Circle Council of Government had also agreed to exempt construction from closures.

7. **COMMITTEE REPORTS**

A. **Planning and Zoning Commission** –Commission Chair Wittman reported that the P&Z Commission had not met. The next meeting of the P&Z Commission is scheduled for May 4, 2020 via Zoom.

B. **Public Safety Committee** –Committee Chair Pattison reported that the Committee had not met. The next meeting will take place on May 4, 2020 at 10:00 a.m. via Zoom. He thanked Chief Trujillo and Chief Molina for their efforts in making the public aware of safety measures.

C. **Firewise Community Board of Directors** – Committee Chair Pattison reported that the Board had not met. The next meeting will take place on May 4, 2020 at 11:00 a.m. via Zoom. The Firewise Day has been cancelled. A grant was submitted for hazardous fuel treatment for up to \$250,000, with provisions for subgrants allowed for individual property owners. Also, a 10% administration fee is allowed for use of the funds.

D. **Parks & Recreation Committee** – Committee Chair Katherine Kett sent a report which was read by Mayor Brownell. Activities are currently on hold, including the Spring Clean-up day picnic. Citizens are encouraged to pick up trash during their daily walks. The next meeting has not been scheduled.

E. **Lodger's Tax Advisory Board** – Councilor Staggs said that the Board had not met, but that a budget is being prepared for inclusion in the Council Budget Workshop discussions on April 28, 2020. He said that not all of FY2020 events will occur, such as the ski competition not taking place, and many of the summer events and schools are being cancelled. The Taos Air grant for summer service will most likely not be used. Councilor Staggs projected that collections would look good through the end of the year, making the year-end balance strong.

8. **REGIONAL REPORTS**

Planning Director Nicholson said that there was no meeting.

9. **MAYOR'S REPORT**

Mayor Brownell reported that at the Landfill Board meeting the primary concern was to get regular operating hours back to normal at the Landfill, for the public, and for the commercial haulers. The ECCOG met to have Enchanted Circle municipalities come together in regulating construction, short-term rentals, and to discuss the Town of Taos' curfew. A proclamation will be issued by the ECCOG stating it has pledged to do all that it can to keep residents safe and to minimize the spread of the virus within the Enchanted Circle communities. The Enchanted Circle Council of Government entities have committed to following the Public Health Orders issued by the Governor and Secretary of Health of the State of New Mexico that are now in effect. No other towns have instituted a curfew at this time. Mayor Brownell said that he had issued two Executive Orders based on the Governor's orders, but that he had added language about short-term rentals and about construction, as the goal was to limit an influx of people to the Village. He had checked with the Governor's office before issuing the Executive Orders. The RTD Board discussed how the social distancing measures seem to be working to flatten the curve.

10. STAFF REPORTS

Administrator Avila reported on ongoing projects:

- **WWTP** – The updated substantial completion date has been moved to March 18, 2020. Punch lists are still being completed, though the contractors returned to Colorado for at least two weeks because of distancing precautions. Refinancing for the USDA has begun.
- **Kachina Water Tank** – Planning for spring completion of the tank requires that Kit Carson fiber be included for a cost review of connection to existing facilities versus installation of tank-specific fiber and electric. The RMCI contract change order for temporary pumping station work will be voted on at this meeting.
- **Village Hall Complex** – Landseer Management has four units rented and a fifth under contract soon. Rents are running around \$1,000 a month. EMS personnel still have units to use. CID permitting is still under way. Building Official Bowden's work has been an essential part of completing this process.
- **Underground fiber**- Village Staff met with some residents in Amizette. They will also meet to determine where the lines on private property will go. Residents would like to have a better understanding of likely fee, and costs of materials, equipment, and trenching. KCEC has committed to providing mapping of underground facilities in neighborhoods where only a few connections stand between completing underground service and eliminating overhead lines. However, they have asked for Village participation in planning facilities for the Village. KCEC has also been completing work at the Wastewater Treatment Plant facility and at the Village Complex. Permit application is in place for construction on Thunderbird and Ernie Blake Roads
- **Other Items:**
 - Staff has participated in NM Department of Health state-wide conference calls on readiness for the Corona virus emergency. With the new connection to fiber optic at the Village office, staff can work remotely. Additional accountability and detailed tracking are part of the reporting requirements in this emergency.
 - Thunderbird/Ernie Blake Road project communication with TSVI has progressed, with temporary construction licenses and a contractor in place.
 - Application for the 2020 Hazardous Fuel Treatment on Non-Federal Lands was submitted with assistance from J.R. Logan and Building Official Bowden.
 - Draft budget projections are underway as are updates to the annual ICIP.

Department Briefs

- Finance Director Grabowski reported that GRT remitted to the Village in March for January filings was \$239,931 compared to \$301,671 for last year. Year-to-date is \$1,076,675 versus \$1,547,188 for last year. The low number is a result of a lack of distributions in August and in October, along with a withdrawal of GRT by NM Tax & Revenue for re-payment of funds which it determined should have gone to the TIDD. The TIDD received GRT in March of \$286,512. Hold Harmless GRT for the month was \$42,129. A total of \$625,301 has been collected in Hold Harmless GRT since its implementation. Lodger's tax collections in March for February were \$111,413 versus \$105,205 for last year. Fiscal year-to-date total is \$424,972 versus \$383,960 for last year. Property tax collections for FY2020 are now up by 10% from last year. Director Grabowski noted that General Grants are down as the NMDOT Road Co-op submittal was not made this year.
- The March Public Safety report: 911 Hang Up (0), Abandoned Vehicle (0), Animal calls (0), Arrests (1), Assists to other Agencies (10), B&E (0), Battery or Assault (1), Business Alarms (1), Civil Stand-by (2), Citizen Assists (173), Disorderly (3), Domestic Calls (2), Embezzlement (0), Foot Patrol Hours (38), Found/Lost Property (1), Harassment (1), Larceny (0), Missing Person (0), MVCs (1), Narcotics Adult (0), Parking Citations (1), Private Property Crash (1), Property Damage (0), Reckless Driver (1), Residential Alarms (3), Shots Fired (0), Suspicious Persons/Vehicles (1), Theft (1), Traffic Enforcement Hours (80), Traffic Hazard (3), Traffic Stops (33), Trespass Warnings (2), Trespassing (0), Unattended Death (1), Vehicle Alarm (1), Vehicle Theft (0), Verbal Warnings (19), Welfare Check (5), Written Citations (10), Written Warnings (10), Fire Calls (1), Fire Alarms (2), EMS Calls (1), SAR Calls (0).
- Building Official Bowden reviewed his written report noting that most construction projects were getting a delayed start due to COVID precautions. Building Official Bowden has been assisting at the Village Complex and with the recent Firewise Grant application.
- Planning Director Nicholson submitted his written report which noted that the Source Water Protection Plan has been completed and will be adopted at an upcoming P&Z meeting. The Shopoff development will be heard during a Public Hearing most likely in July. The study to update the Village's system development and impact fees is about 60% complete. The draft assessment and monitoring report for the Gunsite Springs has been completed and site acquisition is related to ongoing Resort at Taos Valley negotiations. Village Capital Assets are being mapped using the GPS system to

be added to the Village's infrastructure maps. Federal Economic Stimulus COVID-related grants should be sought to expand and maintain critical Village infrastructure, he said.

- Public Works Director Martinez submitted his written report noting that there were no issues in water to report and no compliance issues to report at the WWTP for March. Remaining scope of work for the Kachina Tank completion is being reviewed to work with the contractor to finish. Completion of construction at the WWTP continues. Road maintenance continues with spring runoff being monitored as well as drop inlets being cleared. The road application this year will be a road stabilizer which should alleviate dust problems. Monitoring will be done, especially during rainy monsoon season. There was a request to look at the broken door to the Village trash compactor.
- Clerk Wooldridge reported that several new upcoming Council meetings will be scheduled to take place via Zoom, to include: a Budget Workshop on April 28, 2020 at 9:00 a.m. (note: an additional Special Council Meeting was added to take place at 9:00 a.m. and the Budget Workshop moved to 9:15 a.m.), a Special Council Meeting on May 5, 2020 at 2:00 p.m., and the Regular Council Meeting on May 12, 2020 at 2:00 p.m.
- Attorney Baker reported that she had worked with the Mayor on the Executive Orders and had worked with TSVI on language in the Thunderbird Road licensing agreements. She said that the Firewise Board had expressed interest in working on development of the WUI Ordinance being discussed today. Ongoing potential legal matters have been discussed individually with the elected officials.

11. OLD BUSINESS

12. NEW BUSINESS

A. Introduction of **Ordinance 2020-64** CONCERNING THE MUNICIPAL JOINT WATER AND SEWER SYSTEM OF THE VILLAGE OF TAOS SKI VALLEY, NEW MEXICO; PROVIDING FOR THE PERMANENT FINANCING OF THE EXTENSION, ENLARGEMENT, BETTERMENT, REPAIR AND OTHER IMPROVEMENT OF SUCH SYSTEM, AS PREVIOUSLY FINANCED BY INTERIM REVENUE BONDS (INTERIM BONDS) ISSUED TO A CONSTRUCTION LENDER, THROUGH THE ISSUANCE TO (OR ASSIGNMENT TO, AND AMENDMENT AND RESTATEMENT OF) THE UNITED STATES OF AMERICA ACTING THROUGH THE UNITED STATES DEPARTMENT OF AGRICULTURE (USDA) OF REVENUE BONDS IN THE AGGREGATE MAXIMUM AMOUNT OF \$8,500,000 CONSISTING OF THE VILLAGE'S JOINT WATER AND SEWER REVENUE BOND, IN THE MAXIMUM PRINCIPAL AMOUNT OF \$3,500,000, AND ITS GROSS RECEIPTS TAX REVENUE BOND IN THE MAXIMUM PRINCIPAL AMOUNT OF \$5,000,000; DECLARING THE NECESSITY FOR ISSUING (OR PERMITTING THE ASSIGNMENT, AMENDMENT AND RESTATEMENT OF) SUCH BONDS WHICH SHALL BE PAYABLE SOLELY OUT OF THE NET REVENUES TO BE DERIVED FROM THE OPERATION OF SUCH SYSTEM (AS TO THE SYSTEM REVENUE BOND) AND CERTAIN GROSS RECEIPTS TAX RECEIPTS PLEDGED FOR SUCH PURPOSE (AS TO THE GRT REVENUE BOND), RESPECTIVELY, AS PROVIDED HEREIN; APPROVING THE DELEGATION OF AUTHORITY TO MAKE CERTAIN DETERMINATIONS REGARDING THE SALE OF THE BONDS PURSUANT TO THE SUPPLEMENTAL PUBLIC SECURITIES ACT; PROVIDING FOR THE COLLECTION AND DISPOSITION OF THE REVENUES TO BE DERIVED FROM THE OPERATION OF SUCH SYSTEM AND THE COLLECTION AND DISPOSITION OF SUCH GROSS RECEIPTS TAX, RESPECTIVELY; PROVIDING THE FORM, TERMS AND CONDITIONS OF SUCH REVENUE BONDS, THE METHOD OF PAYING SUCH AND THE SECURITY THEREFOR; AUTHORIZING THE USE OF A SINGLE REGISTERED BOND FOR EACH SUCH SERIES; PRESCRIBING OTHER DETAILS CONCERNING SUCH SYSTEM REVENUES, GROSS RECEIPTS TAX, BONDS AND SYSTEM, INCLUDING BUT NOT LIMITED TO COVENANTS AND AGREEMENTS IN CONNECTION THEREWITH; AUTHORIZING THE REDEMPTION AND REPAYMENT (OR ACQUISITION BY WAY OF ASSIGNMENT) OF THE INTERIM BONDS; RATIFYING ACTION PREVIOUSLY TAKEN IN CONNECTION THEREWITH; AND REPEALING ALL ORDINANCES IN CONFLICT HERewith

Administrator Avila said that this Ordinance outlines the mechanism for the Village to obtain permanent financing for the Village's upgraded wastewater treatment plant, through the USDA Rural Development. The Village's financial advisor from Stifel Financial Corporation, Mr. Brad Angst, and Parker Schenken from Sherman & Howard, the Village's bond attorney, were in attendance to answer any questions.

As this is the initial reading of this ordinance, no action is required by Council at this time. The second reading of this Ordinance will take place on May 5, 2020 at 2:00 p.m. at a scheduled Council Special Meeting. Vote by Council will be required at that time.

B. Consideration to Direct Staff to Begin the Process for Donation of Pattison Trust Properties

Attorney Baker explained that Roger Pattison, as a representative of the Pattison Trust, had contacted her about a request to donate Trust property to the Village of Taos Ski Valley for snow storage and other public uses. These properties are primarily the same as those proposed to be traded to the Village this past fall. The Pattison Trust hopes to receive a tax credit for the charitable donation and is working with its accountant. The subject properties were depicted in an attached map. The parcels are described as follows:

- Bull of the Woods Tract 3, Parcel 1, Lot 8, Block F, Boundary Survey Plat for Pattison Trust Lands, LLC
- Bull of the Woods Tract 4, Lots 4 and 5, Block F, Boundary Survey Plat for Pattison Trust Lands, LLC
- North Lake Fork Stream Bank, Tracts Gap, Parcel P1, LFS A and LFS B, Boundary Survey Plat for the Pattison Trust Lake Fork Stream Riparian Area
- South Lake Fork Stream Bank, Tracks LFS 5 and LFS 6, Plat for Survey Lake Fork Greenbelt
- Kachina Road Tract, Open Space Tract, Boundary Survey Plat for Pattison Trust Kachina Road Open Space

If the Village Council chooses to move forward with accepting this donation, basic title work, draft warranty deeds for the conveyance, and adoption of an ordinance accepting the lands would need to be completed, said Attorney Baker. Before beginning this process, staff would like direction about whether the Council wishes to move forward with the donation. The Village is currently using some of the Pattison property for snow storage.

Attorney Baker suggested that Council may wish to consult Village staff, especially planning and public works, about the benefits or any concerns, during this discussion. If Council wishes to accept the donation, she suggested adopting a Motion directing staff to begin the process of accepting a donation of the Pattison Trust Lands and reporting back to Council at the next meeting.

MOTION: To proceed with the process and have Staff move forward with completing the work

Motion: Councilor Wittman

Second: Councilor Stagg

Passed: 4-0

C. Consideration to Approve Resolution No. 2020-429 to Update the Village Personnel Policy, section 6.13 "Call back and stand by time" to include 6.13-A. "On-Call and Call Back Staff Pay"

In fiscal year 2018 the Police Chief brought awareness to the Village Human Resources Director of a policy for compensating on-call pay to non-exempt employees between shifts based on the Fair Labor Standards Act (FLSA). Since the Village was in the middle of a budget year and this expense was included it was deferred to the FY2019 and FY2020 budget cycles. Since FY2019 Police Officer I and II positions have been receiving one hour of pay at straight time for every evening they are on call. Various Village positions are designated as on-call eligible and are as follows:

- a. Police Officer I
- b. Police Officer II
- c. Public Works Operators 1-4
- d. Other non- exempt staff required to be on-call

MOTION: To Approve Resolution No. 2020-429 to Update the Village Personnel Policy, section 6.13 "Call back and stand by time" to include 6.13-A. "On-Call and Call Back Staff Pay"

Motion: Councilor Wittman

Second: Councilor Kern

Passed: 4-0

D. Consideration to Approve Resolution No. 2020-431 Approving the Updated Purpose of Fund #63 for the Required Reserve Funds for the Waste Water Treatment Plant Financing, to Also Include the USDA Debt Service Principal and Interest Payments and Required Transfers from the Water Fund (01), Sewer Fund (02), and General Fund (03), to Make These Payments and Build the Required Reserves

The Wastewater Treatment Plant (WWTP) is in the final stage of completion and has a tentative date for USDA and NM Environmental Dept. final walk through. As staff prepares the new fiscal year budget the payments of principal, interest and reserve requirements for the USDA financing need to be taken into consideration. The funds must not be commingled with other Village monies or funds so the best way to keep them safe and trackable is to create a new WWTP Financing Reserve Fund No. 63 to keep funds from commingling. The fund was presented to and approved by Council at the regular Council meeting on November 14, 2017 in Resolution No. 2018-345. Bank accounts were also opened at People's Bank of Taos, now Hillcrest Bank, to keep bond proceeds, hold harmless GRT and net revenue reserves separated from regular Village funds.

When the USDA financing is finalized, the required amounts will be included in the FY2020-21 budget moving from the water fund (01) and sewer fund (02) from Enterprise net revenues, and from the General fund (03) from Hold Harmless GRT revenue. These revenues were pledged in the interim bond financing and will also be required by the USDA financing. A corresponding fund will also be created in the Department of Finance, Local Government Division LGBMS budget management system to account for the debt service and reserves.

MOTION: Approve Resolution No. 2020-431 Approving the Updated Purpose of Fund #63 for the Required Reserve Funds for the Waste Water Treatment Plant Financing, to Also Include the USDA Debt Service

Principal and Interest Payments and Required Transfers from the Water Fund (01), Sewer Fund (02), and General Fund (03), to Make These Payments and Build the Required Reserves

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

E. Consideration to Approve Resolution No. 2020-430 to Approve Change of the Fund Type of Environmental/Solid Waste Fund (07) into the New Solid Waste Enterprise fund (77/50200)

The Village is currently preparing the fiscal year 2020-2021 budgets. In order to complete the budget process, the Environmental/Solid Waste Fund should be categorized as an enterprise fund. Change of fund type must be reviewed and approved by Council.

The Environmental/Solid Waste fund currently collects fees at a rate of \$5.01 per EQR. This rate was updated by Ordinance No. 2019-68 passed on June 11, 2019.

In the 2019 Legislative Session a bill de-earmarking local options gross receipts tax was passed, HB479. In summary, all GRT local options will no longer go to a specific fund; all GRT will go directly into the general fund. The GRT receipts will be split between State and Municipal distributions. The municipality would then be able to utilize these funds at their discretion where they are most beneficial. Since the solid waste fund was receiving a GRT subsidy, and a fee from customers, it was never categorized as an Enterprise Fund. As the fund will no longer receive GRT and will be self-supporting beginning in FY2021, it requires being categorized as an Enterprise Fund. Rates should be set to cover all fund operating expenses, run self-sufficiently, and can be updated by Resolution.

MOTION: To Approve Resolution No. 2020-430 to Approve Change of the Fund Type of Environmental/Solid Waste Fund (07) into the New Solid Waste Enterprise fund (77/50200)

Motion: Councilor Wittman

Second: Councilor Kern

Passed: 4-0

F. Review and Discussion of the FY2020 3rd Quarter Financial Report and the FY2021 Draft Budget

The 3rd quarter FY2020 report is due to the DFA by April 30, 2020 and an annual budget every fiscal year is due to the DFA by July 31st. A summary of the 3rd Quarter FY2020 report for and a summary FY2021 budget were presented. Council review. The new budget is reliant on the ending balances of FY2020 so this report will change, but this is a preview for Council in preparation for the upcoming Council Budget Workshop.

G. Consideration to Approve a Change Order Request to the RMCI Contract of \$81,000 for Work to Upgrade the Existing Kachina Booster Pump Station

The Water Trust Board project and grant funding did not include the construction of a water boosting station. The funding and construction of the Pump/Water Boosting station and a system robust enough to provide the necessary supply to the new water storage tank has been part of the planning documentation in recent years but there was little planning for an operational system pending a new system until this year. The new permanent system is planned to not only meet the service needs but also to be built on Village property. To make the Kachina Tank operational it requires the upgrade of the Pump Station that is now primarily serving one cabin.

The RMCI estimate contains items for work on the road between the Tank and the Pumping Station including credits for cooperation with material removal and road prep.

MOTION: To Approve a Change Order Request to the RMCI Contract of \$81,000 for Work to Upgrade the Existing Kachina Booster Pump Station

Motion: Councilor Wittman

Second: Councilor Kern

Passed: 4-0

H. Review and Discussion of Ordinance No. 2007-44 Adopting the International Urban-Wildland Interface Code and possible Village update from the 2003 edition to the 2015 edition

The Community Wildfire Protection Plan (CWPP) was approved by the Village Council as Resolution No. 2016-310 on June 14, 2016. Some of the objectives of the CWPP related to the ICC's Wildland Urban Interface Code are not met, explained Building Official Bowden. The proposed ordinance update addresses the objectives and clarification was provided to the Council. Staff recommends committee review and completion of Findings of Fact (Appendix E). This is the first step toward the 2020-44 Village Wildland Interface Ordinance, incorporating the 2015 International Wildland Urban Interface Code and the update of Ordinance 2007-44, adoption of 2003 International Urban Wildland Interface Code. It also will provide necessary background for abatement of properties when owners are non-responsive. The draft will be taken to the Firewise Board and to the P&Z Commission for further review.

I. Consideration to Develop a Resolution for the Firewise Community

This item was no longer needed.

J. Review and Discussion of Resolution No. 2020-428, Declaration of an Emergency for COVID-19 Pandemic
The Village Council passed Resolution 2020-428, a declaration of an emergency to protect the public for the COVID-19 Pandemic.

MOTION: To extend the provisions of Resolution 2020-428 for another 30 days, until May 12, 2020.

Motion: Councilor Wittman

Second: Councilor Kern

Passed: 4-0

13. MISCELLANEOUS

A. Councilor King asked that people collaborate to find a solution for residents receiving their packages which currently get delivered to the Village office.

B. Councilor Wittman wanted to let the public know that the work on Thunderbird Road will be completed this summer as planned, including completion of the natural gas line.

C. Mayor Brownell asked that all community members work together at this difficult time.

D. Resident Mike Fitzpatrick asked that the Village work with residents to get the Kit Carson undergrounding completed this summer. He suggested that a contractor be hired for coordination.

E. Mayor Brownell asked for a moment of silence to honor a community member who recently died.

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

The next Regular Village Council Meeting will be on Tuesday, May 12, 2020 at 2:00 p.m. via Zoom. A Council Budget Workshop will take place on Tuesday April 28, 2020 at 9:00 a.m. via Zoom, and a Council Special Meeting will be held on Tuesday, May 5, 2020 at 2:00 p.m. via Zoom. Note: another Council Special Meeting was later added to take place before the Budget Workshop on Tuesday, April 28, 2020 at 9:00 a.m. via Zoom.

