



VILLAGE COUNCIL REGULAR MEETING AGENDA  
MEETING TO BE HELD VIA ZOOM TELECONFERENCE  
TAOS SKI VALLEY, NEW MEXICO  
TUESDAY, MAY 23, 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 APRIL 25, 2023 VILLAGE COUNCIL REGULAR MEETING and the APRIL 18, 2023 VILLAGE COUNCIL BUDGET WORKSHOP**

**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**

**11. NEW BUSINESS**

A. Discussion, Acknowledgement, and Consideration to Approve the Village Interim Budget for Upcoming Fiscal Year FY2024, and Discussion of Budget-related Water/Sewer Rates for FY2024

B. Consideration to Approve **Resolution No. 2023-535** Requesting a Budget Adjustment (BAR) to the FY2023 Budget, Increasing Transfers into Law Enforcement (04), and Increasing Transfers out of the General Fund (03) to Cover Increased Expenses in FY23

C. Consideration to Approve **Resolution No. 2023-536** Requesting a Budget Adjustment (BAR) to the FY2023 Budget, Increasing revenues and expenses in the Water Reserve Fund (41) to accommodate the 2022 NM Subaward Grant of \$750,000 for Water System Repairs not Currently in the FY23 Budget

D. Consideration to Approve **Resolution No. 2023-537** establishing a Village of Taos Ski Valley Policy for the Acceptance of Electronic Payments

E. Consideration to Approve the Third Amendment to the April 5, 2021 Memorandum of Understanding and Agreement Regarding a Collaborative Village-wide Water System Study and Master Plan Report

F. Consideration to Approve an Escrow and Development Agreement for Final Determination, Collection, and Payment of Development Impact Fees ("DIF") for Taos Ski Valley, Inc.'s Redevelopment of its Hotel St. Bernard Property

G. Consideration to Publish and Post Ordinance No. 2023-30, an Ordinance amending section 7, subsection 6, 'Avalanche Design Requirements' of Ordinance No. 2022-30, as Amended; adopting Snow Avalanche Hazard Maps for the Village; adopting regulations for new land development and

building reconstruction in designated avalanche hazard zones; prohibiting new construction that adversely affects avalanche safety on other properties in the Village

**12. MISCELLANEOUS**

**13. CLOSED SESSION**

A. Discussion of Threatened or Pending Litigation. This matter may be discussed in closed session under Open Meetings Act exemption 10-15-1(H) (7)

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

**15. ADJOURNMENT**

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



**VILLAGE COUNCIL REGULAR MEETING MINUTES  
MEETING TO BE HELD VIA ZOOM TELECONFERENCE  
TAOS SKI VALLEY, NEW MEXICO  
TUESDAY, APRIL 25, 2023 2:00 P.M.**

**1. CALL TO ORDER AND NOTICE OF MEETING**

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

**2. ROLL CALL**

**Ann Wooldridge, Village Clerk, called the role and quorum was present**

**Governing Body Present:**

Councilor Henry Caldwell

Councilor Brent Knox

Councilor Chris Stagg

Councilor Tom Wittman, Mayor Pro Tem

**3. APPROVAL OF THE AGENDA**

**MOTION:** To approve the agenda as written, and add discussion of Water/Sewer Rates with Councilor Caldwell

**MOTION:** Councilor Stagg **SECOND:** Councilor Knox **PASSED:** 4-0

**4. APPROVAL OF THE MINUTES OF THE FEBRUARY 28, 2023 VILLAGE COUNCIL REGULAR MEETING, THE MARCH 21, 2023 VILLAGE COUNCIL SPECIAL MEETING, AND THE MARCH 28, 2023 REGULAR MEETING**

**MOTION:** To approve the minutes as presented

**MOTION:** Councilor Caldwell **SECOND:** Councilor Knox **PASSED:** 4-0

**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)

No one spoke in the Citizens Forum

**6. COMMITTEE REPORTS**

**A. Planning & Zoning Commission**

Commission Chair Wittman reported that the Commission had not met but planned to meet again on May 1, 2023.

**B. Public Safety Committee**

Committee Chair DeLeo reported that the group is focusing mostly on getting the power lines underground in Amizette, and also on monitoring the water situation. Amizette resident Henry Caldwell is helping to move this effort forward. It has proved to be more tedious than expected but they are avidly pursuing this to have properties on both sides of the highway hooked up to the underground lines.

Chair DeLeo said that the NFL Grant process is slowly but steadily moving forward. The hope is to begin work in June or July.

**C. Firewise Community Board**

Chair DeLeo said that the NFL Grant process is slowly but steadily moving forward. The hope is to begin work in June or July.

**D. Parks & Recreation Committee**

Work will get going for the summer soon. A Trash pick-up day and picnic lunch will take place on May 25, 2023.

**E. Lodger's Tax Advisory Board**

No meetings scheduled. The Board did meet to discuss the FY24 budget for submission to DFA with the rest of the Village's draft budget.

## **7. REGIONAL REPORTS**

Village Administrator Avila said that the Taos Regional Landfill Board met to review its budget. Expenses are greater than revenues.

## **8. MAYOR PRO TEM'S REPORT**

Mayor Pro Tem Wittman was communicating often with the Public Works Department when he noticed that the water was out at his house on Phoenix Switchback. Over the following 5-7 days, Anchor Built was able to replace a 14-foot stretch of water line on Phoenix Switchback. Anchor Built is getting started on the full replacement of the Cliffhanger Loop water line this spring.

## **9. STAFF REPORTS**

Staff reports were included in the Council packet and can be viewed with the packet on the Village website <https://www.vtsv.org/wp-content/uploads/2023/04/Council-4-25-23-Meeting-Packet-2.pdf>

**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**

Clerk Wooldridge brought up discussion of the Independence Day celebration. The Council agreed that the celebration should continue to take place on July 4<sup>th</sup>, even though that date is a Tuesday in 2023.

## **10. OLD BUSINESS**

## **11. NEW BUSINESS**

**A. Council Acknowledgement of the FY2023 3<sup>rd</sup> Quarter Financial data for submission to the Department of Finance, Local Government Division by April 30, 2023**

Finance Officer Griesedieck presented the Village's Profit and Loss statement, as well as the 3<sup>rd</sup> Quarter report. Council acknowledged the financial statements.

**B. Consideration to Approve Resolution No. 2023-533 Requesting a Permanent Budget Adjustment (BAR) to the FY2023 Budget to Increase the Lodgers Tax Transfers Out and the EMS Transfers In per approved Lodger's Tax FY23 contribution to the Village EMS**

The Lodger's tax board recently approved a contribution to the Village EMS for the requested \$70,000, to be paid in this FY23. For this transfer to take place, a budget adjustment (BAR) is required to increase the total budgeted transfers out of the Lodgers Tax Fund and increase the total budgeted transfers into the EMS Fund.

**MOTION:** To Approve Resolution No. 2023-533 Requesting a Permanent Budget Adjustment (BAR) to the FY2023 Budget to Increase the Lodgers Tax Transfers Out and the EMS Transfers In per approved Lodger's Tax FY23 contribution to the Village EMS

**MOTION:** Councilor Knox **SECOND:** Councilor Caldwell **PASSED:** 4-0

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

**C. Consideration to Approve Reduced Charges for Amended Agreements of North Central Regional Transit District's Winter 22/23 Service**

The Village has annually entered into agreements with the NCRTD each ski season to transport visitors for the season. The funding for the agreement is budgeted from Lodgers Tax revenues. Although assisted by the Town of Taos, Taos County, and the Village of Taos Ski Valley Chamber of Commerce, the NCRTD could not secure enough staffing to fulfill the winter bus schedule and had to reduce service dramatically. The participation fees were adjusted accordingly. The NCRTD ridership for the events is eligible for payment from Lodgers Tax funding.

**MOTION:** To Approve Reduced Charges for Amended Agreements of North Central Regional Transit District's Winter 22/23 Service

**MOTION:** Councilor Stagg **SECOND:** Councilor Knox **PASSED:** 4-0

**D. Consideration to Approve Resolution No. 2023-534 in Support of the United States Bureau of Reclamation Water Smart Grant Application**

Village Staff has pursued, as directed, sources of grant funding including an application for the Water Smart Grant, a water use efficiency project to the United States Bureau of Reclamation. The Village has obtained dozens of letters of support for the project, including from Village citizens. Those support letters, along with the project application and the required Resolution of support authorizing the application for the project, are scheduled to be submitted this week to USBR for approval.

The grant does require matching funding, which could possibly be from Village capital outlay funding.

**MOTION:** To Approve Resolution No. 2023-534 in Support of the United States Bureau of Reclamation Water Smart Grant Application

**MOTION:** Councilor Stagg **SECOND:** Councilor Caldwell **PASSED:** 4-0

**E. Discussion of Water Leak Detection Technology Procurement**

The Village of Taos Ski Valley has experienced emergency water leaks that have had to be located under challenging conditions. The Water Study conducted on behalf of the Village shows the need for locating leaks and updating water distribution facilities. One of the technologies used in the state is Aerial Detection. The KCIS firm has a process using aerial patrols for detecting water leaks on municipal water systems. They have experience providing this service in New Mexico for other municipalities and can provide a proposal for service.

Mayor Pro Tem Wittman will contact KCIS to begin discussions of this technology as a possible benefit to the Village.

**F. Discussion and Direction of Draft FY 2024 Budget for Preliminary Budget preparation in May 2023**

As per New Mexico State Statute and the Department of Finance and Administration (DFA), all municipalities are required to submit an annual budget. The Preliminary Budget is due by June 1, 2023, and the Final Budget is due July 31, 2023. Further budget refinements should be planned for the regular May 23, 2023 Council meeting. Some suggested items of consideration include a Village pay matrix update, accommodating the increase of FY23 entry pay to \$17.50/hour, FY23 general salary adjustments and addressing the compensation compression caused by those changes, a comprehensive review and vetting of Village fee structures, and continuing desk audit process review.

In preparation for the budget process, Staff has followed the DFA instruction and Finance Calendar, by getting Department input and conducting a Budget Workshop for community information. The draft budget was presented with fund balances for the end of Q3 on March 31, 2023.

The final Budget is reliant on information of Q4 results and the ending balance of FY2023 which will

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

be updated by June 30<sup>th</sup>.

**12. MISCELLANEOUS**

Councilor Caldwell noted that the Village doesn't have operating reserves to maintain the system on a regular basis, much less to take care of emergencies. Discussion has taken place of suggested rate increases of around 36% to increase revenue to build reserves and meet loan debt covenants.

**13. ANNOUNCEMENT OF THE DATE, TIME & PLACE OF THE NEXT MEETING OF THE VILLAGE COUNCIL:** The next meeting of the Village Council will be the Regular Meeting on May 23, 2023 at 2:00 p.m. via zoom.

**14. ADJOURNMENT: MOTION:** To Adjourn Meeting

**MOTION:** Councilor Knox **SECOND:** Councilor Caldwell **PASSED:** 4-0

The meeting adjourned at 3:15 pm.

Attest:

\_\_\_\_\_  
Mayor Pro Tem Tom Wittman

\_\_\_\_\_  
Ann Wooldridge, Village Clerk

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



+ **VILLAGE COUNCIL MEETING  
BUDGET WORKSHOP  
MINUTES**

**MEETING TO BE HELD VIA ZOOM TELECONFERENCE**  
View Zoom information on [www.vtsv.org](http://www.vtsv.org)  
**TAOS SKI VALLEY, NEW MEXICO**  
**TUESDAY, APRIL 18, 2023 2:00 P.M.**

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**I. CALL TO ORDER AND NOTICE OF MEETING:**

The Budget Workshop meeting of the Village of Taos Ski Valley Council was called to order by Mayor Pro Tem Wittman at 2:00 p.m. Notice of the meeting was properly posted.

**II. ROLL CALL:** Marlene Salazar, Village Deputy Clerk, called the role and a quorum was present.

**Governing Body Present:**

Councilor Henry Caldwell

Councilor Brent Knox

Councilor Chris Stagg

Councilor Tom Wittman, Mayor Pro Tem

**III. APPROVAL OF THE AGENDA:**

**MOTION:** To approve the agenda as written

**MOTION:** Councilor Stagg **SECOND:** Councilor Knox **PASSED:** 4-0

**IV. BUDGET WORKSHOP**

**A.**Enterprise Funds Review

**B.**Funds Review

**C.**Q & A

The budget for each fund was presented by Finance Officer Griesedieck and each fund was discussed. The budget had been prepared by meeting with all department heads. Detail of each fund was discussed in detail as needed and all questions were answered. The next version of a preliminary budget will be presented at the April Regular Council meeting, and then will be on the agenda for approval at the May Council meeting.

