



**VILLAGE COUNCIL REGULAR MEETING AGENDA  
MEETING TO BE HELD VIA ZOOM TELECONFERENCE  
TAOS SKI VALLEY, NEW MEXICO  
TUESDAY, MARCH 28, 2023 2:00 P.M.**

- 1. CALL TO ORDER AND NOTICE OF MEETING**
- 2. ROLL CALL**
- 3. APPROVAL OF THE AGENDA**
- 4. APPROVAL OF THE MINUTES OF THE FEBRUARY 28, 2023 VILLAGE COUNCIL REGULAR MEETING**
- 5. CITIZEN'S FORUM** –for non-agenda items only. Limit to 5 minutes per person (please email [awooldridge@vtsv.org](mailto:awooldridge@vtsv.org) to sign up)
- 6. COMMITTEE REPORTS**
  - A. Planning & Zoning Commission
  - B. Public Safety Committee
  - C. Firewise Community Board
  - D. Parks & Recreation Committee
  - E. Lodger's Tax Advisory Board
- 7. REGIONAL REPORTS**
- 8. MAYOR PRO TEM'S REPORT**
- 9. STAFF REPORTS**
  - A. Administrator Avila
  - B. Finance Director Griesedieck
  - C. Public Safety Director Vigil
  - D. Building Official Bowden
  - E. Planning Director Nicholson
  - F. Public Works Director Martinez
  - G. Clerk Wooldridge
- 10. OLD BUSINESS**
  - A. PUBLIC HEARING:** Consideration to Approve **ORDINANCE NO. 2023-72** AN ORDINANCE PURSUANT TO NMSA 1978, SECTION 1-22-3.1 (2018) TO OPT IN FOR THE ELECTION OF THE MUNICIPAL OFFICERS OF THE VILLAGE OF TAOS SKI VALLEY IN THE NEXT REGULAR LOCAL ELECTION
- 11. NEW BUSINESS**
  - A. Consideration to Approve **Resolution No. 2023-530** Requesting a Budget Adjustment (BAR) to the FY2023 Budget, increasing transfers into (01) Water Enterprise, and increasing transfers out of the General Fund (03) to cover increased expenses in FY23
  - B. Consideration to Approve **Resolution No. 2023-532** requesting a permanent Budget Adjustment to the FY2023 budget (BAR) to increase the Municipal GRT and State GRT revenue collections and corresponding transfers out of the General fund, while increasing the transfers in for pledged funds to the USDA (63) for debt service, roads fund (05) and Water Reserves fund (41) for general support & increasing budgeted expenses in the General Fund
  - C. Consideration to Approve and Acknowledge the 2023 Annual Report from the Village of Taos Ski Valley's Capital Improvements Advisory Committee (CIAC)
  - D. Consideration to Approve and Authorize the Purchase of Capital Equipment a 2023 Excavator
- 12. MISCELLANEOUS**
- 13. ANNOUNCEMENT OF THE DATE, TIME & PLACE OF THE NEXT MEETING OF THE VILLAGE COUNCIL**
- 14. ADJOURNMENT**

John Avila  
Village Administrator  
Village of Taos Ski Valley Council  
Monthly Briefing  
March 28, 2023



**\* Ongoing & Past Projects \***

**COVID -19 - Pandemic Emergency:** Village Offices are following the NM Department of Health Order and are OPEN for visitors, hours of operation are still **9AM -4PM M-F**. Staff work in office and Staff no longer remote schedule without prior approval for medical issues.

**Symptomatic employees are directed to COVID Testing if symptomatic or with exposure. If ill, an employee must be approved to return to work by medical note or negative COVID test.** VTSV had a 15% positivity rate in March.

When NMDOH dropped mask requirements happened last year cases surged especially during the winter months. Taos region case **rates** change drastically with the influx of visitors as our population changes Vs the resident base but they have trended with down with the rest of the state There is overall less test reporting, but New Mexico has had high positivity rates and **over 673,540 cases and 9,092 deaths**. Regional entities are not moving to 100% in person meeting in their OMA documents to keep safety options open.

The COVID-19 Federal declaration of Public Health Emergency is supposed to expire on April 16, 2023. If the declaration is not extended it likely will bring down the increased federal spending related to the pandemic. International concerns with relaxed precautions are not focused only on the financial costs but on prevention of virulence and generally argue to maintain pandemic caution. We discontinue reporting COVID 19 updates unless the public emergency is extended.

**Public Health Order 12/1/2022; because of increase of Influenza, RSV (respiratory syncytial virus), COVID and the impact on limited medical resources, that increased precautions are implemented: Have Covid Symptoms? Stay HOME, get tested. "Wear masks when in indoor public settings" last updated on 12/19/22 COVID infections in NM have risen to over 655,000 ...and taken lives of over 8,700 New Mexicans**". However, as precautions have proven effective the Secretary ordered that "All public Health Emergency Orders adopted in relation to the COVID-19 public health emergency are hereby rescinded, and only those directives stated herein shall remain in effect until otherwise amended or rescinded." Most directives relate to health, and residential institutions. Taos reports: removed the Town of Taos Covid-19 Dashboard from public access. Two weeks ago, Johns Hopkins University ceased collecting and collating the Covid-19 data that underpinned our dashboard. With Covid-19 hospitalizations in Taos County at a steady one to two per week since November 2022, it seems the need for this dashboard does not currently warrant the time required to revamp it.

Village requirements are to be evaluated with each DOH amendment. The Village still recommends distancing, masks and sanitized surfaces in common areas, to allow some percentage of protection against impact of variants and to protect individuals with compromised health.

## **WWTP**

The corrections to the Wastewater Treatment Plant train 2 that were started mid-October have functioned correctly for the end of year demand and will receive continued evaluation through the Spring Season. Ovivo had been on site to examine the upgrades in comparison to Ovivo product which is required to hydraulically and biologically process the peak period flow of 0.44 million gallons per day ("MGD") for fifteen days, twice per year and meet the effluent concentrations specified by VTSV. Additional testing of the two different systems during Spring Break will provide more evidence for correction. The Village is working with the contractors to pursue the funds needed to make further corrections and we have an agreement to prosecute to correct Ovivo default. Currently Integrated Water Systems is at risk for the improvements to half the plant and has asked the Village to help with costs for completing the other half of the correction in 2023 (approximately \$500,000). IWS continues addressing system operations issues including monitoring programs, ceramic plate performance, improving the ultraviolet treatment, tank upkeep and injectors.

## **Water**

A water leak emergency discovered prior to Christmas is mostly recovered but a few homes still don't have full service. Line replacement and repair projects started before the winter will proceed by EOM April, including Upper Twinning Road, Cliffhanger Road, Fire Hydrant installation, line testing and master meter-PRV installation. An agenda item to procure a key piece of construction equipment is considered on the agenda.

Additional Water Distribution lines below Kachina Tank will also need to be constructed along with replacement of lines and hydrant installation. An additional \$1.7m in capital outlay is awarded to the Village for the priority request item, Waterline replacement. \$5M for Taos County Projects from Apportionment Contingency Fund Appropriation of which \$750,000 grant funding has been identified for Village Water line repair.

Capital outlay of \$200K is included for initial plans and hydrant installation, to be ready for construction in the summer. Until the permanent Water Booster Station is built, the temporary pump station upgrades allow for remote automatic operation between the pumps and tank equipment. Funding documents were received signed from the Secretary to start with NOA and NTP. The temporary pump station is again operational with help of a replacement pump after damage during dry pumping. Plummer contract was approved for design work on the Booster Station for purchase of a pumping system, underway.

## **Village Complex**

There is increased interest among employees for housing at the Village Complex, but the operation is an enterprise fund and must produce enough revenue to cover expenses or be part of compensation. 100% occupancy of available units is possible this summer including employee housing.

The damage from the snow gale to units Nine, Ten and One is assessed, after the insurance adjuster and the engineer visited the site. The Village has procured repair of the units Nine, Ten and One, so negotiation between the insurance and contractor are completed and the SIF has approved starting repair of the units. The preconstruction meeting is scheduled for March 29.

Police Department were assigned to an unheated construction trailer for 20 years before the complex became available. The Village has made application for a \$2M FEMA BRIC (Building Resilient Infrastructure and Community) application for a public safety building at the site but is currently making use of the property as the Building Inspector, Public Safety Housing EMS/Fire, Police and Fire Administration Offices. The use of the units as office space and EMS bunking rather than as apartment housing, has reduced the average cost per unit of sewage pumping and utilities budget while under development. Because the apartment units alone will require over 2,000 Ft Sq for parking the site would not be optimal for moving all Village offices to the site. But the site does have room for Public Safety Administration offices.

## **Facility Undergrounding**

Kit Carson Electric issued a letter to customers, explaining that there may be extended delay for equipment and supplies. In follow up calls the Village learned that wait times could be 80 weeks but that contractors that are able to provide their own equipment could make progress on projects.

*Reminder: Once the underground service is available near a property, the steps to connecting underground are:*

**The Owner** to engage a contract electrician for work on their property,

**Then together** contact Kit Carson Electrical Cooperative with the meter number and request a *service upgrade to an underground service*, **KCEC** and the electrician will contact the Village for underground permitting and start credit request for public Right of Way work,

**Proceed** with underground work and connect to the underground service,

We recommend getting private access along the frontage of NM 150, if we don't have a report of progress with NMDOT/KCEC after many attempts and we have informed them of efforts to get private easement taking form. The Public Safety Committee is assisting Amizette neighbors to get easement forms submitted to KCEC. Additional efforts to educate Amizette residents about KCECUG is being planned with the help the Public Safety Committee. Most of the Amizette properties on NM150 riverside are owned either by multiple owners and/or by a Limited Liability Company. The Village contract excavator awaits final permit to start work.

## **TIDD**

**The Tax Increment Development District** is the mechanism that certain economic development investments by the designated developer (TSVI) are to be funded by tax revenues from the Village, County and the State. The tax is charged in most areas of the Village for project funding and correction for the misdirected payments is now addressed and paid on a yearly basis. TIDD is a separate political subdivision of the State and the Board has fiduciary responsibility for oversight of those taxpayer dollars that pay the Tax Increment Bonds. The FY22 TIDD audit is complete and has been provided for TIDD Board review and release.

The planning documents, Village Water Study, the first amendment Water Line Repair Plan and second amendment for Master Meters installation are expected as TIDD eligible projects. TIDD eligible projects are intended to be dedicated after completed. Three of four facility projects were accepted for dedication by the Village and the record is forwarded to the TIDD Board for future review and approval for reimbursement of the TSVI developer. TSVI has entered into an MOU with the Village to conduct

water study and engineering and is progressing with equipment purchase and installation project to start April 2023.

**Entry Road:**

Pending TIDD project; Entry Road development by Taos Ski Valley Inc. has been presented to the Village at the Council Work Shop. Questions and comments are provided to TSVI for their application to US Forest Service permit. The Village gave support to the USFS Master Development Plan submission by resolution. USFS has indicated that the project has approval.

**Items**

**Public Safety Grants:**

**NMDHS EM** required for the Unified Hazard Mitigation Assistance Programs specifically regarding the Taos County Hazard Mitigation Plan Update for Taos County. The Village of Taos Ski Valley will be an active participant in the Taos County multi-jurisdictional Hazard Mitigation Plan.