15. ADJOURNMENT

MOTION: To Adjourn

Motion: Councilor Wittman

Second: Councilor Stagg

Passed: 4-0

The meeting adjourned at 5:00 p.m.

Christof Brownell, Mayor

ATTEST: _____

Ann M. Wooldridge, Village Clerk



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

**VILLAGE COUNCIL SPECIAL MEETING
DRAFT MINUTES
VIA ZOOM
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, APRIL 28, 2020 9:00 A.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 9:00 a.m. The notice of the Special Meeting was properly posted.

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 Neal King
Councilor Chris Stagg
Councilor Tom Wittman, Mayor Pro Tem

Village Staff Present

Administrator John Avila
Clerk Ann Wooldridge
Finance Director Nancy Grabowski
Public Safety Director Sam Trujillo
Building Official Jalmar Bowden
Public Works Director Anthony Martinez
Planning Director Patrick Nicholson

3. APPROVAL OF THE AGENDA

MOTION: To approve the agenda as presented

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

4. NEW BUSINESS

A. Consideration to Approve Resolution No. 2020-432 Requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Account for Debt Service Obligation for Repayment to New Mexico Tax & Revenue Department (NMTRD) for Gross Receipts Tax (GRT) which was Repaid to the Village of Taos Ski Valley TIDD

When the FY2020 budget was submitted the Village was not aware that it had received excess GRT in prior years which was due back to the Village of Taos Ski Valley TIDD. NMTRD contacted the Village as soon as the misfiling was discovered in June 2019 and notified staff that the Village would need to make a payback. After the GRT cash disbursement was taken by NMTRD in August, the balance remaining due to NMTRD was \$186,958.80. NMTRD offered the Village a 72-month principal only repayment plan at \$2,596.65 per month. The Village agreed to this and it was acknowledged at a regular Council meeting on September 10, 2019.

In August NMTRD found another misfiled tax return and notified the Village that they would be deducting these funds from the October GRT disbursement. The Village received no cash disbursement in October, and the November distribution was enough to cover the remaining funds due, so it was deducted, and an additional repayment agreement was avoided. To submit the 3rd Quarter FY2020 Village financial report, the debt expense needs to be added to the FY2020 budget to account for this. The \$2,596.65 per month was at first being debited to a debt liability, however the Village does cash accounting and would not normally have these accrual liabilities. In addition to this issue, the Hold Harmless GRT revenue was not posted in August or October because no cash was received and there was not an account to post the offset. In October, the HB 6 internet sales revenue was not posted either because there was no cash received. Therefore, the Debt Service repayment expense will include these revenues as its offset as seen below.

	<u>DEBIT</u>	<u>CREDIT</u>
Debt Service Expense	\$ 8,150.89	
TRD Admin Fees Exp	273.80	
HH GRT Rev-August 2019		\$8,424.69
	<u>DEBIT</u>	<u>CREDIT</u>
Debt Service Expense	\$ 11,849.16	
TRD Admin Fees Exp	378.16	
HH GRT Rev-October 2019		\$12,227.32
Debt Service Expense	\$ 63.33	
HB 6 Internet/GRT		\$ 63.33
DS Exp Paid Oct-Mar FY20	\$ 32,986.98	
Debt Liability GRT		\$ 32,986.98
Remaining Debt Service		
April/May/June	\$ 7,789.95	
TOTAL BAR/Debt Service	\$60,840.31	(03/11000-8428/59010)

MOTION: To approve Resolution No. 2020-432 Requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Account for Debt Service Obligation for Repayment to New Mexico Tax & Revenue Department for Gross Receipts Tax which was repaid to the Village of Taos Ski Valley TIDD

Motion: Councilor Stagg

Second: Councilor Kern

Passed: 4-0

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

The next meeting of the Village Council will be the Budget Workshop to immediately follow this meeting.

6. ADJOURNMENT

MOTION: To Adjourn

Motion: Councilor Stagg

Second: Councilor Kern

Passed: 4-0

The meeting was adjourned at 9:30 a.m.

Mayor Christof Brownell

ATTEST: _____
Ann M. Wooldridge, Village Clerk



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**VILLAGE COUNCIL MEETING
BUDGET WORKSHOP
DRAFT MINUTES
VIA ZOOM TELECONFERENCE
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, APRIL 28, 2020 9:30 A.M.**

1. CALL TO ORDER & NOTICE OF MEETING

The Budget Workshop of the Village of Taos Ski Valley Council was called to order by Mayor Brownell at 9:30 a.m. The notice of the meeting was properly posted.

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 Neal King
Councilor Chris Stagg
Councilor Tom Wittman, Mayor Pro Tem

Staff present:

Village Administrator John Avila
Village Clerk Ann Wooldridge
Finance Director Nancy Grabowski
Public Works Director Anthony Martinez
Planning Director Patrick Nicholson
Building Official Jalmar Bowden
Police Chief Sammy Trujillo

3. APPROVAL OF THE AGENDA

MOTION: To approve the agenda as presented

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

4. BUDGET WORKSHOP

Village Administrator Avila introduced the budget and went over the Budget Summary.

He said that Village staff has worked to put together a comprehensive yearly budget to fund daily operations and capital project expenditures. Overall Staff has tried to be conservative on revenue projections. Forecasting for GRT above the baseline, or what is referred to as the increment amount, is set at -20% of the baseline due primarily to the expected effects of the COVID emergency on the local economy. Other impacts to the FY21 budget are the TIDD take back (initially \$467,000 and annually \$ 31,160) and direct costs of major projects and their maintenance. The FY20 GRT revenue and corresponding FY21 beginning balance may be short of forecast by more than \$200,000. Although there may be positive surprises by FY21 midyear, a conservative estimate is warranted for the yet unknown impact of the pandemic second wave, expected in December.

As with FY20, any positive revenue results will not be earmarked for operations but instead are intended to support Capital projects for FY21; staff stands firm on the recommendation of placing these funds toward stabilizing Capital projects and strengthening reserves to be used at later dates for grant matches, capital purchases/projects,

maintenance, or to supplement future loan payments. Presently the loss of expected revenue due to emergency closure of businesses in the Village also places the estimated FY21 beginning balance lower than expected.

The State Requirement for General Fund cash reserve is the equivalent of 1/12, or one average month, of annual expenses and transfers. Because of the unpredictable nature of revenues in the Village, that may fluctuate with the amount of snow, the goal of six months operating reserve is advisable. However, since the offseason (May to November) this year will be further affected by COVID recovery and normal operations could be at risk, the General Fund cash reserve may be projected at a three-month coverage.

The Village General Fund continues to finance Capital improvement expenses for System Development that is not sustained by System Development fees. Required support for depreciation replacement expenditures if not covered by rates, is transferred from the General Fund. These development projects continue to require support from the General and Enterprise funds in the FY21 budget. A good portion of Incremental GRT set aside into reserves and slated to subsidize the construction for the Village priority Wastewater Treatment Plant (WWTP) upgrade will be expended in FY20. Reserves have been directed to fund the construction of the Wastewater Treatment Plant, to fund capital improvement projects, and for debt service/matching funds for grant opportunities.

Finance Director Grabowski summarized the individual budget sheets by department. Discussion took place and changes to the draft budget will be brought back to the Council at its May 12, 2020 Regular Council Meeting.

5. ADJOURNMENT

MOTION: To Adjourn.

Motion: Councilor Stagg

Second: Councilor Kern

Passed: 4-0

The workshop was adjourned at 12:30 p.m.

Christof Brownell, Mayor

ATTEST: _____
Ann M. Wooldridge, Village Clerk

Public Safety and Firewise Committee Reports – May 4th, 2020

The primary focus of these meetings on Monday the 4th were to discuss and review Jalmar Bowden's proposal for formally adopting the 2015 International Wildland Urban Interface Code for the Village.

Our committee and advisors discussed the proposal with Jalmar and will be studying the new Code for recommendations to adopt with variable that are specific to the Village of TSV.

More will be reported as progress develops. We encourage all residents to read and study the 2015 Code as well and participate in the development.

Roger Pattison

Ann Marie Wooldridge

Subject: FW: Committee reports in writing for the 5-12-20 Council meetings if possible

From: Katherine Kett <katkett@hotmail.com>

Sent: Friday, May 8, 2020 12:06 PM

To: Ann Marie Wooldridge <awooldridge@vtsv.org>

Subject: Re: Committee reports in writing for the 5-12-20 Council meetings if possible

PARC May Update

1. Emailed John Kelly and asked permission to set up Disc Golf course. His response; he's good with it when they open up resort for all visitorsno date was given.
2. Contact with Petrees has been made about hanging baskets....committee making final decision.
3. Red Tail Survey contacted and date will be on calendar for sometime in June....this is regarding 7.5 acres of open space.
4. Acquiring second bid for JR trail restoration work....should have enough info to make decisions by mid May and get "blessing" from TSV Inc.

Sent from my iPhone

Village of Taos Ski Valley
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve the Appointment of a Planning & Zoning Commissioner

DATE: May 12, 2020

PRESENTED BY: Mayor Christof Brownell

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not recommended

BACKGROUND INFORMATION:

According to Village Ordinance No. 1997-15 Creating a Planning and Zoning Commission, the Commission shall consist of seven (7) members who shall be appointed by the Mayor with the consent of the Village Council. On the first Commission, the members shall be appointed for one-year or two-year terms, and each subsequent term of a member on the Commission shall be for two years or less in order to maintain the original staggering of terms of membership.

Neal King resigned as a P&Z Commissioner, leaving a vacancy on the Commission. Announcement was made that interested parties should submit a letter of interest for the Mayor's consideration to be appointed to the P&Z Commission. The deadline was May 5, 2020.

RECOMMENDATION: Recommendation for the Mayor to appoint one person to the Planning and Zoning Commission with the consent of the Village Council.

John Avila
Village Administrator
Village of Taos Ski Valley Council
Monthly Briefing
May 12, 2020

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

*** Ongoing & Past Projects ***

WWTP –

Project management for the Waste Water Treatment Plant includes scheduling a month end regular progress meetings with USDA but site review is now planned now for Final Completion the week of the 18th and includes a punch list of items to finish. USDA project refinancing was an agenda item passed at the Special Meeting of May 5th.

Some draft Change Orders have been modified as follows:

IWS had to add an additional 73 Cubic Yards of structural fill at the location of the S/W corner of the New Building foundation due to the actual elevation 9347 when it was called out on the drawings as being 9355. In the event that this structural fill is needed to complete the project IWS will be charging for the material in a COR at that time. \$1K

Replacement of rusted and damaged columns and girts before re-skinning the existing building. \$5K
Additional Demo of area around electrical room due to code issues. \$2K

Supply and Install replacement lighting in Existing building, Blower room, Electrical room, New Electrical room, and Main Building area due to the fact that the majority of the existing fixtures were not salvageable. \$20K

IWS has to purchase two sets of valves due to the project schedule and Lead times associated with the specified valves, AIS requirements. IWS has exhausted all options in the effort to improve lead times with assistance from Plummer, Manufactures, and Supply house's however was unable to improve the lead times. There will be a return trip to the project location to install the correct valves once they are available. COR to be issued associated with return trip. \$8K

The New Electrical Room Located in the Existing Bldgs. needed to be enlarged to accommodate the MCC and other Electrical Switch Gear and Controls. It has been proposed to extend the Electrical Room 5' onto the Patio area to allow for the room needed. Also 68% of the Interior Improvements Needed is due to the additional demo due to code issues outlined in COR #3. \$19K

Credit to the project due to Integration Changes -\$22K

Wall Panel Replacement per RFI #7 \$25K

Cost reduction associated with unitizing an existing section of 8" piping at the EQ tank, eliminating the need for excavation, shoring, and link seal of tank. All pipe had been purchased prior to this work taking place and cannot be returned.- \$5K

Cost associated with not demoing out the wall and eliminating 2 concrete cores.- \$5K

Rerouting of piping at Ovivo skid in new plant due to conflicts with the control panel \$3K

Storm swale along road between new and old building. \$2K

New piping configuration around screen and new 18" screen discharge not per plan. \$3K

Additional double door at existing building entrance, Grading around blower room, Vents installed in blower room doors. Credit for door landing. \$5K

Install insulation for refurbished building delay past Final until roof repair -\$13K

Roof Repair refasten and seal existing roof \$15K

Both IWS and Plummer consider these to require additional refinement due to the need to finalize the scope and equipment pricing in several instances. TOTAL Estimated CO= \$63K

We are dealing with an unexpected operational electricity cost level for expanded capacity.
Anthony Martinez, Director of Public Works (field report)

Kachina Water Tank –

Closing project funding documentation is completed with the Water Trust Board but they will continue to monitor the project until final completion. The Tank construction portion is substantially complete. The final sealant, back fill, revegetation, and connection of the mechanical equipment yet remains for final completion. Also, to be completed are; the Temporary Pumping Station updates and completion of pipe testing after the station is operational. The RMC contract Change Order for Temporary Pumping Station work is an agenda item approved at the Council meeting in April but may require a BAR to start the work.

The project planning calls have included Kit Carson Fiber and KCEC and the connection of service is the next critical path. The Village participation in trenching for Electricity and Fiber connections as well as installation of a hydrant and road preparations are key to controlling the final price of installation. An agreement for assignment and removal of extra material from the site by TSVI upon completion of construction still needs to be completed. However, TSVI has provided a letter to that affect.

Anthony Martinez, Director of Public Works (field report)

Village Hall Complex –

Much of the effort and investment on the property were for site improvements of retaining walls, driveway and parking. Utility installation and some building remodeling also were finished. Still to accomplish before the units are 100%: CID Final permit after the review of the red line permit set with list of repairs to be completed by Contractor. CID has been on site to review repair work and have passed fire wall repair to remove unit common doors. Completion of tasks including; external rails, snow diverters, fire alarm conduit installation, pipe repair, water booster repair are required, if the Village Complex Apartments are to be rentable after inspection. Other completed tasks include: Kit Carson installed fiber and connection between the Village Office server, site cameras and other Village facilities are now possible. Pending payment invoices for final permitting, 100% of readiness budget will be expended. Observation of LM construction progress by Building Official Bowden is important as repairs progress.

In FY2021 budget process we treat the apartment portion of the project as an enterprise fund (70) since we were planning on a revenue and expense accounting. Landseer Management has 4 units rented and a fifth under contract to start in June. The market survey by LM has long term rental rates in the area ranging from \$1,000 – 1,500. Better pricing for septic is researched by LM. The Village reserve units remain in service after repairs and cleaning by LM and Village preparation for EMS.

Impediments to improvements for Public Safety have been raised recently, so that opportunities to move forward may need to wait until next fiscal year. We intend to take the extra step for public review and recommendation of facilities at a future Planning and Zoning meeting. Challenges such as parking for all the previously anticipated activities at the site will need to be examined, as well as cost/resources for improvements before presenting the options. For instance, options not considered to date are; a parking structure to accommodate a building facility, staff compensation housing, or utilizing apartment units for Village office space. The size of the property currently hinders planning for some public uses.

Facility Undergrounding

The RFP 2020 – 06 for a trenching pricing agreement is intended to be awarded at the Village Council meeting in June and the ongoing plan to underground electricity along NM 150 in the Amizette area will be able to start. The Village is planning to fund the public portion of the project in coordination with Kit Carson Electric Corporation installation of facilities. The Village intends to contract the required trenching using Franchise Fee proceeds. Also anticipated is providing a credit program for the portion of owner costs in the public Right of Way. The preliminary route for installation has been planned with KCEC in anticipation of the next steps. An information and interest survey was provided to Amizette owners with samples of utility request forms and some have participated in conversation with the Village. The owner participation in connecting their properties is important as the rate payers in the Village are paying for service of two lines (overhead and underground) until 100% connection to the underground line allows the de-energization of the overhead line in a neighborhood.

The five steps to connecting underground are; for the Owner to engage an electrician, then together contact KCEC with the meter number and request an upgrade to an underground service, KCEC and the electrician will contact the Village for underground permitting and start credit request for public ROW work, start the work and connect to the underground service, submit the credit application for the portion of work done in the public ROW. If the property is undeveloped the request is for a new service.

KCEC is concerned for safety, service and cost reasons, that not all the properties within the service area of an underground supply line are connected. There are over a dozen properties that still could be connected to underground service within the Village. We will be reaching out to those owners to inform them of opportunity to connect while KCEC is working on underground projects in the Village.

COVID -19 - Pandemic Emergency: Beyond the impact to health and safety, the looming financial impact is of immediate concern. A Draft Budget is on the agenda for preparation of a DFA report. However, additional consideration of the economic realities is needed before final budget submittal. The State is predicting at least a 50% decrease in revenues and we will need to adjust our planning to weather the pessimistic probability. Even an improved operational readiness will not be sufficient to maintain full service levels without help from Federal resources. There is now a freeze on using State capital grants and these most likely will not be accessible until FY22.

Village Facilities besides having a decontamination schedule, will also need upgrades for protecting public health including: full protective gear and equipment for any public employee that may be in the presence of the public, a public drop off location for express mail packages, appointment hour for any visits to Village facilities, changing and cleaning clothing and outer surfaces of shoes with a disinfectant to reduce potential viral particles, continued protection by vaccination to not increase vulnerability to other diseases. Our local medical system advises:

COVID-19 SURGE UPDATE: The northwestern corner of the state continues to have significant surge with ~15% of people tested having COVID-19. By comparison, Bernalillo County has ~3.5% test positive rate. Overall rate of transmission statewide appears to be slowly decreasing but is variable both within and between regions. Ongoing transmission mitigation efforts remain vitally important as the effective rate of transmission remains high

As social distancing requirements are relaxed, nationally and regionally our local areas become more vulnerable. Our Staff continues to be afforded time to take on line training, specifically in preparation for COVID emergency precautions and readiness. Developing a MOU with TSVI for emergencies is important to using available public resources. With internet connectivity, we are able to allow staff to

work from home. The accountability for working from home requires more detailed tracking than normal and is part of the reporting requirements for the emergency.

TIDD – We understand that the financial information for pending TIDD project dedication is to be available for review soon. Along with the project review required of the Village by the MDA, audit requirements also need to be met so that the full value of a project can be accounted for by the Village. After review of all the TIDD dedication documents, the Village Staff will be able to make a recommendation for dedication of the projects. With the economic impact of the COVID pandemic, Base Line GRT revenues are unlikely to be met in the near future.

Progress of the TIDD project - Thunderbird/Ernie Blake Roads has started with regular meetings with TSVI and contractors anticipated. Staff has reached out to assist with the permitting process including; excavation, ROW and utility requirements. Meetings with TSVI, Kit Carson and NM Gas have provided project updates. Recent review by NMED resulted in a clean bill of health and commendation of the efforts and precautions of current construction projects on Thunderbird Road.

Items

- Staff has been preparing draft budget projections for the upcoming Fiscal Year as well as updating the annual ICIP to accurately reflect Village infrastructure assets required. A survey of residents' opinions as to the Capital needs of the Village has been circulated to provide input to the process. We need to get a complete inventory of Village facility assets and needs for future assets even though we may not have the funds now to afford those.
- Strategies for reopening as the safest place to visit: What can we do to have a safe season?