**V. ADJOURNMENT:**

**MOTION:** To Adjourn the meeting

**MOTION:** Councilor Stagg **SECOND:** Councilor Caldwell **PASSED:** 4-0

The meeting adjourned at 4:00 pm.

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Attest: \_\_\_\_\_

\_\_\_\_\_  
Mayor Pro Tem Tom Wittman

Ann Marie Wooldridge, Village Clerk

**John Avila**  
**Village Administrator**  
**Village of Taos Ski Valley Council**  
**Monthly Briefing**  
**May 23, 2023**



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

#### **WWTP**

We had a review of the entire plant by subject matter expert from Kinser Membrane Solutions, LLC to start investigation of the membrane systems for further evidence in the case to have Ovivo make corrections to the Wastewater Treatment Plant. The Integrated Water Systems company had made corrections to train 2 to ensure operation through the 22/23 season. Those corrections using a different membrane than provided by Ovivo functioned correctly for the end of year demand and received 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.

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 if Ovivo fails to correct. VTSV along with IWS last month filed to recover against Ovivo and the case will proceed likely through next ski season. It may require independent correction of remaining Ovivo train before the season starts. 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 and WWDIF are allowed to be used). IWS continues monitoring and addressing system operations issues, most recently adding a clean water wash system for the membranes.

#### **Water**

The repair projects started before the winter have proceeded in spring, including Upper Twinning Road line replacement of corroded galvanized supply line pipe, Cliffhanger Road replacement of varied sizes of thin walled PVC with 4" HDPE, Fire Hydrant installation by staff using the new Excavator, Kachina pump replacements, master meter-PRV installation by TSVI -TIDD using Dennis Engineering and Bradbury Stamm contractors. Additional project progress is of line replacement is contemplated in an MOU for design product of Phoenix-Coyote line section on the Council Agenda. The TSVI/VTSV MOA amendment to the Water Study for installation of Master Water Meters is on the agenda to formalize the assistance with line locates and site preparation. Construction is scheduled to continue through the summer after the project is awarded.



The replacement of a water line on Upper Twinning is the first of problematic lines previously identified. The Cliffhanger line is also scheduled for replacement in May. The Cliffhanger water leak emergency discovered prior to Christmas is mostly recovered but a few homes still don't have full service. Line replacement in the Winter would have been far more dangerous disruptive, time and resources consuming and more expensive. Public Works crews are testing a key piece of construction equipment (excavator) for purchase and use on hydrant and valve installation. Capital outlay of \$200K is included for initial plans and hydrant installation, to be ready for construction in June.

An additional \$1.7m in capital outlay is awarded to the Village for the priority request item (agreement pending), 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. Plummer contract was approved for design work on the Booster Station for purchase of a pumping system is underway for procurement of pumping station.

The AMP and Conservation Plan procurement documents are being reviewed with the help of the NMML to restart a part of a living document, Water Master Plan.

The Water Master Plan update will be recommended in the Updated Village Master Plan.

## **Village Complex**

Permits were obtained for repair of the damaged units and were scheduled to start last week with an anticipated temporary construction access to reduce demolition costs.

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 units Nine, Ten and One and the insurance company has made payment on the claim. The NMML Self Insurers Fund (SIF) review of contractor estimates are completed, and the SIF has approved starting repair of the units. The preconstruction meeting was scheduled in March with an additional delay for CID permitting.

There is increased interest among employees in 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.

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 as apartments, 10 units alone will require over 2,000 Ft Sq for parking, the site would not be optimal for moving all Village offices to Amizette. But the site does have room for Public Safety Administration offices and funding information will help determine the best use.

## **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 for VTSV utility easements, we didn't have a report of progress with NMDOT/KCEC after many attempts and we have informed them of efforts to obtain private easements while they pursued USFS/NMDOT. 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 almost all the properties are allowing access. NMDOT traffic safety permit and KCEC delivery of material are expected next steps after easements.

GIS mapping of underground utilities was asked for Utility location as part of the nearly \$200,000 project. Awaiting GIS and online training materials to be accessible to all staff to release contractual liability.

## **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 planning documents, Village Water Study, the first amendment Water Line Repair Plan and second amendment for Master Meters installation and the third amendment Phoenix-Coyote water line replacement design are expected as TIDD eligible projects. TIDD eligible projects are intended to be dedicated after they are completed. As facility projects were accepted for dedication by the Village, 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 of Master Meters.

The Thunderbird- Ernie Blake Road improvements are the next anticipated TIDD project to be reviewed for dedication when all documentation is submitted to the VTSV by TSVI.

The Entry Road is a pending TIDD project; Entry Road development by Taos Ski Valley Inc. has been presented to the Village at the Council Workshop. 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**

## **Priority 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.

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

LEPF MUNICIPALITY APPLICATION FOR LAW ENFORCEMENT PROTECTION FUND (LEPF)  
3/1/23

FEMA SAFER grant \$80K for FD equipment, training, staffing, etc. 3/16

NM Game and Fish **2023-2024 Off-Highway Vehicle Grants** for equipment \$40K 4/6/23

NM Fire Protection Fund application on April 1, 2023, for fiscal year 2024 funding cycle. The application for the fire protection funds shall be received in the office of the fire marshal on or before the 30<sup>th</sup> day of April each year.

NM Drinking Water State Revolving Fund for water line replacement 3/31/28

Congressional Directed Funding to Senator Lujan, Heinrich and representative Ledger Fernandez 2/28/23 for Public Safety funding

- NM Legislature House Tax Committee passed a committee substitute for House Bill 505, the capital outlay bill, on Friday morning 3/10 including VTSV priority request. The bill includes approximately \$271 million for local governments projects, appropriated through the Department of Finance and Administration's Local Government Division. Capital Outlay Projects Chart by County Project Title Amount Fund Legislative Council Service City 56th Legislature, 1st Session. **TAOS SKI VALLEY WATER SYS IMPROVE \$1,700,000 Taos Ski Valley GF 19\128**. Thanks to our Legislators, community and friends for the funding support.
- Water SMART Environmental Water Resources Projects from United States Bureau of Reclamation for FY 2023 for \$3m project - \$750,000 match Agenda Item Final 4/28/23
- Meetings in April with NMMML and DFA for options to apply 8/1/23 for catastrophic repair funding with the Water Trust Board

## **Not Eligible to Apply:**

- The Local Government Planning Fund funds for Asset Management and Water Conservation Plans: The Village Median Household Income far exceeds qualifying level for eligibility.

An exception may be possible for municipalities with an adopted LEDA program or classified as disadvantaged.

- Water SMART Environmental Water Resiliency project for reuse of Effluent by discharge to the Beaver Pond for Snow Making. The study, design, permits and construction of a water reuse system are not yet updated in the Water/Comprehensive Plan.
- Funding Opportunity: U.S. D.O.E.'s Industrial Demonstrations Program; the Village limited demographics and relatively small waste stream make this Recycle grant a stretch. The Landfill Board depends on the Town of Taos for Administration and did not have bench strength for grant writing but was willing to submit the grant using regional demographics if assistance in preparing grant was available. The RLFB is seeking help to increase grant benefits for the Joint Powers Agreement.

## **Regional reports**

- **Taos Regional Landfill Board** Virtual Meeting Thursday, April 20, 2023: Budget review shows that there has been a slight increase in revenue 2023, but that tonnage received in the same period is at least growing by twice as much. This was attributed to the flat rate for residential dumps and that it should equalize with the landfill weekend closures in the summer. Also interest in trying for regional grant funding is increased to improve the small percentage of grant funding that the LFB has traditionally received.

## **PARC events**

(Spring Cleanup, May 25 and Fall Volunteer Recognition, October 5 TBD announcement and program signup, participation in the Independence Day events for the first week in July to be determined after Public Safety meeting input.)

### **1. Disc Golf Course**

- VTSV PARC owns and stores all the necessary equipment . We pay one person to put up and take down course. This person usually has the help of one or two more people. They can usually put up the course in two days, including all baskets and signage for the course. Prior to course set-up, it is always approved by John Kelly from TSV Inc. With recent construction in Core area, a new course set-up is required.

### **2. Sand Volleyball Court**

- This court has had a permanent location back at the BAV. The sand for this court was originally provided by VTSV PARC with the help of TSV Inc employee spreading and leveling the sand. Each year the sand needs to be cleaned and raked to remove debris and this is done when erecting the net at the beginning of each summer season. VTSV PARC owns the net and provides a volleyball for public use. A more permanent site is recommended.

### **3. JR Trail**

- PARC still maintains this trail by cleaning up trash and debris but it is long overdue for some professional trail maintenance. Flora and Fauna signage has been constructed by the children participating in Field Institute of Taos. The interpretative drawings by the children have been hung on

trees and displayed along the trail. PARC would like to install permanent stands for signage for better display, easier to read, closer to path, etc. Recommend Way Finding installations near private property locations on all trails to keep hikers from cutting through private property.

#### 4. Kachina Vista Municipal Park

- Since this road has been closed to vehicular traffic, a peaceful scenic moderate climb has been a welcomed repose for residents as well as visitors who want to go for a walk close to home and off the busy roads. Securing the wooden benches and clearing turning zone at the trail lower end are recommended.

#### 5. Kachina Wetlands

- This area is a sensitive wetland area behind the Bavarian. VTSV PARC established a picnic area along the edge as well as a sitting area with a park bench for people to take in the beauty of the Kachina basin. With the incredible windstorm of December 2021, trees fell down crushing the picnic table. The park bench is still in place and intact. Trail maintenance around wetlands needs to be improved to further protect wetland and informative educational signage will be in place in the near future. Something we have been expecting to work on with VTSV Village planner, Patrick Nicholson.

#### 6. Hiker Parking

- amenities include informational kiosk, picnic table, trash receptacle, vault toilet. KCEC has promised installation of EV charging stations at the site.

#### 7. The Plaza and Sutton Place Hanging Flower Baskets

- This beautification effort is a much-appreciated esthetic touch to our already beautiful surroundings. It is a short-lived treat to have more flowers in the base area. The best time to hang the baskets is around June 21 and taking them down around September 17th, just after the annual Oktoberfest festivities. At approximate \$200/basket cost, public support for continuing the project is appreciated.

**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. Over 25% of VTSV staff reported COVID infection in May of different severity and duration. Immunosuppressed individuals may remain contagious for up to 3 weeks.

Although individuals testing positive for COVID no longer regularly report to the NM Department of Health, regional wastewater surveillance has shown that there were two spikes in COVID Cases for a generally downward trend. Those were in early February and early April. The federal wastewater surveillance program, initiated with the onset of COVID pandemic is considered one of the most reliable infection tracking tools for a number of viruses.

**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 0% in April and 25% in May.

When NMDOH dropped mask requirements 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. However, the Biden administration announced that it intends to end the presidential declaration of national emergency and the US Department of Health and Human Services (HHS) public health emergency attributable to the COVID-19 pandemic on May 11, 2023. This will likely decrease 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 will 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".**

Taos reports: "removed the Town of Taos Covid-19 Dashboard from public access. 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.

## **Water Update May 9, 2023**

The Village of Taos Ski Valley has concurrent water system projects ongoing in May:

Equipment mobilization has begun on Cliffhanger Loop for water line replacement. Equipment and materials are stationed on upper Cliffhanger Loop near Twining Road. The project will include replacement of approximately 950 linear feet of three different sizes of pipe that had leaks at the pipe intersections, with a 4" pipe of DR-11 HDPE material. Some benefits of the new pipe over the previous thin-walled PVC are durability, ease of connection, flexibility, and uniformity. More bedding material is required, which will maintain the integrity of the line. This project is estimated to take three weeks minimum time for completion, weather permitting. Traffic lanes will be closed at the excavation site, but residents will be able to travel in either direction outside the immediate excavation area.