NM DFA the Village of Taos Ski Valley is not eligible for many grants including the Local Planning Development Grant because the Village Median Household Income is far above the limit as well as having small population size. However, if a LEDA ordinance is adopted by the Village, the requirements can be waived. The P&Z Board may want to review example of the Ordinance for recommendation to the Council. Attached

NM Assistance to Firefighters Grants \$200K

CWRF Loan/Grant program as advised by DEC

NM EMS Vehicle Purchase Program \$300K w/\$75K

NM Fire Grant for equipment and Fire Bay 1M

USDA Federal Facilities Grant Fire: \$3M and Water repair

FEMA BRIC Building Resilient Infrastructure and Community under Unified Hazard Mitigation Assistance Program \$2M Public Safety Building

**Regional reports**

## Council Notes for March 28, 2023 Meeting:

### Revenues February 2023:

GRT: This month last year: \$288,224

Last Year YTD: \$917,164

This month this Year: \$296,313

This Year YTD: \$929,616

### Lodgers Tax:

This month last year: \$131,470

YTD Last year: \$394,452

This Month this year: \$133,714

YTD This year YTD: \$401,954

### REVENUES:

- We received **\$47,915** in hold harmless GRT revenue in February which has been transferred to the USDA fund for monthly loan payments and reserves for the WWTP.
- Fiscal YTD GRT is up 1.36% from last year.
- Fiscal YTD Combined Water and sewer sales are up 3.7% from last year.
- Fiscal YTD Lodger's tax collections are up 1.9% from last year.
- Fiscal YTD Building permits actual are up 407% from last year. The actual YTD Building Permit revenue this FYTD is \$62,443.
- Village received **\$15,733** in property tax collections in January 2023 for a YTD total of **\$435,165**. YTD Collections are up 26% from last year.
- The TIDD received **\$397,233** in GRT in January.

- **EXPENSES:**

- Outside contractors FY23 through February 2023 vs the same period last year is up 206%, a slight decrease from last month. FY22 through Feb did not have substantial Outside Contractor payments.
  - Most of the increase for this line item (#6220 Outside Contractors) is in Lodger's tax fund payments, but Lodgers tax fund is operating within the adjusted budget for this line item.
  - Though only 16% of the total payments to outside contractors is attributable to the general fund. The general fund is over budget for this line item. A request for a BAR to increase GRT revenues and related expenses in the general fund is detailed in an Agenda item to follow.
- Capital expenses YTD consist of those previously reported. None were added in February.

### **February Events**

The Budget calendar adopted in December continues to be followed in February/March. An assessment of this FY23 budget vs actuals ytd through 3/15/23 has resulted in 2 BAR requests included as agenda items. These adjustments to the budget are needed at this time will assist in more a accurate picture for planning the FY24 budget. The FY24 budget workshop is planned for April 18.

Coordination for transition to Caselle Accounting Software with a start date of 7/1/23 continues. We are on track with the technicians. They have completed our chart of accounts.

The SAM.gov annual registration was successfully renewed for VTSV.

## **January 2023 GRT rate reduction for VTSV location**

### **GRT rates for VTSV went from 9.4375% to 9.3125% for the period of July – December 2022.**

This reduction of 0.125% is due to state legislation lowering the state portion of the total from 5.125% to 5%. The portion of the state piece allotted to the Village remains unchanged @ 1.225% of the total. The reduction comes entirely out of the portion that goes to the state. Previously it was 3.9%. In this period, it is reduced to 3.775%.

The total % going to the Village is the municipal 2.4375% (Village ordinances total including Hold Harmless) plus the state piece allotted to municipalities of 1.225% = 3.6625%. This is the same % the Village was previously receiving before this period's reduction in overall rate.

### **GRT rates for VTSV went from 9.3125% to 8.8125% for the period of Jan – June 2023.**

This reduction of 0.5% is due to the sunseting of a Taos County higher education tax. This reduction only affects the county portion. The village municipality does not receive any of the county portion at this time, and so the total % to VTSV is unaffected by this period's rate reduction.

### **GRT rates for VTSV will go from 8.8125% to 8.3125% for the period of July - Dec 2023.**

This reduction of 0.5% is due to state legislation lowering the state portion of the total from 5.0% to 4.5%. The portion of the state piece allotted to the Village remains unchanged @ 1.225% of the total. The reduction comes entirely out of the portion that goes to the state. Previously it was 3.775%. In this period, it will be reduced to 3.275%.

There is a possibility that the county rate will go up adding 0.25% to the total. The county needs to make a deadline of March 31, and may not make that. If not, then this increase will go into effect in the following period of Jan – June 2024. This is the result of the county gross receipts tax increase voted for in November, 2022. The village municipality does not receive any of the county portion currently, and so the total % to VTSV is unaffected by this pending rate increase.

4:41 PM

03/18/23

Cash Basis

# VILLAGE OF TAOS SKI VALLEY

## Preliminary Statement of Revenue & Expenses

July 2022 through February 2023

	Jul '22 - Feb 23	Jul '21 - Feb 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4016 · Revenue - GRT ITG Telecom	97.31	172.11	-74.80	-43.5%
4017 · Revenue GRT Comp Tax	14,652.00	8,239.48	6,412.52	77.8%
4012 · REVENUE -Water Sales	118,954.44	118,572.37	382.07	0.3%
4013 · Revenue - Sewer	475,817.68	454,945.24	20,872.44	4.6%
4018 · REVENUE- GRT HB 6	0.00	253.34	-253.34	-100.0%
4019 · REVENUE-Hold Harmless GRT	160,701.44	124,953.22	35,748.22	28.6%
4020 · REVENUE - GRT MUNICIPAL	520,970.79	587,536.91	-66,566.12	-11.3%
4021 · REVENUE - GRT- STATE	335,570.55	291,490.12	44,080.43	15.1%
4025 · REVENUE -LIQUOR LICENSES	0.00	1,250.00	-1,250.00	-100.0%
4026 · REVENUE - BUSINESS LICENSE	7,580.00	4,445.00	3,135.00	70.5%
4027 · REVENUE - OTHER	56,323.15	75,113.60	-18,790.45	-25.0%
4028 · REVENUE - GASOLINE TAX	3,544.66	3,636.75	-92.09	-2.5%
4029 · REVENUE - LODGER'S TAX	401,954.26	394,451.90	7,502.36	1.9%
4031 · REVENUE - PARKING FINES	1,974.00	35.00	1,939.00	5,540.0%
4032 · REVENUE - ANIMAL LICENSE	107.50	0.00	107.50	100.0%
4034 · REVENUE - MOTOR VEHICLE FEES	14,279.79	11,641.37	2,638.42	22.7%
4035 · REVENUE - BUILDING PERMITS	11,443.91	12,348.48	-904.57	-7.3%
4036 · REVENUE -Licenses/Permits Other	2,150.00	760.00	1,390.00	182.9%
4037 · REVENUE - GENERAL GRANTS	62,556.50	118,104.50	-55,548.00	-47.0%
4038 · REVENUE - LEP Grant	48,000.00	0.00	48,000.00	100.0%
4039 · REVENUE - Small Cities Grant	90,000.00	0.00	90,000.00	100.0%
4046 · REVENUE - SOLID WASTE FEE	49,088.79	48,896.38	192.41	0.4%
4047 · REVENUE - OTHER OPERATING	215,112.15	5,995.17	209,116.98	3,488.1%
4049 · REVENUE - FIRE GRANTS	238,592.00	212,807.00	25,785.00	12.1%
4050 · REVENUE - IMPACT FEES	334,747.43	0.00	334,747.43	100.0%
4051 · REVENUE - IMPACT FEE ADMIN 3%	10,353.02	0.00	10,353.02	100.0%
4058 · Plan Review Fees	23,485.98	1,323.77	22,162.21	1,674.2%
4059 · Proceed NMFA Issuance of Debt	0.00	454,115.50	-454,115.50	-100.0%
4060 · WTB FY2016 revenue	4,950.07	0.00	4,950.07	100.0%
4100 · Miscellaneous Revenues				
4110 · Misc Revenue- TIDD reimburse	2,647.91	6,247.72	-3,599.81	-57.6%
<b>Total 4100 · Miscellaneous Revenues</b>	<b>2,647.91</b>	<b>6,247.72</b>	<b>-3,599.81</b>	<b>-57.6%</b>
4190 · Rental Fees	0.00	6,000.00	-6,000.00	-100.0%
7004 · REVENUE - FINANCE CHARGE ON W/S	542.23	2,056.54	-1,514.31	-73.6%
7005 · REVENUE - INTEREST INCOME	95,627.96	4,705.44	90,922.52	1,932.3%
7006 · REVENUE -INVESTMENT INTEREST	6,542.09	254.27	6,287.82	2,472.9%
7007 · REVENUE - INTEREST IMPACT FEES	187.44	32.16	155.28	482.8%
7010 · REVENUE - AD VALOREM TAX	435,165.22	344,404.05	90,761.17	26.4%
<b>Total Income</b>	<b>3,743,720.27</b>	<b>3,294,787.39</b>	<b>448,932.88</b>	<b>13.6%</b>
<b>Gross Profit</b>	<b>3,743,720.27</b>	<b>3,294,787.39</b>	<b>448,932.88</b>	<b>13.6%</b>
<b>Expense</b>				
<b>6100 · Salary and Benefits</b>				
6112 · SALARIES - STAFF	774,594.47	671,855.56	102,738.91	15.3%
6113 · SALARIES - ELECTED	17,300.16	22,322.19	-5,022.03	-22.5%
6115 · Overtime salaries	15,337.42	9,308.20	6,029.22	64.8%
6121 · WORKER'S COMP INSURANCE	13,836.00	20,612.00	-6,776.00	-32.9%
6122 · HEALTH INSURANCE	145,076.78	140,276.01	4,800.77	3.4%
6125 · FICA EMPLOYER'S SHARE	49,245.88	42,812.47	6,433.41	15.0%
6126 · WORKMAN'S COMP PERSONAL ASSESS	184.90	159.10	25.80	16.2%
6127 · SUTA STATE UNEMPLOYEMENT	1,272.96	883.68	389.28	44.1%
6128 · PERA Employer Portion	77,340.11	60,907.63	16,432.48	27.0%
6130 · HEALTH INCENTIVE - SKI PASS/GYM	700.00	600.00	100.00	16.7%
6133 · Life Insurance	682.14	629.87	52.27	8.3%
6134 · Dental insurance	9,694.88	9,070.94	623.94	6.9%
6135 · Vision Insurance	1,663.27	1,592.99	70.28	4.4%
6136 · FICA -EMPLOYER SHARE MEDICARE	11,517.21	10,012.60	1,504.61	15.0%
<b>Total 6100 · Salary and Benefits</b>	<b>1,118,446.18</b>	<b>991,043.24</b>	<b>127,402.94</b>	<b>12.9%</b>
6220 · OUTSIDE CONTRACTORS	1,116,358.97	364,683.22	751,675.75	206.1%
6225 · ENGINEERING	0.00	2,064.92	-2,064.92	-100.0%
6230 · LEGAL SERVICES	55,416.55	49,667.33	5,749.22	11.6%
6242 · ACCOUNTING	30,646.78	12,324.89	18,321.89	148.7%
6244 · AUDIT	24,811.25	24,811.25	0.00	0.0%
6251 · WATER PURCHASE, STORAGE	376.03	307.81	68.22	22.2%
6252 · INTERNET	6,652.15	5,719.41	932.74	16.3%
6253 · ELECTRICITY	41,860.89	57,624.40	-15,763.51	-27.4%
6254 · PROPANE	752.47	580.87	171.60	29.5%
6256 · TELEPHONE	12,832.25	11,221.54	1,610.71	14.4%
6257 · RENT PAID	0.00	750.00	-750.00	-100.0%
6258 · WATER CONSERVATION FEE	216.17	236.88	-20.71	-8.7%
6259 · Natural Gas	13,695.27	9,733.74	3,961.53	40.7%