Table 3 - Power Consumption
Village of Taos Ski Valley - WWTF Improvements

Basis of Calculations: Electricity \$0.13/kWh

Description		Daily Flow Rate (MGD)				
		0.09	0.15	0.2	0.31	0.44
Duty	Qty	1	1	2	2	2
Motor Nameplate	HP	2.7	2.7	2.7	2.7	2.7
Control	(e.g. VFD)	VFD				
Capacity (e.g. gpm, scfm, gallons)		22,722	22,722	45,444	45,444	45,444
kWhrs per Day	kWh/day	43.2	43.2	86.4	20.94	86.4
Daily Cost	\$/day	5.6	5.6	11.2	2.7	11.2
Description: PA Mixer	MGD	0.09	0.15	0.2	0.31	0.44
Duty	Qty	1	1	2	2	2
Motor Nameplate	HP	2.7	2.7	2.7	2.7	2.7
Control	(e.g. VFD)	VFD				
Capacity		58,572	58,572	117,144	117,144	117,144
kWhrs per Day	kWh/day	43.2	43.2	86.4	86.4	86.4
Daily Cost	\$/day	5.6	5.6	11.2	11.2	11.2
Description: Post AX Mixer	MGD	0.09	0.15	0.2	0.31	0.44
Duty	Qty	1	1	2	2	2
Motor Nameplate	HP	2.7	2.7	2.7	2.7	2.7
Control	(e.g. VFD)	VFD				
Capacity		56,945	56,945	113,890	113,890	113,890
kWhrs per Day	kWh/day	43.2	43.2	86.4	86.4	86.4
Daily Cost	\$/day	5.6	5.6	11.2	11.2	11.2
Description: FF Pump	MGD	0.09	0.15	0.2	0.31	0.44
Duty	Qty	1	1	2	2	2
Motor Nameplate	HP	10	10	10	10	10
Control	(e.g. VFD)	VFD				
Capacity		312	729	347	753	1069
kWh per Day	kWh/day	80	187	178	494	547
Daily Cost	\$/day	10	24	23	64	71
Description: Permeate Pump	MGD	0.09	0.15	0.2	0.31	0.44
Duty	Qty	1	1	2	2	2
Motor Nameplate	HP	7.5	7.5	7.5	7.5	7.5
Control	(e.g. VFD)	VFD				
Capacity		69	115	77	120	170
kWh per Day	kWh/day	21	34	44	50	64
Daily Cost	\$/day	3	4	6	7	8
Description: PA Blower	MGD	0.09	0.15	0.2	0.31	0.44
Duty	Qty	1	1	2	2	2
Motor Nameplate	HP	25	25	25	25	25
Control	(e.g. VFD)	VFD				
Capacity		81	125	192	270	290
kWh per Day	kWh/day	140	181	304	379	401
Daily Cost	\$/day	18.15	23.50	39.55	49.32	52.12
Description: MBR Blower	MGD	0.09	0.15	0.2	0.31	0.44
Duty	Qty	1	1	2	2	2
Motor Nameplate	HP	25	25	25	25	25
Control	(e.g. VFD)	VFD				
Capacity		228	228	456	456	456
kWh per Day	kWh/day	233	233	465	465	465
Daily Cost	\$/day	30.25	30.25	60.49	60.49	60.49
TOTAL LOAD (HP)		75.60	75.60	151.20	151.20	151.20

5/9/2020

122 NM-68 - Google Maps

Google Maps 122 NM-68



Taos, New Mexico



Street View

Image capture: May 2019 © 2020 Google



Kit Carson Electric Cooperative, Inc.
P.O. Box 578
Tans, NM 87571
Email:csr@kitcarson.com
1-800-688-6780 or 575-758-2258
Customer Service: 1-800-944-8159 or 575-751-9064
FAX# 575-758-4611

Request for Electric Service

Consumer Information		Please Fill Form Completely. If not applicable, specify N/A	
Type of Account (Check Box)	Primary Residential	Secondary Residential	Scheduled Date of Service
Commercial/DBA (Commercial Accounts Only)		Tax ID# (Commercial Accounts Only)	
Business Name (Commercial Accounts Only)			
Name (Last, First, Mid Initial)			
Spouse's (Last, First, Mid Initial)			
Mailing Address			
City, State & Zip Code			
Home Telephone#		Cell Phone#	
Other Telephone#		Work Telephone#	
Social Security #		Spouse Social Security#	
Drivers License #		Spouse Drivers License#	
Location Information		Please provide any of the following information below	
Physical Address		*Please attach a clear copy of Drivers License or Picture ID	
Previous Customer Name		*Service Charge: \$15.00 Residential, \$50.00 Commercial/per Meter	
Meter Number		One-time Non-Refundable Fee Charged on Initial Statement	
Previous Meter#		*Deposit is required prior to connection of service.	
		Call or E-mail for Deposit Amount and/or info on Letter of Credit	
Would you like E-Billing(paperless billing)? Y N Email Address:			
CUSTOMER ACKNOWLEDGES RECEIPT OF THE COOPERATIVE BY-LAWS AND AGREES THAT PATRONAGE CAPITAL AND/OR DEPOSITS UNCLAIMED FOR TWO (2) YEARS AFTER DATE OF DISTRIBUTION SHALL BE DEEMED ASSIGNED TO THE KIT CARSON ELECTRIC EDUCATION FOUNDATION FOR EDUCATIONAL SCHOLARSHIPS OR OTHER CHARITABLE PURPOSES IN ACCORDANCE WITH BY-LAW ARTICLE VII, SECTION 3.			
Customer Signature		Date	
For Office Use Only			
Type of Service			
Member#			
Location#			
Connect	New Service		
Read In/Read Out	Street Light Connect		
Service Charge Amount	Paid	Billed	
Deposit Amount	Paid	Billed	
Letter of Credit * Must be received within 10 business days of transfer *			
Comments:			
Employee Signature		Date:	



Aerial View of the Columbia River, showing the location of the three URD Vaults, the river, the forest, and the surrounding area.

May 5, 2020

MEMORANDUM

TO: Secretary Olivia Padilla-Jackson, Department of Finance and Administration
Secretary Stephanie Schardin Clarke, Taxation and Revenue Department
Director David Abbey, Legislative Finance Committee

FROM: Staff Economists of the Legislative Finance Committee, Taxation and Revenue Department, Department of Finance and Administration, and Department of Transportation

SUBJECT: Consensus Revenue Estimating Group – 2020 Interim Review of Revenues

The outbreak of the novel coronavirus that causes COVID-19, along with the global responses to contain the spread of the virus, places significant strain on New Mexico's finances. Given the severity of the circumstances, the Consensus Revenue Estimating Group (CREG) – comprised of economists from the Legislative Finance Committee (LFC), the Department of Finance and Administration (DFA), the Taxation and Revenue Department (TRD), and the Department of Transportation (DOT) – found it necessary to review the state's recurring revenue sources and inform leadership and policymakers of the potential fiscal implications.

This memorandum summarizes the work and conclusions of the CREG. The work contained herein is not a new consensus revenue forecast; however, it contains a preliminary review of New Mexico's fiscal and economic outlook amid the current public health crisis and describes a range of potential outcomes for state revenues.

For this exercise, the group examined two potential scenarios, assessing the impact on about 95 percent of general fund revenues. In the "U-Shaped Recovery" scenario, general fund revenues sharply contract in FY21 and begin a modest recovery into FY22. The alternative "L-Shaped Recovery" scenario considers the revenue effects of a prolonged and deeper economic contraction. Attached to this memo is a comparison chart of the underlying assumptions for each scenario.

December 2019 Consensus General Fund, Recurring Revenue Outlook (in millions)

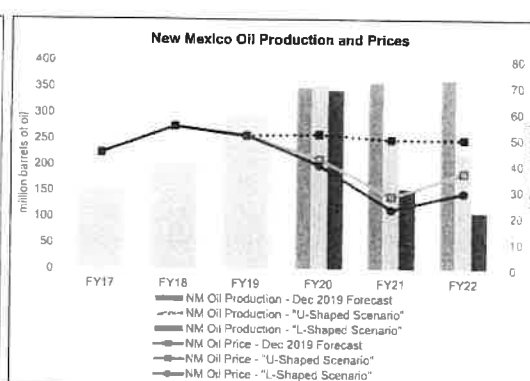
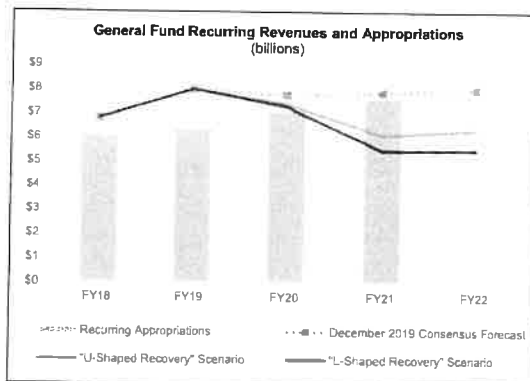
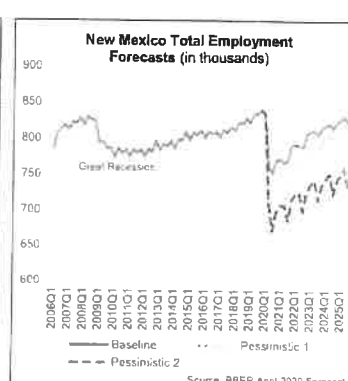
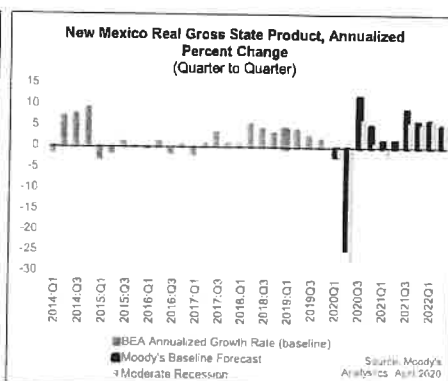
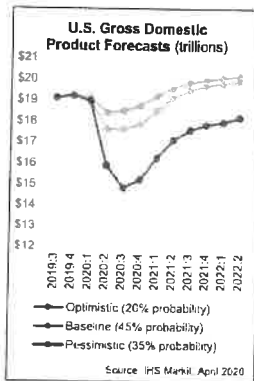
<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
\$7,776.4	\$7,882.5	\$8,015.2

**April 2020 Preliminary Review of Recurring Revenues,
Difference from December 2019 forecast (in millions)**

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
Scenario: "U-Shaped" Economic Recovery	(\$368)	(\$1,772)	(\$1,668)
Scenario: "L-Shaped" Economic Recovery	(\$483)	(\$2,399)	(\$2,506)

In both scenarios, widespread business closures and associated layoffs lead to significant declines in personal income tax and gross receipts tax (GRT) revenues. Low oil prices and declining production significantly reduce severance tax revenues, federal royalty payments, and GRT collections from drilling activity. Other revenues, including corporate income taxes, motor vehicle excise taxes, gaming receipts, and tribal revenue sharing, are also expected to decline.

The variance in the potential outcomes depends on a variety of factors: the epidemiological path of the virus, the strategies for reopening the New Mexico and U.S. economies, the time it takes consumer confidence to rebound, the effect of business closures on the long-term viability of New Mexico's



U.S. and New Mexico Economic Indicators

EIA/2020									
	FY20			FY21			FY22		
	Dec 19 Forecast	Apr 20 "U-Shaped" Scenario	Apr 20 "L-Shaped" Scenario	Dec 19 Forecast	Apr 20 "U-Shaped" Scenario	Apr 20 "L-Shaped" Scenario	Dec 19 Forecast	Apr 20 "U-Shaped" Scenario	Apr 20 "L-Shaped" Scenario
National Economic Indicators									
IHS US Real GDP Growth (annual avg. % YOY)*	2.0	-0.6	-3.0	2.2	-2.6	-13.2	1.7	7.8	12.8
Moody's US Real GDP Growth (annual avg. % YOY)*	2.0	-1.4	-1.7	1.5	-3.2	-6.6	2.9	5.6	3.5
IHS US Inflation Rate (CPI-U, annual avg. % YOY)**	2.0	1.4	1.2	1.6	1.1	-0.5	2.2	2.4	2.9
Moody's US Inflation Rate (CPI-U, annual avg. % YOY)**	1.8	1.5	1.4	2.3	1.0	-1.1	2.4	2.1	1.6
IHS Federal Funds Rate (%)	1.8	1.3	1.3	1.8	0.1	0.1	2.3	0.1	0.1
Moody's Federal Funds Rate (%)	1.8	1.3	1.3	1.4	0.1	0.1	2.0	0.1	0.1
New Mexico Economic Indicators									
BBER NM Non-Agricultural Employment Growth (%)	1.7	-1.0	-2.0	1.2	-5.4	-13.5	1.0	2.9	2.4
Moody's NM Non-Agricultural Employment Growth (%)	1.9	-1.1	-1.3	0.1	-3.9	-5.8	0.4	2.1	0.2
BBER NM Nominal Personal Income Growth (%)***	5.7	5.6	5.8	3.8	2.3	-3.2	4.5	0.0	-3.5
Moody's NM Nominal Personal Income Growth (%)***	4.6	4.0	3.8	2.8	0.0	-3.3	3.6	3.5	1.1
BBER NM Total Wages & Salaries Growth (%)	5.8	2.4	1.8	4.8	-0.4	-14.5	3.9	5.2	4.4
Moody's NM Total Wages & Salaries Growth (%)	5.2	2.2	2.0	2.1	-3.7	-7.1	1.8	3.4	-0.2
BBER NM Private Wages & Salaries Growth (%)	5.4	2.7	0.7	4.7	-7.9	-19.5	4.1	6.7	5.7
BBER NM Real Gross State Product (% YOY)	1.6	-0.5	-0.5	1.2	-3.7	-9.9	1.3	7.4	6.2
Moody's NM Real Gross State Product (% YOY)	3.4	0.9	0.8	1.9	-1.8	-5.1	2.7	5.3	2.4
CREG NM Gross Oil Price (\$/barrel)	\$52.00	\$42.50	\$40.00	\$50.00	\$28.00	\$23.00	\$50.00	\$37.00	\$29.50
CREG NM Net Oil Price (\$/barrel)****	\$45.75	\$37.32	\$35.12	\$44.00	\$24.56	\$20.19	\$44.00	\$32.49	\$25.90
CREG NM Taxable Oil Volumes (million barrels)	350.0	355.0	345.0	360.0	250.0	155.0	365.0	225.0	110.0
NM Taxable Oil Volumes (%YOY growth)	16.5%	1.4%	-1.4%	2.9%	-29.6%	-55.1%	1.4%	-10.0%	-29.0%
CREG NM Gross Gas Price (\$ per thousand cubic feet)****	\$2.10	\$1.95	\$1.90	\$2.75	\$2.15	\$1.90	\$2.50	\$2.30	\$2.15
CREG NM Net Gas Price (\$ per thousand cubic feet)****	\$1.26	\$1.17	\$1.14	\$1.47	\$1.41	\$1.25	\$1.67	\$1.53	\$1.43
CREG NM Taxable Gas Volumes (billion cubic feet)	1,610	1,740	1,740	1,625	1,465	1,960	1,650	1,410	1,085
NM Taxable Gas Volumes (%YOY growth)	3.1%	8.1%	8.1%	2.5%	-14.7%	27.6%	1.4%	-5.1%	-13.9%

Notes

* Real GDP is BEA chained 2012 dollars, billions, annual rate

** CPI is all urban, BLS 1982-84=1.00 base

***Nominal Personal Income growth rates are for the calendar year in which each fiscal year begins

****The gross gas prices are estimated using a formula of NYMEX, EIA, and IHS Markit (November) future prices

*****The net oil and gas prices represent calculated prices based on taxable values of the product after deductions for transportation, processing, and royalties

Sources for "U-Shape": BBER - April 2020 FOR-UNM baseline. IHS Global Insight - April 2020 baseline

Sources for "L-Shape": BBER - April 2020 FOR-UNM pessimistic. IHS Global Insight - April 2020 pessimistic

DFA Notes

* Real GDP is BEA chained 2012 dollars, billions, annual rate

** CPI is all urban, BLS 1982-84=1.00 base

***Nominal Personal Income growth rates are for the calendar year in which each fiscal year begins

****The gross gas prices are estimated using a formula of NYMEX, EIA, and Moody's January future prices

*****The net oil and gas prices represent calculated prices based on taxable values of the product after deductions for transportation, processing, and royalties

Sources for "U-Shape": April 2020 Moody's economy.com baseline scenario

Sources for "L-Shape": April 2020 Moody's economy.com moderate recession (S3) scenario

Council Notes for May 12, 2020 Meeting:

Revenues:

GRT :

This month last year: \$252,341 This month this Year: 274,561

Last Year YTD: \$1,799,529 This Year YTD: \$1,351,236

The TIDD received \$ 293,090 in April

Lodgers Tax:

This month last year: Last year \$122,892 This Month this year: \$68,226

YTD Last year: \$ 506,854 YTD This year YTD: \$493,199

REVENUES:

- We received 46,099.11 in hold harmless GRT revenue.
- GRT collections are down 26%
- Lodger's tax collections are down 2.7% from last fiscal year.
- We received \$14,208.71 April for property tax. Up 10%

EXPENSES:

- Engineering up 89% because of the 2 big projects that have been ongoing this fiscal year
- Electric is up...the cost of electric to run new plant is now estimated @ \$100K this was not anticipated earlier but the budget has also been updated for FY2021

All other items have been discussed previously....

OTHER:

None

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 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	\$223,886.92
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	\$4,685.17
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	\$62,006.45	\$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	\$18,255.86	\$89,403.18	\$100,794.38	\$105,205.05	\$122,892.45	\$12,426.36	\$5,097.57
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	\$519,280.61	\$524,378.18
FY2020	\$9,107.40	\$23,176.76	\$18,926.00	\$18,538.79	\$15,121.36	\$16,682.78	\$100,415.47	\$111,589.79	\$111,413.82	\$68,226.73		
YTD	\$9,107.40	\$32,284.16	\$51,210.16	\$69,748.95	\$84,870.31	\$101,553.09	\$201,968.56	\$313,558.35	\$424,972.17	\$493,198.90		

VILLAGE OF TAOS SKI VALLEY

GROSS RECEIPTS & LODGER'S TAX COLLECTION SUMMARY

Gross Receipts Tax

CURRENT RATE = 9.25%

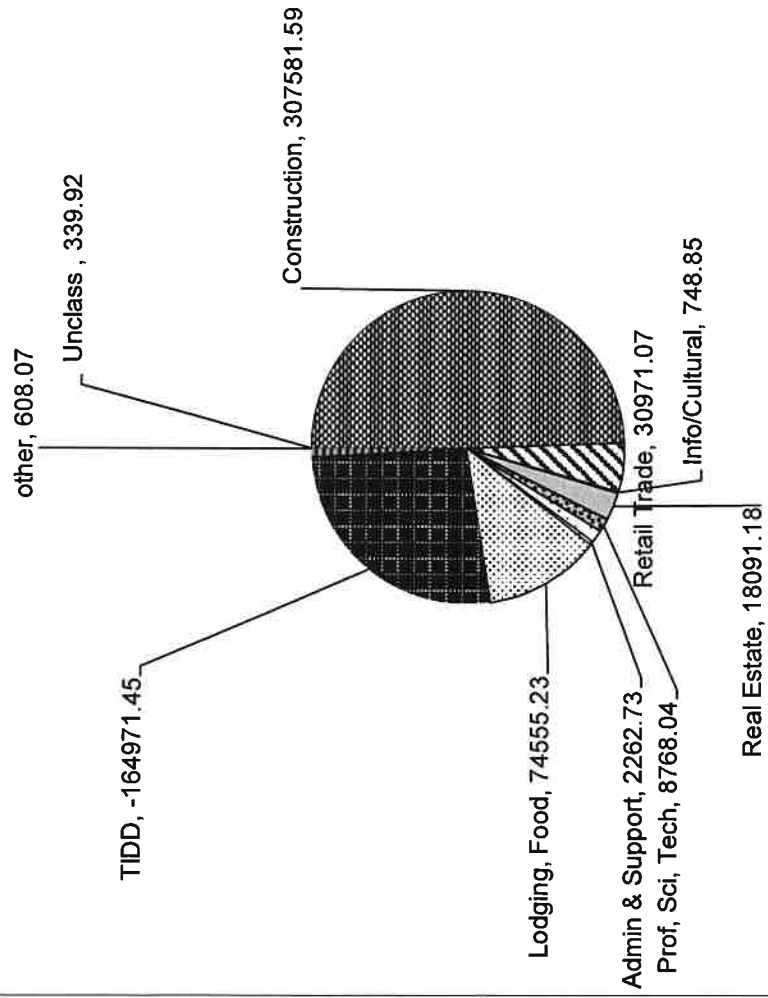
GROSS RECEIPTS

	July	August	September	October	November	December	January	February	March	April	May	June
FY 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	\$86,838.09
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	\$2,206,062.46
FY2020	\$73,181.77		\$83,775.61		\$88,409.53	\$146,106.99	\$125,934.38	\$319,335.98	\$239,931.17	\$274,561.13		
YTD	\$73,181.77	\$73,181.77	\$156,957.38	\$156,957.38	\$245,366.91	\$391,473.90	\$517,408.28	\$836,744.26	\$1,076,675.43	\$1,351,236.56		

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 April 2020



Construction	Real Estate	Real Estate	Real Estate
Prof, Sci, Tech	Admin & Support	Admin & Support	Admin & Support
TIDD	Admin Fee	Admin Fee	Admin Fee
	other	other	other
	Unclass	Unclass	Unclass

FY2020 TIDD GRT Distribution

Date	VTSV Increment	State Increment	Admin Fees	Pay Backs	Total TIDD	NMFA Offset	Hold Harmless GRT	VTSV Cash Received/with HH GRT (NOT offset)
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
6/15/2019	66,441.34	51,740.62	(1,019.53)		117,162.43	5,763.47	15,719.76	86,838.09
TOTAL FY19	473,500.25	373,646.41	(5,535.72)		841,610.94	69,161.64	270,511.47	2,148,427.76
7/15/2019						5,763.47	5,858.88	73,181.77
8/15/2019	272,687.44	215,661.55	(4,212.13)	(36,366.03)	447,770.83	0	8,105.89	removed negative/show 0
9/15/2019	30,265.12	23,935.84	(431.54)		53,769.42	5,763.47	12,253.08	83,775.61
10/15/2019	141,503.60	111,911.70	(2,017.63)		251,397.67		12,227.32	removed negative/show 0
11/15/2019	108,856.25	86,091.61	(1,552.12)		193,395.74	5,763.47	22,260.26	88,409.53
12/15/2019	128,456.56	101,593.02	(1,831.61)		228,217.97	5,763.47	28,259.38	146,106.99
1/15/2020	42,657.99	33,737.63	(608.24)		75,787.38	5,763.47	17,729.60	125,934.38
2/15/2020	173,971.75	137,687.40	(2,479.55)		309,179.60	5,763.47	50,171.94	319,335.98
3/15/2020	161,252.97	127,558.09	(2,298.94)		286,512.12	5,763.47	40,865.62	239,931.17
4/15/2020	164,971.45	130,471.77	(2,352.25)		293,090.97	5,763.47	46,099.11	274,561.00
TOTAL FY20	1,224,623.13	968,648.61	(17,784.01)	(36,366.03)	2,139,121.70	46,107.76	243,831.08	1,351,236.43
TOTAL FY16, FY17, FY18 & FY19	3,888,697.82	3,058,858.20	(57,283.77)		6,853,906.22	263,527.91	670,872.09	7,439,392.53

Actual cash

Village Baseline

Month GRT is Generated	Month GRT is Reported to State	Mth GRT is distributed fr State to Entities	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