Planning and design have started at Phoenix, Chipmunk, and Coyote areas and will have intermittent excavation to expose water facilities for exact location and mapping. One lane of traffic should be open in either direction for the project in the next two weeks. This project is an extended project for Taos Ski Valley under a TIDD proposal.

The Master Water Meter Project continues for Installation and As-Built work (see: Water Master Plan Study <https://www.vtsv.org/2021-village-water-study/> ) for locations in the Village. Currently that work is at the intersection of Twining and John Burroughs, and at the Green Tank on Twining. The work did pause when Village staff had to focus their attention on the Water Emergency of last week in the Kachina area. Bradbury Stamm and TSVI readily extended their assistance to help Village crews replace a main valve that collapsed water delivery capacity to below 50GPM for the Village on Thursday night. The Valve was replaced by midnight Thursday and the lines began to be pressurized and the air blocks cleared from the system. More line testing, corrections, and equipment installations in the Kachina area are anticipated throughout the summer.

On Friday Village crews spent the afternoon locating and stopping a residential leak. Due to the construction of the residence the water leak was directed by a floor drain into the sewer and there was no outside evidence of the leak. Since lines had not been adequately shut down and the building was without heat, lines froze and leaked in the residence unnoticed until the April meter reading showed a large amount of usage.

Please remember to protect your homes against water leaks by having your property manager winterize your home, including having the water shut off if not in use. The Village encourages all residents to turn off their water when not occupying the property for an extended period (for example, a month or more). This should be done regardless of the time of the year. Village Public Works personnel can be made available to investigate your residence and determine how to manage your water system, and they are eager to help. Also, a reminder to not leave water fixtures open and unattended. As pressure builds, you can begin to release slowly at your highest fixture location.

Beyond the continued locating, vetting, and recording of water and sewer facilities this summer, Village crews will be installing and replacing Fire Hydrants in several locations with the use of the new excavator. Hydrants are the best way to eliminate air blocks in the system.

Many businesses and residents that rent were impacted during the Village water emergency in the winter, again in early April, and possibly in May. Most have been in contact with the Village to utilize the limited credit that is available. If you want to use the credit program it is important that you send us the information before the end of June, which is the end of the fiscal year. The Village knows that everyone was affected differently, however, the Village can only credit the charged amounts for services not delivered during the emergency.

Thanks for your patience and helping your neighbors.





## Spring Clean Up is here!!!

Best time to pick up trash is now. . . through the month of May  
before wind blows it further away and foliage makes it harder to get to!  
Help keep our village pristine!

**Thursday, May 25, 2023**

The Village of Taos Ski Valley Parks and Recreation committee hosts it's  
annual Spring Clean-Up

**Come by the village office at 9:00 am**

to pick up trash bags and picker-uppers  
return picker-uppers and bring loaded trash bags to the luncheon provided  
by PARC.

**Lunch starts at 11:30  
in Plaza**

ROLL-OFF DUMPSTER AVAILABLE FOR VILLAGE RESIDENTS &  
BUSINESSES: A roll-off dumpster will be available from Monday May 1, 2023 to  
Tuesday May 30, 2023 at the Village Wastewater Treatment Plant area. Gates will be  
unlocked from 7:00 am to 5:00 pm M-F. For access on weekends, please call the Village  
office on weekdays to make arrangements, or call Central Dispatch to ask for an officer.  
575-758-3361.

## Council Notes for May 23, 2023 Meeting:

### Revenues April 2023:

GRT: This month last year: \$288,432

Last Year YTD: \$1,469,851

This month this Year: \$267,785

This Year YTD: \$1,490,645

### Lodgers Tax:

This month last year: \$158,044

YTD Last year: \$701,277

This Month this year: \$135,114

YTD This year YTD: \$674,065

### REVENUES:

- We received **\$46,636** in hold harmless GRT revenue in April which has been transferred to the USDA fund for monthly loan payments and reserves for the WWTP.
- Fiscal YTD GRT is up 1.41% from last year.
- Fiscal YTD Combined Water and sewer sales are up 0.4% from last year. This reduction from last month's YTD increase is due largely to credits issued.
- Fiscal YTD Lodger's tax collections are down 3.9% from last year.
- Fiscal YTD Building permits actual are up 327% from last year. The actual YTD Building Permit revenue for this FYTD is \$63,943.
- Village received **\$2,208** in property tax collections in April 2023 for a YTD total of **\$441,065**. YTD Collections are up 22.1% from last year.
- The TIDD received **\$306,999** in GRT in April.

### EXPENSES:

- Outside contractors FY23 through April 2023 vs the same period last year is up 121% from last month. 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.
- Small equipment & repair parts expense is increased form Last Fiscal Year. This reflects items received after the COVID supply chain delays in previous years.

### April/May Events

The Budget calendar adopted in December continues to be followed in April/May. The FY24 budget workshop was conducted on April 18. Discussion, Acknowledgement and Approval of the interim budget is on the agenda for this council meeting. **A resolution is not required to approve the interim budget.** The interim budget is due to be submitted to DFA by June 1, 2023.

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, and the FY23 Budget has been entered into our database, using this chart of accounts that coordinates exactly with DFA's. Pre-live training has been scheduled at the Caselle facility in Provo, Utah for Lisa Olsen and Carroll Griesedieck, scheduled for June 14-16, 2023.

## 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.

# VILLAGE OF TAOS SKI VALLEY

## Preliminary Statement of Revenue & Expenses

July 2022 through April 2023

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4016 · Revenue - GRT ITG Telecom	115.53	214.57	-99.04	-46.2%
4017 · Revenue GRT Comp Tax	24,637.66	8,782.17	15,855.49	180.5%
4012 · REVENUE -Water Sales	160,591.28	163,784.94	-3,193.66	-2.0%
4013 · Revenue - Sewer	642,365.06	635,795.68	6,569.38	1.0%
4018 · REVENUE- GRT HB 6	0.00	253.34	-253.34	-100.0%
4019 · REVENUE-Hold Harmless GRT	259,054.36	206,210.46	52,843.90	25.6%
4020 · REVENUE - GRT MUNICIPAL	829,960.60	835,149.80	-5,189.20	-0.6%
4021 · REVENUE - GRT- STATE	518,088.74	543,804.92	-25,716.18	-4.7%
4025 · REVENUE -LIQUOR LICENSES	0.00	1,250.00	-1,250.00	-100.0%
4026 · REVENUE - BUSINESS LICENSE	7,580.00	4,980.00	2,600.00	52.2%
4027 · REVENUE - OTHER	86,825.92	155,052.69	-68,226.77	-44.0%
4028 · REVENUE - GASOLINE TAX	4,510.58	4,597.93	-87.35	-1.9%
4029 · REVENUE - LODGER'S TAX	674,064.89	701,277.00	-27,212.11	-3.9%
4031 · REVENUE - PARKING FINES	2,454.00	185.00	2,269.00	1,226.5%
4032 · REVENUE - ANIMAL LICENSE	115.00	0.00	115.00	100.0%
4034 · REVENUE - MOTOR VEHICLE FEES	17,785.02	14,762.14	3,022.88	20.5%
4035 · REVENUE - BUILDING PERMITS	-4,080.09	14,966.85	-19,046.94	-127.3%
4036 · REVENUE -Licenses/Permits Other	5,770.00	1,030.00	4,740.00	460.2%
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	59,222.84	59,548.10	-325.26	-0.6%
4047 · REVENUE - OTHER OPERATING	217,171.29	15,739.55	201,431.74	1,279.8%
4049 · REVENUE - FIRE GRANTS	238,592.00	212,807.00	25,785.00	12.1%
4050 · REVENUE - IMPACT FEES	343,786.28	0.00	343,786.28	100.0%
4051 · REVENUE - IMPACT FEE ADMIN 3%	10,632.57	0.00	10,632.57	100.0%
4058 · Plan Review Fees	23,485.98	2,132.29	21,353.69	1,001.4%
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	4,500.00	-4,500.00	-100.0%
7004 · REVENUE - FINANCE CHARGE ON W/S	670.17	2,817.45	-2,147.28	-76.2%
7005 · REVENUE - INTEREST INCOME	137,128.06	6,276.48	130,851.58	2,084.8%
7006 · REVENUE -INVESTMENT INTEREST	7,940.64	254.27	7,686.37	3,022.9%
7007 · REVENUE - INTEREST IMPACT FEES	716.06	47.54	668.52	1,406.2%
7010 · REVENUE - AD VALOREM TAX	441,065.27	361,191.14	79,874.13	22.1%
<b>Total Income</b>	<b>4,918,404.19</b>	<b>4,535,879.03</b>	<b>382,525.16</b>	<b>8.4%</b>
<b>Gross Profit</b>	<b>4,918,404.19</b>	<b>4,535,879.03</b>	<b>382,525.16</b>	<b>8.4%</b>
<b>Expense</b>				
6100 · Salary and Benefits				
6112 · SALARIES - STAFF	964,595.33	820,613.18	143,982.15	17.6%
6113 · SALARIES - ELECTED	21,007.20	27,342.78	-6,335.58	-23.2%
6115 · Overtime salaries	18,518.74	12,553.70	5,965.04	47.5%
6121 · WORKER'S COMP INSURANCE	13,836.00	20,612.00	-6,776.00	-32.9%
6122 · HEALTH INSURANCE	182,239.50	175,305.57	6,933.93	4.0%
6125 · FICA EMPLOYER'S SHARE	61,239.14	52,345.46	8,893.68	17.0%
6126 · WORKMAN'S COMP PERSONAL ASSESS	283.80	236.50	47.30	20.0%
6127 · SUTA STATE UNEMPLOYMENT	1,899.08	1,373.43	525.65	38.3%
6128 · PERA Employer Portion	96,409.42	75,328.27	21,081.15	28.0%
6130 · HEALTH INCENTIVE - SKI PASS/GYM	1,700.00	893.46	806.54	90.3%
6133 · Life Insurance	858.94	780.15	78.79	10.1%
6134 · Dental insurance	12,170.32	11,371.76	798.56	7.0%
6135 · Vision Insurance	2,086.67	1,995.99	90.68	4.5%
6136 · FICA -EMPLOYER SHARE MEDICARE	14,322.06	12,242.12	2,079.94	17.0%
<b>Total 6100 · Salary and Benefits</b>	<b>1,391,166.20</b>	<b>1,212,994.37</b>	<b>178,171.83</b>	<b>14.7%</b>
6220 · OUTSIDE CONTRACTORS	1,274,365.81	575,360.79	699,005.02	121.5%
6225 · ENGINEERING	0.00	2,064.92	-2,064.92	-100.0%
6230 · LEGAL SERVICES	68,857.70	79,483.21	-10,625.51	-13.4%
6242 · ACCOUNTING	35,139.72	15,687.14	19,452.58	124.0%
6244 · AUDIT	24,811.25	24,811.25	0.00	0.0%
6251 · WATER PURCHASE, STORAGE	501.54	307.81	193.73	62.9%
6252 · INTERNET	8,039.61	7,147.88	891.73	12.5%
6253 · ELECTRICITY	55,929.13	79,334.15	-23,405.02	-29.5%
6254 · PROPANE/Diesel	752.47	580.87	171.60	29.5%
6256 · TELEPHONE	15,630.82	13,862.98	1,767.84	12.8%
6257 · RENT PAID	209.90	750.00	-540.10	-72.0%
6258 · WATER CONSERVATION FEE	345.85	377.96	-32.11	-8.5%
6259 · Natural Gas	24,044.65	18,885.16	5,159.49	27.3%