# VILLAGE OF TAOS SKI VALLEY

## Preliminary Statement of Revenue & Expenses

July 2022 through February 2023

	Jul '22 - Feb 23	Jul '21 - Feb 22	\$ Change	% Change
6270 · LIABILITY & LOSS INSURANCE	116,633.28	81,215.04	35,418.24	43.6%
6310 · Advertising	6,288.55	3,916.68	2,371.87	60.6%
6312 · CHEMICALS & NON DURABLES	9,756.46	8,076.06	1,680.40	20.8%
6313 · MATERIAL & SUPPLIES	50,228.59	64,783.38	-14,554.79	-22.5%
6314 · Dues/fees/registration/renewals	5,034.95	6,253.05	-1,218.10	-19.5%
6315 · BANK CHARGES	1,836.09	1,546.09	290.00	18.8%
6316 · Software	14,144.12	9,631.88	4,512.24	46.9%
6317 · Personal Protective Equipment	1,850.38	4,069.48	-2,219.10	-54.5%
6318 · Postage	1,502.26	1,045.00	457.26	43.8%
6319 · Election Expense	0.00	49.25	-49.25	-100.0%
6320 · EQUIPMENT REPAIR & PARTS	18,242.31	4,345.01	13,897.30	319.9%
6321 · BUILDING MAINTENANCE	206.91	55.80	151.11	270.8%
6322 · SMALL EQUIP & TOOL PURCHASES	55,573.69	31,342.42	24,231.27	77.3%
6323 · SYSTEM REPAIR & PARTS	8,726.20	1,618.50	7,107.70	439.2%
6331 · OUTSIDE TESTING SERVICES	3,642.98	1,938.43	1,704.55	87.9%
6332 · EQUIPMENT RENTALS	80,031.25	47,139.02	32,892.23	69.8%
6417 · VEHICLE MAINTENANCE	5,447.19	10,987.73	-5,540.54	-50.4%
6418 · FUEL EXPENSE	23,009.21	14,797.05	8,212.16	55.5%
6432 · TRAVEL & PER DIEM	1,470.75	2,309.19	-838.44	-36.3%
6434 · TRAINING	13,944.10	2,879.80	11,064.30	384.2%
6435 · Training Elected Officials	0.00	349.64	-349.64	-100.0%
6570 · Other Operations Expenses	21,037.84	20,348.58	689.26	3.4%
6712 · LAB CHEMICALS & SUPPLIES	9,806.78	5,315.38	4,491.40	84.5%
6714 · LAB EQUIPMENT REPAIR & PARTS	50.00	0.00	50.00	100.0%
6715 · LAB SMALL EQUIP & TOOL PURCHASE	6,184.57	0.00	6,184.57	100.0%
6716 · LAB TESTING SERVICES	6,065.51	6,001.07	64.44	1.1%
8322 · CAPITAL EXPENDITURES	55,677.36	38,522.50	17,154.86	44.5%
8323 · Capital Assets \$1000-\$4999	2,820.55	0.00	2,820.55	100.0%
8325 · EQUIPMENT & TOOL PURCHASE	33,914.36	0.00	33,914.36	100.0%
8402 · DEBT SERV - 2007 WWTP LOAN PRIN	95,422.70	95,422.70	0.00	0.0%
8403 · DEBT SERV. - 2007 WWTP LOAN INT	5,864.43	5,864.43	0.00	0.0%
8421 · NMFA Interest TML #TAOS55	19,131.50	19,446.30	-314.80	-1.6%
8422 · CWSRF 052 Principal	71,679.88	70,829.92	849.96	1.2%
8423 · CWSRF 052 Interest	860.16	1,710.12	-849.96	-49.7%
8428 · Debt Service GRT FY2020 repay	20,773.20	20,773.20	0.00	0.0%
8430 · USDA FY20 Principal Expense	77,340.77	80,948.90	-3,608.13	-4.5%
8431 · USDA FY20 Interest Expense	113,683.23	110,075.10	3,608.13	3.3%
8432 · NMFA FY2022 Fire loan Principal	56,094.10	0.00	56,094.10	100.0%
8433 · NMFA FY2022 Fire Loan Interest	2,322.55	0.00	2,322.55	100.0%
<b>Total Expense</b>	<b>3,438,363.72</b>	<b>2,304,376.20</b>	<b>1,133,987.52</b>	<b>49.2%</b>
<b>Net Ordinary Income</b>	<b>305,356.55</b>	<b>990,411.19</b>	<b>-685,054.64</b>	<b>-69.2%</b>
<b>Other Income/Expense</b>				
Other Expense				
9001 · TRANSFER TO (IN) FUND	-1,292,051.00	-1,139,878.27	-152,172.73	-13.4%
9002 · TRANSFER FROM (OUT) FUND	1,292,051.00	1,139,878.27	152,172.73	13.4%
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>305,356.55</b>	<b>990,411.19</b>	<b>-685,054.64</b>	<b>-69.2%</b>

**VILLAGE OF TAOS SKI VALLEY  
GROSS RECEIPTS & LODGER'S TAX COLLECTION SUMMARY**

Gross Receipts Tax  
CURRENT RATE = 9.3125%

**GROSS RECEIPTS**

	July	August	September	October	November	December	January	February	March	April	May	June
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	\$264,594.35	\$36,980.50
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	\$1,615,830.91	\$1,652,811.41
FY2021	\$68,159.90	\$74,233.88	\$46,486.94	\$82,049.26	\$89,940.38	\$149,265.06	\$122,193.28	\$251,925.28	\$236,440.15	\$214,210.24	\$289,075.34	\$55,873.27
YTD	\$68,159.90	\$142,393.78	\$188,880.72	\$270,929.98	\$360,870.36	\$510,135.42	\$632,328.70	\$884,253.98	\$1,120,694.13	\$1,334,904.37	\$1,623,979.71	\$1,679,852.98
FY2022	\$68,717.19	\$41,194.60	\$84,767.28	\$114,462.17	\$87,852.52	\$130,134.55	\$101,812.08	\$288,224.10	\$264,254.52	\$288,432.00	\$387,016.42	\$60,037.50
YTD	\$68,717.19	\$109,911.79	\$194,679.07	\$309,141.24	\$396,993.76	\$527,128.31	\$628,940.39	\$917,164.49	\$1,181,419.01	\$1,469,851.01	\$1,856,867.43	\$1,916,904.93
FY2023	\$54,648.70	\$35,075.40	\$68,454.10	\$80,723.22	\$126,212.90	\$125,573.69	\$142,615.65	\$296,312.84				
YTD	\$54,648.70	\$89,724.10	\$158,178.20	\$238,901.42	\$365,114.32	\$490,688.01	\$633,303.66	\$929,616.50	\$929,616.50	\$929,616.50	\$929,616.50	\$929,616.50

Current month GRT collections reflects money generated 2 months prior.

\*Funds in this sheet are recorded as cash received

Lodger's Tax

LODGERS' TAX

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

	July	August	September	October	November	December	January	February	March	April	May	June
FY 2012	\$5,123.77	\$5,559.34	\$7,292.78	\$3,573.23	\$2,125.17	\$25,832.86	\$57,242.46	\$54,829.42	\$66,115.91	\$72,972.48	\$6,978.68	\$4,665.17
YTD	\$5,123.77	\$10,683.11	\$17,975.89	\$21,549.12	\$23,674.29	\$49,507.15	\$106,749.61	\$161,579.03	\$227,694.94	\$300,667.42	\$307,646.10	\$312,311.27
FY 2013	\$3,611.20	\$6,647.21	\$6,362.49	\$6,914.30	\$3,587.06	\$4,412.71	\$41,548.72	\$58,051.35	\$69,819.08	\$65,779.34	\$2,387.53	\$1,223.37
YTD	\$3,611.20	\$10,258.41	\$16,620.90	\$23,535.20	\$27,122.26	\$31,534.97	\$73,083.69	\$131,135.04	\$200,954.12	\$266,733.46	\$269,120.99	\$270,344.36
FY 2014	\$2,832.98	\$7,754.90	\$7,045.56	\$19,777.25	\$4,319.60	\$4,888.83	\$54,643.19	\$58,342.34	\$68,032.70	\$67,580.97	\$4,688.03	\$1,953.28
YTD	\$2,832.98	\$10,587.88	\$17,633.44	\$37,410.69	\$41,730.29	\$46,619.12	\$101,262.31	\$159,604.65	\$227,637.35	\$295,218.32	\$299,906.35	\$301,859.63
FY 2015	\$2,492.93	\$6,804.83	\$15,377.68	\$9,451.74	\$6,196.45	\$7,739.68	\$48,605.50	\$66,074.56	\$67,834.16	\$75,221.00	\$5,450.60	\$1,138.28
YTD	\$2,492.93	\$9,297.76	\$24,675.44	\$34,127.18	\$40,323.63	\$48,063.31	\$96,668.81	\$162,743.37	\$230,577.53	\$305,798.53	\$311,249.13	\$312,387.41
FY 2016	\$3,159.70	\$22,368.20	\$9,450.74	\$5,746.17	\$4,197.87	\$9,297.58	\$53,807.00	\$72,513.85	\$76,593.23	\$71,244.05	\$3,250.86	\$2,501.47
YTD	\$3,159.70	\$25,527.90	\$34,978.64	\$40,724.81	\$44,922.68	\$54,220.26	\$108,027.26	\$180,541.11	\$257,134.34	\$328,378.39	\$331,629.25	\$334,130.72
FY 2017	\$3,312.79	\$6,428.45	\$20,520.20	\$6,104.38	\$4,731.31	\$5,975.60	\$52,006.45	\$57,922.20	\$70,032.91	\$81,036.07	\$5,683.84	\$3,145.21
YTD	\$3,312.79	\$9,741.24	\$30,261.44	\$36,365.82	\$41,097.13	\$47,072.73	\$99,079.18	\$157,001.38	\$227,034.29	\$308,070.36	\$313,754.20	\$316,899.41
FY 2018	\$26,463.06	\$13,960.76	\$11,225.88	\$8,960.06	\$6,207.19	\$6,521.15	\$71,990.70	\$56,655.53	\$68,454.45	\$74,080.27	\$1,667.88	\$3,332.25
YTD	\$26,463.06	\$40,423.82	\$51,649.70	\$60,609.76	\$66,816.95	\$73,338.10	\$145,328.80	\$201,984.33	\$270,438.78	\$344,519.05	\$346,186.93	\$349,519.18
FY2019	\$8,692.23	\$17,791.85	\$15,936.00	\$15,977.48	\$11,905.77	\$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	\$472.24	\$-453.54
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	\$493,671.14	\$493,217.60
FY2021	\$8,171.37	\$15,170.58	\$12,836.91	\$17,194.52	\$14,423.38	\$6,231.96	\$55,290.11	\$42,558.56	\$84,760.20	\$96,555.93	\$10,267.66	\$7,219.30
YTD	\$8,171.37	\$23,341.95	\$36,178.86	\$53,373.38	\$67,796.76	\$74,028.72	\$129,318.83	\$171,877.39	\$256,637.59	\$353,193.52	\$363,461.18	\$370,680.48
FY2022	\$18,245.95	\$38,815.26	\$26,765.37	\$22,996.72	\$22,728.29	\$23,037.99	\$110,392.10	\$131,470.22	\$148,831.28	\$158,043.82	\$17,101.43	\$6,264.48
YTD	\$18,245.95	\$57,061.21	\$83,826.58	\$106,823.30	\$129,551.59	\$152,589.58	\$262,981.68	\$394,451.90	\$543,283.18	\$701,327.00	\$718,428.43	\$724,692.91
FY2023	\$17,714.27	\$29,642.49	\$26,135.01	\$29,754.45	\$25,300.02	\$22,079.15	\$117,615.32	\$133,713.55				
YTD	\$17,714.27	\$47,356.76	\$73,491.77	\$103,246.22	\$128,546.24	\$150,625.39	\$268,240.71	\$401,954.26	\$401,954.26	\$401,954.26	\$401,954.26	\$401,954.26