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Cash Basis

VILLAGE OF TAOS SKI VALLEY

Profit & Loss Prev Year Comparison

July 2019 through April 2020

	Jul '19 - Apr 20	Jul '18 - Apr 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
4012 · REVENUE -Water Sales	172,544.23	197,665.96	-25,121.73	-12.7%
4013 · Revenue - Sewer	690,038.74	608,626.55	81,412.19	13.4%
4018 · REVENUE- GRT HB 6	443.31	0.00	443.31	100.0%
4019 · REVENUE-Hold Harmless GRT	228,996.32	218,429.35	10,566.97	4.8%
4020 · REVENUE - GRT MUNICIPAL	538,831.20	730,350.03	-191,518.83	-26.2%
4021 · REVENUE - GRT- STATE	454,955.49	605,098.52	-150,143.03	-24.8%
4022 · REVENUE - GRT - ENVIRONMENT	23,203.11	29,855.65	-6,652.54	-22.3%
4023 · REVENUE - GRT - INFRASTRUCTURE	92,814.98	119,424.97	-26,609.99	-22.3%
4025 · REVENUE -LIQUOR LICENSES	250.00	250.00	0.00	0.0%
4026 · REVENUE - BUSINESS LICENSE	735.00	1,100.00	-365.00	-33.2%
4027 · REVENUE - OTHER	92,468.62	80,653.38	11,815.24	14.7%
4028 · REVENUE - GASOLINE TAX	4,580.31	4,544.81	35.50	0.8%
4029 · REVENUE - LODGER'S TAX	493,198.90	506,854.34	-13,655.44	-2.7%
4031 · REVENUE - PARKING FINES	725.00	450.00	275.00	61.1%
4034 · REVENUE - MOTOR VEHICLE FEES	13,763.18	12,344.39	1,418.79	11.5%
4035 · REVENUE - BUILDING PERMITS	16,339.39	52,968.59	-36,629.20	-69.2%
4036 · REVENUE -Licenses/Permits Other	60.00	6,309.43	-6,249.43	-99.1%
4037 · REVENUE - GENERAL GRANTS	111,800.00	146,296.33	-34,496.33	-23.6%
4040 · REVENUE - WATER CONNECTION FEES	0.00	126,279.41	-126,279.41	-100.0%
4041 · REVENUE - SEWER CONNECTION FEES	0.00	114,541.90	-114,541.90	-100.0%
4046 · REVENUE - SOLID WASTE FEE	61,617.97	56,723.40	4,894.57	8.6%
4047 · REVENUE - OTHER OPERATING	5,973.59	4,288.25	1,685.34	39.3%
4049 · REVENUE - FIRE GRANTS	122,171.00	116,402.00	5,769.00	5.0%
4050 · REVENUE - IMPACT FEES	0.00	253,863.20	-253,863.20	-100.0%
4053 · REVENUE - GRT MUN CAP OUTLAY1/4	92,814.98	119,424.81	-26,609.83	-22.3%
4056 · REVENUE - LEGISLATIVE APPROPRI.	1,316,022.16	0.00	1,316,022.16	100.0%
4058 · Plan Review Fees	3,674.47	32,374.65	-28,700.18	-88.7%
4060 · WTB FY2016 revenue	461,437.95	967,362.85	-505,924.90	-52.3%
4061 · Bond Proceeds	0.00	5,100,000.00	-5,100,000.00	-100.0%
4100 · Miscellaneous Revenues				
4101 · Sale of Fixed Assets	26,591.00	0.00	26,591.00	100.0%
4110 · Misc Revenue- TIDD reimburse	11,061.38	6,163.06	4,898.32	79.5%
Total 4100 · Miscellaneous Revenues	37,652.38	6,163.06	31,489.32	510.9%
4190 · Rental Fees	3,494.16	0.00	3,494.16	100.0%
7004 · REVENUE - FINANCE CHARGE ON W/S	2,361.32	1,159.99	1,201.33	103.6%
7005 · REVENUE - INTEREST INCOME	80,011.95	84,056.83	-4,044.88	-4.8%
7006 · REVENUE -INVESTMENT INTEREST	3,501.46	13,820.72	-10,319.26	-74.7%
7007 · REVENUE - INTEREST IMPACT FEES	267.74	194.95	72.79	37.3%
7010 · REVENUE - AD VALOREM TAX	376,614.21	339,707.03	36,907.18	10.9%
7090 · REVENUE - SALE OF ASSETS	0.00	16,100.00	-16,100.00	-100.0%
9000 · BEG. BALANCE	0.00	0.00	0.00	0.0%
Total Income	5,503,363.12	10,673,685.35	-5,170,322.23	-48.4%
Gross Profit	5,503,363.12	10,673,685.35	-5,170,322.23	-48.4%
Expense				
4082 · DEBT SERV - 2007 WWTP LOAN PRIN	93,173.13	90,976.59	2,196.54	2.4%
4083 · DEBT SERV. - 2007 WWTP LOAN INT	8,114.00	10,310.54	-2,196.54	-21.3%
6100 · Salary and Benefits				
6112 · SALARIES - STAFF	920,592.27	973,728.39	-53,136.12	-5.5%
6113 · SALARIES - ELECTED	28,887.54	28,887.54	0.00	0.0%
6115 · Overtime salaries	13,476.91	6,725.95	6,750.96	100.4%
6121 · WORKER'S COMP INSURANCE	18,724.00	28,661.12	-9,937.12	-34.7%
6122 · HEALTH INSURANCE	170,853.26	158,867.86	11,985.40	7.5%
6125 · FICA EMPLOYER'S SHARE	72,543.51	75,628.72	-3,085.21	-4.1%
6126 · WORKMAN'S COMP PERSONAL ASSE...	279.50	275.20	4.30	1.6%
6127 · SUTA STATE UNEMPLOYMENT	1,468.47	1,715.71	-247.24	-14.4%
6128 · PERA Employer Portion	79,379.85	73,942.81	5,437.04	7.4%
6130 · HEALTH INCENTIVE - SKI PASS/GYM	1,551.88	1,041.05	510.83	49.1%
6133 · Life Insurance	827.19	758.10	69.09	9.1%
6134 · Dental Insurance	10,859.81	9,976.51	883.30	8.9%
6135 · Vision Insurance	1,839.20	1,758.85	80.35	4.6%
Total 6100 · Salary and Benefits	1,321,283.39	1,361,967.81	-40,684.42	-3.0%
6220 · OUTSIDE CONTRACTORS	6,876,780.11	1,472,080.36	5,404,699.75	367.2%
6225 · ENGINEERING	354,741.30	187,129.81	167,611.49	89.6%
6230 · LEGAL SERVICES	94,501.96	43,639.21	50,862.75	116.6%
6242 · ACCOUNTING	12,359.26	4,374.74	7,984.52	182.5%
6244 · AUDIT	26,143.45	22,114.38	4,029.07	18.2%
6251 · WATER PURCHASE, STORAGE	377.69	359.64	18.05	5.0%
6252 · INTERNET	243.32	0.00	243.32	100.0%
6253 · ELECTRICITY	34,506.29	25,004.78	9,501.51	38.0%
6254 · PROPANE	1,373.46	24,805.34	-23,431.88	-94.5%

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Cash Basis

VILLAGE OF TAOS SKI VALLEY

Profit & Loss Prev Year Comparison

July 2019 through April 2020

	Jul '19 - Apr 20	Jul '18 - Apr 19	\$ Change	% Change
6256 · TELEPHONE	15,388.08	13,723.83	1,664.25	12.1%
6257 · RENT PAID	4,631.70	4,069.65	562.05	13.8%
6258 · WATER CONSERVATION FEE	464.46	356.31	108.15	30.4%
6259 · Natural Gas	8,081.49	1,534.63	6,546.86	426.6%
6270 · LIABILITY & LOSS INSURANCE	65,816.56	66,734.75	-918.19	-1.4%
6310 · Advertising	1,035.51	5,674.45	-4,638.94	-81.8%
6312 · CHEMICALS & NON DURABLES	12,472.55	22,140.63	-9,668.08	-43.7%
6313 · MATERIAL & SUPPLIES	59,005.26	89,770.15	-30,764.89	-34.3%
6314 · Dues/fees/registration/renewals	5,881.68	7,745.13	-1,863.45	-24.1%
6315 · BANK CHARGES	1,640.44	2,588.66	-948.22	-36.6%
6316 · Software	11,281.83	13,763.88	-2,482.05	-18.0%
6317 · Personal Protective Equipment	4,849.03	23,004.01	-18,154.98	-78.9%
6318 · Postage	1,697.50	1,385.90	311.60	22.5%
6319 · Election Expense	3,717.00	0.00	3,717.00	100.0%
6320 · EQUIPMENT REPAIR & PARTS	44,184.51	12,091.55	32,092.96	265.4%
6321 · BUILDING MAINTENANCE	435.88	1,436.81	-1,000.93	-69.7%
6322 · SMALL EQUIP & TOOL PURCHASES	11,832.21	17,358.49	-5,526.28	-31.8%
6323 · SYSTEM REPAIR & PARTS	748.82	38,826.41	-38,077.59	-98.1%
6331 · OUTSIDE TESTING SERVICES	67.65	91.00	-23.35	-25.7%
6332 · EQUIPMENT RENTALS	0.00	7,370.35	-7,370.35	-100.0%
6417 · VEHICLE MAINTENANCE	26,367.81	7,856.14	18,511.67	235.6%
6418 · FUEL EXPENSE	22,720.16	9,509.17	13,210.99	138.9%
6432 · TRAVEL & PER DIEM	3,767.32	15,927.49	-12,160.17	-76.4%
6433 · Travel & PD Elected Officials	478.43	2,343.14	-1,864.71	-79.6%
6434 · TRAINING	3,297.64	9,381.94	-6,084.30	-64.9%
6435 · Training Elected Officials	350.00	380.00	-30.00	-7.9%
6560 · Payroll Expenses	1.64	0.00	1.64	100.0%
6570 · Other Operations Expenses	24,328.44	0.00	24,328.44	100.0%
6580 · Rental Management Expense	629.25	0.00	629.25	100.0%
6712 · LAB CHEMICALS & SUPPLIES	6,112.06	1,795.53	4,316.53	240.4%
6714 · LAB EQUIPMENT REPAIR & PARTS	334.00	0.00	334.00	100.0%
6715 · LAB SMALL EQUIP & TOOL PURCHASE	1,162.94	596.25	566.69	95.0%
6716 · LAB TESTING SERVICES	9,706.34	10,232.83	-526.49	-5.2%
6720 · LAB OUTSIDE CONTRACTORS	1,171.00	0.00	1,171.00	100.0%
8322 · CAPITAL EXPENDITURES	3,474,685.45	608,096.86	2,866,588.59	471.4%
8323 · Capital Assets \$1000-\$4999	11,895.74	4,852.83	7,042.91	145.1%
8325 · EQUIPMENT & TOOL PURCHASE	33,291.08	321,314.24	-288,023.16	-89.6%
8421 · NMFA Interest TML #TAOS55	19,965.28	20,169.91	-204.63	-1.0%
8422 · CWSRF 052 Principal	69,160.12	68,340.04	820.08	1.2%
8423 · CWSRF 052 Interest	3,379.92	4,200.00	-820.08	-19.5%
8425 · Hold Harmless Bond Interest pay	126,000.00	34,109.17	91,890.83	269.4%
8427 · Net Revenue Bond Interest pay	84,000.00	22,740.83	61,259.17	269.4%
Total Expense	12,999,634.14	4,714,276.16	8,285,357.98	175.8%
Net Ordinary Income	-7,496,271.02	5,959,409.19	-13,455,680.21	-225.8%
Other Income/Expense				
Other Expense				
9001 · TRANSFER TO FUND	-1,596,412.82	-1,029,116.93	-567,295.89	-55.1%
9002 · TRANSFER FROM FUND	1,596,412.82	1,029,116.93	567,295.89	55.1%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-7,496,271.02	5,959,409.19	-13,455,680.21	-225.8%

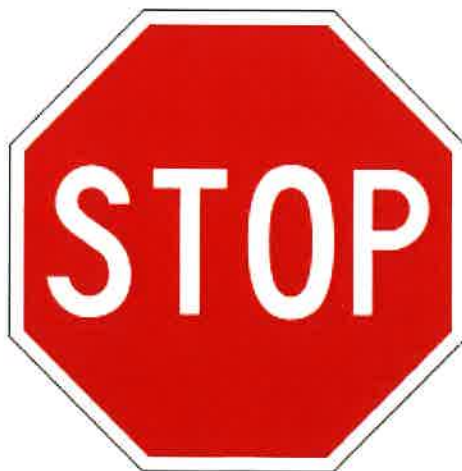
**Monthly Public Safety Report
Apr-20**

					TOTALS
Law Enforcement	Hutter	Vigil	Cooper	Trujillo	
Arrests	0	0	0	0	
Assists to other Agencies	1	2	1	1	5
B & E	0	0	0	0	
Battery	0	0	0	0	
Business Alarm	1	2	0	0	3
Citizen Assists/Contacts	19	20	17	15	71
Embezzlement	0	0	0	0	
Foot Patrol Hours	20	15	7	0	42
Larceny	0	1	0	0	1
Lost/Found Property	1		1		2
MVC's	0	1	1	0	2
Parking Citations	0	0	0	0	
Property Damage	0	0	0	0	
Residential Alarm	0	2	0	0	2
Suspicious Persons/Vehicles	1	3	1	2	7
Theft	0	1	0	0	1
Traffic Enforcement Hours	25	20	10	7	62
Traffic Stops	4	2	2	0	8
Tresspass Warnings	0	0	0	0	
Vehicle Theft	0	0	0	0	
Verbal Warnings	4	2	2	0	8
Written Citations	0	0	0	0	
Written Warnings	0	0	0	0	
Fire/EMS					
Fire Calls	2	1	1	0	4
EMS Calls	0	1	0	0	1
SAR	0	0	0	0	0

NOTICE

Per Village of Taos Ski Valley Resolution
2020-409,

Notice is hereby given that beginning on
June 1, 2020, at the Twining Road and
Ernie Blake Road intersection,
enforcement of the traffic control device
(Stop Sign) will take effect.



TRAFFIC CONTROL DEVICE

The Village of Taos Ski Valley Public Safety Department's first concern is for the safety of all. Safety concerns in high density areas include pedestrians, road conditions, resort traffic, drainage, dust, and snow. These items must be considered in a signage placement plan.

By installing Stop signs on Twining Road the Department addresses several safety elements. This traffic control device, used on Twining Road going both directions at the top of Ernie Blake Road, allows for safely turning onto Twining Road from Ernie Blake Road. It also provides for a clear sight triangle at the approach and habituates drivers for the slower 15MPH speed on Twining Road. The intersection is a hazard for drivers entering Twining Road, especially in the winter months when the snow is piled high, creating visibility and slip dangers. The hope is that the sign addresses public safety concerns.

As the development of Parcels C and D progresses, the access through Thunderbird Road will become more congested with pedestrian and vehicle traffic. Going through Ernie Blake Road is practical, especially for larger transport vehicles exiting the resort area. The danger of a cold start on the incline of Ernie Blake Road will be eliminated, as well as eliminating the danger of a blind turn. Pedestrian interaction with vehicles will be substantially decreased at the Thunderbird Road Visitor Drop Off for more visitor safety if vehicles are urged to travel through Ernie Blake Road.

Because of speeding traffic through that section of Twining Road in the summer months, the residents along the road are bombarded with dust and drainage issues. Caution and speed control are accomplished with the STOP sign more efficiently than other traffic control devices.

Notice:

Community posting of Twining Road/Ernie Blake Road intersection Stop sign notice has been displayed and e-blast delivered again today for the Stop sign to be in effect as of 6/1/20. See Attached Notice:

3/3/20 Traffic Control signage is included in the final design standard for the TIDD project on Ernie Blake Road.

Notice of traffic control devices on Village roads to include speed, parking, chains required, and stop signs on Twining Road at Ernie Blake intersection, a list of signs and a map was posted on the Village web site as of November 1, 2019 http://www.vtsv.org/wp-content/uploads/2019/11/RoadSignMap_09262019.pdf.

Notice of traffic control, as per Resolution 2020-409, was presented to Council and approved on September 10, 2019.

Report for Taos Ski Valley Fire Rescue

Month of April

Calls

- 5 Fire Calls
 - 2 Fire alarm
 - 3 Camp fire
- EMS
 - No EMS calls

Community Outreach

- The department continues to make calls and reach out to our community

M311 Building

- Working on location for building for parking M311.

Building Department Council Report 2-11-20

Inspections performed residential 0

Inspections performed multi-family and commercial 10

Permits issued since last meeting; 2

Permits in process; 4

Permit inquiries; 3

construction starts 0 pending 3

no enforcement actions

Various activities around VWUIC drafting and adoption;

1. Drafting of proposed Findings of Fact
2. Draft VWUIC, based upon existing 2007-44, not reviewed by Counsel Baker
3. Drafted Commission and Committee Letter
4. Drafted Permit Protocol

I am pleased to have realized a long-term goal for the process of plan review. The Village adoption of Office 365 provided a path for an upload portal on the Village Website for construction documents. We no longer need another vendor for this upload feature and security is high. This modernizes our process to meet the digital age, reducing the need for cumbersome paper submissions. Design professionals from other parts of the country can submit documents for review. It has also reduced the need for personal visitation by local contractors and design professionals in our Village offices.

I am working with Director Anthony Martinez and John Avila around completions of renovations at the existing Waste-Water Treatment Plant.

The Change of Occupancy inspections for our Village Apartments are nearing realization and are expected by next Council meeting.

Jalmar Bowden

Finding of Facts 2020-44 Village Wildland Urban Interface Ordinance

Exhibit 1 Village of Taos Ski Valley Building Official, (insert here name of public bodies), does herewith make findings that certain climatic, topographic or geological features exist in the Village of Taos Ski Valley, and that those features can, under certain circumstances, affect emergency services. Those features are enumerated in the Village of Taos Ski Valley Community Wildfire Protection Plan adopted June 14, 2016. Further, certain code amendments are made to the New Mexico Administrative Code, International Residential Code, International Building Code and International Fire Code that are aimed at mitigating, to the extent possible, the impact of those features.

Finding 1

That the Village of Taos Ski Valley is situated within the slopes of and at the base of Wheeler Peak and Columbine Hondo Wilderness Areas, and the Upper Rio Hondo Watershed. Further the State Road 150 is the single evacuation route for residents and visitors to Taos Ski Valley in the event of a catastrophic wildfire, and this highway is the single access route for assistance from neighboring fire fighting agencies. The highway passes through a narrow canyon of difficult geographic features, one side a river and the other steep, rocky and forested slopes. Landslide, vehicle accident or fire fighting activities could make evacuation or access to the Village difficult or impossible. Any of these events coupled with a wildfire threatening Village homes or businesses would likely cause the firefighting capabilities of the Village to be overwhelmed.

Finding 2

Seasonal climatic conditions in surrounding forest and Village private properties during late summer and fall create higher risk of fires in those forests and Village properties and homes. Forested areas within the Village could spread canopy fire to surrounding forest canopy, creating a potential for degradation of the Watershed and Wilderness Areas. Village canopy cover could be ignited by structure or property fire. Although some code requirements, such as fire-resistive roof classifications and siding materials have a direct bearing on building survival in wildland fire situations, others, such as residential automatic sprinklers, may also have a positive effect. In dry climate on low humidity days, many materials are much more easily ignited. Fires are more likely to occur and any fire once started can expand rapidly. Residential automatic sprinklers can arrest a fire within or on a structure before the fire is able to spread to adjacent vegetation and structures.

Seasonal winds also have the potential for interfering with emergency vehicle access, delaying or making impossible emergency access. Spruce and Fir common in our conifer forests and the Village are subject to uprooting in strong winds, due to the relatively small root bases compared to the tree itself.

Finding 3

The Village is located in a mountainous region and derives its water supply from Phoenix Spring pumped to water storage and fed to the Village by gravity. These tanks are designed to supply water to satisfy Village needs. Seasonal fluctuations of the spring determine the rate of refill of the tanks. A catastrophic fire could consume water in the tanks beyond reserve and leave the Village without water pressure for fire-fighting.

Finding of Facts 2020-44 Village Wildland Urban Interface Ordinance

Fires starting in sprinklered buildings are typically controlled by one or two sprinkler heads, flowing as little as 13 gallons per minute each.

Hose streams used by engine companies on well established structure fires typically use about 250 gallons per minute each, and the estimated water usage for a typical residential fire is 1,250 to 1,500 gallons per minute, according to the Insurance Services Office.

Under circumstances such as a wildfire advancing into the community when multiple fires are starting within the community, the limited water demands of residential sprinklers could protect structures from loss preserving much of the water demands for conflagration fire fighting.

Finding 4

The topography of The Village of Taos Ski Valley presents problems in the delivery of emergency services, including fire protection. Mountainous terrain with narrow winding roads lacking circulation, that prevents rapid access especially in times requiring evacuation. There is also non-fire-resistive vegetation on this difficult terrain. In addition to these access and evacuation problems delivery of water for fire fighting is extremely difficult. The most remote of these areas are served by residential wells lacking capacity for fire fighting.

Finding 5

The Upper Rio Hondo watershed contributes to Village water supply and surface water irrigation for downstream neighborhoods of Valdez and other communities. It is a contributor to the Rio Grande Watershed. Structure or private property fires could spread to this valuable resource, especially from the Kachina Village neighborhood, which borders this identified watershed but also potentially other areas of the Village. Forest fire in this watershed could affect the quality of water at the Phoenix Infiltration Gallery, the sole source of Village water supply. Ash and debris could also affect quality of water in the Rio Hondo for downstream irrigation.

Summary

The aforementioned problems support the imposition of fire protection requirements greater than those set forth in the New Mexico Administrative Code, International Residential Code, International Building Code and International Fire Code.

THE VILLAGE OF TAOS SKI VALLEY

AN ORDINANCE ADOPTING THE INTERNATIONAL WILDLAND-URBAN INTERFACE CODE

ORDINANCE NO. 2020-44 Village Wildland Interface Ordinance

The Village Wildland Interface Ordinance of the Village of Taos Ski Valley adopts the 2015 edition of the *International Wildland-Urban Interface Code*, regulating and governing the mitigation of hazard to life and property from the intrusion of fire from wildland exposures, fire from adjacent structures and prevention of structure fires from spreading to wildland fuels in the Village of Taos Ski Valley, providing for the issuance of permits and collection of fees therefore, repealing ordinance 2007-44 of the Village of Taos Ski Valley and all other ordinances and parts of laws in conflict therewith.