**VILLAGE OF TAOS SKI VALLEY**  
**Preliminary Statement of Revenue & Expenses**  
 July 2022 through April 2023

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change
6270 · LIABILITY & LOSS INSURANCE	116,633.28	81,688.31	34,944.97	42.8%
6310 · Advertising	6,288.55	4,351.44	1,937.11	44.5%
6312 · CHEMICALS & NON DURABLES	9,756.46	12,075.00	-2,318.54	-19.2%
6313 · MATERIAL & SUPPLIES	64,541.26	77,796.57	-13,255.31	-17.0%
6314 · Dues/fees/registration/renewals	5,650.95	6,791.14	-1,140.19	-16.8%
6315 · BANK CHARGES	2,351.48	1,925.75	425.73	22.1%
6316 · Software	23,767.72	43,377.02	-19,609.30	-45.2%
6317 · Personal Protective Equipment	9,686.09	4,069.48	5,616.61	138.0%
6318 · Postage	2,454.12	1,628.25	825.87	50.7%
6319 · Election Expense	0.00	2,713.92	-2,713.92	-100.0%
6320 · EQUIPMENT REPAIR & PARTS	20,008.50	6,496.88	13,511.62	208.0%
6321 · BUILDING MAINTENANCE	386.06	565.36	-179.30	-31.7%
6322 · SMALL EQUIP & TOOL PURCHASES	103,185.75	32,487.69	70,698.06	217.6%
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	8,513.30	12,129.07	-3,615.77	-29.8%
6418 · FUEL EXPENSE	28,974.08	20,317.68	8,656.40	42.6%
6432 · TRAVEL & PER DIEM	3,045.83	3,284.20	-238.37	-7.3%
6434 · TRAINING	14,935.40	3,922.20	11,013.20	280.8%
6435 · Training Elected Officials	0.00	599.64	-599.64	-100.0%
6570 · Other Operations Expenses	33,931.01	32,137.00	1,794.01	5.6%
6712 · LAB CHEMICALS & SUPPLIES	11,884.50	6,059.22	5,825.28	96.1%
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	7,696.82	7,198.46	498.36	6.9%
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	49,952.40	294,948.00	-244,995.60	-83.1%
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	25,966.50	25,966.50	0.00	0.0%
8430 · USDA FY20 Principal Expense	97,908.57	101,068.19	-3,159.62	-3.1%
8431 · USDA FY20 Interest Expense	140,871.43	137,711.81	3,159.62	2.3%
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>4,096,692.94</b>	<b>3,235,449.19</b>	<b>861,243.75</b>	<b>26.6%</b>
<b>Net Ordinary Income</b>	<b>821,711.25</b>	<b>1,300,429.84</b>	<b>-478,718.59</b>	<b>-36.8%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
9001 · TRANSFER TO (IN) FUND	-1,989,301.33	-1,414,992.24	-574,309.09	-40.6%
9002 · TRANSFER FROM (OUT) FUND	1,989,301.33	1,414,992.24	574,309.09	40.6%
<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>821,711.25</b>	<b>1,300,429.84</b>	<b>-478,718.59</b>	<b>-36.8%</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	\$63,185.27	\$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	\$293,244.12	\$267,784.55		
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	\$1,222,860.62	\$1,490,645.17	\$1,490,645.17	\$1,490,645.17

Current month GRT collections reflects money generated 2 months prior.

\*Funds in this sheet are recorded as cash received

Lodger's Tax

CURRENT RATE = 5%

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

LODGERS' TAX

	July	August	September	October	November	December	January	February	March	April	May	June
FY 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	\$148,781.28	\$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	\$543,233.18	\$701,277.00	\$718,378.43	\$724,642.91
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	\$136,996.72	\$135,113.91		
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	\$538,950.98	\$674,064.89	\$674,064.89	

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 & US	Hold Harmiess	VISV Lash
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
3/15/2023	199,147.17	154,194.82	(3,725.47)		349,616.52	8,361.12	51,717.41	293,244.12
4/19/2023	175,757.64	134,549.40	(3,307.99)		306,999.05	8,361.12	46,635.51	267,784.55
5/15/2023								
6/15/2023								
<b>TOTAL FY23</b>	<b>823,677.87</b>	<b>981,169.00</b>	<b>(15,450.68)</b>	<b>(44,826.78)</b>	<b>1,744,569.41</b>	<b>83,604.20</b>	<b>259,054.36</b>	<b>1,490,645.17</b>
<b>TOTAL FY2016-FY2023</b>	<b>5,754,150.04</b>	<b>5,333,375.37</b>	<b>(90,825.68)</b>	<b>(180,961.17)</b>	<b>10,816,471.20</b>	<b>559,301.93</b>	<b>1,450,253.14</b>	<b>12,828,321.95</b>

Village Baseline

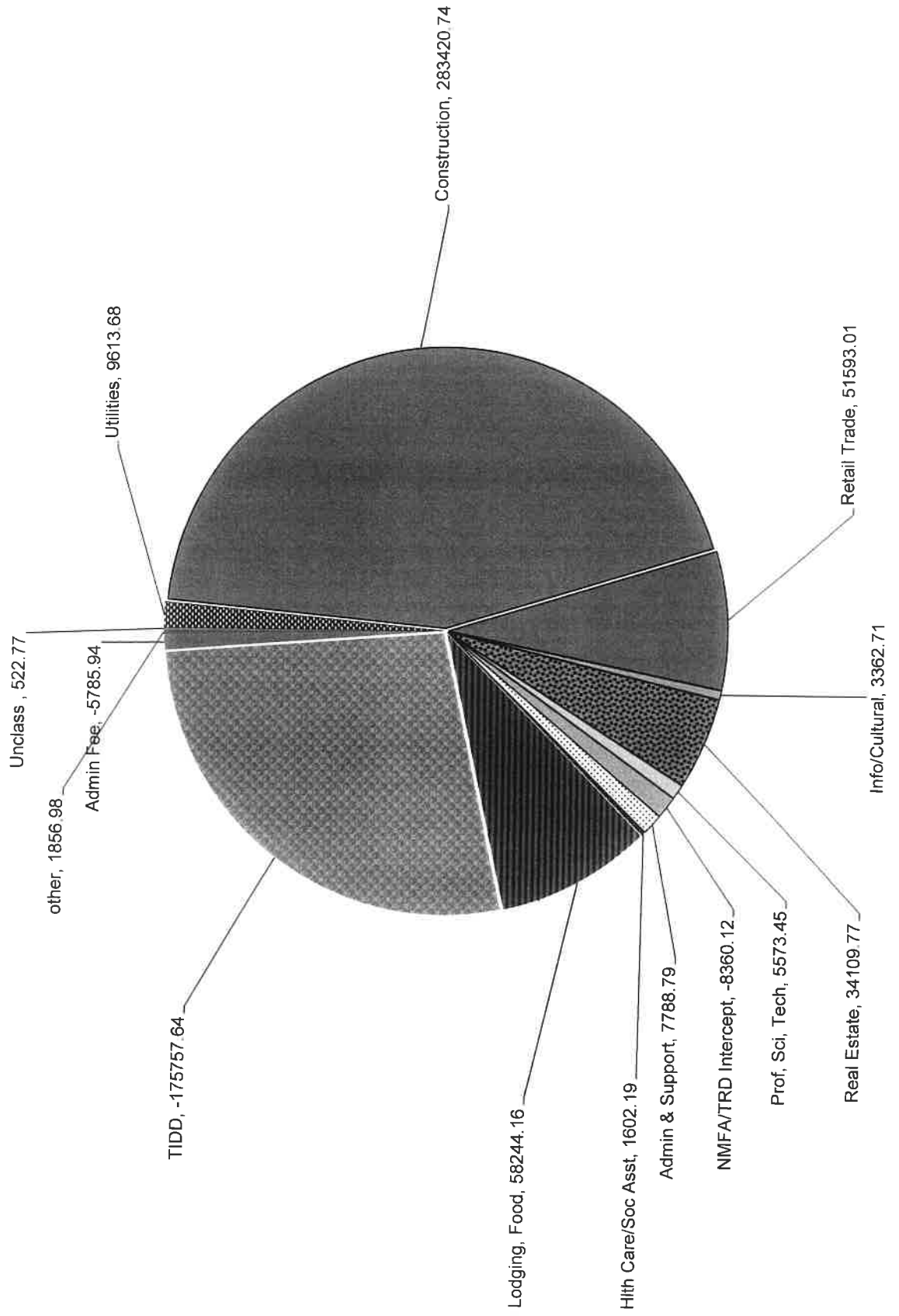
Month GRT is Generated	Month GRT is Reported to State	Mth GRT is distributed fr State to Entities	Total	State	Village
December	January	February	371,622.37	201,645.53	169,976.84
January	February	March	328,741.64	178,378.07	150,363.57
February	March	April	310,404.18	168,428.01	141,976.17
March	April	May	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>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 February 2023

### recieved in April 2023



Monthly Public Safety Report

Apr-23

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	0	0	0	0
Alcohol Offense - Adult	0	0	0	1	1	0
Animal Calls	0	0	0	0	0	0
Arrests	0	0	1	0	1	0
Assists to other Agencies	2	1	0	2	5	4
B&E /Burglary	0	0	0	0	0	0
Battery or Assault	0	0	0	0	0	0
Business Alarm	1	3	1	1	6	0
Citizen Assists/Contacts	15	35	42	25	117	4
Civil Stand-by/Civil Complai	0	0	0	0	0	0
Disorderly /Disturbance	0	0	0	1	1	0
Domestic Calls	0	0	0	0	0	0
Embezzlement	0	0	0	0	0	0
Foot Patrol Hours	10	18	5	15	48	10
Found/Lost Property	0	0	0	0	0	0
Fraud Complaint	0	0	0	0	0	0
Harassment	0	0	0	0	0	0
Health Orders	0	0	0	0	0	27
Larceny	0	0	0	0	0	0
Law Unknown/Information	0	0	0	0	0	1
Missing Adult/Person	0	0	1	1	2	0
MVC's	0	2	1	0	3	0
Narcotics Adult	0	0	0	0	0	0
Natural Diasters	0	0	0	0	0	0
Parking Citations	0	0	0	0	0	0
Private Property Crash	0	1	0	0	1	1
Reckless Driver	1	0	0	0	1	0
Residential Alarm	1	1	1	0	3	0
Shots Fired	0	0	0	0	0	1
Suicide Subject	0	0	0	0	0	0
Suspicious Persons/Vehicles	2	1	1	0	4	0
Theft	0	0	0	0	0	0
Traffic Enforcement Hours		0	35	2	37	18
Traffic Hazard	6	1	1	2	10	0
Traffic Stops	1	0	26	0	27	2
Tresspass Warnings	0	0	0	0	0	0
Vehicle Theft	0	0	0	0	0	0
Verbal Warnings	1	0	0	2	3	10
Welfare Check	0	1	0	0	1	0
Written Citations	0	0	11	0	11	0
Written warnings	0	0	18	0	18	0
Fire/EMS	2	2	2	2	8	0

## Monthly Accomplishments for April 2023

### Police Department Chief / Director Virgil Vigil

- I met with Taos Ski Valley Inc (Ashley Ryland Risk Mgt.) to review and update our Ready, Set, Go Plan in case of a Wildfire in the Village or surrounding areas. Several changes were made and updated to the plan. We also discussed setting up a table top this summer and planned a meeting to designate an incident command structure for this plan. This command structure will include Taos Ski Valley Inc., Village of Taos Ski Valley, and all local emergency services such as Police, Fire and EMS.
- I met with Village staff to work on a Traffic Safety Plan for the Sutton Crossing for the future St. Bernard build and CUP Permit. We were able to agree on and approve a design plan that would be acceptable for the safety of the pedestrian traffic on Sutton Place.
- We also continued to assist Public Works with the water outage. A water distribution location was established at the Police Department and the Officers assisted individuals with water supply.
- I attended the Public Safety/Firewise meeting and updated them on the progress of the Fire/Police/EMS developments, calls. I also attended E911 board, Lepc, Dwi Council and Taos Crime Stoppers meetings.

### Items In progress for May

- Lt. Salazar, Officer Hutter and I will be attending the New Mexico Gang Conference in Rio Rancho on May 7-10. This training will give us 24 hours of advanced training credits that are required for our biannual training to keep our Law Enforcement Certification current with the Department of public Safety.
- Continue Department planning, cross support, capital expenditures and staff development with the Fire Chief and EMS Chief on ideas to continue to keep these departments moving forward.
- I plan on attending Public Safety/Firewise, E911 board, Lepc, Dwi Council, Taos Crime Stoppers and Village Council Meeting this month.
- Lt. Salazar and I plan to meet with the Rio Arriba County Sheriff to discuss possibly donating us 4 patrol units so that we could have extra units for our fleet for emergencies.
- We also plan on assisting the Taos Police Department on the annual Special Olympics Law enforcement Torch Run on May 17, 2023 to support the Special Olympians from the Taos area.
- I will also be applying for the LERF Grant (Law Enforcement Retention Fund) that needs to be completed and applied for by May 17, 2023.