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

FY2022 & FYTD2023 TIDD GRT Distribution

Date	VTSV Increment	State Increment	Admin Fees	Pay Backs	Total TIDD	NMFA & DS	Hold Harmless	VTSV Cash
7/15/2021	22,594.97	17,869.77	(425.27)		40,039.47	8,360.12	10,081.12	68,717.19
8/15/2021	22,292.78	36,146.76	(413.32)		58,026.22	8,360.12	10,960.32	41,194.66
9/15/2021	32,826.02	51,922.38	(617.83)		84,130.57	8,360.12	13,044.53	84,767.28
10/15/2021	15,512.90	24,537.46	(291.97)		39,758.39	8,360.12	14,367.03	114,462.17
11/15/2021	16,468.83	25,649.56	(312.79)		41,805.60	8,360.12	11,695.48	87,852.52
12/15/2021	(21,530.95)	(34,056.60)	405.24		(55,182.31)	8,360.12	13,823.32	130,134.55
1/15/2022	1,860.66	2,940.96	(35.03)	(4,766.59)	-	8,360.12	11,237.56	101,812.08
2/16/2022	86,951.83	137,535.92	(1,636.55)	(50,415.72)	172,435.48	8,360.12	39,743.87	288,224.10
3/22/2022	80,796.27	127,813.98	(1,520.59)		207,089.66	8,360.12	36,620.19	264,254.52
4/20/2022	140,825.42	222,750.52	(2,650.52)		360,925.42	8,360.12	44,637.00	288,432.59
5/21/2022	132,368.07	210,669.88	(2,482.17)		340,555.78	8,360.12	53,829.95	387,016.42
6/16/2022	82,974.24	131,244.40	(1,561.68)		212,656.96	8,360.12	15,439.93	60,037.50
<b>TOTAL FY22</b>	<b>613,941.04</b>	<b>955,024.99</b>	<b>(11,542.48)</b>	<b>(55,182.31)</b>	<b>1,502,241.24</b>	<b>100,321.44</b>	<b>275,480.30</b>	<b>1,916,905.58</b>

7/18/2022	(17,240.41)	(27,906.36)	319.99	-	(44,826.78)	8,360.12	6,426.90	54,648.70
8/22/2022	36,658.10	57,852.94	(689.95)	(44,826.78)	48,994.31	8,360.12	14,070.55	35,075.40
9/21/2022	37,758.59	57,866.32	(710.67)	-	94,914.24	8,360.12	17,588.79	68,454.10
10/19/2022	15,202.78	24,597.60	(276.99)	-	39,523.39	8,360.12	10,637.18	80,723.22
11/17/2022	133,817.63	204,886.92	(2,518.62)	-	336,185.93	8,360.12	25,992.53	126,212.90
12/15/2022	3,251.75	4,949.84	(61.40)	-	8,140.19	8,360.12	13,992.93	125,573.69
1/19/2023	81,208.10	128,084.88	(1,503.67)		207,789.31	8,360.12	24,077.47	142,615.65
2/15/2023	158,116.52	242,092.64	(2,975.91)		397,233.25	8,361.12	47,915.09	296,312.84

<b>TOTAL FY23</b>	<b>448,773.06</b>	<b>692,424.78</b>	<b>(8,417.22)</b>	<b>(44,826.78)</b>	<b>1,087,953.84</b>	<b>66,881.96</b>	<b>160,701.44</b>	<b>929,616.50</b>
<b>TOTAL FY2016-FY2023</b>	<b>5,379,245.23</b>	<b>5,044,631.15</b>	<b>(83,792.22)</b>	<b>(180,961.17)</b>	<b>10,159,855.63</b>	<b>542,579.69</b>	<b>1,351,900.22</b>	<b>12,267,293.28</b>

Village Baseline

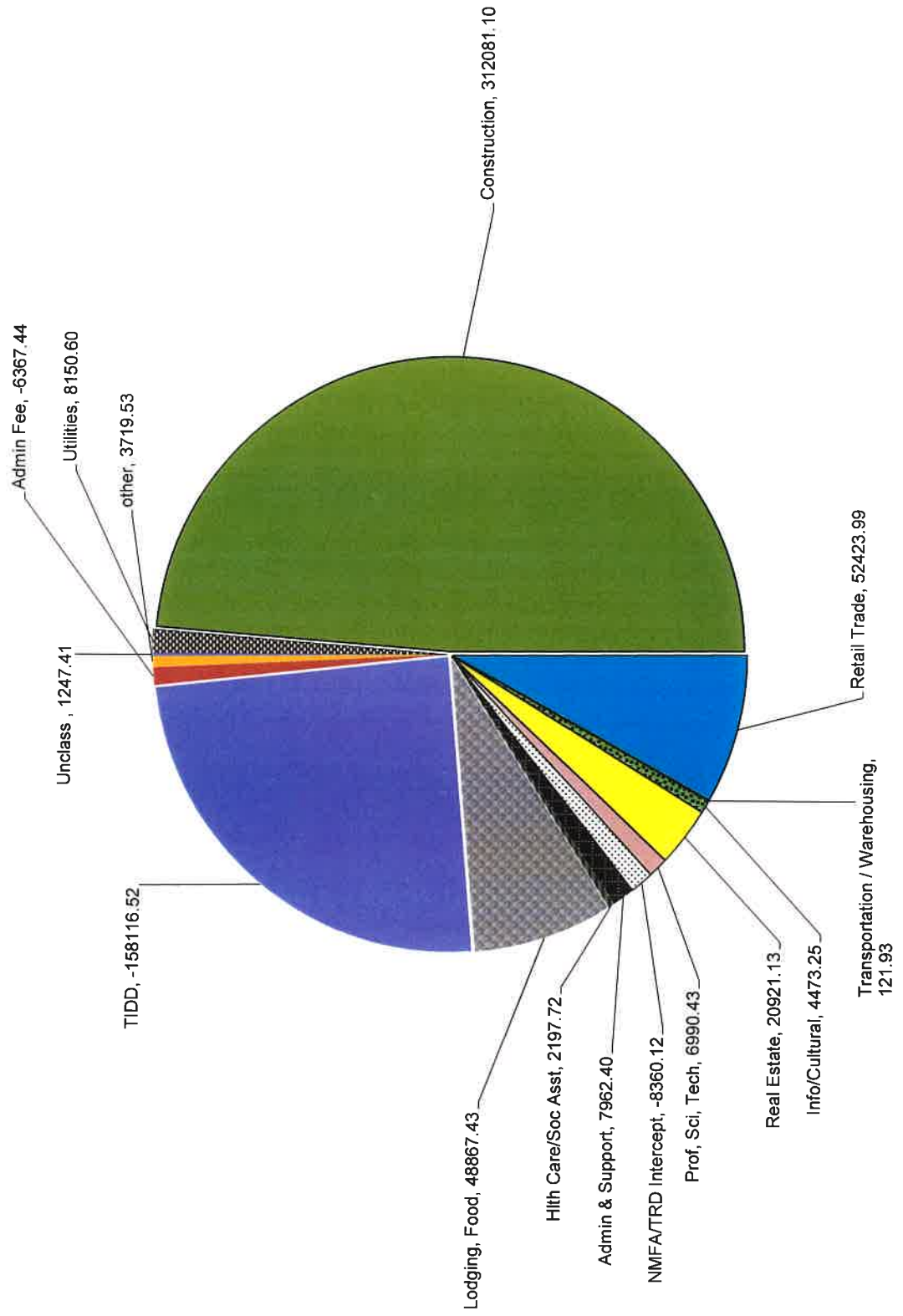
Month GRT is Generated	Month GRT is Reported to State	Mth GRT is distributed fr State to Entities	Total	State	Village
December	January	February	371,622.37	201,645.53	169,976.84
January	February	March	328,741.64	178,378.07	150,363.57
February	March	April	310,404.18	168,428.01	141,976.17
March	April	May	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
<b>Total</b>	<b>Total</b>	<b>Total</b>	<b>2,349,811.54</b>	<b>1,275,028.17</b>	<b>1,074,783.36</b>



# Village of Taos Ski Valley

## Gross Receipts Distribution collected for December 2022

### recieved in February 2023



## Monthly Accomplishments for February 2023

### Police Department Chief / Director Virgil Vigil

- I was able to complete and submit the Law Enforcement Protection Fund Grant (LEPF) ahead of the deadline. If accepted we will receive a total of \$101,000.00 for Law Enforcement equipment, training, uniforms, Etc..
- I attended a Chief conference meeting in Santa Fe, N.M.. This meeting educated us on upcoming House Bills and available grants for Law Enforcement that we need to apply for and the conditions that are required.
- I attended the Public Safety/Firewise meeting and updated them on the progress of the Fire/Police/ EMS developments, calls, and future plans.
- I attended the planning and Zoning meeting and presented a report on the safety concerns (pedestrian crossing) that we will be encountering on Sutton Road with the upcoming St. Bernard building being built.
- I attended a meeting with Mr. Peter Talty to address the Safety concerns that was addressed at the Planning and Zoning meeting.
- Worked with the Finance Director to make the appropriate budget adjustments for Police/Fire and EMS Departments.
- A request from the Public Safety committee for addition "No passing" sign was advised. I contacted, Mr. Chris Ortiz from the N.M. Department of Transportation (DOT) and he agreed to place more "No Passing " sign on state for 150 and also to have a uniform speed limit of 30 MPH in the Village City Limits. Mr. Ortiz said this work order will be completed as soon as the weather permits.

Passed final testing for mountain medicine program. Program successfully completed.

Matt Rogers

Village of Taos Ski Valley

Department of Public Safety

EMS Division Chief

C: 575-776-7693

**From TSVFD Fire Administrator Mitch Daniels**

Working with Jalmar to finalize CWPP

Continually working on trade in with HME & Firefighter Trucks.

Working with Sarah Bennett, grant writer, on FEMA grant applications.

Continually working with Peter Talty and Chaz Rocky with the new firehouse project.

Mitch Daniels

Village of Taos Ski Valley

Department of Public Safety

Fire/EMS Division Administrator

Monthly Public Safety Report

Feb-23 r

Law Enforcement	R. Salazar	J Gladeu	J. Hutter	V. Vigil	Totals	Last Year
911 Hang up	0	0	0	0	0	0
Abandoned Vehicle	0	0	1	0	1	0
Alcohol Offense - Adult	2	2	0	0	4	3
Animal Calls	0	0	2	0	2	2
Arrests	0	0	0	0	0	0
Assists to other Agencies	4	2	0	5	11	6
B&E /Burglary						
Battery or Assault						
Business Alarm						
Citizen Assists/Contacts	42	39	28	25	134	109
Civil Stand-by/Civil Complaint						
Disorderly /Disturbance	1	1	0	0	2	3
Domestic Calls						
Embezzlement						
Foot Patrol Hours	24	28	7	7	56	69
Found/Lost Property	1	1	0	0	2	1
Fraud Complaint						
Harassment						
Health Orders						
Larceny	2	0	0	0	2	1
Law Unknown/Information	1	1	2	0	3	0
Missing Adult/Person						
MVC's	1	3	3	0	7	3
Narcotics Adult						
Natural Diasters	0	0	1	1	2	0
Parking Citations	1	0	0	0	1	7
Private Property Crash	0	2	0	0	2	5
Reckless Driver	3	1	0	0	4	0
Residential Alarm	0	2	0	0	2	0
Shots Fired						
Suicide Subject						
Suspicious Persons/Vehicles	1	1	1	0	3	3
Theft	2	0	1	0	3	1
Traffic Enforcement Hours	12	18	35	10	85	53
Traffic Hazard	7	2	1	2	12	1
Traffic Stops	9	10	26	0	45	33
Tresspass Warnings	0	0	1	0	1	1
Vehicle Theft						
Verbal Warnings	1	2	1	0	4	33
Welfare Check	2	1	1	0		
Written Citations	4	2	6	0	12	0
Written warnings	4	5	20	0	29	0
Fire/EMS	0	2	0	7	9	1



Council report through March 23 - 2023

Inspections performed residential: 0

Inspection in response to complaint: 0

Enforcement actions: 0

Inspections performed multi-family and commercial: 3

Permits issued since last council report:

0\_ new residential building.

0\_ residential repair/remodel

0\_ residential demolition

0\_ new commercial buildings permitted.

1\_ commercial or multifamily repair/remodel permitted.

0\_ demolition commercial permitted.

1\_ Projects currently in application or submission review.

1\_ Commercial project currently pending submission.

1\_ Residential project currently pending submission.

