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**VILLAGE COUNCIL SPECIAL MEETING
DRAFT MINUTES
VIA ZOOM
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, JULY 28, 2020 2:00 P.M**

1. CALL TO ORDER & NOTICE OF MEETING

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

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
Attorney Susan Baker

3. APPROVAL OF THE AGENDA

Mayor Brownell said that the Closed Session was no longer necessary.

MOTION: To approve the agenda with this amendment, and adding discussion of the Kachina Master Plan in Miscellaneous

Motion: Councilor Stagg

Second: Councilor Kern

Passed: 4-0

4. OLD BUSINESS

A. Consideration to Approve Amended Resolution No. 2021-437 Requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Increase the Electric Expense in the Sewer Fund (02)

At the July 14, 2020 meeting, Resolution No. 2021-437 increasing the electric expense in the Sewer Enterprise fund (02) was presented and approved by the Council. When the BAR was entered into the budget worksheet it created a negative budgeted balance, which is not allowed by the Department of Finance (DFA). There were budget funds remaining in the transfer out to Sewer Deprecation fund (42) to build reserves. This budget line item will have to be utilized to cover the shortfall in electric expense.

Because of the negative budget amount and because the budget adjustment involves a change affecting an additional fund, a State BAR is required by the DFA. An amendment to Resolution No. 2021-437 is necessary for the approved adjustment to the electric expense budget of \$22,000.00 in the Sewer Enterprise fund. In addition, the Sewer Enterprise fund budgeted transfer

out will be decreased and the budgeted transfer into the Sewer Deprecation fund will be decreased accordingly.

MOTION: To Approve Amended Resolution No. 2021-437 Requesting a Permanent Budget Adjustment to the FY2020 Budget (BAR) to Increase the Electric Expense in the Sewer Fund (02)

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

B. Consideration to Approve Amended Resolution No. 2021-443 Requesting a Permanent Budget Adjustment (BAR) to the FY2020 Budget, transferring the FY2020 Environmental Fund (07) Beginning Balance, Budget, and Year-to-date Revenues and Expenses to the Environmental Enterprise Fund (77) effectively closing the Environmental Fund

The Village Council held a regular meeting on July 14, 2020 and approved Resolution No. 2021-443 for a BAR to close the Environmental Fund (07) and transfer the balance to the new Environmental Enterprise Fund (77). It is necessary to move the beginning balance, along with the revenue and expense budgets, from the old fund to the new fund, not simply the ending balance.

MOTION: To Approve Amended Resolution No. 2021-443 Requesting a Permanent Budget Adjustment (BAR) to the FY2020 Budget, transferring the FY2020 Environmental Fund (07) Beginning Balance, Budget, and Year-to-date Revenues and Expenses to the Environmental Enterprise Fund (77) effectively closing the Environmental Fund

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

5. NEW BUSINESS

A. Consideration to Approve Resolution No. 2021-444 Approving the 4th Quarter Fiscal Year 2019-2020 Financial Report for the Year Ending June 30, 2020

As per State Statute, the Village is required to submit the final fiscal year 2020 4th quarter report along with the corresponding profit and loss statement no later than July 31, 2020 to the Department of Finance and Administration Local Government Division. This report is a recap of the financial events of fiscal year 2020 beginning July 1, 2019 and ending June 30, 2020 and verifies the ending fund balances for all Village funds. An adjustment of \$1.42 will be made in the LEPF Fund on the 4th Quarter report to the Department of Finance to tie out to the Village accounting records, leaving a zero balance. The accurate ending fund balances are an integral part of the next fiscal year 2021 budget.

MOTION: To Approve Resolution No. 2021-444 Approving the 4th Quarter Fiscal Year 2019-2020 Financial Report for the Year Ending June 30, 2020

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

B. Consideration to Approve Resolution No. 2021-445 Requesting Approval of the FY2021 Final Budget

As per State Statute and the Department of Finance and Administration, the Village Council must review and approve the final fiscal year budget for FY2020-2021 prior to submission. The original budget was presented to the Council at a budget workshop held on April 28, 2020. There were no rate increases recommended for water, sewer, or trash. The Environmental fund balance will be transferred to the new Environmental Enterprise fund. There were no salary increases for staff, and health insurance rates remain the same.

Since Council's review of the budget, all actuals have been entered into the Council working budget spreadsheet as of June 30, 2020 and fund balances are now final. The Department of Finance and Administration Local Government Division has a policy to not allow any changes to the revenue and expense categories without its approval. Only cash balances can be entered at this time unless the Village has a reason to request that the Local Government Division open fund/object codes within the budget. Director Graboski explained the changes that had been made

since the preliminary budget was presented. She noted that revenues for the fiscal year cannot really be forecast at this point because of the Corona virus impact, but this budget takes a best guess. She also pointed out that there is \$571,000 in Franchise Fees accumulated that will be used for the public sections of Kit Carson electric undergrounding.

The Council thanked Director Grabowski and the rest of the Staff for producing this budget

MOTION: To Approve Resolution No. 2021-445 Requesting Approval of the FY2021 Final Budget

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

5. MISCELLANEOUS

A. TSVI Peter Talty is assembling interested parties to a Kachina Master Plan and is investigating firms that would be best suited for executing such a plan. There is a possibility that this work could be eligible for funding as a TIDD project. Councilor Wittman was asked to be the Village Council representative to the Master Plan Committee.

6. 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 Council Regular Meeting on August 11, 2020 at 2:00 p.m. via Zoom Teleconference.

7. ADJOURNMENT

MOTION: To Adjourn

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

The meeting was adjourned at 2:30 p.m.

Mayor Christof Brownell

ATTEST: _____
Ann M. Wooldridge, Village Clerk