### From VTSV Fire Department Chief Eddy Wisdom

This month's report comes with preparations for summer activities getting ready for TSVI events. I plan to meet with the

chamber to see what they have planned. On a wildland front I've been working with Taos County wildland coordinator Garrett Hanson to start an IQS for some of our structure firefighters and getting on the NMCG list along with TSVI. The trip last week to Grand Rapids Michigan was very productive. The tactical tender is back on schedule. And meeting with the engineers looks like this apparatus is going to take us out of the eighties and be a viable fire protection district. I'm still trying to get the outlook app on my phone. It's been a quiet month, nothing else to report.

**From EMS Department Chief Matt Rogers**

Chief,

Major accomplishments:

Received pharmacy license

Got EMS service registered as a Medical Rescue

First SAR drill this Thursday 05/18/2023 at 5:30 P.M.

Matt Rogers

Village of Taos Ski Valley

Department of Public Safety

EMS Division Chief

C: 203-246-9153

**From TSVFD Fire Administrator Mitch Daniels**

April 2023

Worked on the community Chipper Program. I also worked on the new Apparatus/ water tender paperwork so vehicle can continued being built. I also worked with Fire Chief Wisdom and EMS Chief Roger's to help them improve their departments and help get them in compliance with the State.

Mitch Daniels

Village of Taos Ski Valley

Department of Public Safety

Fire/EMS Division Administrator

Council report through May 21 - 2023

Inspections performed residential: 2

Inspection in response to complaint: 0

Enforcement actions: 1

Inspections performed multi-family and commercial: 4

Enforcement actions : 1

Permits issued since last council report:

0\_ new residential building.

3\_ residential repair/remodel

0\_ residential demolition

0\_ new commercial buildings permitted.

0\_ commercial or multifamily repair/remodel permitted.

0\_ demolition commercial permitted.

3\_ Projects currently in application or submission review.

1\_ Commercial project currently pending submission.

2\_ Residential projects currently pending submission.

Narrative of other activities:

1. Update of the Non-Federal Lands Grant. Work plan is complete with mapping and additional edits. The work plan is submitted to State Forestry for legal and proposal review which is continuing from prior report.

2. Attended the NCRTD May 5 Board meeting. Action items of note:

- a. NCRTD Board adopted their Zero Emissions Bus Transition Plan.
- b. Two Measures were introduced and adopted to encourage recruitment and retention of employees which has impacted the transit industry severely since the onset of the pandemic and since.
- c. NCRTD has since been informed that \$600,000 in Federal Transit Administration funding has been awarded toward Taos and Espanola electric bus projects. Bringing the total Grant and match funds to \$11,739,796 toward a current project estimate of \$10,986,637.

3. May 12, attended the adoption hearing with Construction Industries Division for update of various New Mexico Building Codes to 2021 from 2015 versions. Which will take effect gradually over the next six months to year for design lead time. Accompanying this report is a succinct letter noting some of the significant changes from the previous edition.



International Code Council  
t: 888.ICC.SAFE (422.7233)  
[www.iccsafe.org](http://www.iccsafe.org)

May 9, 2023

New Mexico Construction Industries Division  
Regulation and Licensing Department  
5500 San Antonio Drive NE  
Albuquerque, NM 87109  
Attention: Public Comments

Submitted via email: Eliza Casados, [eliza.casados@rld.nm.gov](mailto:eliza.casados@rld.nm.gov)

To Whom It May Concern:

The International Code Council (Code Council) stands in support of the New Mexico Construction Industries Division's efforts to update its 2015 New Mexico Commercial Building Code, 2015 New Mexico Residential Building Code, and 2015 New Mexico Existing Building Code with the 2021 International Building Code, 2021 International Residential Code, and 2021 International Existing Building Code.

The Code Council is a member-focused non-profit association dedicated to building safety and sustainability. The Code Council develops model building codes, known as the I-Codes, used in the design, build and compliance process to construct safe, sustainable, affordable, and resilient structures. The I-Codes – including the International Building Code (IBC), International Residential Code (IRC), and International Existing Building Code (IEBC) – are the most widely used and adopted set of building codes in the U.S. Developed through a consensus-based process, the I-Codes incorporate the latest technology and provide the safest, most resilient structures for our families and communities. The I-Codes provide a coherent system of construction standards through extensive cross-referencing and correlation between the codes.

In upgrading codes, the state can improve the safety and health of New Mexicans from natural hazards and risks associated with the built environment. Numerous studies confirm that the adoption and implementation of current model building codes is one of the best mitigation strategies from natural hazards. The requirements in the most recent edition of the code reflect the best-known science and lessons learned from the most recent natural disasters and the building response to these events from leading technical experts and engineers. It has been reported that every dollar spent complying with the I-Codes returns \$11 saved in recovery and reconstruction efforts. There is increasing interest and initiatives for code modernization to improve resiliency and adapt to the increased frequency and intensity of climatic events.

The current I-Codes address other hazards associated with the built environment and include new technologies and systems that have been introduced since the previous code adoption. The I-Codes represent the current national consensus regarding the level of safety necessary for the built environment. Buildings designed, constructed, and maintained in accordance with current code requirements ensure a higher level of health and safety. Staying current with the model codes helps the citizens of New Mexico protect their businesses, providing increased safety and greater economic security.

Since New Mexico's last code adoption, the Code Council's code development process included several important and significant changes that will improve construction and building safety and for the improvement-built environment. A few of the more significant items noted in each of the codes are listed below.

New Mexico Construction Industries Division  
2023 Code Update Process  
May 9, 2023

Highlights of the International Building Code since the 2015 edition:

- Revised requirement for metal composite materials (MCM) exterior wall systems
- Use of intermodal shipping containers as buildings, supplementing existing requirements
- The 2017 ICC/ANSI A117.1 Accessibility Standard
- Risk Category III clarification of mixed occupancy buildings with assembly spaces
- Mass Timber Buildings and three new types of construction recognized in the code
- Business occupant load factors updated for both general office and call centers

Highlights of the International Residential Code since the 2015 edition:

- Emergency escape and rescue opening requirements are updated for a pathway to the public way
- Habitable attics are limited to one-half the area of the story below, addressing story limits in the IRC
- Updated wind speed maps
- Townhouse separations include compliance options for the fire-resistant-rated construction between units.
- New tables address alternative wood stud heights in high wind areas
- Requirements for Energy Storage Systems (ESS) in one- and two-family dwellings to facilitate implementation of this technology while addressing thermal runaway risk
- Appendices address new construction methods including tiny homes and 3-D printing

Highlights of the International Existing Building Code since the 2015 edition:

- Clarification where a building's exterior wall coverings or envelope must comply to the IBC
- Sprinkler requirements for Level 2 and 3 alterations are revised for higher hazard areas
- Building undergoing a change of occupancy shall have live and wind loads verified

As the model code organization that promulgates the I-Codes, we applaud and encourage the state of New Mexico to continue the path to adoption of these codes. This bold step will improve construction in the state, ease the transition of new material and methods of construction, recognize the latest building sciences, and improve the level of safety for the citizens. Code Council staff are available to assist if there are questions or assistance needed as the state moves towards adoption.



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International Code Council  
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**Planning & Community Development Department**  
**Monthly Report to the Village Council**  
**May 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 the approx. 50% plan set and garner public input was held on March 25 at the Village Office. Another community meeting will be held as the project nears final design.

Requests to obtain temporary construction easements are being prepared and will soon be delivered to affected property owners.

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. An additional \$1M in TIDD funds is allocated to this project.

**Avalanche Hazard Assessment & Mapping Update** - Updated report presented to the Village Planning Commission on May 1<sup>st</sup>. Recommendations and revised avalanche hazard zoning maps will be made part of the new Avalanche Ordinance.

The report provided a detailed review and update to the village's avalanche hazard maps and new avalanche hazard zoning ordinance. The current avalanche hazard maps, which were never incorporated into the Planning Ordinance, 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 have led to improvements in the Village's understanding and better land use regulations to protect the public's health, safety, and welfare.

**Development Impact Fee Assessments** - The DIF assessment for the proposed reconstruction of the Hotel Saint Bernard was revised upward after an updated submission by the developer, TSVI. The new total assessed amount is \$ 2,029,834, 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.

**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. Trail improvements are scheduled to start on June 6<sup>th</sup> beginning on the donated land between the US FS Bull-of-the Woods Trail / Rio Hondo and Bull-of-the Woods Road/ Kachina Park Trail.

Detailed trail assessments and field work occurred this Fall in preparation for trail development and built-out activities next summer. Wayfinding signs and an environmental education kiosk 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:

- 2 Lot Line Consolidation/Adjustments
- 3 Certificates of Compatibility (Zapp's Road area; Hotel St. B)
- 1 Administrative Variance

**Planning GIS Office** - The former GIS contractor, SageGIS, terminated their FY'23 contract due to a chronic lack of timely payment and approvals by the Village. A new RFP has been prepared and is awaiting approval to publish.

**Local Government Planning Grant** - To defray the cost of updating and revising the Village Land Use Development Code (LUDC) a \$50K Local Government Planning Grant was submitted to the New Mexico Finance Authority. However, according to the Finance Authority, the Village annually reports amounts of funding available in reserves too large to qualify for State grant funding. Unless the Village budget or Village reporting changes significantly, the cost of the LUDC update will be funded in next year's Village budget, as has been preliminarily approved by Council. Adoption of a LEDA Ordinance as has been suggested, while useful in its own right, would not necessarily improve the Village's chances of success.

**Planning Commission Meetings** - At the May 1<sup>st</sup> regular meeting, revisions to the Snow Avalanche provisions contained within Ordinance 2022-30 amending Section 7 General Provisions, Item 6 - Avalanche Design Requirements was considered and recommended for approval to the Village Council. The updated provisions would include adoption and inclusion of more precise avalanche hazard maps. Next meeting scheduled for June 5<sup>th</sup> to consider granting an extension to TSVI's Parcel C Conditional Use Permit.

## PUBLIC WORKS UPDATE

May 23, 2023

- Water:
  - Monthly sampling
  - Maintenance and Repairs
    - Water usage was up 19.92% from last year for the month of April and down 165% from March 2023.
  - Water outage in the top Pressure Zone.
    - Wheeler Peak Condo and Phoenix Grill
    - Leak which caused pumps to run dry and cause failure
      - A Failed main line valve which was replaced may have compounded the problem.
    - Using technology to locate possible leak – identified area has water lines that are 15 feet below grade.
- 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	Date	Total N: mg/L	Total N: lb/d	Influ MG
	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>	
6			7.08			21.00	7.12	0.24	0.08	0.041			6	24.13	8.18	
11			7.04							0.045	1.00	1.00	11	0.00	0.00	
13	5.92	0.19	7.03	0.78	0.02	0.29	0.01	0.13	0.00	0.004			13	6.91	0.22	
19	2.11	0.36	7.04	0.33	0.06	0.29	0.05	0.10	0.02	0.020			19	2.35	0.40	
21			7.11							0.039	1.00	1.00	21	0.00	0.00	
26			7.19			0.42	0.13	0.05	0.02	0.038			26	2.30	0.72	
Total		0.55			0.08		7.31		0.12	1.155			Total	Total Nitrogen		
7 Day Avg (MAX)	5.92	0.36	7.35	0.78	0.05	21.00	7.12	0.24	0.08	0.055	1.00	1.00	7 Day Avg	24.13	8.18	
7 Day Avg	4.02	0.19	7.01	0.33	0.02	0.29	0.01	0.05	0.00	0.001	1.00	1.00	Min	mg/L	lb/d	
30 Day Avg (AVG)	4.62	0.27		0.55	0.04	5.50	1.53	0.13	0.03	0.039			30 Day Avg	8.92	2.38	0.0
Removal %		98.04%		99.66%												

- Plant and Collections Update
  - Compared to the flow in 2022, we are up 1.53% for the month of April.
  - Membrane cleaning to maintain efficiency.
- Roads:
  - Maintenance to Road
- Equipment
  - Village staff is demoing an excavator for possible purchase.
    - Excavator will allow Village Staff to dig more effectively in the colder months and at the depths that the water lines are buried.
  - Routine equipment maintenance
    - Maintenance on all the snow equipment