Narrative of other activities:

1. Update of the Non-Federal Lands Grant. Work plan is complete with mapping and additional edits. Team edit was performed over the last week with Jack Carpenter and submission to State Forestry for legal and other reviews will be early the week of March 27.
2. Attended the NCRTD March 3 Board meeting. Action items of note: Their vote to authorize submission of a grant for Federal funding to make up the shortfall of their funding and the bid pricing for the planned Taos maintenance facility. The Board also voted to apply for funding for 4 hybrid electric buses with the New Mexico Department of Transportation.
3. Continuing review of resolution 2020-425 Building Permit Fees.
4. Obtained 5 Continuing Education Units this month.

**Planning & Community Development Department**  
**Monthly Report to the Village Council**  
**March 2023**

Projects Updates and Key Initiatives:

**Twining Road Reconstruction Project** – Intermediate (60%) engineering and design completed. Field survey confirmed that no additional Right-of-Way acquisition is required and all improvements are contained within the existing 30 ft. ROW. Final design work is on-going and anticipated to be completed late summer 2023. A Community Open House to review 60% plan set and garner public input was scheduled for March 25, between 2-5p at the Lake Fork Room.

In collaboration with the NCNMEDD, a federal RAISE grant application was recently submitted to fund in entirety the approx. \$10.5M cost to construct. Awardees will be notified early July 2023. Drainage, utility, and grade improvements are all significant project components. Of note is an additional \$1M in TIDD funds allocated to this project.

**Avalanche Hazard Assessment & Mapping Update** – Draft report for the entire Village completed and presented to the Village Planning Commission on March 6<sup>th</sup>. Follow-on review and revisions proceeding. Area professionals and interested parties, including the Taos Avalanche Center, long time residents, and TSVI, are reviewing and providing comments. Final draft report is scheduled to be presented to the Planning Commission again on May 1<sup>st</sup>. Recommendations and revised avalanche hazard zoning maps will be made part of the new Avalanche Ordinance.

The report will provide a detailed review and update to the village's avalanche hazard maps and new avalanche hazard zoning ordinance. The current avalanche hazard maps are based on a 2001 Study by Arthur I. Mears, P.E. Since 2001, notable advances in avalanche science and new snow and avalanche data will lead to improvements in the Village's understanding and better land use regulations to protect the public's health, safety, and welfare.

**Water Master Plan** - A comprehensive Water Master Plan and maintenance repair/program continues to be necessary to properly plan and budget for the maintenance and growth of the entire Village water system. This winter's water service loss only further amplified this point. Whereas, the recently completed Water Study significantly aided the Village's understanding of the local water supply across time and under various expected climatic conditions and analyzed projected water demand into the near and medium-term future, additional work remains to address the current status of the delivery system, fund and implement repairs, and any projected system expansion.

Task reassigned to the Public Works Director. Expected completion date September 2023.

**Development Impact Fee Assessments** - The DIF assessment for the proposed reconstruction of the Hotel Saint Bernard was provided to the applicant, TSVI. The total assessed amount is \$1,865,560, which is due prior to issuance of a foundation and/or building permit. No credits nor discounts have been requested by the Ski Corporation to date. Fees collected for FY '23, after adoption of the revised DIF Ordinance, total \$334,747. The Capital Improvements Advisory Committee (CIAC) will present its annual report to the Village Council during the March meeting.

**Village Recreational Trails Master Plan** - In partnership with the Rocky Mountain Youth Corps (RMYC), a Trails Plus grant has been awarded by the NM State Outdoor Recreation Division for development of five Village trail segments with linkages to adjacent established US Forest Service trails. Detailed trail assessments and field work occurred this Fall in preparation for trail development and built-out activities next summer. Wayfinding signs and environmental education kiosks adjacent to the Kachina wetlands trail and other trail locations are included in the project grant.

Coordination with local and regional partners continues. Development of an integrated Trail Plan has risen in priority after the recent award of the trail building grant from the State Outdoor Recreation Division. The intent is to coordinate present and future trail development and expansion, branding including signage, and funding with key stakeholders such as the USFS, ETCA, Northside Ranch, TSVI, RMYC, and others.

**Development Review Permits** - Land development related permits currently under review or issued this month include:

- 1 Excavation & Grading Permit (Hotel St. Bernard)
- 4 Lot Line Consolidation/Adjustments
- 2 Certificates of Compatibility (Amizette commercial project, Hotel St. Bernard)
- 1 Administrative Variance

**Planning Commission Meetings** - At the February 6<sup>th</sup> regular meeting, a Conditional Use Permit request for the reconstruction of the Hotel Saint Bernard property was granted without conditions. However, three separate appeals, including nearly two dozen residents, were filed to request that the Village Council reconsider the Planning Commission's decision.

A Special Meeting of the Village Council occurred on March 21 to hear the Appeals. After a lengthy Public Hearing, the Village Council reinstated nearly all of the previous conditions recommended by Village staff. Pending is the filing of the Finding of Facts and Conclusion of Law and the closure of the formal new appeals period before District Court.

# PUBLIC WORKS UPDATE

March 28, 2023

- Water:
  - Monthly sampling
  - Maintenance and Repairs
    - Water usage was down 14.5% from last year for the month of February.
    - Working with homeowners on Frozen water lines
- Wastewater:
  - Plant Operations
    - Permit excursions.
      - Ammonia
      - Total Nitrogen

Date	BOD Data		pH	TSS		NH <sub>3</sub> (Ammonia)		Total P		Flow, MGD	E.Coli	Fecal	Total N: mg/L	Total N: lb/d	Influent
	mg/L	lb/d		mg/L	lb/d	mg/L	lb/d	mg/L	lb/d	Daily	CFU	CFU	TKN + NO <sub>3</sub> + NO <sub>2</sub>	TKN + NO <sub>3</sub> + NO <sub>2</sub>	
2	2.30	0.94	6.97	0.35	0.14	6.40	2.61	0.27	0.11	0.049	1.00	1.00	12.14	4.95	
8			6.97			0.84	0.35	0.11	0.05	0.050			5.96	2.49	
15	2.00	0.92	7.01	0.50	0.23	3.10	1.43	0.19	0.09	0.055	1.00	1.00	6.41	2.96	
22			7.21			24.00	14.56	0.40	0.24	0.073			26.41	16.02	
Total		1.86			0.37		18.95		0.49	1.61			Total Nitrogen		
7 Day Avg (MAX)	2.30	0.94	7.22	0.50	0.23	24.00	14.56	0.40	0.24	0.073	1.00	1.00	26.41	16.02	
Min	2.00	0.92	6.84	0.35	0.14	0.84	0.35	0.11	0.05	0.042	1.00	1.00	mg/L	lb/d	
30 Day Avg (AVG)	2.15	0.93		0.43	0.19	8.59	4.74	0.24	0.12	0.058	1.00	1.00	12.73	6.61	
Removal %	99.20%			99.64%											

- Staff
  - Fully staffed.
- Plant and Collections Update
  - Compared to the flow in 2022, we are down 5.86% for the month of February.
- Roads:
  - Snow plowing
  - Maintenance to Road
- Equipment
  - Routine equipment maintenance
    - Maintenance on all the snow equipment

Village of Taos Ski Valley  
Village Council  
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve **ORDINANCE NO. 2023-72** AN ORDINANCE PURSUANT TO NMSA 1978, SECTION 1-22-3.1 (2018) TO OPT IN FOR THE ELECTION OF THE MUNICIPAL OFFICERS OF THE VILLAGE OF TAOS SKI VALLEY IN THE NEXT REGULAR LOCAL ELECTION

DATE: March 28, 2023

PRESENTED BY: Ann M. Wooldridge, Village Clerk

STATUS OF AGENDA ITEM: Old Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION:

The Local Election Act of 2018 provides the option for each municipality to determine if its elective officers shall be elected on the Municipal Officer Election Day on the first Tuesday of March in even numbered years or at the Regular Local Election on the first Tuesday after the first Monday in November of odd numbered years.

RECOMMENDATION:

At the February 28, 2023 Council meeting, the Council voted to publish and post this Ordinance, as is required for adoption of an Ordinance. At this time, a Public Hearing shall be held on adoption of this Ordinance, after which Council should make a motion and then vote on possible adoption of **ORDINANCE NO. 2023-72** AN ORDINANCE PURSUANT TO NMSA 1978, SECTION 1-22-3.1 (2018) TO OPT IN FOR THE ELECTION OF THE MUNICIPAL OFFICERS OF THE VILLAGE OF TAOS SKI VALLEY IN THE NEXT REGULAR LOCAL ELECTION.

**VILLAGE OF TAOS SKI VALLEY  
ORDINANCE NO. 2023-72**

**AN ORDINANCE PURSUANT TO NMSA 1978, SECTION 1-22-3.1 (2018) TO OPT IN FOR THE ELECTION OF THE MUNICIPAL OFFICERS OF THE VILLAGE OF TAOS SKI VALLEY IN THE NEXT REGULAR LOCAL ELECTION.**

***WHEREAS*, on July 1, 2018 the Local Election Act went into effect as Chapter 1, Article 22, NMSA 1978 establishing the Regular Local Election, a consolidated election day for non-partisan local government bodies on the first Tuesday after the first Monday in November of each odd-numbered year; *and***

***WHEREAS*, the Local Election Act also established the Municipal Officer Election Day on the first Tuesday in March of even-numbered years; *and***

***WHEREAS*, the Local Election Act provides the option for each municipality to determine if its elective officers shall be elected on the Municipal Officer Election Day on the first Tuesday of March in even numbered years or at the Regular Local Election on the first Tuesday after the first Monday in November of odd numbered years; *and***

***WHEREAS*, the Village of Taos Ski Valley has considered the issues related to opting in to the Regular Local Election Act, including uniformity of procedure and convenience for the voters.**

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

**SECTION 1. MUNICIPAL OFFICERS TO BE ELECTED AT THE REGULAR LOCAL ELECTION**

**Pursuant to Subsection B of Section 1-22-3.1 NMSA 1978, the Village of Taos Ski Valley opts in to the election of its municipal officers in the November Regular Local Election.**

**SECTION 2. ADJUSTMENT OF TERMS TO CORRESPOND WITH NEW ELECTION DATE**

**To begin with the Regular Local Election in November 2023, the terms of office for the current municipal office holders shall be adjusted, so that:**

**(A) municipal officers elected or appointed to a term ending in 2024 shall serve until December 31, 2023, the new term of the position shall be elected at the regular local election in November 2023, and the new term shall commence January 1, 2024; *and***

**(B) municipal officers elected or appointed to a term ending in 2026 shall serve until December 31, 2025, the new term of the position shall be elected at the regular local election in November 2025, and the new term shall commence January 1, 2026.**

**SECTION 3. FILING WITH SECRETARY OF STATE**

**Following approval of this ordinance, the Municipal Clerk shall file a copy of the ordinance with the Secretary of State no later than June 30, 2023.**

**PASSED, APROVED, AND ADOPTED on this \_\_\_\_ day of \_\_\_\_, 2023.**

\_\_\_\_\_  
**The Hon. Thomas P. Wittman**  
**Mayor Pro Tem, Village of Taos Ski Valley**

**ATTEST:**

\_\_\_\_\_  
**Ann Marie Wooldridge, Municipal Clerk**

**(Seal)**

**VILLAGE OF TAOS SKI VALLEY**  
**Village Council**  
**Agenda Item**

---

AGENDA ITEM TITLE: **Resolution No. 2023-530** Requesting a Budget Adjustment (BAR) to the FY2023 Budget, increasing transfers into (01) Water Enterprise, and increasing transfers out of the General Fund (03) to cover increased expenses in FY23

DATE: March 28, 2023

PRESENTED BY: Carroll Griesedieck, Finance Officer

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village submitted its fiscal year 2022-2023 budget in July of 2022. The funds scheduled to be transferred from General Fund 03 to support Fund 01 (Water Enterprise) were underestimated at that time. The recent emergency repairs have resulted in increased expenses in Fund 01 (Water Enterprise) for daily operations, such as increased payroll hours & overtime, contract labor & materials. In addition, anticipated revenues will be reduced due to the credits that will be applied to customer accounts.