The Village Council of the Village of Taos Ski Valley does ordain as follows:

Section 1. That a certain document, three (3) copies of which are on file in the office of the Village Clerk of the Village of Taos Ski Valley, being marked and designated as the *International Wildland-Urban Interface Code*, 2015 edition, including: Appendix A General Requirements; B Vegetation Management Plan; Appendix C Fire Hazard Severity Form; Appendix F Characteristics of Fire-Resistive Vegetation; Appendix G Self Defense Mechanism, as published by the International Code Council, be and is hereby adopted as the Wildland-Urban Interface Code of the Village of Taos Ski Valley, in the State of New Mexico, for the regulating and governing the mitigation of hazard to life and property from the intrusion of fire from wildland exposures, fire from adjacent structures and prevention of structure fires from spreading to wildland fuels as herein provided; providing for the issuance of permits and collection of fees therefore; and each and all regulations, provisions, penalties, conditions and terms of said Wildland-Urban Interface Code on file in the office of the Village of Taos Ski Valley are hereby referred to, adopted, and made part hereof, as if fully set out in the ordinance, with the additions, insertions, deletions and changes, if any prescribed in Section 2 of this ordinance.

Section 2. The following sections are hereby revised:

Section 101.1 Title. These regulations shall be known as the *Wildland-Urban Interface Code* of the Village of Taos Ski Valley, hereinafter referred to as "this code".

Section 102.6 The legal occupancy or use of any structure or condition existing on the date of this code shall be permitted to continue without change, except as is specifically covered in this code's legally adopted predecessor code 2007-44 Village of Taos Ski Valley Wildland-Urban Interface Code, or as is deemed necessary by the code official for the general safety and welfare of the occupants or the public.

Section 103.1 Establishment of enforcement agency. The Building Department and the code official thereof known as the Building Official shall bear responsibility for enforcement of this code.

Section 106.1 General. To determine suitability of the code officials determination regarding matters of alternative methods and materials and other interpretations of provisions of this code there shall be created upon appeal of the Building Official's decision a board of appeals consisting of five members. The fire chief and building official shall be ex officio members, and the building official shall take action to convene such board in

a timely manner and act as secretary of the board. The remaining three members shall be appointed by the Village Council from active members of the Firewise Committee qualified by experience and training to pass judgment on pertinent matters.

109.4.7 Violation Penalties. Persons who shall violate a provision of this code or shall fail to comply with any of the requirements thereof or who shall erect, install, alter, repair or do work in violation of the approved construction documents or directive of the code official, or of a permit or certificate used under provisions of this code, shall be guilty of a misdemeanor, punishable by a fine of not more than dollars or by imprisonment not exceeding , or both such fine and imprisonment. Each day that a violation continues after due notice has been served shall be deemed a separate offense.

Section 3. That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The Village Council hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional.

Section 4. That nothing in this ordinance or in the *Urban-Wildland Interface Code* hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 2 of this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 5. The boundaries of Village of Taos Ski Valley constitute the interface area wherein the Code is applicable.

PASSED, APPROVED AND ADOPTED THIS _____ DAY OF APRIL, 2020.

Vote: For _____, Against _____

Christof Brownell, Mayor

ATTEST:

Village Clerk

Proposed Village Wildland Interface Ordinance Adoption and Administrative Protocol
Presentation May 4, 2020

Commission or Committee Chairs and Members,

Community input and efforts have contributed to crafting a draft Firewise Ordinance for the Village of Taos Ski Valley. A parallel code was adopted by the Village several years back, 2007, but for reasons unknown there was not community participation with that code. Active community participation in recent years surrounding Firewise initiatives and desire for codification surfaced. This participation is important in the process of crafting a vibrant code for communities.

The Village appears at a crossroads and together we can find the best choice.

1. We can recognize the Ordinance 2007-44 adopting the 2003 International Urban Wildland Interface Code. Proceed by updating to the 2015 International Wildland Urban Interface Code.¹ During this update we, as a community, through public process modify that code to best serve our community members, our unique wildlands and a level of safety we desire.
2. We can continue to craft our Firewise Ordinance building upon research, experience and efforts of our community. When it is satisfactory and adopted it will replace our Ordinance 2007-44.

As your Certified Building Official² I favor the first option and on the following page a proposed Village protocol for administration of the Village Wildland Interface Code is outlined.

¹ The International Urban Wildland Interface Code was renamed International Wildland Urban Interface Code during the 2006 update process. All International Codes are reviewed on a 3- year cycle where provisions are modified, removed or added through a public process. This Code was improved 4 times, as 2003 was the inaugural year.

² A professional certification conferred by the International Code Council.

Suggested Administrative Protocol for the Village of Taos Ski Valley Wildland Urban Interface Ordinance.

I. Permits

- A. New construction shall require specific submission addressing applicable requirements set forth in VWUIO.
 - 1. Building safety requirements meeting property risk level
 - 2. Vegetation mitigation performance proposed with initial construction
 - 3. Identification of measures to maintain risk level for subject property
- B. Existing buildings proposing permitting for repair or remodel.
 - 1. Building safety requirements meeting property risk level
 - a. Submission required; measures may be recommendations in approval.
 - b. Risk level of property shall be considered in approval process.
 - 2. Vegetation mitigation performance proposed with initial construction
 - 3. Identification of measures to maintain risk level for subject property
- C. Existing buildings not evidencing mitigation measures satisfying, at minimum, requirements of 2007-44 Village Ordinance.
 - 1. Notification to property owners of Village lack of evidence and requesting same. When no mitigation evidenced.
 - a. Proposal for mitigation submitted to Village by mitigation contractor.
 - b. Homeowner proposal submitted to Village after assistance and vetting by Firewise Committee.
 - c. In the event of a forester contracted by Village, proposal of mitigation prepared and submitted by forester.
 - d. In descending risk order, properties not evidencing action toward mitigation shall be notified of pending Village compliance action.
 - 2. Village undertakes legal action to perform mitigation measures in line with Ordinance standard after Planning and Zoning Commission action.

II. Permit approval

- A. Landscaping and mitigation measures of the VWIO are incorporated into the Certificate of Compatibility and considered through this existing process.
 - 1. Input from Firewise Committee, or Village Forester may be invited to this process.
 - 2. Input from Fire Department may be invited to this process.

B. Building measures of the VWIO are considered by Building Department.

1. Input from Firewise Committee, or Village Forester may be invited to this process.
2. Input from Fire Department may be invited to this process.

C. Document submissions are approved and permit to proceed is issued to contractor or homeowner. When not approvable documents and comments are returned to applicant for revision.

Planning & Community Development Department
Monthly Report to Village Council
May 2020

Key Initiatives and a few Projects of Interest:

Twining Road Improvement Project – Request for Proposals due May 28 for preliminary engineering services to include community outreach and survey work.

VTSV Region SWPP - Plan completed; final adoption by the Village P&Z Commission pending at a Public Hearing scheduled for June 1.

Resort at TSV (Shopoff) - Public Hearing on Preliminary Plat and Zoning Change request Scheduled for July 13. Ongoing negotiations on several issues including the Road Improvement Agreement, water access fees, and conservation easements. Technical review on proposed infrastructure nearly complete.

Thunderbird and Ernie Blake Roads Reconstruction Project - Ongoing project permitting and inspection. Full mobilization and site work to commence mid-May. Road closures and restrictions to be posted at road entries and e-blasted to community.

Gunsite Springs Development Project - Spring location and site infrastructure survey to occur in early June. Site acquisition and utility easements conveyance to VTSV related to ongoing RTSV negotiations.

Certificate of Compatibility Review - several new residential homes under review for construction this season.

PUBLIC WORKS UPDATE

May 12, 2020

- Water:
 - No issues to report
 - Water Sold
 - Total 194,050 gallons
 - Residential 79,350 gallons
 - Commercial 114,700 gallons

- WWTP:
 - Compliance report for April 2020

Date	BOD Data		pH	TSS		NH ₃ (Ammonia)		Total P		Flow, MGD	E.Coli	Fecal	Total N: mg/L	Total N: lb/d
	mg/L	lb/d		mg/L	lb/d	mg/L	lb/d	mg/L	lb/d	Daily	CFU	CFU	TKN + NO ₃ + NO ₂	TKN + NO ₃ + NO ₂
7	2.00	0.52	7.29	0.69	0.18	0.41	0.11	0.07	0.02	0.031			13.42	3.47
13			7.63							0.051	1.00	4.00		
15			7.25			0.41	0.18	0.24	0.10	0.093			14.11	6.12
21	2.00	0.73	6.83	2.58	0.95	0.41	0.15	0.15	0.06	0.081			15.11	5.55
26			6.64							0.031				
28			6.67			0.41	0.12	0.90	0.27	0.036	0.50	5.00	20.16	6.05
7 Day Avg (MAX)	2.00	0.73	7.63	2.58	0.95	0.41	0.18	0.90	0.27	0.052	1.00	5.00	20.16	6.12
7 Day Avg	2.00	0.52	6.63	0.69	0.18	0.41	0.11	0.07	0.02	0.019	0.50	4.00	mg/L	lb/d
30 Day Avg (AVG)	2.00	0.63		1.64	0.56	0.41	0.14	0.34	0.11	0.035			15.70	5.30

- Total Phosphorus
 - 30 day Average Loading (0.8 lbs/day)
 - 7 day Average Concentration (0.75 mg/l)
- Total Nitrogen
 - 30 day Average Concentration (8.20 mg/l)
 - 7 day Average Concentration (12.3 mg/l)

Construction Update

- Main contractor is continuing to do site cleanup and managing sub-contractors
 - No Out of State contractors are on site currently due to COVID-19
 - New parshall flume installed, Interior Doors installed, Ovivo working on a couple of issues (splash guards being created, troubleshooting plant issues)
 - Non-potable pumps and site sewer pump need to be installed along with Lighting in a couple of places.

Roads:

- Continue to maintain roadways
 - Drop inlet maintenance for spring runoff (blade roads, unplug DI's, maintain ditches)
 - Clean up of snow storage area
 - Contacting vendors for Dust control price and availability (Around the week of May 18 or 26th depending on schedule of vendor)

Equipment

- Routine equipment maintenance

Kachina Tank

- Working with the existing contractor to finish the work.
 - Communication and power (Kit Carson and RMCI)
 - Upgrade booster station to supply water to tank (RMCI and Plummer)
 - Finish water testing and backfilling of tank (RMCI)

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Review and Discussion of Resolution 2020-428, Declaration of an Emergency for COVID-19 Pandemic

DATE: May 12, 2020

PRESENTED BY: John Avila

STATUS OF AGENDA ITEM: Old Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION:

On March 16, 2020 the Village Council passed Resolution 2020-428, a declaration of an emergency in order to protect the public for the COVID-19 Pandemic and the Village ability to participate in recovery provisions. The flexibility of the Village to react to the emergency is allowed under the declaration for financial, regulatory, and enforcement actions including:

That all Village public events, trainings and meetings and any events, trainings and meetings planned to be held in or on Village property are hereby cancelled until further notice, with the status to be reviewed **every 30 days**.

That all out-of-state travel or trainings for Village business are hereby suspended, with the status of this prohibition to be reviewed **every 30 days** and any requests for exceptions for public safety or other essential services to be reviewed on a case by case basis by the Village Administrator.

That all non-essential programs of the Village that involve significant interaction with residents or groups from outside the state or region that might increase staff or local residents to an increased threat of exposure to the virus shall be suspended, with this prohibition to be reviewed **every 30 days**, and with no exceptions.

That all non-essential facilities of the Village that involve significant interaction with residents or groups from outside the state or region that might increase staff or local residents to an increased threat of exposure to the virus shall be suspended, with this prohibition to be reviewed **every 30 days**, with any requests for exceptions for public health, welfare and safety to be reviewed by the Village Administrator and the Public Safety Team

Additionally, continuation of the status under emergency declaration is critical during the summer months to protect against a continuation of infection throughout the year. A secondary surge is expected; possibly in the late summer-fall timeframe. Complacency and relaxing

precautions may lead to a secondary surge that can be more severe than the initial surge. The World Health Organization comments on acquired immunity and recent results confirm that there is no evidence that SARS-CoV-2 antibodies confer immunity with antibodies lasting 35-49 days. Historical projections should not be used to make decisions regarding emergency status, social distancing, return to work policies, or discontinuing precautions.

The continued emergency status under the declaration allows the Village to participate in recovery actions and some protection against rescission of grants. Also the flexibility in regulatory conditions for Open Meetings and financial actions are protected through the emergency declaration status.

RECOMMENDATION: Staff recommends the continuation of the emergency status and authority provided in Resolution No. 2020 – 428 for COVID-19 emergency declaration. Staff recommends also, that there is a review again at the Council Meeting of June 9, 2020.

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Review and Discussion of Draft Fiscal Year 2021 Budget

DATE: May 12, 2020

PRESENTED BY: John Avila

STATUS OF AGENDA ITEM: Old Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION:

In accordance with the Village Financial Calendar, the Village Council conducted a public work study on April 28, 2020 to review the FY21 Draft Budget in preparation for submittal at the end of May.

The entire budget was reviewed fund by fund and the process, rationale and recommendations were discussed. Council advice was requested for any changes that they would like to see in the FY21 Draft Budget and those changes were made and documented in the Summary of Changes document attached.

The updated FY21 Draft Budget must be submitted to NM Department of Finance & Administration by the end of May. If the Department has questions or concerns with the budget as presented, they will give notice of those to the Village, so that they may be addressed before submitting final budget.

RECOMMENDATION: Staff recommends that any direction to make changes to the FY21 Draft Budget be included this week so that the report can be made to DFA.

Changes Made to FY2021 Budget by Fund:

Water Fund (01):

- Increase volume sales revenue 20% (Councilor Wittman)
- Decrease transfer to reserves to \$20,000 (Councilor Wittman)
- Decrease insurance to non-dependent staff for new staff (Finance Director)

Sewer Fund 02:

- Increase volume sales revenue 20% (Councilor Wittman)
- Increase electric expense to \$100K for new plant operation (Finance Director)

General Fund (03):

- Verified difference in salary budget for FY20 included increases to R Willson to manage TML Complex that have been removed for FY2021. (Finance Director)
- Adjusted outside contract expense:
 - \$27K GIS (P Nicholson)
 - \$4,500 Enchanted Circle (General)
- Added \$30K to Village Complex capital budget (Councilor Stagg)
- Added \$230K to Village Complex capital budget and transfer from 53 Gen Gov Impact fees to cover (Administrator-capital expense)
- Added Planning budget per Nicholson request. Some fund assignments will change when additional information is provided from the planning department. \$232K to 6220 outside contractor per attached.

Note to Mayor and Councilors. Councilor Wittman said he is getting a 3% increase to his property taxes. Village has a TIDD that gets 75% of increase over baseline. After checking last year's budget, Village did not receive the \$479K budgeted to property tax revenue. Village was \$28K short...so the budget for FY2021 will stay flat unless collections in May and June warrant an increase.

Roads Fund (05):

- \$1,500 added to software licensing budget for diagnostic program/equipment maintenance. (Finance Director)
- Updated NMDOT award for Co-op and matching expense and transfer from Impact fees. \$75K from Co-Op \$25K Match from Village. Increase outside contractor expense to \$139K. (PW Director)
- Should nothing be expended on the NMDOT grant for Twining this year, those amounts will be moved forward to FY2021 budget cycle. (Finance Director)

Lodger's Tax Fund (15)

- Changed Chamber Special projects of \$50,000 to General Special Projects \$100K. (Councilor Stagg)

Fund 41/42 Water and Sewer Deprecation:

- Waiting for estimates on revenue collections for FY2021 if any

Village Apartments Enterprise (Fund 70):

- Changes to budget for apartments as follows
 - Estimated revenue \$75,000
 - 6220-outside contractor \$75,000
 - Management expense \$ 5,000
 - Building Maintenance \$ 5,000
 - Electric \$10,000
 - Natural Gas \$ 5,000
- Total ending fund balance \$ 3,250.00

Increased

	B	C	K	L	M	N
1		Planning & Community Development Department / Fund xxx (Adm.)				
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3			BUDGET	Actual	% of budget	PROPOSED
4		Expense:				
5	6220	Outside Contractors (Prof services)	\$ 175,000	xxx		\$ 175,000
6	6225	Engineering Services				\$ 50,000
7	6316	Software	\$ 7,500	xxx		\$ 1,500
8	6322	Small Equip & Tool Purchases	\$ 7,500	xxx		\$ 1,500
9	6432	Travel & Per Diem-employees				\$ 1,500
10	6434	Training				\$ 1,000
11	6314	Dues/Fees/Registrations/Renewals				\$ 500
12	6310	Advertising				\$ 750
13	6313	Material & Supplies				\$ 500
14						
15		Total Expense:				\$ 232,250

[illegible]

SUMMARY FUND BALANCE FY2021										
	A	B	J	V	W	X	Y	Z	AA	AC
1										
2										
3										
4										
5	FUND NAME	FUND #		Ending Fund BAL FY2020 @ 4/30/30 BEGIN FUND BAL FY2021	FY2021 PROPOSED BUDGET REVENUE	FY2021 YTD ACTUAL REVENUE & TRANSFER IN	FY2021 PROPOSED BUDGET EXPENSE	FY2021 YTD ACTUAL EXPENSE & TRANSFER OUT	BUDGETED ENDING Fund Bal FY 2021	
6	Water-01	1		64,127.98	225,920	0	272,833	0	17,214.69	
7	Sewer-02 (New Fund FY2019)	2		111,461.01	935,804	0	960,323	0	86,942.27	
41	Water Depreciation Reserve			2,307.57	692,923	0	671,976	0	23,254.39	
62	Reserve for CWSRF			201,675.19	3,501	0	10	0	205,165.83	
10	USDA Debt Service and Reserve				334,912	0	292,572	0	42,339.53	
11	Sewer Depreciation Reserve			847,306.56	302,977	0	599,828	0	550,455.92	
05	Roads/Streets			5,995.03	836,675	0	839,709	0	2,960.56	Less 1/12 reserve
03	General/Administration			1,654,554.80	2,079,179	0	3,127,364	0	606,368.90	411,855.70
43	General Reserve			1,709,045.50	820,300	0	575,100	0	1,954,245.50	
04	Law Enforcement Operating			0.00	371,762	0	371,762	0	0.00	
14	Law Enforcement Capital			1,010.70	21,820	0	22,832	0	0.00	
77	Solid Waste Enterprise Fund			277,586.85	67,280	0	303,170	0	41,697.07	
18	Fire Cap			218,156.29	84,379	0	172,077	0	130,458.51	
39	Fire Reserve			144,758.46	20,000	0	0	0	164,758.46	
28	Volunteer Fire Donation			33,614.57	600	0	28,500	0	5,714.57	
09	EMS			(367.77)	40,005	0	37,150	0	2,487.23	
22	Volunteer EMS Donation			49,540.46	700	0	28,988	0	21,252.46	
10	Parks and Recreation			1,095.46	15,010	0	15,500	0	605.46	
15	Lodgers' Tax			623,080.72	450,000	0	583,500	0	489,580.72	
25	O&M			307,349.67	65,050	0	0	0	372,399.67	
32	TOTAL:			6,252,298.05	7,566,796	0	8,903,194	0	4,717,900.45	
27										
13	Village Apartments			1,750.33	105,200	0	103,700	0	3,250.33	
29									0.00	
30	IMPACT FEES								0.00	
50	Parks & Rec			83,748.77	3,015	0	0	0	86,763.77	
53	Gen Impact			233,643.13	6,100	0	0	0	239,743.13	
54	Safety Impact			199,607.55	5,020	0	50,000	0	154,627.55	
34	Roads Impact			204,418.26	16,025	0	55,000	0	165,443.26	CHECK
35				721,417.71	30,160	0	105,000	0	646,571.71	
36				6,975,467.09	7,504,156	0	9,111,894		5,367,728.49	Difference
37										
38				6,975,467.09						