## DMR Copy of Record

<b>Permit</b> Permit #: NM0022101 Major: Yes		<b>Permittee:</b> TAOS SKI VALLEY, VILLAGE OF 7 FIREHOUSE RD. 38 OCEAN BLVD. TAOS SKI VALLEY, NM 87525		<b>Facility:</b> Facility Location: TAOS SKI VALLEY, VILLAGE OF 7 FIREHOUSE RD. 38 OCEAN BLVD. TAOS SKI VALLEY, NM 87525	
<b>Permitted Feature:</b> 001 External Outfall		<b>Discharge:</b> 001-A TREATED MUNICIPAL WASTEWATER TO THE RIO HONDO			
<b>Report Dates &amp; Status</b> Monitoring Period: From 04/01/23 to 04/30/23 Considerations for Form Completion					
<b>Principal Executive Officer</b> First Name: Anthony Last Name: J. Martinez		Title: Public Works Director		Telephone: 575-778-8220	
<b>Form NODI:</b>		Status: NetDMR Validated			

Code	Parameter Name	Monitoring Location	Season #	Param. NODI	Quantity or Loading	Quality or Concentration	Units	Frequency of Analysis	Sample Type
					Value 1	Value 2	Value 3		
00310	BOD, 5-day, 20 deg. C	1 - Effluent Gross	0	-	0.27	0.35	4.02	19 - ng/L	24 - COMP24
					23.8 30DA AVG	35.7 7 DA AVG	30.0 30DA AVG	45.0 7 DA AVG	24 - COMP24
00400	pH	1 - Effluent Gross	0	-				12 - SU	GR - GRAB
								12 - SU	GR - GRAB
00530	Solids, total suspended	1 - Effluent Gross	0	-	0.04	0.06	0.55	19 - ng/L	24 - COMP24
					23.8 30DA AVG	35.7 7 DA AVG	30.0 30DA AVG	45.0 7 DA AVG	24 - COMP24
X 00600	Nitrogen, total [as N]	1 - Effluent Gross	0	-	2.38	6.16	8.82	19 - ng/L	24 - COMP24
					13.65 30DA AVG	20.5 7 DA AVG	8.2 30DA AVG	12.3 7 DA AVG	24 - COMP24
X 00610	Nitrogen, ammonia total [as N]	1 - Effluent Gross	0	-	1.63	7.12	5.5	19 - ng/L	24 - COMP24
					5.34 30DA AVG	5.34 7 DA AVG	3.2 30DA AVG	3.2 7 DA AVG	24 - COMP24
00685	Phosphorus, total [as P]	1 - Effluent Gross	0	-	0.03	0.08	0.13	19 - ng/L	24 - COMP24
					0.8 30DA AVG	1.2 7 DA AVG	0.5 30DA AVG	0.75 7 DA AVG	24 - COMP24
50050	Flow in conduit or thru treatment plant	1 - Effluent Gross	0	-				0.3 - MGD	TOTAL
								0.3 - MGD	TOTAL
50060	Chlorine, total residual	1 - Effluent Gross	0	-				28 - ug/L	GR - GRAB
								28 - ug/L	GR - GRAB
51040	E. coli	1 - Effluent Gross	0	-				32 - CFU/100mL	GR - GRAB
								32 - CFU/100mL	GR - GRAB



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

**AGENDA ITEM TITLE:** Discussion, Acknowledgement, and Consideration to Approve the Village Interim Budget for Upcoming Fiscal Year FY2024, and Discussion of Budget-related Water/Sewer Rates for FY2024

**DATE:** May 23, 2023

**PRESENTED BY:** Carroll Griesedieck

**STATUS OF AGENDA ITEM:** New Business

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

**BACKGROUND INFORMATION:** As per New Mexico State Statute and the Department of Finance and Administration (DFA), all municipalities are required to submit a preliminary annual budget which is due on June 1<sup>st</sup> and a final budget due on July 31<sup>st</sup>.

On April 18, 2023, the Village met in a special Council Budget Workshop to review the FY2024 budget. The following are the items which have been updated since that meeting:

Changes since the April 18 workshop include some line item increases for amounts that are not significant. These are small adjustments based on current trends through April and May-to-date to try to get a more accurate estimate for the FY24 budget. Funds affected by the small changes are 01-Water, 03-Gen Admin, 04-LE, 05-Roads, and 77-Solid Waste.

The more significant changes are:

Fund 03 Gen Admin has additional Health Insurance cost of \$60,000 based on a notice just received for retroactive charges to be invoiced for previous years.

Fund 03 Gen Admin has additional insurance revenues and contractor costs for the TML repairs to damages per information / bids obtained.

Fund 18 has additional capital expenses. See the fund 18 budget sheet for a breakdown of these.

At this time no other changes have been made to the interim budget for FY2024 and all funds have positive ending balances. Prior to submission of the final budget on July 31, 2023, additional changes can be made and the ending balances will reflect the actual ending balance of each fund on June 30, 2023.

The interim budget will be submitted in a timely manner no later than June 1, 2023.

**RECOMMENDATION:** Staff requests approval of the FY2024 interim budget.

	B	C	T	V	W	X	Y	Z
1		Water Operating - 01 (50100)						
2	Account	Description	FY2023 PROPOSED	FY 2023 ADJ Budget	FY2023 YTD Actual 3/31/2023	FY2023 YTD % of budget	FY2024 PROPOSED	2024 notes
3		% of b						
4		REVENUE:						
5	0001	Beginning Balance	15,496.70	15,496.70	15,496.89		6,001.76	
6	4010	Water Sales Revenue	187,650.00	177,650.00	138,242.87	77.82%	177,650.00	no change for now
7	4027	Other Revenue	5,200.00	5,200.00	5,000.00	96.15%	5,000.00	saly actual tsvi snow making
8	7004	Other charges f/services. Fin Chrg on W/S	400.00	400.00	101.83	25.46%	100.00	per actual ytd
9	7005	Interest Income		0.00				
10	9002	transfer in, from 03	50,000.00	150,000.00	55,500.00	37.00%	225,000.00	x adj enuf for beg bal
11								
12		TOTAL REVENUES:	258,746.70	348,746.70	214,341.59		413,751.76	
13								
14		EXPENSES:						
15	6112	Salaries - Water	91,000.00	151,000.00	107,036.72	70.89%	155,000.00	
16	6115	Salaries - Water Overtime	2,500.00	6,500.00	4,256.40	65.48%	6,500.00	
18	6121	Workers comp insurance (self insured)	3,000.00	3,000.00	2,709.32	90.31%	1,200.00	
19	6122	Health insurance	20,000.00	20,000.00	11,582.17	57.91%	32,000.00	
20	6133	Life Insurance	160.00	160.00	57.88	36.18%	170.00	
21	6134	Dental Insurance	1,940.00	1,840.00	772.41	41.98%	2,040.00	
22	6135	Vision Insurance	350.00	350.00	133.80	38.23%	370.00	
23	6125	FICA--Employers Share	5,000.00	10,000.00	6,771.98	67.72%	10,013.00	
24	6127	SUTA State Unemployment (other)	300.00	400.00	230.55	57.64%	400.00	saly adjusted
25	6128	PERA	8,000.00	8,000.00	4,986.55	62.33%	14,360.00	2
26	6130	Health Incentive - ski pass, health club (other insurance premiums)	900.00	900.00		0.00%	1,000.00	
27			0.00	0.00				
28	6136	FICA--Medicare Employers Share	1,200.00	2,200.00	1,583.56	71.98%	2,400.00	
29	6220	Outside Contractors	1,500.00	9,100.00	104.57	1.15%	20,000.00	per AM, more than his SS
30		Emergency Repairs	0.00	0.00				
31		Ambitions	0.00	0.00				
32	6225	Engineering		0.00				
33	6230	Legal Services		0.00				
34	6251	Water Storage	500.00	500.00	216.62	43.32%	500.00	saly
35	6252	Intenet	500.00	500.00	376.03	75.21%	600.00	+100 fo annual increase
36	6253	Electricity	1,500.00	1,500.00	1,189.49	79.30%	17,200.00	127 + 55 x 12 + 15G for meters
37	6254	Propane	6,500.00	6,500.00	4,466.15	68.71%	8,500.00	+2000 for meters
38	6256	Telephone	0.00	0.00	0.00			
39	6257	Rent Paid	250.00	250.00	0.00	0.00%	100.00	place holder
40	6258	Water Conservation Fee (0.003% of water)	400.00	400.00	216.17	54.04%	400.00	saly



	B	C	T	V	W	X	Y	Z
41	6259	Natural Gas	500.00	500.00			100.00	place holder
42	6270	Liability & Loss (to NM Self Ins. Fund)	18,000.00	20,400.00	20,317.19	0.00%	29,366.00	property only
43	6312	Chemicals & non-durables - other	2,300.00	2,300.00	3,626.53	157.68%	4,000.00	6312 & 6313 will be one
44	6313	Materials & Supplies - other	5,200.00	5,200.00	926.19	17.81%	8,000.00	account in Caselle
45	6314	Dues/Fees/memberships/notices	800.00	600.00		0.00%	800.00	from AM SS
46	6315	Bank Charges	0.00	0.00				
47	6316	Software	1,500.00	1,500.00	389.40	25.96%	2,350.00	from AM SS
48	6317	PPE	1,000.00	1,000.00	331.03	33.10%	1,000.00	saly
49	6318	Postage	300.00	500.00	320.83	64.17%	500.00	
50	6320	Equipment Repair & Parts - other	1,800.00	1,800.00	389.00	21.61%	1,800.00	6320 & 6323 are one
51	6322	Small Equipment & Tool purchases - other	1,000.00	1,000.00	0.00	0.00%	1,000.00	
52	6323	System Repair & Parts	2,000.00	12,000.00	8,726.20	72.72%	10,000.00	6320 & 6323 are one, xtra for meters
53	6331	Outside Testing	600.00	600.00	80.00	13.33%	600.00	
54	6332	Equipment rentals	0.00	0.00				
55	6418	Fuel Expense (emergency generator)	0.00	0.00				
56	6432	Travel & Per Diem	200.00	200.00	0.00	0.00%	1,800.00	
57	6434	Training	850.00	850.00	0.00	0.00%	620.00	
58		LAB EXPENSES:	0.00	0.00				
59	6712	Lab Chemicals & Supplies	475.00	475.00		0.00%	475.00	
60	6714	Lab - Equipment Repair & Parts	0.00	0.00			0.00	included with 6323
61	6715	Lab - Small Equipment & Tool purchases	200.00	200.00			500.00	
62	6716	Lab Testing Services (contract Prof)	500.00	500.00	313.09	62.62%	400.00	
63	6720	Lab Outside contractors (Contract prof)	400.00	400.00				
64	8322	Capital Equipment Assets	0.00	0.00		0.00%		
65	8323	Capital equipment & tool \$1000-\$4999	2,000.00	2,000.00		0.00%	5,000.00	
66	8325	Capital Other- over \$5000	0.00	0.00				
67		TRANSFERS OUT:	0.00	0.00				
68	9002	For O&M Equipment Reserves 32		0.00				
69	9002	To 41-For WTB #176 Chlorination station Loa	26,250.00	26,250.00		0.00%	26,250.00	x
70	9002	For Reserves		0.00				
71	9002	NEW Transfer to 63 USDA loan prin/Int 20%	31,476.00	31,476.00	26,230.00	83.33%	34,099.00	x 2250*373 x 13
72	9002	NEW Transfer to 63 USDA required reserve 2		0.00				
73	9002	to 41-For WTB #0351 Kachina water tank deb	8,731.00	8,731.00		0.00%	8,731.00	x
74				0.00				
75				0.00				
76				0.00				
77		Total Expenses:	251,832.00	341,832.00	208,339.83		410,244.00	
78								
79		Net Income:	6,914.70	6,914.70	6,001.76		3,507.76	
80		Ties to QB			Ties to QB			
81					6,001.76			