DFA requests that budgets be adjusted during the Fiscal Year to accommodate more accurately developing actual revenues & expenses. DFA requires that the fund balance on the quarterly reports cannot be negative for any fund. In addition, DFA requires that we do not exceed the budgeted transfers. This BAR is needed so that we will have a sufficient budget with DFA for transfers should any be needed to keep this fund from going negative, and so that the 3rd Quarter report can be submitted to DFA in April without violations. Violations for either of the above stated noncompliance events will result in additional procedural requirements, funding scrutiny, and other fiscal constraints.

<u>FUND</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
01/50100 Water Enterprise	4012/44220 Water Revenues	(\$10,000.00)
01/50100 Water Enterprise	6112/51020 Salaries	\$60,000.00
01/50100 Water Enterprise	6115/51060 Salaries - overtime	\$ 4,000.00
01/50100 Water Enterprise	6125/52010 FICA	\$ 5,000.00
01/50100 Water Enterprise	6136/52011 Medicare	\$ 1,000.00
01/50100 Water Enterprise	6220/55030 Outside Contractors	\$17,600.00
01/50100 Water Enterprise	6270/57070 Insurance Gen Liab /Prop	<u>\$ 2,400.00</u>
<b>TOTAL Revenue reduction /Expense Increase:</b>		<b>\$100,000.00</b>
<u>FUND</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
03/11000 General Fund	9002/61200 Transfer out	\$100,000.00
01/50100 Water Enterprise	9001/61100 Transfer in	(\$100,000.00)

**RECOMMENDATION:**

Staff recommends approval of **Resolution No. 2023-530** to amend the budget for FY2023 increasing the transfers from the General Fund (03) to the Water Enterprise Fund (01) in order to cover increased expenses & remain in compliance with DFA. See DFA requirements attached.



## FINANCIAL QUARTERLY REPORT ANALYSIS

ENTITY: **Taos Ski Valley (Village)**  
 Date Received: **1/31/2023**  
 Date Checked: **3/7/2023**  
 Analyst: **Kathleen Coates**  
 Supervisor Review: **SG 3/9/2023**  
 Date BC Review: **CVC 3/14/23**

QUARTER: 1<sup>st</sup> 1<sup>st</sup>  
 2<sup>nd</sup> 2<sup>nd</sup>  
 3<sup>rd</sup> 3<sup>rd</sup>  
 4<sup>th</sup> 4<sup>th</sup>

Action Taken:  
☐ None required  
☒ E-Mail (attach)  
☐ Letter (attach)  
☐ Conference Call/Site Visit

### KEY ISSUES/COMMENTS:

Audit Opinion Unmodified Number of Audit Findings 1  
 Material Weakness Number of Significant Deficiency Number of Repeat Findings 1

### ITEMS TO REVIEW:

#### RECAP Page

##### Cash Balances

☒ Verify Beginning Cash Balances agreed with approved budget

Comments: Beginning Cash balance agrees w/approved budget

☒ Verify Lodgers Tax Report (supporting document) reconciles to LGBMS Data

Lodgers tax reconciles to LGBMS

☒ Verify Ending Cash Balances are NOT in deficit  
 DEFICIT Cash triggers MONTHLY REPORTING requirement.

Comments: No deficit in ending cash balance

##### Transfers

☒ Verify Total Transfers net to zero.

Comments: Transfers net to -0-

☒ Verify Transfers do NOT exceed budget authority.

Comments: Transfers do not exceed budget authority

##### Adjustments

☒ Review Adjustment Supporting Schedule ties to recap totals.

Comments: Adjustment schedule ties to recap

##### Investments

☒ Review Investment Schedule ties to recap totals.

Comments: Investment schedule ties to recap

☒ Verify investment activity (reduction or increase) and follow-up with entity.

Comments: Increase in investment activity since Qtr 1

#### DETAILED Report

##### Percentages of Budget vs. Actuals

☒ Verify percentage of Budget vs Actuals are within reason per qtr.  
 (i.e. 25% for 1st quarter, 50% for 2nd quarter, etc.)

Comments: Following expenditures exceed 50% rate for Qtr 2: Lodgers Tax, Water Enterprise;

##### Expenditures

☒ Verify Expenditures are within budget authority.

Comments: Expenditures are within budget authority

##### Transfers

☒ Verify Transfers are within budget authority.

Comments: Transfers within budget authority

##### Other General Fund Major Revenue Sources

Verify actuals are in line with budget

☒ Property Taxes (Current, delinquent, etc.)  
☒ Small Cities/Counties Distribution  
☒ PILT

Comments: Property taxes current - 40.57%; Small Cities Distribution - 0%; PILT 0%

##### Percentage of Variance of Adjusted Budget vs. Actuals:

	Revenues	Expenditures	
GENERAL FUND	38.78%	56.15%	-17.37%
County Road Fund			0.00%
21400-Lodgers Tax	21.62%	55.25%	-33.72%
21600-Municipal Street	11.47%	28.59%	-17.12%
40300-Other Rev Bond Deb	16.09%	49.78%	-33.69%
50100-Water Enterprise	45.07%	66.82%	-21.75%
53400-Utility Reserve	0.77%	12.92%	-12.15%
Overall Totals	34.67%	36.19%	-1.22%

Comments: Following expenditures exceed revenue for Qtr 2: General Fund, Lodgers Tax, Municipal Street, Other Rev Bond Debt, Water Enterprise, Utility Reserve. It is recommended these funds be monitored along with revenue.

##### GRT & CANNABIS Analysis: Variance Entity Actuals/TRD( RP- 600)

☒ Customize RP-500 REPORT for variance comparisons

Comments: There is a difference of (14,568.78) between RP 500 and QTR 2 data reported. Entity is over reporting. No cannabis for Oct/Nov in Qtr 2.

Res 2023-530 Exhibit A

## **Who are LGD Stakeholders?**

The New Mexico Finance Authority (NMFA) LGD receives requests on behalf of entities that have applied for a loan. NMFA financial board makes the determination for approval or denial of loans. NMFA requires current and up to date financial status, entity's ability to meet deadlines, and budget sustainability. Entity's must be in compliance with NM Statutes.

LDG receives requests from the NM Department of Transportation when an entity applies for a Match Waiver exemption on road projects or equipment purchases. NM DOT requests information verification that the entity can or can't sustain the match.

LGD budget analyst provides an analysis on the entity's operational factors, such as ending cash balances and whether the entity can or can't sustain the match.

**The Budget on file with DFA is considered the official budget.**

*Res 2023-530 Exhibit B*

VILLAGE OF TAOS SKI VALLEY

RESOLUTION NO. 2023-530

A RESOLUTION REQUESTING A BUDGET ADJUSTMENT TO THE  
FY2023 BUDGET (BAR) TO INCREASE THE TRANSFERS OUT OF THE GENERAL  
FUND (03) AND INCREASE THE TRANSFERS INTO THE WATER ENTERPRISE  
FUND (01) TO COVER INCREASED EXPENSES IN FY23.

WHEREAS, it is hereby resolved that the Village of Taos Ski Valley having met in a regular meeting on February 28, 2023 proposes to make an adjustment to the Fiscal 2022-2023 budget as follows:

<u>FUND</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
01/50100 Water Enterprise	4012/44220 Water Revenues	(\$10,000.00)
01/50100 Water Enterprise	6112/51020 Salaries	\$60,000.00
01/50100 Water Enterprise	6115/51060 Salaries - overtime	\$ 4,000.00
01/50100 Water Enterprise	6125/52010 FICA	\$ 5,000.00
01/50100 Water Enterprise	6136/52011 Medicare	\$ 1,000.00
01/50100 Water Enterprise	6220/55030 Outside Contractors	\$17,600.00
01/50100 Water Enterprise	6270/57070 Insurance Gen Liab /Prop	\$ 2,400.00
<b>TOTAL Revenue reduction / Expense Increase:</b>		<b>\$100,000.00</b>

<u>FUND</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
03/11000 General Fund	9002/61200 Transfer out	\$100,000.00
01/50100 Water Enterprise	9001/61100 Transfer in	(100,000.00)

WHEREAS, at the regular meeting of the Village of Taos Ski Valley Governing body on March 28, 2023, it considered adjustments to its budget for the Fiscal Year 2022-2023; and

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

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

WHEREAS, it is the majority opinion of this Council that the proposed budget adjustments meet the requirements as currently determined for Fiscal Year 2022-2023.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the governing body of the Village of Taos Ski Valley, State of New Mexico hereby approves authorizes and directs that the Village of Taos Ski Valley budget for Fiscal Year 2022-2023 be amended accordingly.

PASSED, APPROVED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2023

THE VILLAGE OF TAOS SKI VALLEY

By: \_\_\_\_\_  
Tom Wittman, Mayor Pro Tem

(Seal)

ATTEST:

Ann M. Wooldridge, Village Clerk

VOTE: For \_\_\_\_\_ Against \_\_\_\_\_

**VILLAGE OF TAOS SKI VALLEY**  
**Village Council**  
**Agenda Item**

---

AGENDA ITEM TITLE: **Resolution #2023-532** requesting a permanent Budget Adjustment to the FY2023 budget (BAR) to increase the Municipal GRT and State GRT revenue collections and corresponding transfers out of the General fund, while increasing the transfers in for pledged funds to the USDA (63) for debt service, roads fund (05) and Water Reserves fund (41) for general support & increasing budgeted expenses in the General Fund.

DATE: March 28, 2023

PRESENTED BY: Carroll Griesedieck, Finance Director

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended.

BACKGROUND INFORMATION: The Village submitted its fiscal year 2022-23 budget in July of 2022. This budget was based on previous years during COVID & is not accommodating current trends. DFA requests that budgets be adjusted during the Fiscal Year to accommodate more accurately developing actual revenues & expenses. Based on Last Fiscal Year actuals & current Fiscal Year Actuals, GRT revenue collections are expected to exceed the original budget by \$350,000. The following budgeted increases are requested:

GRT Municipal/General Fund (03)	\$150,000
GRT State/General Fund (03)	<u>\$200,000</u>
<b>General Fund (03) Total increase</b>	<b>\$350,000</b>

GRT revenues are pledged to support the USDA (63) for debt service, roads fund (05) and Water Reserves fund (41) for general support. The transfers are based on actual GRT collections, and the following budgeted increases are requested:

General Fund (03) Transfer Out:	\$125,000
USDA Debt Service (63)/Transfer In:	\$ 65,000
Roads (05)/Transfer In:	\$ 30,000
Water Reserves (41)/Transfer In:	\$ 30,000

Based on current Fiscal Year actuals to date the following budgeted expense line items increases are requested:

General Fund (03) Outside Contractors	\$ 190,900
General Fund (03) Liability & Loss Insurance	\$ 25,000
General Fund (03) Advertising	\$ 5,000
General Fund (03) Fuel	\$ 500
General Fund (03) Training	<u>\$ 3,600</u>
<b>General Fund (03) Total transfers &amp; expenses</b>	<b>\$350,000</b>

**This BAR will have a net zero affect on the General Fund Budget**

RECOMMENDATION: Staff recommends approval of Resolution #2023-532 to amend the budget for FY2023, to increase the Municipal GRT and State GRT revenues in the General Fund (03), while increasing the transfers out of the General fund to the USDA Fund (63) for debt service, the roads fund (05) and Water Reserves fund (41) for general support & & increasing budgeted expenses in the General Fund.