	B	C	K	L	M	N	O	P
1	Account	General - 03/ Fund 11000	FY2020	FY2020 YTD	FY2020 YTD	FY2021		
2	Description		BUDGET	Actual	% of Budget	PROPOSED		
3				4/30/2020				
4	Revenue:							
5	0001 Beginning Balance		\$ 1,733,037	\$ 1,733,051		\$ 1,654,569		
6	4018 HB6 GRT Internet sales		\$	\$ 443.31		\$ 800		
7	4019 Hold Harmless GRT		\$ 400,000	\$ 228,996.32		\$ 150,000	HH GRT to 63	
8	4020 GRT Municipal-Base		\$ 546,233	\$ 538,831.20	90%	\$ 546,233	All FY21 GRT	
9	4020 GRT Municipal-Portion TIDD/Incremental		\$ 54,623		0%		996,123	
10	4999 August GRT/PLUG						32% est decrease	
11	4021 GRT State -Base		\$ 449,890	\$ 454,955	92%	\$ 449,890		
12	4021 GRT State -Portion TIDD/Incremental		\$ 44,989		0%			
13	4031 Revenue-parking citations		\$ 1,000	\$ 725	73%	\$ 1,000		
14	4035 Bid Permit Fees -- Rich		\$ 50,000	\$ 16,339	33%	\$ 50,000		
15	4026 Business licenses		\$ 2,000	\$ 735	37%	\$ 2,000		
16	4025 Liquor licenses		\$ 2,000	\$ 250	13%	\$ 2,000		
17	4036 Licenses & Permits other		\$ 2,000	\$ 60	3%	\$ 2,000		
18	4037 General Grants-Small Cities Assistance		\$ 90,000	\$ 90,000	100%	\$ 90,000		
19	4047 Other Oper (i.e. copies, phone, refund)		\$ 5,000	\$ 6,340	127%	\$ 5,000		
20	4058 Plan Review Fees		\$ 15,000	\$ 3,674	24%	\$ 15,000		
21	4059 Proceeds from TML purchase							
22								
23	4110 TIDD Reimbursement Misc Revenue		\$ 6,000	\$ 11,061	184%	\$ 6,000		
24	7005 Interest Income (bank accounts)		\$ 15,000	\$ 69,417	463%	\$ 2,500		
25	7006 Investment Income		\$ 4,000	\$ 3,501	88%	\$ 2,500		
26	7010 Ad Valorem Tax (property tax)		\$ 479,256	\$ 376,614	79%	\$ 479,256		
27	TRANSFERS IN:							
28								
29	9001 Transfer in from 53 (Gen Impact)		\$ 7,500		0%	\$ 230,000		
30	9001 Transfer in from 15 lodger's tax admin fee 10% revenue		\$ 40,000	\$ 40,000		\$ 45,000		
31	Transfer in from 15 lodger's tax voted by LT committee		\$ 80,000	\$ 1,125				
32	Total Revenue:		\$ 3,947,528	\$ 3,576,121		\$ 3,733,748		
33								
34	Expense:							
35	6112 Salaries/Staff		\$ 546,645	\$ 435,351	80%	\$ 480,725		
36	6112 EMS/Fire chief part time		\$ 20,000		0%			
37	6112 Salaries - Leave Sell Back					\$ 980		
38	6113 Salaries/Elected		\$ 34,140	\$ 28,888	85%	\$ 34,140		
39	6121 Worker's Comp (Self Insured Fund)		\$ 10,000	\$ 2,413	24%	\$ 5,000		
40	6128 PERA Employer's Portion		\$ 37,792	\$ 32,077	85%	\$ 38,175		
41	6122 Health Insurance		\$ 72,717	\$ 59,427	82%	\$ 63,950		
42	6133 Life Insurance		\$ 318	\$ 264	83%	\$ 325		
43	6134 Dental Insurance		\$ 4,652	\$ 3,956	85%	\$ 4,775		
44	6135 Vision Insurance		\$ 814	\$ 625	77%	\$ 840		
45	6125 FICA Employer's Share		\$ 37,249	\$ 26,118	70%	\$ 37,250		
46	6125 FICA Employer's Share/elected		\$ 8,216	\$ 7,004	85%	\$ 8,225		
47	6125 FICA Medicare/elected		\$ 2,117	\$ 1,500	71%	\$ 2,120		
48	6125 FICA Medicare/elected		\$ 495	\$ 400	81%	\$ 500		
49	6126 Workman's Comp Personal Assess		\$ 350	\$ 280	80%	\$ 350		
50	6127 SUTA Share Unemployment (Other)		\$ 1,202	\$ 541	45%	\$ 1,030		
51	6130 Health Incentive (ski pass, gym member)		\$ 2,100	\$ 1,252	60%	\$ 2,100		
52	6220 Outside Contractors (Prof services)		\$ 299,000	\$ 77,581	26%	\$ 392,050		
53	Kachina Master Plan \$50,000 added back							
54	Ambitions-total care \$7,900							
55	Other Contractors - 6,000							
56	Red Tail/Survey for P&Z \$10,000							
57	Essement maintenance TSVI public spaces \$50K							
58	Cleaning/Jenkins \$5000							
59	GIS \$27K							
60	Enchanted circle \$4500							
61	Planning requests. Funds not all GF nor OC 6220/\$232,250							
62	Engineering		\$ 5,000	\$ 473	9%	\$ 5,000		
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	B	C	K	L	M	N	O	P
6230	Legal Services - Baker		\$ 75,000	\$ 65,879	88%	\$ 100,000		
6242	Accounting		\$ 15,100	\$ 12,359	82%	\$ 20,000		
6244	Audit		\$ 26,000	\$ 23,986	92%	\$ 26,000		
6252	Internet		\$ 2,000	\$ 243	12%	\$ 2,000		
6253	Electricity		\$ 6,800	\$ 2,309	34%	\$ 7,500		
6254	Propane		\$ 1,000	\$ 1,000	0%	\$ 1,000		
6256	Telephone		\$ 9,000	\$ 9,787	109%	\$ 10,000		
6257	Rent Paid (meeting rooms, storage)		\$ 2,000	\$ 1,921	96%	\$ 2,200		
6259	Natural Gas		\$ 2,500	\$ 1,245	50%	\$ 2,500		
6270	Liability & Loss (to NM Self Ins. Fund)		\$ 20,000	\$ 15,379	77%	\$ 20,000		
6310	Advertising		\$ 2,700	\$ 1,036	38%	\$ 1,500		
6313	Material & Supplies		\$ 20,000	\$ 9,997	50%	\$ 20,000		
6314	Dues/Fees/Registrations/Renewals		\$ 6,000	\$ 4,816	80%	\$ 5,140		
6315	Bank Charges/\$2500 in LGBMS why? Not in QB		\$ 3,500	\$ 1,630	47%	\$ 3,500		
6316	Software		\$ 16,000	\$ 7,003	44%	\$ 17,400		
6317	CES Cloud: \$9600							
6318	Firewall /Ambitions (\$110/mo.) \$1320							
6319	QB payroll \$600(\$50/mo) /renewal \$5000 annually							
6320	Microsoft office (\$50/mo) \$600							
6321	Postage		\$ 1,200	\$ 917	76%	\$ 1,200		
6322	Equipment Repair & Parts		\$ 3,700	\$ 3,717	100%	\$ 3,700		
6323	Small Equip & Tool Purchases		\$ 500	\$ 3,604	721%	\$ 500	reclass or internal BAR?	
6324	Outside Testing Services		\$ 600	\$ 68	11%	\$ 600		
6325	Finance Charge & Misc. charges		\$ 500	\$ 61	12%	\$ 500		
6326	Vehicle Maintenance		\$ 750	\$ 434	58%	\$ 750		
6327	Fuel Expense		\$ 5,000	\$ 478	10%	\$ 3,000		
6328	Travel & Per Diem-elected officials (New)		\$ 5,000	\$ 2,872	57%	\$ 6,250		
6329	Travel & Per Diem-employees		\$ 7,000	\$ 2,555	37%	\$ 7,450		
6330	Training		\$ 2,500	\$ 350	14%	\$ 2,000		
6331	Training elected officials (New)		\$ (0)	\$ (0)				
6332	payroll expense		\$ 32,872	\$ 18,052	55%	\$ 32,872		
6333	Other expense/GRT Admin fees		\$ 4,677					
6334	Capital Expenditures < \$5000							
6335	Capital Expenditures > \$5000		\$ 29,231		0%	\$ 29,722		
6336	Taos Mountain Lodge/principal payment		\$ 39,931	\$ 19,965	50%	\$ 39,439		
6337	Taos Mountain Lodge/interest payment							
6338	TML Improvements (NMFA)-infrastructure		\$ 260,000	\$ 278,374	107%	\$ 310,000	03 expense	43 exepenses
6339	TML Improvements		\$ 5,000		0%	\$ 5,000	\$ 1,171,863	\$ 10.00
6340	Capital >\$1000 < \$5000						\$ 1,759,058	ties to LGBMS
6341	Capital Equipment purchase > \$5000 (Depreciate) TML						\$ 575,100	43 expense
6342	Debt Service GRT Payback TRD-NEW						\$ 2,334,158	total gen fund exp
6343	TRANSFERS OUT:						\$ 194,513	
6344	Transfer to 04		\$ 327,558	\$ 217,195	66%	\$ 321,762		
6345	Transfer to 05 for Roads		\$ 175,000	\$ 70,000	40%	\$ 300,000		
6346	Transfer to 05 for Roads GRT %						\$ 97,692	
6347	Transfer to 09		\$ 40,000	\$ 10,000.00	25%	\$ 40,000	1/12 th reserve	
6348	Transfer to 32 (Equip Reserve)		\$ 100,000	\$ 10,000.00	10%	\$ 50,000		
6349	Transfer to 43 (Gen/Admin Reserve)		\$ 300,000	\$ 200,000.00	67%	\$ 250,000		
6350	Transfer to 63 (hold harmless) To Debt Service/reserves		\$ 400,000	\$ 242,493.11		\$ 150,000	Transfers OUT 03	43
6351	Transfer to 41 NEW GRT %					\$ 97,692	\$ 332,493.11	\$ 390,000.00
6352	NEW Transfer to Village Apartments (70)					\$ 30,000	\$ 722,493.11	
6353	Adjustment							
6354	Total Expense:		\$ 3,027,249	\$ 1,921,551		\$ 3,127,364	Total Net Transfer gen fund	\$ 655,078.16
6355	Net Income		\$ 920,279	\$ 1,654,569		\$ 606,383		
6356	DFA Minimum balance required		\$ (137,057)			\$ (194,513)		
6357	Net income less reserves		\$ 783,222	\$ 1,654,569		\$ 411,870		
6358				ties to qb @ 4/30/20				
6359								
6360								
6361								
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	B	C	K	L	M	N	O
1	Streets - 05	(LGBMS fund 21600)					
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4		Revenue:		4/30/2020			
5	0001	Beginning Balance	\$ 45,184	\$ 45,184.29		\$ 5,995	
6	4023	GRT Infrastructure-Base Line	\$ 88,811	\$ 92,814.98	95%		Remove GRT FY2021
7	4023	GRT Infrastructure-Portion TIDD/Incremental	\$ 8,881		0%		
8	4027	Revenue-Other (Plowing)	\$ 2,000	\$ 1,508.03	75%	\$ 2,000	
9	4101	Sale of fixed assets		\$ 14,200.00			
10	4028	Revenue-Gasoline Tax	\$ 5,000	\$ 4,580.31	92%	\$ 5,000	
11	4034	Revenue-Motor Vehicle Fees	\$ 16,000	\$ 13,763.18	86%	\$ 16,000	
12	4037	Revenue-General Grants (NMDOT Coop)	\$ 100,125		0%	\$ 74,158	
13	4037	Revenue-General Grants Twining project	\$ 261,725		0%	\$ 261,725	
14	7005	Revenue - Interest	\$ 100		0%	\$ 100	
15		TRANSFERS IN:					
16		Transfer from 55 for NM DOT Coop match	\$ 25,000		0%	\$ 25,000	
17		Transfer from 55 Impact fees/attachments	\$ 30,000	\$ 30,000.00	100%	\$ 30,000	
18		Trans from 43-maintenance on road equip	\$ 25,000		0%	\$ 25,000	
19		Trans from 32 - maintenance on road equip					
20		Transfer from 03/replace GRT removed by TRD				\$ 97,692	
21		Transfer from 03	\$ 175,000	\$ 70,000.00	40%	\$ 300,000	
22							
23		Total Revenue:	\$ 782,826	\$ 272,050.79	35%	\$ 842,670	
24							
25		Expense:					
26	6112	Salaries-Staff	\$ 180,830	\$ 85,353.45	47%	\$ 187,355	
27	6115	Salaries-Overtime	\$ 5,000	\$ 4,625.51	93%	\$ 6,000	
28	6121	Workers Comp	\$ 14,500	\$ 9,219.00	64%	\$ 12,000	
29	6125	FICA Employer's Share	\$ 11,521	\$ 5,393.51	47%	\$ 8,000	
30	6128	PERA Employers Portion	\$ 4,014	\$ 3,484.30	87%	\$ 9,209	
31	6122	Health Insurance	\$ 12,331	\$ 11,028.90	89%	\$ 26,596	
32	6122	Life Insurance	\$ 53	\$ 43.98	83%	\$ 110	
33	6122	Dental Insurance	\$ 775	\$ 643.03	83%	\$ 1,550	
34	6122	Vision Insurance	\$ 135	\$ 112.54	83%	\$ 275	
35	6125	FICA -Medicare Employer's Share	\$ 2,695	\$ 1,348.38	50%	\$ 2,500	
36	6127	SUTA State Unemployment	\$ 1,808	\$ 203.92	11%	\$ 800	
37	6220	Outside Contractors (Misc)	\$ 33,500	\$ 19,462.47	58%	\$ 139,158	
38		NMDOT Coop Project \$50,000???					
39		TIDD Dedications \$100,000					
40		ADD- New Twining Road Project BAR					
41	6225	Engineering	\$ 15,000	\$ 630.00	4%	\$ 15,000	

	B	C	K	L	M	N	O
42	6230	Legal Services	\$ 2,000		0%	\$ 2,000	
43	6253	Electricity	\$ 3,000	\$ 2,747.35	92%	\$ 3,000	
44	6254	Propane					
45	6256	Telephone	\$ 600	\$ 90.00	15%	\$ 600	
46	6257	Rental Expense					
47	6270	Liability and Insurance	\$ 17,000	\$ 12,299.01	72%	\$ 17,000	
48	6313	Materials & Supplies/office	\$ 70,000	\$ 30,110.73	43%	\$ 60,000	
49	6313	Field Supplies Dust Control \$10,000				\$ 10,000	
50	6314	Dues/Fees/Memberships	\$ 200		0%	\$ 200	
51	6316	Software	\$ 1,500.00	\$ 1,500.00		\$ 1,500	
52	6317	Safety supplies/ PPE	\$ 2,200	\$ 708.58	32%	\$ 2,200	Auto repair software lic
53	6318	Postage	\$ 100		0%	\$ 100	combine w/ outside contractor f
54	6320	Equipment Repairs & Parts	\$ 22,500	\$ 16,403.41	73%	\$ 27,500	
55	6322	Small Equipment & Tools	\$ 4,000	\$ 3,594.40	90%	\$ 3,500	
56	6323	System Repairs	\$ 2,000		0%	\$ 2,000	
57	6332	Equipment rentals	\$ 7,500		0%	\$ 7,500	
58	6417	Vehicle Maintenance	\$ 25,000	\$ 5,086.53	20%	\$ 25,000	
59	6418	Fuel Expense	\$ 19,000	\$ 14,534.96	76%	\$ 19,000	
60	6432	Travel & Per Diem	\$ 600		0%	\$ 600	
61	6434	Training	\$ 300		0%	\$ 300	
62	6570	Other operating/grt admin fees	\$ 2,931	\$ 2,791.20	95%	\$ 2,931	
63	8322	NMDOT Twining project	\$ 63,775			\$ 211,225	Increase by "K" if not spent
64	8323	Capital Expenditures < \$5000	\$ 1,400	\$ 1,349.52	96%		
65		NMDOT Co-Op 45k-NMDOT/15k-VTSV					
66		Drainage/Culverts/etc					
67	8325	Equipment & Tool Purchases	\$ 35,000	\$ 33,291.08	95%	\$ 30,000	
68							
69		Transfers Out:					
70							
71							
72	Total Expense:		\$ 561,269	\$ 266,055.76		\$ 839,709	
73							
74	Net Income		\$ 221,557	\$ 5,995.03		\$ 2,961	
75				ties to qb @ 4/30/20			

B	C	K	L	M	N	O
1	Water Operating - 01 (50100)					
2	Account Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3		BUDGET	Actual	% of budget	PROPOSED	
4	REVENUE:		4/30/2020			
5	0001 Beginning Balance	44,277	44,277.42		55,797	
6	4010 Water Sales Revenue	\$ 194,542	172,544.23	89%	\$ 233,450	EST REVENUE W/20% usage increase
7	4027 Other Revenue	\$ 200	2,100.00		\$ 200	Per T Wittman
8	7004 Other charges f/services. Fin Chrg on W/S	\$ 400	458.75	115%	\$ 400	
9	7005 Interest Income	\$ 200		0%	\$ 200	
10						
11	TOTAL REVENUES:	\$ 239,619	219,380.40		\$ 290,048	
12	Water Op EXPENSES:					
13	6112 Salaries - Water	81,356	47,011.21	58%	84,302	
14	6115 Salaries - Water Overtime	2,500	172.26	7%	2,500	
15	6112 Salaries - Leave Sell Back					
16	6121 Workers comp insurance (self insured)	2,300	2,279.00	99%	2,500	
17	6122 Health insurance	17,223	15,590.32	91%	30,033	
18	6133 Life Insurance	100	76.77	77%	160	
19	6134 Dental Insurance	1,100	1,004.61	91%	2,330	
20	6135 Vision Insurance	200	173.97	87%	410	
21	6125 FICA--Employers Share	5,044	2,636.30	52%	5,000	
22	6125 FICA--Medicaid Employers Share	1,180	878.77	74%	1,100	
23	6127 SUTA State Unemployment (other)	814	108.01	13%	200	
24	6128 PERA	6,896	5,828.18	85%	8,630	
25	6130 Health Incentive - ski pass, health club	1,100		0%	1,100	
26	(other insurance premiums)	-			-	
27	6220 Outside Contractors	5,000	75.00	2%	5,000	\$ 193.53
28	Emergency Repairs	-			-	
29	Ambitions	-			-	
30	6225 Engineering					
31	6230 Legal Services	380		0%	1,000	
32	6251 Water Storage	750	377.69	50%	400	
33	6253 Electricity	6,500	4,570.91	70%	6,500	
34	6254 Propane	900	118.16	13%	-	
35	6256 Telephone	740	531.34	72%	740	
36	6257 Rent Paid	250	191.17		250	
37	6258 Water Conservation Fee (0.003% of water)	400	300.67	75%	400	
38	6259 Natural Gas	100			500	
39	6270 Liability & Loss (to NM Self Ins. Fund)	4,600	4,536.12	99%	4,600	
40	Internet				1,440	new 20% plant/kachina tank
41	6312 Chemicals & non-durables - other	2,800	798.50	29%	2,800	

	B	C	K	L	M	N	O
42	6313	Materials & Supplies - other	5,600	2,772.91	50%	5,000	
43	6314	Dues/Fees/memberships/notices	600	434.00	72%	600	
44	6315	Bank Charges	-			-	
45	6316	Software	500	375.14	75%	500	
46	6317	PPE	1,200	332.21	28%	1,200	
47	6318	Postage	240	201.49	84%	350	
48	6320	Equipment Repair & Parts - other	2,000	868.39	43%	2,000	
49	6322	Small Equipment & Tool purchases - other	1,000	491.80	49%	1,000	
50	6323	System Repair & Parts	2,000	748.82	37%	2,000	
51	6331	Outside Testing	200		0%	200	
52	6332	Equipment rentals	-			-	
53	6418	Fuel Expense (emergency generator)	-			-	
54	6432	Travel & Per Diem	1,500		0%	1,500	
55	6434	Training	1,050		0%	1,050	
56		LAB EXPENSES:	-			-	
57	6712	Lab Chemicals & Supplies	475		0%	475	
58	6714	Lab - Equipment Repair & Parts	-			-	
59	6715	Lab - Small Equipment & Tool purchases	200		0%	200	
60	6716	Lab Testing Services (contract Prof)	500	118.53	24%	500	
61	6720	Lab Outside contractors (Contract prof)	400		0%	400	85155.62
62	8322	Capital Equipment Assets	2,000		0%	2,000	
63	8323	Capital equipment & tool \$1000-\$4999	1,000		0%	1,000	93,602.24
64	8325	Capital Other- over \$5000	4,000		0%	4,000	
65		TRANSFERS OUT:	-			-	total transfers
66	9002	For Equipment Reserves 32	5,000	\$ 5,000	100%	5,000	\$ 86,963
67	9002	For WTB #176 Chlorination station Loan	26,250	\$ 26,250.00	100%	26,250	Total Debt service
68	9002	For Reserves	30,000	\$ 30,000.00	100%	20,000	\$ 61,963
69	9002	NEW Transfer to 63 USDA loan prin/Int 20%				23,006	\$41,799.44(I)+73,229.55(P)X20%
70	9002	NEW Transfer to 63 USDA required reserve 20%				3,977	\$ 19,883 X 20%
71	9002	For WTB #0351 Kachina water tank debt service	8,731	\$ 8,731.00	100%	8,731	USDA total /new
72							26,982
73							
74							
75		Total Expenses:	236,679	\$ 163,583.24		272,833	
76		Net Income:	\$ 2,940	\$ 55,797.16		\$ 17,215	
77							
78				4/30/2020			
79				ties to QB			
80							

1	B	C	K	L	M	N	O
2	Account	Water Depreciation - 41 (new Fund 53400)	FY2020 BUDGET	FY2020 YTD Actual 4/30/2020	FY2020 YTD % of budget	FY2021 PROPOSED	
3							
4		Revenue:					
5	0001	Beginning Balance	\$ 552,677	\$ 552,667		\$ 2,298	
6	4040	Water System Dev (other charges for services)	\$ 50,000			\$ 25,000	
7	4060	State WTB Grant Revenue	\$ 485,812	\$ 461,437.95	95%		
8	7005	Revenue-Interest Income	\$ 250		0%	\$ 250	
9	4056	Legislative Approp	\$ 315,000		0%	\$ 315,000	Gunsite spring project
10							\$150K for booster-add @ award
11		TRANSFERS IN:					
12	9002	Transfer NEW 03 replace GRT					
13	9001	Transfer in from 43	\$ 440,000	\$ 390,000	89%	\$ 97,692	Per Ord #04-39 water or sewer/put in water FY21
14	9001	Transfer from 01 - WTB 176 Chlorination	\$ 26,250	\$ 26,250	100%	\$ 200,000	cover Tank shortfall
15	9001	Transfer from 01 - WTB Kachina Water Tank #0351	\$ 8,731	\$ 8,731	100%	\$ 26,250	Find all resolution #'s
16	9001	Transfer from 01 - to build reserves	\$ 30,000	\$ 30,000	100%	\$ 8,731	
17						\$ 20,000	
18		Total Revenue:	\$ 1,908,720	\$ 1,469,086	77%	\$ 695,221	
19							
20		Expense:					
21	6220	Outside Contractors	\$-			\$-	
22		Contractors for Kachina Water Tank	\$ 1,213,812	\$ 1,359,547.36	112%	\$ 200,000	
23		RedTail-- Spring Redevl Survey 5000	\$ 10,000		0%	\$ 10,000	
24		Glorietta GeoScience - 15000					
25	6220	Gunsight springs development	\$ 315,000			\$ 315,000	
26	6225	Engineering - General	\$ 20,000		0%	\$ 10,000	
27	6225	Engineering - Kachina Tank pump system	\$ 35,000	\$ 67,631.15	193%	\$ 15,000	
28	6225	Eng'ing - FEI Redvelop GunSight, water modeling, etc.	\$ 15,000		0%		
29	6230	Legal	\$ 19,000	\$ 17,881	94%	\$ 11,000	
30	6253	Electricity					
31	6310	Advertising					
32	6313	Materials & Supplies	\$ 1,000	\$ 929	93%	\$ 1,000	
33	6320	Equipment repairs					
34	6323	System Repairs	\$ 21,000	\$ 20,800	99%	\$ 20,000	
35	8322	Capital Expenditures Kachna pump system	\$ 50,000			\$ 55,000	Kachina Pump temp system
36		DEBT SERVICE					
37	8419	NMFA WTB Loan #WTB0351 - Debt Repay/Prin	\$ 8,389		0%	\$ 8,409	TOTAL DEBT SERVICE
38	8420	NMFA WTB Loan #WTB0351 - Debt Repay/Int	\$ 342		0%	\$ 321	\$ 34,976.18
39	8415	NMFA WTB Loan #WTB176 - Debt Repay/Prin	\$ 25,536		0%	\$ 25,599	
40	8416	NMFA WTB Loan #WTB176 - Debt Repay/Int	\$ 711		0%	\$ 647	
41							
42		Total Expense:	\$ 1,734,790	\$ 1,466,788	85%	\$ 671,976	
43							
44		Net Income:	\$ 173,930	\$ 2,298		\$ 23,244	
45				ties to QB @4/30/20			
46							
54							