B	C	T	V	W	X	Y	Z
1	Water Depreciation - 41 (new Fund 53400)						
2	Account Description	FY2023	FY 2023	FY2023 YTD	FY2023 YTD	FY 2024	
3		PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED	
4	Revenue:			3/31/23			
5	0001 Beginning Balance	169,694.17	169,694.17	169,694.22		180,687.06	
6	4040 Water System Dev (other charges for services)					500.00	
7	4060 State WTB Grant Revenue	25,000.00	25,000.00				
8	4060 NMED SAP 20-E2240 STB Booster Pump Station FY2021/Re	150,000.00	150,000.00	4,950.07	3.30%	100,000.00	
9	NMED SAP 21-F2393-STB Booster FY2022	385,000.00	385,000.00		0.00%	385,000.00	
10	Revenue-Interest Income	50.00	50.00		0.00%	50.00	
11	4056 FY23 Legislative Approp		0.00				
12	NMED Fire Hydrants Grant SAP 22-G2437-STB	200,000.00	200,000.00		0.00%	200,000.00	
13	NMED leak repairs SAP 22-G2434-STB	50,000.00	50,000.00		0.00%	50,000.00	
14	NM Subaward grant 22-Z61017-2 CSFRF Water system repairs		0.00			750,000.00	
15	FY24 Legislative Approp						unknown
16	TRANSFERS IN:		0.00				
17	9002 Transfer NEW 03 replace GRT	110,000.00	140,000.00	85,600.26	61.14%	190,000.00	x for 1 yr plus 2022 May/June missed
18	9001 Transfer in from 43	50,000.00	50,000.00	50,000.00		400,000.00	x?
19	9001 Transfer in from 51 Water Sys DIF					60,000.00	x current FY23 bal
20	9001 Transfer in from 51 Water Sys DIF					160,000.00	x possible FY24 DIF revs
21	9001 Transfer from 01 - WTB 176 Chlorination	26,250.00	26,250.00			26,250.00	x
22	9001 Transfer from 01 - WTB Kachina Water Tank #0351	8,731.00	8,731.00			8,731.00	x
23	9001 Transfer from 01 - to build reserves	0.00	0.00				
24			0.00				
25	Total Revenue:	1,174,725.17	1,204,725.17	310,244.55		2,511,218.06	
26							
27	Expense:						
28	6220 Outside Contractors	250,000.00	250,000.00	106,912.93	42.77%	250,000.00	booster pump
29	Contractors for Kachina Water Tank					800,000.00	line replacement
30	Water line replacement		0.00			200,000.00	hydrants
31	Hydrants Installation		0.00				
32	6220 Gunsight springs development						
33	6225 Engineering - General	85,000.00	85,000.00		0.00%	85,000.00	general
34	6225 Engineering - Kachina Tank pump system	25,000.00	25,000.00		0.00%	25,000.00	booster pump
35	6225 Eng'ing - FEI Redvelop GunSight, water modeling, etc.		0.00				
36	6225 Kachina Tank		0.00				
37	6230 Legal	10,000.00	10,000.00	3,117.20	31.17%	10,000.00	attorney
38	6253 Electricity		0.00				
39	6310 Advertising		0.00				
40	6313 Materials & Supplies	10,000.00	10,000.00	-150.00	-1.50%	10,000.00	general



	B	C	T	V	W	X	Y	Z
41	6320	Equipment repairs	2,500.00	2,500.00		0.00%	2,500.00	general
42	6323	System Repairs (customer meters replaced)		0.00			200,000.00	customer meters
43	8322	Capital Expenditures Kachna pump system		500,000.00	19,677.36	3.94%	500,000.00	booster pump
44	8322	Collected DIF for Gunsight, K wtr tank, Dist lines	500,000.00				60,000.00	DIF exp
45	8322	Additional DIF for Gunsight, K wtr tank, Dist lines					160,000.00	DIF exp
46		<b>DEBT SERVICE</b>		0.00				
47	8418	NMFA WTB Loan #WTB0351 - Debt Repay/Prin	8,452.00	8,452.00		0.00%	8,473.00	
48	8419	NMFA WTB Loan #WTB0351 - Debt Repay/Int	280.00	280.00		0.00%	258.00	
49	8415	NMFA WTB Loan #WTB176 - Debt Repay/Prin	25,728.00	25,728.00		0.00%	25,792.00	
50	8416	NMFA WTB Loan #WTB176 - Debt Repay/Int	520.00	520.00		0.00%	456.00	
51								
52		<b>Total Expense:</b>	917,480.00	917,480.00	129,557.49		2,337,479.00	
53								
54		<b>Net Income:</b>	257,245.17	287,245.17	180,687.06		173,739.06	
55					ties to QB			
56					180,687.06			

	B	C	T	U	V	W	X
1		<b>Water Sys Dev Impact Fee 51 (29900)</b>					
2	<b>Account</b>	<b>Description</b>	<b>FY2023 PROPOSED</b>	<b>FY2023 Actual 3/31/2023</b>	<b>FY2023 % of budget</b>	<b>FY 2024 PROPOSED</b>	
3		<b>Revenue:</b>					
4							
5	0001	Beginning Balance	0.00	0.00		60,454.53	
6	4050	Revenue-Water Sys Dev Impact f	0.00	60,437.99	#DIV/0!	160,000.00	
7	7007	Revenue-Interest Impact Fees	0.00	35.54	#DIV/0!	0.00	
8							
9		<b>Total Revenues:</b>	0.00	60,473.53	#DIV/0!	220,454.53	
10							
11		<b>Expenses:</b>					
12	6315	Bank Charges	0.00	19.00	#DIV/0!	0.00	
13		<b>TRANSFERS OUT to 41:</b>					
14	9002	collected				60,000.00	X current FY23 bal.
15	9002	additional				160,000.00	X possible FY24 DIF revs
16		<b>Total Expenses:</b>	0.00	19.00		220,000.00	
17							
18		<b>Net Income:</b>	0.00	60,454.53		454.53	
19				ties to QB			
20				60,454.53			

	B	C	T	V	W	X	Y	Z
1		<b>Sewer Operating - 02 (50300)</b>						
2	<b>Account</b>	<b>Description</b>	<b>FY2023 PROPOSED</b>	<b>FY 2023 ADJ Budget</b>	<b>FY2023 YTD Actual 3/31/2023</b>	<b>FY2023 YTD % of budget</b>	<b>FY2024 PROPOSED</b>	
3		<b>REVENUE:</b>						
4								
5	0001	Beginning Balance Trans 80% ending F	39,275.65	39,275.65	39,276.05		78,488.45	
6	4010	Utility service fees	<b>729,100.00</b>	729,100.00	552,971.43	75.84%	<b>729,100.00</b>	
7	4027	Other Revenue/Sale of Fixed Assets	200.00	200.00	0.00	0.00%	0.00	
8	4037	Revenue - General Grants Clean & B		0.00				
9	7004	Finance Charge /other charges for serv	2,000.00	2,000.00	491.98	24.60%	1,000.00	
10	7005	Interest Income		0.00				
11	9001	Transfer In from Gen 03	110,000.00	110,000.00	59,000.00	53.64%	<b>110,000.00</b>	
12				0.00				
13			880,575.65	880,575.65	651,739.46	74.01%	918,588.45	
14				0.00				
15		<b>EXPENSES:</b>		0.00				
16	6112	Salaries - Water & Sewer	<b>210,300.00</b>	210,300.00	91,077.95	43.31%	<b>200,000.00</b>	
17	6115	Salaries - Water & Sewer-Overtime	<b>2,500.00</b>	2,500.00	703.68	28.15%	<b>2,500.00</b>	
18	6112	Salaries - Leave Sell Back		0.00				
19	6121	Workers comp insurance	<b>4,500.00</b>	4,500.00	587.90	13.06%	<b>800.00</b>	
20	6122	Health insurance	<b>73,400.00</b>	73,400.00	46,328.73	63.12%	<b>78,000.00</b>	
21	6125	FICA--Employers Share	<b>10,600.00</b>	10,600.00	5,585.04	52.69%	<b>12,555.00</b>	
22	6127	SUTA State Unemployment	<b>400.00</b>	400.00	165.78	41.45%	<b>400.00</b>	saly
23	6128	PERA	<b>29,750.00</b>	29,750.00	20,049.28	67.39%	<b>29,830.00</b>	
24	6130	Health Incentive - ski pass, health club	<b>1,500.00</b>	1,500.00	0.00	0.00%	<b>3,500.00</b>	7
25	6133	Life Insurance	<b>375.00</b>	375.00	231.59	61.76%	<b>420.00</b>	
26	6134	Dental insurance	<b>4,760.00</b>	4,760.00	3,089.66	64.91%	<b>5,100.00</b>	
27	6135	Vision Insurance	<b>760.00</b>	760.00	535.02	70.40%	<b>900.00</b>	
28		payroll expense		0.00				
29	6136	Medicare FICA--Employers Share	<b>3,000.00</b>	3,000.00	1,306.27	43.54%	<b>3,000.00</b>	
30	<b>6220</b>	<b>Outside Contractors (prof services)</b>	<b>10,200.00</b>	10,200.00	1,872.96	18.36%	<b>10,700.00</b>	see A's SS
31		TAK, QA Balance,Electrician, KCI		0.00				
32		Ambitions IT Support, Outside excavation		0.00				
33		Waste Management-Sludge cert & hauling		0.00				
34	6230	Legal Services	0.00	0.00				
35	<b>6252</b>	<b>Internet</b>	<b>1,000.00</b>	1,000.00	868.15	86.82%	<b>1,000.00</b>	
36	6253	Electricity	<b>100,000.00</b>	89,000.00	36,348.93	40.84%	<b>91,000.00</b>	
37	6254	Propane/ Diesel (emergency generator	<b>750.00</b>	750.00	0.00	0.00%	<b>1,750.00</b>	300 gal x 3.5 generator
38	<b>6256</b>	<b>Telephone</b>	<b>3,000.00</b>	3,000.00	270.00	9.00%	<b>3,000.00</b>	

	B	C	T	V	W	X	Y	Z
39	6259	Natural Gas	16,000.00	25,000.00	19,869.00	79.48%	25,000.00	
40	6270	Liability & Loss (to NM Self Ins. Fund)	27,000.00	30,270.00	30,268.93	100.00%	45,424.00	property only
41	6312	Chemicals & non-durables - other	15,000.00	8,000.00	6,129.93	76.62%	10,000.00	
42	6313	Materials & Supplies - other	11,000.00	7,730.00	1,026.34	13.28%	12,000.00	
43	6314	Dues/Fees/memberships/notices	500.00	500.00		0.00%	630.00	A's SS
44	6315	Bank Charges	0.00	0.00				
45	6316	Software	3,400.00	3,400.00	1,622.54	47.72%	3,950.00	A' SS
46	6317	PPE (safety supplies)	2,500.00	2,500.00	573.40	22.94%	2,500.00	
47	6318	Postage	960.00	2,960.00	413.50	13.97%	4,400.00	
48	6320	Equipment Repair & Parts - other	8,000.00	8,000.00	273.42	3.42%	8,000.00	
49	6322	Small Equipment & Tool purchases - o	4,000.00	4,000.00	2,301.38	57.53%	4,000.00	
50	6323	System Repair & Parts		0.00				
51	6331	Outside Testing	500.00	500.00	85.50	17.10%	500.00	
52	6332	Equipment rentals	1,000.00	1,000.00		0.00%	1,000.00	
53	6418	Fuel Expense	500.00	500.00		0.00%	500.00	
54	6432	Travel & Per Diem	200.00	200.00		0.00%	1,800.00	
55	6434	Training	1,000.00	1,000.00	303.85	30.39%	800.00	
57		<b>LAB EXPENSES:</b>		0.00				
58	6712	Lab Chemicals & Supplies	7,500.00	14,500.00	10,201.19	70.35%	12,000.00	
59	6714	Lab - Equipment Repair & Parts	750.00	750.00	50.00	6.67%	750.00	
60	6715	Lab - Small Equipment & Tool purchases	1,500.00	1,500.00	6,184.57	412.30%	3,000.00	
61	6716	Lab Testing Services (contract prof)	10,000.00	10,000.00	6,238.52	62.39%	10,000.00	
62	6720	Lab Outside contractors (contract Prof)		0.00			6,000.00	
63	8323	Capital - equipment & tool \$1000-\$499	6,000.00	6,000.00		0.00%		
64	8322	Capital equipment		0.00				
65		<b>TRANSFERS OUT:</b>						
66		Transfer-Equipment Reserves to 32 O&M		0.00				
67		Transfer to 42 to build up reserves		0.00				
68		Transfer to 43 to repay loan		0.00				
69		To 42-For WWTP Loan #1438049 Paym	101,287.00	101,287.00	101,287.00	100.00%	101,287.00	x
70		Transfer-Bond Interest Net Revenues		0.00				
71		<b>NEW USDA LOAN-PRIN/INT 80% trf to</b>	<b>125,832.00</b>	125,832.00	104,860.00	83.33%	136,318.00	x 8995+1491 *13
72		<b>NEW USDA-Required USDA Reserve trf to 63</b>		0.00				
73		Transfer- CWSRF 62 Loan FY2019 inter	861.00	861.00	861.00	100.00%	0.00	Paid in full FY23
74		Transfer CWSRF 62 Loan FY2019 princ	71,680.00	71,680.00	71,680.00	100.00%	0.00	Paid in full FY23
75								
76		<b>Total Expense:</b>	873,765.00	873,765.00	573,251.01	65.61%	834,314.00	
77								
78		<b>Net Income</b>	<b>6,810.65</b>	<b>6,810.65</b>	<b>78,488.45</b>		<b>84,274.45</b>	
79					<b>ties to QB</b>			