**VILLAGE OF TAOS SKI VALLEY  
RESOLUTION NO. 2023-532**

**A RESOLUTION REQUESTING A PERMANENT BUDGET ADJUSTMENT TO THE FY2023 BUDGET (BAR) TO INCREASE THE MUNICIPAL GRT AND STATE GRT REVENUE COLLECTIONS AND CORRESPONDING TRANSFERS OUT OF THE GENERAL FUND (03) AND INCREASING THE TRANSFERS IN FOR PLEDGED FUNDS TO THE USDA (63) FOR DEBT SERVICE, TO THE ROADS FUND (05) AND TO THE WATER RESERVES FUND (41) FOR GENERAL SUPPORT & TO INCREASE BUDGETED EXPENSES IN THE GENERAL FUND**

**WHEREAS**, it is hereby resolved that the Village of Taos Ski Valley having met in a regular meeting on March 28, 2023 proposes to make an adjustment to the Fiscal 2022-23 budget as follows:

<u>FUND</u>	<u>ACCOUNT/DESCRIPTION</u>	<u>AMOUNT</u>
General Fund (11000/03)	GRT Municipal (4020/41250)	\$ 150,000.00
General Fund (11000/03)	GRT State (4021/42401)	\$ 200,000.00
General Fund (11000/03)	Transfer Out (9002/61200)	\$ 125,000.00
USDA D/S (40300/63)	Transfer In (9001/61100)	(\$ 65,000.00)
Roads (21600/05)	Transfer In (9001/61100)	(\$ 30,000.00)
Water Reserve (53400/41)	Transfer In (9001/61100)	(\$ 30,000.00)
General Fund (11000/03)	Outside Contractors (6220/55030)	\$190,900.00
General Fund (11000/03)	Liability & Loss Insurance (6270/57070)	\$ 25,000.00
General Fund (11000/03)	Advertising (6310/57090)	\$ 5,000.00
General Fund (11000/03)	Fuel (6418/56120)	\$ 500.00
General Fund (11000/03)	Training (6434/57050)	\$ 3,600.00

**WHEREAS**, at the regular meeting of the Village of Taos Ski Valley Governing body on March 28, 2023, it considered adjustments to its budget for the Fiscal Year 2022-2023; and

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

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

**WHEREAS**, it is the majority opinion of this Council that the proposed budget adjustments meet the requirements as currently determined for Fiscal Year 2022-2023.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the governing body of the Village of Taos Ski Valley, State of New Mexico hereby approves authorizes and directs that the Village of Taos Ski Valley budget for Fiscal Year 2022-2023 be amended accordingly.

PASSED, APPROVED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2023

THE VILLAGE OF TAOS SKI VALLEY

By: \_\_\_\_\_  
Tom Wittman, Mayor Pro Tem

(Seal)

ATTEST:

Ann M. Wooldridge, Village Clerk

VOTE: For \_\_\_\_\_ Against \_\_\_\_\_

**VILLAGE OF TAOS SKI VALLEY**  
**Village Council**  
**Agenda Item**

---

**AGENDA ITEM TITLE:** 2023 Annual Report from the Village of Taos Ski Valley's Capital Improvements Advisory Committee (CIAC)

**DATE:** March 28, 2023

**PRESENTED BY:** Ben Cook, CIAC Chair

**STATUS OF AGENDA ITEM:** New business

**CAN THIS ITEM BE RESCHEDULED:** Not Recommended

**BACKGROUND INFORMATION:** See attached presentation brief.

**RECOMMENDATION:** Staff recommends that the Council acknowledge the CIAC annual report with respect to the progress of the capital improvements plan and any perceived inequities in implementing the plan or imposing the impact fee.

2023 Annual Report from the Village of Taos Ski Valley's  
Capital Improvements Advisory Committee (CIAC)

Presented to the Village Council of the Village of Taos Ski Valley  
by the Capital Improvements Advisory Committee

February 2023

## Overview

The Village's Capital Improvements Advisory Committee (CIAC) is charged under Section 5-8-37 of the New Mexico Development Fees Act (hereafter, "Act") with producing an annual report assessing the implementation of development impact fees and the capital improvements plan. Specifically, the Act calls for the CIAC to file an annual report that considers:

- 1) Progress of the capital improvements plan (CIP); and
- 2) Any perceived inequities in implementing the CIP or imposing the impact fee.

The Act also calls for the CIAC to advise the Village of the need to update or revise the land use assumptions, CIP, and impact fee. The Act does not elaborate on what might constitute a "perceived inequity", so through discussion at its public meetings, the CIAC has agreed to interpret a "perceived inequity" to be a potential question about the fairness associated with the imposition of impact fees or the implementation of the CIP. In our context, examples of "perceived inequities" might include the following:

- 1) The perception that one type of development—e.g., residential—is paying more than its fair share through impact fees of the burden new development places on Village infrastructure; and
- 2) The perception that the Village is preferentially prioritizing infrastructure projects required for a certain geographic region and/or stakeholder(s) rather than making a holistic consideration of the infrastructure improvements needed for the broader Village community.

In 2021, the CIAC worked with Village staff and Willdan Financial Services consultants to develop recommended land use assumptions, a CIP, and an associated impact fee schedule. Village Council subsequently approved an impact fee ordinance at its January 2022 meeting and adopted a fee schedule in February 2022. In preparation for this annual report, CIAC held monthly public meetings in December 2022, January 2023, and February 2023.

The Act requires that the CIAC have at least five members, with no less than 40% of its members representative of the "real estate, development or building industries." All members must be approved by a majority of the municipality's governing body. The Village's CIAC currently has five members, all of whom were endorsed by the Village Council. Three of the CIAC's five members, or 60%, have significant experience in either the real estate, development, or building industries.

The remainder of this report summarizes our findings and recommendations. Notable conclusions are emphasized in *italics*.

## CIP Implementation Progress

Village staff briefed the CIAC on its progress raising funds for the CIP and implementing CIP projects. An annotated summary of the Village's status on the current CIP is shown in Table 1. As shown in Table 2, the current CIP had estimated project costs of \$32M as reported in the October 2021 Willdan Development Impact Fee Update study. In this study, Willdan estimated that future impact fee



recoveries from projected development would raise ~\$16M with the remaining ~\$16M of needed funds coming from other sources (e.g., grants).

The CIAC applauds staff efforts to secure grant funding but notes that the Village had limited success securing significant grant funds during the previous year. It was noted that the Village has limited resources to pursue grants, which likely contributes to its limited success in raising grant funds. The CIAC also notes that construction costs are escalating, and many cost estimates in the CIP are likely low. Some needed infrastructure improvements, such as Twining Road and water system upgrades, are completely absent from the approved CIP. These and other projects were included in the draft CIP documented in the May 2021 Willdan report, which listed almost \$60M of needed capital improvements identified by Village staff. The draft CIP was subsequently whittled down to the current list of \$32M of projects, and it is not clear how funding will be obtained for the projects that were removed from the CIP. CIAC also notes that the current CIP includes a few projects, for example the Gunsight Springs development, that now may not be required, but these projects represent a relatively small portion of the total CIP cost estimate.

The CIAC also discussed the relationship between the CIP and Tax Increment Development District (TIDD) projects. At our January 2023 meeting, TSVI representatives helped the CIAC appreciate the complementary nature of some TIDD projects, whose timely construction has been accelerated by the TIDD's upfront private financing from TSVI. One such example cited by TSVI representatives was the Sutton Place improvement. TSVI representatives also explained that the basis of the impact fee discounts allowed for under the Village-TSVI Master Development Agreement (MDA) is the reduced burden on the Village (and the CIP) resulting from the TIDD investments. A question was raised about the growing operational and maintenance expenses associated with TIDD projects and the financial constraints imposed upon the Village by its TIDD payments. Reassurance was provided by TSVI representatives that the Village's revenue should grow as its tax base expands through new development. It was also explained that the Village benefits through co-investment from the State and Taos County contributions to TIDD payments<sup>1</sup>.

*Overall, the CIAC senses that the CIP is underfunded and the Village will likely not be able to execute on priority projects in a timely fashion without a major injection of new funding. We do not see an immediate need to update the CIP, but it should be revisited periodically when the Village identifies major new infrastructure projects that will be required to support future development. We also note that the CIP only contains a subset of the projects on the Village's Infrastructure Capital Improvement Plan (ICIP), which likely faces similar funding challenges.*

### **Perceived Inequities in Implementing the CIP**

---

<sup>1</sup> For TIDD payments, the Village is obligated to contribute 75% of its incremental GRT revenues while the State contributes 50% of incremental GRT; from property taxes, the Village contributes 75% of its incremental revenue and the County provides 35%.

CIAC briefly discussed whether the current CIP projects broadly benefit Village residents. Geographic discrepancies in Village infrastructure support were discussed, with one notable example being the lack of Village water and sewer services in Amizette and some of the upper areas above the core Village commercial district. Village staff reminded the CIAC that the impact fee schedule fairly accounts for this service discrepancy by not assessing water and wastewater system impact fees to new development in unserved areas. A related question was raised about whether it is fair to current residents who do not have water and wastewater service for the Village to use funds from its general account to pay for the operational and maintenance costs of these services, rather than these costs being self-supported through water and wastewater rates.

Anticipating major infrastructure investments might be required to support planned development in the Kachina area, another question was raised about whether it would be equitable for the Village to include these projects in a future update of the CIP and finance them through impact fees uniformly assessed across all new development projects in the Village. A suggestion was made that the Village should consider implementing a differential fee structure through a special assessment district (SAD) if this situation arises in the Kachina area.

In the wake of the New Year's water outage, a question was asked at our January 2023 meeting about whether the CIP should include funds to upgrade the Village's leaking water system. Village staff explained that these would generally be considered operational and maintenance costs, and thereby cannot be funded under the CIP, which is limited to new infrastructure.

*At this time, the CIAC does not feel that there are any significant perceived inequities in the Village's implementation of the CIP. However, we are concerned that some major planned projects, such as the Twinning Road and water system upgrades, are not included in the CIP (and thereby aren't being financed through impact fees).*

### **Perceived Inequities in Imposing Impact Fees**

The CIAC was surprised to learn that the impact fee schedule adopted by the Village Council deviates from the fee schedule proposed by Willdan and discussed at the January 2022 public hearing. Specifically, the adopted fee schedule provides a 20% reduction for the nonresidential commercial and hotel fee categories as highlighted in Table 3.

The Willdan study provides a rational and defensible basis for the maximum impact fees the Village could reasonably impose. Under state statute, the Village Council can deviate from these recommended fees and adopt a different schedule. However, the CIAC can find no public record for the 20% commercial & hotel fee reduction other than comments recorded in meeting minutes for the January 2022 public hearing that "suggestions were made [in meeting discussion] to move forward with the [Impact Fee] Ordinance but to keep the existing fees in place, or to reduce some of the higher fees by 20% or another percentage." At the subsequent February 2022 Council meeting, a red-lined fee schedule with the 20% commercial reduction was presented to and approved by the Council.

The “higher” fees suggested by the Willdan study for commercial development were based on the documented higher impact that commercial development places on Village infrastructure (compared with residential development). The Council’s decision to reduce the commercial fees after the public hearing without any public record of their reason for doing so could be viewed as arbitrary or worse yet preferential.

Because commercial development is projected to significantly exceed residential development in the foreseeable future, commercial impact fee revenues were projected by Willdan to account for more than 90% of the Village’s impact fee revenues over the next 10 years. The 20% reduction for commercial and hotel fees results in an ~\$2M funding shortfall for the CIP. This fee revenue shortfall does not account for any impact fee discounts that might be requested by TSVI—currently the Village’s primary developer—which could result in an additional 25% or higher reduction in the assessed fees, and total to several or more \$M of additional lost fee revenues.

Village staff also briefed CIAC on assessed impact fees since the Council adopted the new fee schedule in February 2022. According to Village staff, impact fees collected over the past year were \$335k, significantly less than the ~\$1.5M/year projected in the Willdan study.<sup>2</sup> Based on the September 2022 Council minutes and information provided by Village staff, TSVI’s administration & firehouse complex, warehouse, and Mogul Medical projects paid a \$199K fee, reduced from the \$300K assessed fee (a \$101K discount, or a ~34% reduction from the fee that any other developer would have paid for the same project). The 34% discount is larger than the 25% minimum provided for in the MDA. A Village letter included in the September 2022 Council packet states that the discount was granted due to the contributions the TSVI project makes to the community at large, but no further detailed accounting was provided to the CIAC to explain the Village’s rationale for providing the additional discount.