	B	C	K	L	M	N	O
1		Sewer Operating - 02 (50300)					
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4		REVENUE:		4/30/2020			
5	0001	Beginning Balance Trans 80% ending FB 01	91,266.96	91,266.96		111,461.01	
6	4010	Utility service fees	\$ 778,170	\$ 690,038.74	89%	\$ 933,804	Estimate 20% usage increase
7	4027	Other Revenue/Sale of Fixed Assets	\$ 200	\$ 6,434.12		\$ 200	per T Wittman
9	7004	Finance Charge /other charges for services	\$ 1,600	\$ 1,902.57	119%	\$ 1,600	
10	7005	Interest Income	\$ 200		0%	\$ 200	
11							
12			\$ 871,437	\$ 789,642		\$ 1,047,265	
13							
14		EXPENSES:					
15	6112	Salaries - Water & Sewer	\$ 193,548	\$ 198,044.37	102%	\$ 206,606	
16	6115	Salaries - Water & Sewer-Overtime	\$ 2,500	\$ 1,928.84	77%	\$ 2,500	
17	6112	Salaries - Leave Sell Back					
18	6125	FICA--Employers Share	\$ 13,520	\$ 12,004.89	89%	\$ 12,000	
19	6125	Medicare FICA--Employers Share	\$ 3,426	\$ 3,001.22	88%	\$ 3,500	
20	6121	Workers comp insurance	\$ 6,000	\$ 3,447.00	57%	\$ 4,500	
21	6122	Health insurance	\$ 68,890	\$ 63,083.44	92%	\$ 73,360	
22	6133	Life Insurance	\$ 381	\$ 310.64	82%	\$ 375	
23	6134	Dental insurance	\$ 4,342	\$ 3,969.82	91%	\$ 4,655	
24	6135	Vision Insurance	\$ 765	\$ 696.13	91%	\$ 825	
25	6127	SUTA State Unemployment	\$ 735	\$ 383.66	52%	\$ 800	
26	6128	PERA	\$ 27,582	\$ 23,312.89	85%	\$ 28,525	
27	6130	Health Incentive - ski pass, health club payroll expense	\$ 1,500		0%	\$ 1,500	
28							
29	6220	Outside Contractors (prof services)	\$ 15,000	\$ 9,928.02	66%	\$ 23,500	
30		Emergency Repair 5000					
31		Ambitions IT Support 3500					
32		Waste Management-Sludge removal 15000					
33	6230	Legal Services	\$ -			\$ -	
34	6253	Electricity	\$ 11,900	\$ 20,171.56	170%	\$ 100,000	Per new engineering data/KCEC bills
35	6254	Propane	\$ 1,000		0%	\$ 1,000	
36	6256	Telephone	\$ 2,960	\$ 2,370.75	80%	\$ 3,000	
37	6259	Natural Gas	\$ 9,100	\$ 6,081.18	67%	\$ 5,000	
38	6270	Liability & Loss (to NM Self Ins. Fund)	\$ 16,000	\$ 12,886.54	81%	\$ 14,000	
39	6252	Internet NEW Kit Carson				\$ 960	NEW FY21
40	6312	Chemicals & non-durables - other	\$ 20,000	\$ 11,674.05	58%	\$ 15,000	
41	6313	Materials & Supplies - other	\$ 11,000	\$ 1,260.26	11%	\$ 11,000	
42	6314	Dues/Fees/memberships/notices	\$ 650	\$ 300.00	46%	\$ 650	

	B	C	K	L	M	N	O
43	6315	Bank Charges	\$ -			\$ -	
44	6316	Software	\$ 2,100	\$ 1,500.52	71%	\$ 2,000	
45	6317	PPE (safety supplies)	\$ 2,200	\$ 554.79	25%	\$ 5,000	
46	6318	Postage	\$ 960	\$ 554.01	58%	\$ 960	
47	6320	Equipment Repair & Parts - other	\$ 8,000	\$ 2,155.71	27%	\$ 8,000	
48	6322	Small Equipment & Tool purchases - other	\$ 4,000	\$ 148.76	4%	\$ 4,000	
49	6323	System Repair & Parts					
50	6331	Outside Testing	\$ 500			\$ 500	
51	6332	Equipment rentals	\$ 1,000		0%	\$ 1,000	
52	6418	Fuel Expense (emergency generator)	\$ 1,100		0%	\$ 1,100	
53	6432	Travel & Per Diem	\$ 3,000		0%	\$ 1,000	
54	6434	Training	\$ 2,450	\$ 30.00	1%	\$ 2,000	
55		LAB EXPENSES:	\$ -			\$ -	
56	6712	Lab Chemicals & Supplies	\$ 9,025	\$ 6,112.06	68%	\$ 7,500	
57	6714	Lab - Equipment Repair & Parts	\$ 1,000	\$ 334.00	33%	\$ 750	
58	6715	Lab - Small Equipment & Tool purchases	\$ 4,500	\$ 1,162.94	26%	\$ 2,500	
59	6716	Lab Testing Services (contract prof)	\$ 14,500	\$ 9,587.81	66%	\$ 12,000	
60	6720	Lab Outside contractors (contract Prof)	\$ 2,000	\$ 1,171.00	59%	\$ 2,000	
61	8322	Capital - equipment & tool \$1000-\$4999	\$ 5,000	\$ 2,187.52	44%	\$ 5,000	
62	8325	Capital equipment					
63		TRANSFERS OUT:					
64		Transfer-Equipment Reserves to 32 O&M	\$ 10,000	\$ 5,000	50%	\$ 10,000	TOTAL TRANSFERS:
65		Transfer to 42 to build up reserves	\$ 120,000	\$ 15,000.00	13%	\$ 100,000	\$ 391,757
66		For WWTP Loan #1438049 Payment	\$ 101,287	\$ 101,287.00	100%	\$ 101,287	TOTAL DEBT SERVICE
67		Transfer-Bond Interest Net Revenues	\$ 84,000	\$ 84,000.00	100%		281,756.63
68		NEW USDA LOAN-PRIN/INT 80% trf to 63				\$ 92,023	\$41,799.44(I)+73,229.55 (P) X 80%
69		NEW USDA-Required USDA Reserve trf to 63				\$ 15,906	\$ 19,883 X 80%
70		Transfer- CWSRF Loan FY2019 interest	\$ 4,200	\$ 4,200.00	100%	\$ 2,550	TOTAL USDA/NEW
71		Transfer CWSRF Loan FY2019 principal	\$ 68,340	\$ 68,340.00	100%	\$ 69,990	107,929.59
72							
73		Total Expense:	\$ 859,961	\$ 678,181	79%	\$ 960,323	
74							
75		Net Income	\$ 11,476	\$ 111,461		\$ 86,942	
76				ties to QB			
77				@ 4/30/20			
78							

	A	B	C	K	L	M	N	O
1			Sewer Depreciation 42 (Fund 53400)					
2		Account	Description	FY2020 BUDGET	FY2020 YTD Actual 4/30/2020	FY2020 YTD % of budget	FY2021 PROPOSED	
3								
4	Tyler Numbers		Revenue:	\$ 7,762,992	\$ 7,762,992	RDIV/OI	\$ 847,307	
5		0001	Beginning Balance					
6	53400-0001-46900	4019	Hold Harmless GRT					
7	53400-0001-44990	4041	Sewer System Development Fees (Other charges for service)	\$ 50,000		0%	\$ 25,000	
8	53400-0001-41252	4053	Revenue-GRT MCO	\$ 88,811	\$ 92,814.98	105%		
9	53400-0001-41252	4053	Revenue-Portion TIDD/Incremental	\$ 8,881		0%		
10	53400-0001-46200	4061	Bond Proceeds (BAR) Net Revenue					
11	53400-0001-46200	4061	Bond Proceeds (BAR) hold harmless					
12	53400-0001-46200	4061	Clean Water State Revolving Loan Fund					
13	53400-0001-47300	4056	Capital Outlay proceeds	\$ 29,022	\$ 29,022		\$ -	
14	53400-0001-47300	4056	Capital Outlay proceeds FY2020 award WWTP	\$ 1,300,000	\$ 1,287,000			
15	53400-0001-46030	7005	Interest Income	\$ 4,000	\$ 8,132	203%	\$ 2,000	
16	53400-0001-46040	7006	Investment Income	\$ 3,000			\$ 500	
17			TRANSFERS IN:					
18	53400-0001-61100	9002	Transfer from 02 for Loan payment	\$ 101,287	\$ 101,287.00	100%	\$ 101,287	
19	53400-0001-61100	9002	Transfer (new FY18)HH 03 debt service	\$ 400,000	\$ 242,493.11			
20	53400-0001-61100	9002	Transfer from 02 to build up reserves	\$ 120,000	\$ 15,000	13%	\$ 100,000	
21	53400-0001-61100	9002	Transfer in Bond from 01 f/Bond DS/removed in 03					
22	53400-0001-61100	9002	Transfer from 01 for Loan payment-NEW USDA					
23	53400-0001-61100	9002	Transfer from 02 for Loan payment-NEW USDA	\$ 84,000	\$ 84,000		\$ -	
24	53400-0001-61100	9002	Transfer in Bond from 02 f/Bond Debt service NR	\$ 68,340	\$ 68,340		\$ 69,990	
25	53400-0001-61100	9002	Transfer in from 02 CWSRF principal	\$ 4,200	\$ 4,200		\$ 4,200	
26	53400-0001-61100	9002	Transfer in from 02 CWSRF interest	\$ 10,022,533	\$ 9,695,281		\$ 1,150,284	
27	53400-0001-61100	9002	Total Revenue:					
28			Expense:					
29			Outside Contractors	\$ 5,300,000	\$ 5,044,965	95%	\$ 250,000	
30	53400-6005-55030	6220	Precision \$15K					
31			Red Tail \$17					
32			SF Group \$14K					
33			Misc Contractors \$24K					
34			WWTP construction/other?					
35			Engineering - General					
36	53400-6005-55030	6225	Legal Service	\$ 300,000	\$ 286,007	RDIV/OI	\$ 100,000	
37	53400-6005-55020	6230	NEW Single audit USDA federal funds	\$ 30,000	\$ 2,900	10%	\$ 10,000	
38	53400-6005-56020	6313	Materials & Supplies	\$ 5,000		0%	\$ 5,000	
39	53400-6005-57999	6315	Bank Charges/refin CWSRF BAR FY18	\$ 100		0%	\$ 100	
40	53400-6005-57080	6318	Postage	\$ 900			\$ 900	
41	53400-6005-54050	6320	Equipment Repair & Parts	\$ 5,000			\$ 5,000	
42	53400-6005-54050	6323	System Repair & Parts					
43	53400-6005-55030	6331	Outside Testing	\$ 2,931	\$ 2,791			
44	53400-6005-57999	6570	Other Operating Exp/GRT Admin Fee					
45	53400-6005-58040	8322	Capital Expenditures (infrastructure)					
46			Manhole Repairs & Replacement					
47	53400-6005-58040	8322	WWTP construction (8325 capital)	\$ 3,350,000	\$ 3,127,484		\$ 50,000	
48	53400-6005-59010	8325	Capital Equip -- UV's BAR FY18					
49	53400-6005-59010	4082	2007 WWTP Loan Debt Service Principal	\$ 93,173	\$ 93,173	100%	\$ 94,292	
50	53400-6005-59010	4083	2007 WWTP Loan Debt Service Interest	\$ 8,114	\$ 8,114	100%	\$ 6,996	
51	53400-6005-59010	8422	CWSRF New debt service FY2019/Prin	\$ 69,160	\$ 69,160		\$ 69,990	
52	53400-6005-59011	8423	CWSRF New debt service FY2019/Interest	\$ 3,380	\$ 3,380		\$ 2,550	
53	53400-6005-59011	8423	CWSRF Ref/Interest exp BAR FY18					
54	53400-6005-59010	8425	Bond payment Hold Harmless Interest/BAR FY18	\$ 126,000	\$ 126,000	100%		
55	53400-6005-59011	8427	Bond payment Revenue Bond Interest/BAR FY18	\$ 84,000	\$ 84,000	100%		
56								
57								
58								
59								
60								
61								
62			Total Expense:	\$ 9,377,758	\$ 8,847,974		\$ 599,828	
63								
64			Net Income:	\$ 644,775	\$ 847,307		\$ 550,456	
65								
66								
67								
68								
69								
70								
71								
72								
73								
74								
75								
76								

	B	C	K	L	M	N	O
1	Lodger's Tax 15	LGBMS Fund 21400)					
2	Account	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021	
3			BUDGET	Actual	% of budget	PROPOSED	
4	Revenue:			4/30/2020			
5	0001	Beginning Balance	\$ 490,948	\$ 490,948		\$ 623,081	
6	4027	Revenue - Other					
7	4029	Revenue-Lodger's Tax	\$ 400,000	\$ 493,199	123%	\$ 450,000	
9	7005	Interest Income	\$ 500				
10							
11	Total Revenue:		\$ 891,448	\$ 984,147		\$ 1,073,081	
12							
13	Expenses:						
14	6220	Outside Contractors					
15		Field Ins.	\$ 3,000	3,000.00		\$ 3,000	
16		German School	\$ 3,000	449.40			
17		Bull of the Woods Race/Taos Sports	\$ 1,500	1,500.00		\$ 1,500	
18		Jilliana Ballet	\$ 8,000				
19		Northside @TSV	\$ 2,500				
20		Taos School of Music	\$ 3,000	4,000.00		\$ 5,000	
21		Taos Opera	\$ 3,500	3,479.66		\$ -	
22		TSV, Inc./fireworks	\$ 14,000			\$ 14,000	Chamber
23		Taos Sports Assoc/REMOVE see Bull of	\$ 2,500			\$ -	
24		TSV-Chamber: special projects	\$ 70,000	21,099.48		\$ 100,000	Chamber \$50K + \$50K additional
25		Other projects				\$ 9,000	
26		Winter Wine Festival	\$ 9,000				
27		* New Proposals					
28		TSVI Employee Shuttle	\$ 20,000			\$ 20,000	
29		Town of Taos, RTD winter	\$ 40,514			\$ 65,000	
30		Town of Taos, RTD summer	\$ 40,000	26,087.04			
31		Taos Air	\$ 35,000				
32		VTSV-Chamber	\$ 280,000	246,668.00		\$ 300,000	
33		Taos Mtn Heritage	\$ 2,500				
34		TSVI Pro Tour Ski Comp- BAR					
35	TOTAL GRANTS	\$ 332,788					TOTAL Grant FY21
36	6230	Legal Services	\$ 1,000		\$ -	\$ 1,000	\$ 517,500
37	6244	Audit (Prof services)	\$ 2,200	2,157.50		\$ 5,000	
38	6270	Liability & Loss Insurance					
39	6318	Postage					
40		TRANSFERS OUT:					
41	9001	Transfer to Parks & Rec	\$ 15,000	\$ 11,500		\$ 15,000	TOTAL Transfers
42	9001	Transfer to EMS 09 for peak EMT	\$ 8,035				\$ 60,000
43	9001	BAR LT one-time tfr to VTSV	\$ 80,000	\$ 1,125			
44		Transfer to General 03/Admin Fee	\$ 40,000	\$ 40,000		\$ 45,000	
45							
46	Total Expenses:		\$ 684,249	\$ 361,066.08		\$ 583,500	
47							
48	Net Income:		\$ 207,199	\$ 623,080.72		\$ 489,581	
49				ties to QB @ 4/30/20			

	A	B	C	K	L	M	N
1			Village Apartments-70 (Fund 52800)				
2		Accounts	Description	FY2020	FY2020 YTD	FY2020 YTD	FY2021
3				BUDGET	Actual	% of budget	PROPOSED
4	DFA Numbers	Revenue:			4/30/2020		
5			Beginning Balance				\$ 1,750
6	52800-2002-44190	4190	Rental Revenue	\$ 12,000	\$ 3,494	29%	\$ 75,000
7	52800-2002-46030	7005	Revenue-Interest Income	\$ 200		0%	\$ 200
8		9002	Transfer in from general fund				\$ 30,000
9							
10							
11		Total Revenues:		\$ 12,200	\$ 3,494	29%	\$ 106,950
12		Expense:					
13	52800-2002-55030	6220	Outside Contractors	\$ 960	\$ 997	104%	\$ 75,000
14		6230	Legal				\$ 500
15	52800-2002-55030	6580	Outside Contractors/Rental Mng expense	\$ 2,400	\$ 629	26%	\$ 5,000
16	52800-2002-54010	6321	Building Maintenance	\$ 5,000		0%	\$ 5,000
17	52800-2002-56050	6313	Supplies	\$ 2,000		0%	\$ 2,000
18		6252	Internet				\$ 1,200
19	52800-2002-57170	6253	Electric	\$ 1,000		0%	\$ 10,000
20	52800-2002-57171	6259	Natural Gas	\$ 500	\$ 118	24%	\$ 5,000
21							
22							
23							
24							
25							
26							
27							
28		Total Expenses:		\$ 11,860	\$ 1,744		\$ 103,700
29							
30		Net Income:		\$ 340	\$ 1,750		\$ 3,250
31					ties to QB @		
32					4/30/20		

Village of Taos Ski Valley
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Acknowledge and Approve Professional Services Contract VTSV-2020-16 between Southwest Accounting Solutions and the Village of Taos Ski Valley

DATE: May 12, 2020

PRESENTED BY: Nancy Grabowski, Finance Director

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not recommended

BACKGROUND INFORMATION:

The Village procured an audit firm in FY2016 for a 3-year contract, renewable annually for up to 6 consecutive years. This past spring our auditor Burt & Company CPA's LLC notified the Village that they did not have the capacity to continue to do the Village audit. Village staff requested bids and received several responses. Staff reviewed the responses and has now selected Southwest Accounting Solutions as the Village auditors. The contract was submitted on April 30, 2020 to the Office of the State Auditor (OSA) and was approved at that time. However, after discussion with the USDA regarding the upcoming financing of the Waste Water Treatment Plant, it was determined that the Village would need an additional single audit for this federal financing. Single audits are required by federal law for federal funds received in the amount of \$750,000 or more. Therefore, the auditor was contacted and they submitted an additional proposal for the single audit. The amendment was sent to the OSA on May 5, 2020 and has now been approved. Audit costs are as follows:

Village Audit	\$16,000.00
Village Financials	\$ 7,000.00
Single Audit USDA	\$ 8,000.00
<u>GRT @ 8%</u>	<u>\$ 2,480.00</u>
TOTAL:	\$33,480.00

RECOMMENDATION: Staff requests acknowledgement and approval of contract #2020-16 between Southwest Accounting Solutions and The Village of Taos Ski Valley for the Village FY2020 audit.

STATE OF NEW MEXICO AUDIT CONTRACT

Village of Taos Ski Valley

hereinafter referred to as the "Agency," and

Southwest Accounting Solutions

hereinafter referred to as the "Contractor," agree:

As required by the Audit Rule, NMAC Section 2.2.2.1 et seq., Contractor agrees to, and shall, inform the Agency of any restriction placed on Contractor by the Office of the State Auditor pursuant to NMAC Section 2.2.2.8, and whether the Contractor is eligible to enter into this Contract despite the restriction.

1. SCOPE OF WORK (Include in Paragraph 25 any expansion of scope)

- A. The Contractor shall conduct a financial and compliance audit of the Agency for Fiscal Year 2020 in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Audit Act and the Audit Rule (NMAC Section 2.2.2.1 et seq.).

2. DELIVERY AND REPRODUCTION

- A. In order to meet the delivery terms of this Contract, the Contractor shall deliver the following documents to the State Auditor on or before the deadline set forth for the Agency in NMAC Section 2.2.2.9:
1. an organized, bound and paginated hard copy of the Agency's audit report for review;
 2. a copy of the signed management representation letter provided to the IPA by the Agency as required by AU-C580; and
 3. a copy of the completed State Auditor Report Review Guide available at www.osa.nm.org;
- B. Reports postmarked by the Agency's due date will be considered received by the due date for purposes of NMAC Section 2.2.2.9. Unfinished or excessively deficient reports will not satisfy this requirement; such reports will be rejected and returned to the Contractor and the State Auditor may take action in accordance with NMAC Section 2.2.2.13. If the State Auditor does not receive copies of the management representation letter and the completed Report Review Guide with the audit report or prior to submittal of the audit report, the State Auditor will not consider the report submitted to the State Auditor.
- C. As soon as the Contractor becomes aware that circumstances exist that will make the Agency's audit report late, the Contractor shall immediately provide written notification of the situation to the State Auditor. The notification shall include an explanation regarding why the audit report will be late, when the IPA expects to submit the report and a concurring signature by the Agency.
- D. Pursuant to NMAC Section 2.2.2.10, the Contractor shall prepare a written and dated engagement letter that identifies the specific responsibilities of the Contractor and the Agency.
- E. After its review of the audit report pursuant to NMAC Section 2.2.2.13, the State Auditor shall authorize the Contractor to print and submit the final audit report. Within five business days after the date of the authorization to print and submit the final audit report, the Contractor shall provide the State Auditor an electronic version of the audit report, in PDF format, and the electronic copy of the Excel version of the Summary of Findings Form, Vendor Schedule, Fund Balances, and any GASB 77 data (if applicable). After the State Auditor officially releases the audit report by issuance of a release letter, the Contractor shall deliver 10 copies of the audit report to the Agency. The Agency or Contractor shall ensure that every member of the Agency's governing authority shall receive a copy of the report.
- F. The Agency, upon delivery of its audit report, shall submit to the Federal Audit Clearinghouse (FAC) the completed dated collection form and the reporting package described in Section 200.512 of Uniform Guidance for Federal Awards. The submission is required to be made within 30 calendar days of receipt of the auditor's report, or nine months after the end of the audit period.

3. COMPENSATION

A. The total amount payable by the Agency to the Contractor under this Contract shall not exceed **\$24,840.00** including applicable gross receipts tax.

B. Contractor agrees not to, and shall not, perform any services in furtherance of this Contract prior to approval by the State Auditor. Contractor acknowledges and agrees that it will not be entitled to payment or compensation for any services performed by Contractor pursuant to this Contract prior to approval by the State Auditor.

C. Total Compensation will consist of the following:

SERVICES	AMOUNTS
(1) Financial statement audit	\$16,000.00
(2) Federal single audit	\$0.00
(3) Financial statement preparation	\$7,000.00
(4) Other nonaudit services, such as depreciation schedule updates	\$0.00
(5) Other (i.e., component units, specifically identified)	\$0.00

Gross Receipts Tax = **\$1,840.00**

Total Compensation = **\$24,840.00** including applicable gross receipts tax

D. The Agency shall pay the Contractor the New Mexico gross receipts tax levied on the amounts payable under this Contract and invoiced by the Contractor. Payment is subject to availability of funds pursuant to the Appropriations Paragraph set forth below.

E. The State Auditor may authorize progress payments to the Contractor by the Agency; provided that the authorization is based upon evidence of the percentage of audit work completed as of the date of the request for partial payment. Progress payments up to 70% do not require State Auditor approval, provided that the Agency certifies receipt of services. The Agency must monitor audit progress and make progress payments only up to the percentage that the audit is completed prior to making such payment. Progress payments of 70% or more but less than or equal to 90% require State Auditor approval after being approved by the Agency. If requested by the State Auditor, the Agency shall provide a copy of the approved progress billings. The State Auditor may allow only the first 50% of progress payments to be made without State Auditor approval if the Contractor's previous audits were submitted after the due date. Final payment for services rendered by the Contractor shall not be made until a determination and written finding is made by the State Auditor in the release letter that the audit has been made in a competent manner in accordance with the provisions of this Contract and applicable rules of the State Auditor.

4. **TERM.** Unless terminated pursuant to Paragraphs 5 or 19, this Contract shall terminate one calendar year after the latest date on which it is signed.

5. TERMINATION, BREACH AND REMEDIES

A. This Contract may be terminated:

1. By either party without cause, upon written notice delivered to the other party and the State Auditor at least ten (10) days prior to the intended date of termination.
2. By either party, immediately upon written notice delivered to the other party and the State Auditor, if a material breach of any of the terms of this Contract occurs. Unjustified failure to deliver the report in accordance with Paragraph 2 shall constitute a material breach of this Contract.
3. By the Agency pursuant to Paragraph 19, immediately upon written notice to the Contractor and the State Auditor.
4. By the State Auditor, immediately upon written notice to the Contractor and the Agency after determining that the audit has been unduly delayed, or for any other reason.

B. By termination, neither party may nullify obligations already incurred for performance or failure to perform prior to the date of termination. If the Agency or the State Auditor terminates this Contract, the Contractor shall be entitled to compensation for work performed prior to termination in the amount of earned, but not yet paid, progress payments, if any, that the State Auditor has authorized to the extent required by Paragraph 3(E). If the Contractor terminates this Contract for any reason other than Agency's breach of this Contract, the Contractor shall repay to the Agency the full amount of any progress payments for work performed under the terms of this Contract.

C. Pursuant to NMAC Section 2.2.2.8, the State Auditor may disqualify the Contractor from eligibility to contract for audit services with the State of New Mexico if the Contractor knowingly makes false statements, false assurances or false disclosures under this Contract. The State Auditor on behalf of the Agency or the Agency may bring a civil action for damages or any other relief against a Contractor for a material breach of this Contract.

D. THE REMEDIES HEREIN ARE NOT EXCLUSIVE, AND NOTHING IN THIS SECTION 5 WAIVES OTHER LEGAL RIGHTS AND REMEDIES OF THE PARTIES.

6. STATUS OF CONTRACTOR

The Contractor and its agents and employees are independent contractors performing professional services for the Agency and are not employees of the Agency. The Contractor and its agents and employees shall not accrue leave, retirement, insurance, bonding, use of state vehicles or any other benefits afforded to employees of the Agency as a result of this Contract. The Contractor agrees not to purport to bind the State of New Mexico to any obligation not assumed under this Contract unless the Contractor has express written authority to do so, and then only within the strict limits of that authority.

7. ASSIGNMENT

The Contractor shall not assign or transfer any interest in this Contract or assign any claims for money due or to become due under this Contract.

8. SUBCONTRACTING

The Contractor shall not subcontract any portion of the services to be performed under this Contract without the prior written approval of the Agency and the State Auditor. An agreement between the Contractor and a subcontractor to subcontract any portion of the services under this Contract shall be completed on a form prescribed by the State Auditor. The agreement shall be an amendment to this Contract and shall specify the portion of the audit services to be performed by the subcontractor, how the responsibility for the audit will be shared between the Contractor and the subcontractor, the party responsible for signing the audit report and the method by which the subcontractor will be paid. Pursuant to NMAC Section 2.2.2.8, the Contractor may subcontract only with independent public accounting firms that are on the State Auditor's List of Approved Firms, and that are not otherwise restricted by the Office from entering into such a contract.

9. RECORDS

The Contractor shall maintain detailed time records that indicate the date, time, and nature of services rendered during the term of this Contract. The Contractor shall retain the records for a period of at least five (5) years after the date of final payment under this contract. The records shall be subject to inspection by the Agency and the State Auditor. The Agency and the State Auditor shall have the right to audit billings both before and after payment. Payment under this Contract shall not foreclose the right of the Agency or the State Auditor on behalf of the Agency to recover excessive or illegal payments.

10. RELEASE

The Contractor, upon receiving final payment of the amounts due under the Contract, releases the State Auditor, the Agency, their respective officers and employees and the State of New Mexico from all liabilities, claims and obligations whatsoever arising from or under this Contract. This paragraph does not release the Contractor from any liabilities, claims or obligations whatsoever arising from or under this Contract.

11. CONFIDENTIALITY

All information provided to or developed by the Contractor from any source whatsoever in the performance of this Contract shall be kept confidential and shall not be made available to any individual or organization by the Contractor, except in accordance with this Contract or applicable standards, without the prior written approval of the Agency and the State Auditor.

12. PRODUCT OF SERVICES; COPYRIGHT AND REPORT USE

Nothing developed or produced, in whole or in part, by the Contractor under this Contract shall be the subject of an application for copyright by or on behalf of the Contractor. The Agency and the State Auditor may post an audited financial statement on their respective websites once it is publicly released by the State Auditor. For District Courts and District Attorneys only, the contractor agrees that the Financial Control Division of the Department of Finance and Administration (DFA) is free to use the audited financial statements in the statewide Comprehensive Annual Financial Report (CAFR) and that the Contractor's audit report may be relied upon during the audit of the statewide CAFR, if applicable. However, DFA should not provide to any third party, other than the CAFR auditor, the District Courts' or District Attorneys' draft audit reports or their opinion letters or findings.

13. CONFLICT OF INTEREST

The Contractor represents and warrants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required under this Contract. Each of the Contractor and the Agency certifies that it has followed the requirements of the Governmental Conduct Act, Section 10-16-1, et seq., NMSA 1978, regarding contracting with a public officer, state employee or former state employee, as required by the applicable professional standards.

14. INDEPENDENCE

The Contractor represents and warrants its personal, external and organizational independence from the Agency in accordance with the *Government Auditing Standards 2011 Revision*, issued by the Comptroller General of the United States, and NMAC Section 2.2.2.8. The Contractor shall immediately notify the State Auditor and the Agency in writing if any impairment to the Contractor's independence occurs or may occur during the period of this Contract.

15. AMENDMENT

This Contract shall not be altered, changed or amended except by prior written agreement of the parties and with the prior written approval of the State Auditor. Any amendments to this Contract shall comply with the Procurement Code, Sections 13-1-28 through 13-1-199, NMSA 1978.

16. MERGER

This Contract supersedes all of the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof. No prior agreement or understanding, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Contract. Contractor and Agency shall enter into and execute an engagement letter pursuant to NMAC Section 2.2.2.10, consistent with Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAGAS). The engagement letter and any associated documentation included with or referenced in the engagement letter shall not be interpreted to amend this Contract. Conflicts between the engagement letter and this Contract are governed by this Contract, and shall be resolved accordingly.

17. APPLICABLE LAW

The laws of the State of New Mexico shall govern this Contract. By execution of this Contract, Contractor irrevocably consents to the exclusive personal jurisdiction of the courts of the State of New Mexico over any and all lawsuits arising from or related to this Contract.

18. AGENCY BOOKS AND RECORDS

The Agency is responsible for maintaining control of all books and records at all times and the Contractor shall not remove any books and records from the Agency's possession for any reason.

19. APPROPRIATIONS

The terms of this Contract are contingent upon sufficient appropriations and authorization being made by the legislature or the Agency's governing body for the performance of this Contract. If sufficient appropriations and authorization are not made by the legislature or the Agency's governing body, this Contract shall terminate upon written notice being given by the Agency to the Contractor. The Agency's decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. This section of the Contract does not supersede the Agency's requirement to have an annual audit pursuant to Section 12-6-3(A) NMSA 1978.

20. PENALTIES FOR VIOLATION OF LAW

The Procurement Code, Sections 13-1-28 through 13-1-199, NMSA 1978, imposes civil and criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks.

21. EQUAL OPPORTUNITY COMPLIANCE

The Contractor shall abide by all federal and state laws, rules and regulations, and executive orders of the Governor of the State of New Mexico pertaining to equal employment opportunity. In accordance with all such laws, rules, regulations and orders, the Contractor assures that no person in the United States shall, on the grounds of race, age, religion, color, national origin, ancestry, sex, physical or mental handicap or serious medical condition, spousal affiliation, sexual orientation or gender identity be excluded from employment with or participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity performed under this Contract. If the Contractor is found not to be in compliance with these requirements during the life of this Contract, the Contractor shall take appropriate steps to correct these deficiencies.

22. WORKING PAPERS

A. The Contractor shall retain its working papers of the Agency's audit conducted pursuant to this Contract for a period of at least five (5) years after the date shown on the opinion letter of the audit report, or longer if requested by the federal cognizant agency for audit, oversight agency for audit, pass through-entity or the State Auditor. The State Auditor shall have access to the working papers at the State Auditor's discretion. When requested by the State Auditor, the Contractor shall deliver the original or clear, legible copies of all working papers to the requesting entity.

B. The Contractor should follow the guidance of AU-C 210 A.27 to A.31 and AU-C 510 .A3 to .A11 in communications with the predecessor auditor and to obtain information from the predecessor auditor's audit documentation.

23. DESIGNATED ON-SITE STAFF

The Contractor's on-site individual auditor responsible for supervision of work and completion of the audit is Robert Peixotto. The Contractor shall notify the Agency and the State Auditor in writing of any changes in staff assigned to perform the audit.

24. INVALID TERM OR CONDITION

If any term or condition of this Contract shall be held invalid or unenforceable, the remainder of this Contract shall not be affected.

25. OTHER PROVISIONS

SIGNATURE PAGE

This Contract is made effective as of the date of the latest signature.

AGENCY

Village of Taos Ski Valley

PRINTED
NAME:

SIGNATURE:

TITLE:

DATE:

Nancy Grabowski
[Signature]
Finance Director
4/30/2020

CONTRACTOR

Southwest Accounting Solutions

PRINTED
NAME:

SIGNATURE:

TITLE:

DATE:

Robert Pivato
[Signature]
Managing Member
4.30.2020



Auditors~Consultants~CPA

Attachment 2: Form A-2

Cost Proposal Signature Page

The Annual Audit Cost Proposal Signature Page must be signed by an officer of the proposing organization empowered to sign a document that commits the respondent to the price quotes stated in the collection cost proposals.

Company Name: Southwest Accounting Solutions

Address:
6000 Uptown Blvd Suite 330
Albuquerque, New Mexico 87110

Phone Number: 505-610-4455

Email: RP@SWASCPA.COM


The undersigned has examined the complete Request for Proposals and its requirements contained in this solicitation and are submitting the following Cost Proposal in full compliance with those requirements.

By submission of a proposal, the Respondent is required to certify as to its own organization, that in connection with this proposal:

- a. The cost in the proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition as to any matter relating to such cost with any Respondent or with any competitor; and
- b. Unless otherwise required by law, the costs that have been quoted in the proposal have not been knowingly disclosed by the vendor and will not knowingly be disclosed by the vendor prior to award directly or indirectly to any other Respondent or to any competitor.

AUTHORIZED SIGNATURE:

The undersigned states that this price quote is submitted in full compliance with the provision of the RFP to which this Technical and Cost Proposal is a response:

Signature: 
Name/Title: Robert Picotto
Date: 4-30-2020

The cost to do the Village's Financial Audit:

Category	The first year of our 3-year procurement is FY 2020		The second year of our 3-year procurement is FY 2021		The third year of our 3-year procurement is FY 2022	
	Year 1 Hours	Year 1 Cost	Year 2 Hours	Year 2 Cost	Year 3 Hours	Year 3 Cost
Financial Statement Audit	80	\$ 16,000	80	\$ 16,000	80	\$ 16,000
Financial Statement Preparation	35	7,000	35	7,000	35	7,000
Federal Single Audit	40	8,000	40	8,000	40	8,000
Other allowed non- audit services	0	-	0	-	0	-
Component Units	0	-	0	-	0	-
Other	0	-	0	-	0	-
SUBTOTAL		\$ 31,000		\$ 31,000		\$ 31,000
Gross Receipts Tax		2,480		2,480		2,480
TOTAL	155	\$ 33,480	155	\$ 33,480	155	\$ 33,480

The cost to do the Village's TIDD Audit:

Category	The first year of our 3-year procurement is FY 2020		The second year of our 3-year procurement is FY 2021		The third year of our 3-year procurement is FY 2022	
	Year 1 Hours	Year 1 Cost	Year 2 Hours	Year 2 Cost	Year 3 Hours	Year 3 Cost
Financial Statement Audit	32.5	\$ 6,500	32.5	\$ 6,500	32.5	\$ 6,500
Financial Statement Preparation	10	2,000	10	2,000	10	2,000
Federal Single Audit	0	-	0	-	0	-
Other allowed non- audit services	0	-	0	-	0	-
Component Units	0	-	0	-	0	-
Other	0	-	0	-	0	-
SUBTOTAL		\$ 8,500		\$ 8,500		\$ 8,500
Gross Receipts Tax		680		680		680
TOTAL	42.5	\$ 9,180	43	\$ 9,180	43	\$ 9,180

STATE OF NEW MEXICO
Village of Taos Ski Valley
AUDIT CONTRACT AMENDMENT

Village of Taos Ski Valley, hereinafter referred to as the "Agency," and

Southwest Accounting Solutions, hereinafter referred to as the "Contractor," agree:

1. RECITALS.

Agency and Contractor are parties to that certain Audit Contract dated 04/30/2020 (the "Contract"), which they wish to amend pursuant to this Audit Contract Amendment (the "Amendment")

2. AMENDMENTS.

The parties wish to amend the Contract, as follows:

- A. Section is deleted in its entirety and the following is substituted in its place:

Addition of single audit for USDA financing closing in June 2020.

- B. Sections 3A and 3C are deleted in their entirety and the following is substituted in their place:

- A. The total amount payable by the Agency to the Contractor under this Contract shall not exceed \$33,480.00, including applicable gross receipts tax.

- C. Total Compensation will consist of the following:

SERVICES	AMOUNTS
(1) Financial statement audit	\$16,000.00
(2) Federal single audit	\$8,000.00
(3) Financial statement preparation	\$7,000.00
(4) Other nonaudit services, such as depreciation schedule updates	\$0.00
(5) Other (i.e., foundations or other component units, specifically identified) 2 Component Units	\$0.00

Gross Receipts Tax = \$2,480.00

Total Compensation = \$33,480.00 including applicable gross receipts tax

3. MISCELLANEOUS.

All provisions of the Contract not expressly amended in this Amendment remain unchanged.

SIGNATURE PAGE

This Amendment is effective as of the date of the signature of the Office of the State Auditor.

AGENCY

Village of Taos Ski Valley

SIGNATURE: 

PRINTED
NAME:

Nancy Grabowski

TITLE:

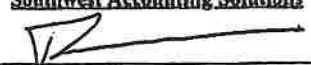
Finance Director

DATE:

5/7/20

CONTRACTOR

Southwest Accounting Solutions

SIGNATURE: 

PRINTED
NAME:

Robert Peveto

TITLE:

Managing Member

DATE:

5.7.2020

BRIAN S. COLÓN, ESQ.
STATE AUDITOR

NATALIE CORDOVA, CPA
DEPUTY STATE AUDITOR



State of New Mexico
Office of the State Auditor
CONSTITUENT SERVICES
(505) 476-3821

May 06, 2020

John Avila
Administrator
Village of Taos Ski Valley
JAvila@VTSV.org

Dear John Avila,

Pursuant to NMSA 1978, Sections 12-6-3 and -14, and any applicable provisions of the Audit Rule, the Office of the State Auditor (OSA) hereby approves the request and contract for Southwest Accounting Solutions (the "IPA") to conduct the Fiscal Year 2020 annual audit or agreed-upon procedures engagement for Village of Taos Ski Valley (the "Agency"). This approval is contingent upon the following:

- The IPA and the Agency must use the form of contract from the OSA-Connect online portal, with no changes. If any changes are required, a contract amendment will need to be completed and submitted in OSA-Connect for approval.
- The contract price and all other terms of the contract must be identical to the information submitted through the OSA-Connect portal.
- If applicable, the Agency will submit the contract for any additional required approvals from an oversight authority, including any approvals by the Public Education Department or Higher Education Department required by NMSA 1978, Section 12-6-14.
- If applicable, the Agency will submit to the General Services Division Contracts Review Bureau the required number of signed contracts, a copy of this letter and any other required documentation.
- Once you have received all signatures, please login to OSA-Connect and upload your fully executed contract. If you do not upload your fully executed contract, your report release will be delayed.

If any of these conditions is not satisfied, this approval will be void, and the Agency will be required to commence the contracting process again with the submission of new information through the OSA-Connect portal.

If you have any questions, please contact the OSA at (505) 476-3800.

Sincerely,

Natalie Cordova, CPA
Deputy State Auditor

2540 Camino Edward Ortiz, Suite A, Santa Fe, New Mexico 87507
Phone (505) 476-3800 * Fax (505) 827-3512
www.osanm.org * 1-866-OSA-FRAUD

VILLAGE OF TAOS SKI VALLEY

RESOLUTION NO. 2020-433

PERTAINING TO THE COMBINATION AND RENAMING OF THE VILLAGE OF TAOS SKI VALLEY FIRE DEPARTMENT AND THE VILLAGE OF TAOS SKI VALLEY EMS DEPARTEMENT

A RESOLUTION CONCERNING THE COMBINING AND RENAMING OF THE VILLAGE OF TAOS SKI VALLEY FIRE DEPARTNEMT AND VILLAGE OF TAOS SKI VALLEY EMS DEPARTMENT

WHEREAS, the Taos Ski Valley Fire Board as well as the Chief of Taos Ski Valley Fire Department and of Taos Ski Valley EMS Department have requested that the Fire and EMS departments be combined and renamed the Taos Ski Valley Fire Rescue; and

WHEREAS, the governing body of the Village of Taos Ski Valley (Village) met on March 10, 2020 and agreed to proceed to combine the departments' structure;

IT IS, THEREFORE, RESOLVED that the Village of Taos Ski Valley's Fire and EMS Departments shall be combined and renamed Taos Ski Valley Fire Rescue.

PASSED, APPROVED AND ADOPTED this ____ day of _____, 2020.

THE VILLAGE OF TAOS SKI VALLEY

By: _____

Christof Brownell, Mayor

(Seal)

ATTEST:

Ann M. Wooldridge, Village Clerk

VOTE: For ____ Against ____



Taos Ski Valley Fire Department
PO Box 100, 7 Firehouse Road, Taos Ski Valley, NM 87525
(575) 776-8118 (575) 776-1145 Fax
E-mail: fire@vtsv.org Website: www.vtsv.org

Chief: Roberto Molina Jr
Assistant Chief: Leland Thompson

Village of Taos Ski Valley Council,

As the Village and this community grow, a combined department will be very beneficial. As you have seen in the past couple of years, the increased expansion and construction within our area, particularly the growth of TSV INC., has put sustained pressure on our Fire and EMS district and we feel the combination of both Fire and EMS will benefit our community. Additionally, we believe that adding a crossed-trained staff will provide needed coverage to both Fire and EMS calls. This could potentially lead to the ability and capability for our department to also provide sufficient transport services for both residents and guests of our community.

The Village Council met on March 10, 2020 for discussion and direction by Village Council and agreed to combine Taos Ski Valley Fire and Taos Ski Valley EMS Departments as one department. I am reaching out to the Village Council to agree under Resolution 2020-433 for the combination of Fire/EMS Departments' and renaming these departments as Taos Ski Valley Fire Rescue.

Thank You

Roberto Molina Jr
Chief: Taos Ski Valley Fire Department
PO Box 100
Taos Ski Valley, NM 87525
575-770-7435 (Cell)
575-776-8118 (Office)