*Without a public record documenting their rationale for doing so, the CIAC finds that the Council’s 20% reduction of commercial and hotel impact fees from the Willdan recommended fee schedule could be construed as a perceived inequity. Furthermore, the Council’s granting of additional discounts to TSVI projects (beyond the 25% automatically allowed under the MDA) could also be construed as perceived inequities without a detailed accounting of the basis for these reductions.*

## **Recommendations**

*Without action from the Council, the CIAC is very concerned that collected impact fees and grant revenue will not be sufficient to resource the CIP and meet the infrastructure needs of existing and future development in the Village. The lack of action by the Council will likely result in the Village falling far short of its aspiration to provide “infrastructure and services to a world-class ski resort community.”*

---

<sup>2</sup> The CIAC recognizes that there is an inherent variability in the year-to-year fee revenue the Village will collect, so this past year may not be a good indicator of future fee revenue.

*To avoid perceived inequities in the assessment of impact fees, the CIAC encourages the Village to better document its rationale for reducing fees to certain construction categories and for providing fee discounts to developers like TSVI.*

*In addition to more aggressively pursuing grant funding, we encourage the Council and Village staff to consider one or more of the following strategies:*

- *Adopt the recommended Willdan fee schedule, removing the 20% selective reduction for commercial and hotel fee categories;*
- *Periodically increment fees by inflation;*
- *Revisit the MDA and its associated 25% minimum fee discount for the primary developer (when requested);*
- *Consider alternate funding mechanisms for any future major infrastructure projects, such as Special Assessment Districts.*

**Table 1: CIP Status**

**Village of Taos Ski Valley  
2021 Capital Improvement Plan - Approved  
Status Update - January, 2023**

<b><u>Capital Improvement Projects</u></b>	<b><u>Current Status</u></b>
<b><u>Public Safety Facilities</u></b>	
Fire Sub-station #2 Expand and Renovate	No Action
Fire Rescue Truck	Grant request unsuccessful; 2 <sup>nd</sup> attempt Fall of '23
Renovate and Expand Primary Fire Station	No funds committed nor secured, funding search on-going
Fire Hydrants Additional	\$200k - Capital Outlay FY '23
Pumper Tender (Fire Dept.)	Order ready by mid-summer '23; \$454K loan from the State Fire Marshall
<b><u>Transportation Facilities</u></b>	
Porcupine and Zaps Road	No Action
Kachina Road	No Action
Acquire Snow Storage Area/Land	No Action
<b><u>Parks &amp; Public Spaces</u></b>	
Multi-Purpose Trails (Amizette to Kachina)	\$225k – ORD Trails+ Grant
Hiker Parking Lot Expansion	No Action
Kachina Wetland Park Improvements	No Action
Public Restroom & Recreation Structures	\$30k DIF - Hiker Parking Lot RR
<b><u>Wastewater Facilities</u></b>	
Wastewater Treatment Plant	Completed; \$1.5M - additional funding required;
<b><u>Water Facilities</u></b>	
Gunsite Springs Development	No Action
Kachina Water Tank	Completed
Kachina Distribution Lines	\$50k - Capital Outlay '23
Surface Water Treatment Plant Gunsite	No Action

**Table 2: Full CIP project table and estimated costs (from 2021 Willdan study)**

**Appendix Table A.1: Impact Fee Project Summary**

<b>Capital Improvement Project</b>	<b>Estimated Total Cost</b>	<b>Offsetting Revenues</b>	<b>Net Project Cost</b>	<b>Cost Allocated to Impact Fee (2020 to 2030)</b>
<u><b>Public Safety Facilities</b></u> <sup>1</sup>				
Fire Sub-station #2 Expand and Renovate	1,500,000	-	1,500,000	639,612
Fire Rescue Truck	400,000	-	400,000	170,563
Renovate and Expand Primary Fire Station #1	2,500,000	-	2,500,000	1,066,019
Fire Hydrants Additional (see note for locations)	250,000	-	250,000	106,602
Pumper Tender (Fire Dept.)	500,000	-	500,000	213,204
Total	\$ 5,150,000	\$ -	\$ 5,150,000	\$ 2,196,000
<u><b>Transportation Facilities</b></u>				
Porcupine and Zaps Road	\$ 2,706,700	\$ -	\$ 2,706,700	\$ 963,585
Kachina Road	3,289,150	-	3,289,150	1,170,937
Acquire Snow Storage Area/Land	1,500,000	-	1,500,000	534,000
Total	\$ 7,495,850	\$ -	\$ 7,495,850	\$ 2,668,523
(Less: Existing Fund Balance)				204,368
Net Cost				\$ 2,464,155
<u><b>Parks and Public Spaces</b></u> <sup>1</sup>				
Multi-Purpose Trails (Amizette to Kachina)	\$ 750,000	\$ -	\$ 750,000	\$ 526,286
Hiker Parking Lot Expansion	350,000	-	350,000	245,600
Kachina Wetland Park Improvements	300,000	-	300,000	210,514
Public Restrooms and Recreational Structures	350,000	-	350,000	245,600
Total	\$ 1,750,000	\$ -	\$ 1,750,000	\$ 1,228,000
<u><b>Wastewater Facilities</b></u>				
Wastewater Treatment Plant	\$ 14,453,257	\$ 1,487,000	\$ 12,966,257	\$ 3,889,877
<u><b>Water Facilities</b></u>				
Gunsite Springs	\$ 1,750,000	\$ -	\$ 1,750,000	\$ 691,131
Kachina Water Tank	2,976,899	2,176,899	800,000	640,000
Kachina Distribution Lines	225,000	-	225,000	180,000
Surface Water Treatment Plant Gunsite	1,500,000	-	1,500,000	592,398
Total	\$ 6,451,899	\$ 2,176,899	\$ 4,275,000	\$ 2,103,529
Total	\$ 35,301,006	\$ 3,663,899	\$ 31,637,107	\$ 11,881,561

<sup>1</sup> Fee revenue allocated to individual projects based on each project's proportional share of total fee category costs.

Sources: Tables 3.4, 3.6, 4.4, 4.5, 5.3, 5.5, 6.4, 7.4.

**Table 3: Comparison of recommended and adopted impact fees**

**Fees recommended by Willdan at January 2022 public hearing:**

**Table E.1: Maximum Justified Development Impact Fees - per Square Foot**

Land Use	Public Safety Facilities	Transportation Facilities	Parks and Public Spaces	Wastewater System Development	Water System Development	Total - per Square Foot
<u>Residential</u>						
Single Family	\$ 1.57	\$ 0.68	\$ 1.46	\$ 3.22	\$ 1.65	\$ 8.58
Multifamily	\$ 3.22	\$ 0.96	\$ 3.00	\$ 6.55	\$ 3.36	\$ 17.09
<u>Nonresidential</u>						
Commercial	\$ 2.44	\$ 6.79	\$ -	\$ 11.04	\$ 5.66	\$ 25.93
<u>Accommodations</u>						
Hotel	\$ 5.53	\$ 1.65	\$ 5.15	\$ 11.41	\$ 5.85	\$ 29.59

Sources: Tables 3.6, 4.5, 5.6, 6.5 and 7.5.

**Fees adopted in February 2022:**

**Exhibit A: Development Impact Fees - per Square Foot**

Land Use	Public Safety Facilities	Transportation Facilities	Parks and Public Spaces	Wastewater System Development	Water System Development	Total - per Square Foot
<u>Residential</u>						
Single Family	\$ 1.65	\$ 2.09	\$ 1.46	\$ 2.79	\$ 1.51	\$ 9.50
Multifamily	\$ 3.38	\$ 3.02	\$ 3.00	\$ 5.67	\$ 3.07	\$ 18.14
<u>Nonresidential</u>						
Commercial	\$ 4.12	\$ 5.95	\$ -	\$ 7.87	\$ 4.26	\$ 22.20
<u>Accommodations</u>						
Hotel	\$ 4.64	\$ 4.17	\$ 4.12	\$ 7.90	\$ 4.27	\$ 25.10

**Note 20% reduction from fee schedule presented at public hearing**

**Village of Taos Ski Valley  
Village Council  
Agenda Item**

**AGENDA ITEM TITLE:** Consideration to Approve and Authorize the Purchase of Capital Equipment a 2023 Excavator.

**DATE:** March 28, 2023

**PRESENTED BY:** Anthony Martinez, Public Work Director  
John Avila, Village Administrator

**STATUS OF AGENDA ITEM:** New Business

**CAN THIS ITEM BE RESCHEDULED:** Not recommended

**BACKGROUND INFORMATION:** The Public Works Staff has researched the purchase of an excavator compared to contracting water line repairs and replacement and found that it could more readily address the issues with additional equipment. The Department located a new Excavator through Sourcewell Purchasing Cooperative. As members of the Cooperative, we would receive a discount of \$187,350.68. Purchasing this new equipment will cut down on repair and construction expenses for years to come. The purchase meets the criteria for a capital purchase.

The price of the new excavator, minus discounts, is \$259,178.73. See Exhibit "A" 4Rivers formal quotation attached.

**RECOMMENDATION:** Approval of the Purchase of the new Excavator from Sourcewell Purchasing Cooperative, pending complete review and approval of the equipment and budgeting funding for the purchase.





## Formal Quote

Date 2/16/2023 Contract Used: Sourcewell #032119-JDC

Customer: VILLAGE OF TAOS SKI VALLEY  
Contact: GABE VASQUEZ  
Address: 7 FIREHOUSE ROAD  
City: VILLAGE OF TAOS SKI VALLEY  
State: NM Zip: 87525  
Phone: 575-613-3857  
Email: gvasquez@vtsv>org

Make: DEERE Model: 190GW

JD List Price: \$425,797.00

Sourcewell Discount: 44.0% (\$187,350.68)

Factory Freight: \$4,650.00

Extended Warranty: \$5,949.00

7 YEARS OR 5000 HOURS EXTENDED POWER TRAIN & HYDRAULIC WARRANTY

Vendor Attachments: \$8,433.41

36" HEAVY DUTY BUCKET

Freight (If Applicable): \$1,700.00

PM Package (If Applicable): PRICING AVAILABLE UPON REQUEST

**Total Sales Price: \$259,178.73**

Notes 2023 JOHN DEERE 190GW WHEELED EXCAVATOR

CAB W HEAT & AC / AIR SUSPENSION SEAT / PREMIUM RADIO /

FRONT AND REAR OUTRIGGERS / 36" HD BUCKET

Quote Expires: 3/18/2023

Accepted By: \_\_\_\_\_

Quoted By: \_\_\_\_\_

"Your Working Partner"



**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](mailto:vtsv@vtsv.org) Website: [www.vtsv.org](http://www.vtsv.org)

**Mayor:**  
**Council:** Henry Caldwell, Brent Knox,  
J. Christopher Stagg, Thomas Wittman  
Mayor Pro Tem  
**Administrator:** John Avila  
**Clerk:** Ann M. Wooldridge, CMC  
**Finance Director:** Carroll Griesedieck

March 21, 2023

To: Procurement File

Re: CPO Procurement Determination

The purchase of an Excavator through Soucewell Purchasing Cooperative and using the Road Impact fee is determined to meet procurement requirements using a price agreement to members of the Sourcewell Purchasing Cooperative. Use of Purchasing Cooperatives is allowed to municipalities and is efficient for members as the Price Agreement have already been professionally vetted and procured for use of all members. As members of the Cooperative, the discounts are to the Village's Advantage and are allowed in the agreement.

The price of the New Backhoe minus the discount is \$259,178.73. See Exhibit "A" 4Rivers formal quotation attached.

The use of the roads Impact fee fund as a source of payment is appropriate as the equipment is for road improvement use.

Chief Procurement Officer  
Village of Taos Ski Valley