B	C	T	V	W	X	Y	Z
53	Manhole Repairs & Replacement						
54	Capital projects DIF revs WWTP current \$		0.00			110,000.00	
55	Capital projects DIF revs WWTP est \$		0.00			300,000.00	
56	Exp cell replacement paid from Lawsuit Rev WWTP		0.00			500,000.00	2nd train more?
57	Capital Equip -- UV's BAR FY18						
58	2007 WWTP Loan Debt Service Principal	96,568.00	95,423.00	95,422.70	100.00%	96,568.00	
59	2007 WWTP Loan Debt Service Interest	4,720.00	5,865.00	5,864.43	99.99%	4,720.00	
60	CWSRF New debt service FY2019/Prin	71,680.00	71,680.00	71,679.88	100.00%	0.00	paid in full
61	CWSRF New debt service FY2019/Interest	861.00	861.00	860.16	99.90%	0.00	FY23
67							
68	<b>TRANSFERS OUT:</b>						
69	Transfer to USDA 63 per closing						
70	Transfer to 43 per closing/reimburse expense						
71	Transfer to USDA 63 payments for						
72							
73							
74	<b>Total Expense:</b>	428,829.00	428,829.00	183,388.42		1,156,288.00	
75							
76	<b>Net Income:</b>	133,481.29	133,481.29	138,871.87		44,380.87	
77				ties to QB			
86				138,871.37			

	B	C	T	U	V	W	X
1		<b>Wastewater Sys Dev Impact Fee 52 (29900)</b>					
2	<b>Account</b>	<b>Description</b>	<b>FY2023 PROPOSED</b>	<b>FY2023 Actual 3/31/2023</b>	<b>FY2023 % of budget</b>	<b>FY 2024 PROPOSED</b>	
3		<b>Revenue:</b>					
4							
5	0001	Beginning Balance	0.00	0.00		111,705.70	
6	4050	Revenue-WW Sys Dev Impact fee	0.00	111,659.05	#DIV/0!	300,000.00	
7	7007	Revenue-Interest Impact Fees	0.00	65.65	#DIV/0!	0.00	
8							
9		<b>Total Revenues:</b>	0.00	111,724.70	#DIV/0!	411,705.70	
10							
11		<b>Expenses:</b>					
12	6315	Bank Charges	0.00	19.00	#DIV/0!	0.00	
13		<b>TRANSFERS OUT to 42:</b>					
14	9002	collected				110,000.00	
15	9002	additional				300,000.00	
16		<b>Total Expenses:</b>	0.00	19.00		410,000.00	
17							
18		<b>Net Income:</b>	0.00	111,705.70		1,705.70	
19				ties to QB			
20				111,705.70			
21							
22							

x current FY23 bal  
x possible FY24 DIF revs

VILLAGE OF TAOS SKI VALLEY

FY2017 BUDGET

	B	C	T	U	V	W
1		<b>CWSRF 62 Reserve (restricted cash 53400)</b>				
2	<b>Account</b>	<b>Description</b>	<b>FY 2023 PROPOSED</b>	<b>FY2023 YTD Actual</b>	<b>FY2023 YTD % of budget</b>	<b>FY 2024 PROPOSED</b>
3						
4		<b>Revenue:</b>		<b>3/31/2022</b>		
5	0001	Beginning Balance	206,745.01	206,745.01		210,867.94
6	7005	Interest Income/Need BAR May	25.00	4.05		25.00
7	7006	Revenue-Investment income	300.00	4,128.88	1376%	8,000.00
8			0.00			0.00
9		<b>Total Revenue:</b>	207,070.01	210,877.94	102%	218,892.94
10			0.00			
11	6315	Bank Charges	60.00	10.00	17%	
12						
13		<b>Total Expense:</b>	60.00	10.00		0.00
14						
15		<b>Net Income:</b>	207,010.01	210,867.94	102%	218,892.94
16				ties to QB		
17				210,867.94		



B	C	T	V	W	X	Y	Z
1	USDA Debt Service & RESERVES 63 (LGBMS Fund 40300)						
2	Account Description	FY2023	FY 2023	FY2023	FY2023	FY 2024	
3		PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED	
4	Revenue:						
5	0001 Beginning Balance	636,348.07	636,348.07	\$ 636,348.07		780,641.98	
6							
7	7005 Interest Income	1,000.00	1,000.00	\$ 247.13	24.71%	1,000.00	
8	TRANSFERS IN:						
9	9002 Transfer HH 03 USDA Debt Service/and asset reserve	268,000.00	333,000.00	\$ 227,858.78	68.43%	387,433.00	
10	9002 Transfer in Required asset reserves/01		0.00				
11	9002 Transfer in Required asset reserves/02		0.00				
12	9002 Transfer from 01 for (NR) Debt service-NEW USDA	31,476.00	31,476.00	\$ 26,230.00	83.33%	34,099.00	
13	9002 Transfer from 02 for (NR) Debt service-NEW USDA	125,832.00	125,832.00	\$ 104,860.00	83.33%	136,318.00	
14	9002 Transfer from 32 -Build O&M reserves	0.00	0.00				
15	9002 Transfer from 43/ debt service USDA/if needed	0.00	0.00				
16	9002 Transfer from 42 USDA /DS payment reserve	0.00	0.00				
17	9002 Transfer from 42 USDA/Short term Asset reserve	0.00	0.00				
18	9002 Transfer in from 32 Build O&M reserve	0.00	0.00				
19	Total Revenue:	1,062,656	1,127,656	\$ 995,543.98		1,339,492	
20							
21	Expense:						
22							
23	8431 USDA LOAN Principal	115,800.00	115800	\$ 88,305.45	76.26%	132,000.00	
24			0				
25	8430 USDA LOAN Interest	172,000.00	172000	\$ 126,596.55	73.60%	180,000.00	
26							
27							
28							
29							
30							
31	Total Expense:	\$ 287,800	\$ 287,800	\$ 214,902.00		\$ 312,000	
32							
33	Net Income:	\$ 774,856.07	\$ 839,856.07	780,641.98		\$ 1,027,491.98	
34				Ties to QB			
43		\$ 583,240.21		780,641.98			

	B	C	T	V	W	X	Y	Z
1		<b>Solid Waste Enterprise- 77 (NEW LGBMS 50200)</b>						
2	<b>Accounts</b>	<b>Description</b>	<b>FY 2023</b>	<b>FY 2023</b>	<b>FY2023 YTD</b>	<b>FY2023 YTD</b>	<b>FY 2024</b>	
3			<b>PROPOSED</b>	<b>ADJ Budget</b>	<b>Actual</b>	<b>% of budget</b>	<b>PROPOSED</b>	
4	<b>Revenue:</b>				<b>3/31/2023</b>			
5		Beginning Balance	305,778.00		305,777.39		319,265.99	
6	4022	Revenue-GRT-Environment Base line						
7	4022	Revenue-GRT-Portion TIDD/Incremental						
8	4027	Revenue-Other charges for services						
9	4037	General Grants -- Compactor						
10	4046	Revenue-Solid Waste Fee(Other chrgs)	64,020.00	64,020.00	54,282.15	84.79%	70,000.00	
11	7005	Revenue-Interest Income						
12								
13	<b>Total Revenues:</b>		369,798.00		360,059.54	97.37%	389,265.99	
14								
15	<b>Expense:</b>							
16	6114 (6112 used in pay)	Salaries-Staff (part-time)	19,000.00	19,000.00	1,531.44	8.06%	10,000.00	
17	6115	Overtime salaries	500.00	500.00			200.00	
18	6121	Workers Comp	1,000.00	900.00	463.64	51.52%	200.00	
19	6122	Health insurance	500.00	500.00		0.00%	500.00	
20	6125	FICA Employer's Share	500.00	500.00	94.16	18.83%	500.00	
21	6127	SUTA Unemployment	50.00	50.00	3.93	7.86%	50.00	
22	6128	PERA	500.00	500.00		0.00%	500.00	
23	6133	Life insurance	100.00	100.00		0.00%	100.00	
24	6134	Dental Insurance	100.00	100.00		0.00%	100.00	
25	6135	Vision Insurance	100.00	100.00		0.00%	100.00	
26	6136	FICA Medicare Employer's Share	300.00	300.00	22.02	7.34%	120.00	
27	6220	Outside Contractors	150,000.00	150,000.00	37,885.62	25.26%	150,000.00	
28		Waste Mgt, TOT (Regional Landfill), Bob's Yard						
29		<b>Taos Recycling MOU \$3565.38</b>						
31		Engineer/design recycle center						

	B	C	T	V	W	X	Y	Z
32		Recycle fees/Add \$50K in FY23						
33	6253	Electricity (compactor)	600.00	600.00	450.00	75.00%	600.00	
34	6313	Material & Supplies	5,000.00	5,000.00		0.00%	5,000.00	
35	6314	Dues and Fees	200.00	200.00	93.85	46.93%	200.00	per AM
36	6316	Software TAK %	250.00	250.00	151.44	60.58%	250.00	saly
37	6318	Postage	100.00	200.00	97.45	48.73%	200.00	
38	6322	Equipment/Tools for Recycling Program	500.00	500.00		0.00%	500.00	
39	6434	Training	500.00	500.00		0.00%	500.00	
40	6432	Travel					600.00	
41	6570	Other Operations GRT						
42	8325	Capital Purchases	150,000.00	150,000.00		0.00%	150,000.00	
43								
44								
45								
46	<b>Total Expenses:</b>		<b>329,800.00</b>		40,793.55		<b>320,220.00</b>	
47								
48	<b>Net Income:</b>		<b>39,998.00</b>		<b>319,265.99</b>		<b>69,045.99</b>	
49					Ties to QB			
50					<b>319,265.99</b>			

	B	C	T	V	W	X	Y	Z
1		Village Apartments-70 (Fund 52800)						
2	Accounts	Description	FY 2023	FY 2023	FY2023 YTD	FY2023 YTD	FY 2024	
3			PROPOSED	ADJ Budget	Actual	% of budget	Proposed	
4	Revenue:				3/31/2023			
5		Beginning Balance	49,150.22	49,150.22	49,150.22		65,776.95	
6	4190	Rental Revenue						
7	7005	Revenue-Interest Income						
8		TRANSFERS IN:						
9	9001	Tenant deposits						
10	9001	Transfer in from police fund/\$2250 mo	27,000	27,000.00	20,250.00	75.00%	27,000.00	x
11	9001	Transfer in from general fund/rent \$1000 mo	12,000	12,000.00	9,000.00	75.00%	12,000.00	x
12	9001	Transfr in from general fund/short falls	10,000	10,000.00	0.00	0.00%	10,000.00	x
13		Transfer in for Apartment EMS (09)	12,000	12,000.00	9,000.00	75.00%	24,000.00	x 2x ly, fire & ems
14	9001	Transfer in CARES ACT FUNDING/DEC BAR		0.00				
15	9001	Transfer in from CARES ACT FUNDING		0.00				
16								
17	Total Revenues:		110,150	110,150	87,400	79.35%	138,777	
18	Expense:							
19	6220	Outside Contractors	30,000	30,000.00	17,014.14	56.71%	30,000	
20	6230	Legal	500	500.00	433.25	86.65%	500	
21	6252	Internet	1,000	1,300.00	919.95	70.77%	1,300	
22	6253	Electricity	2,500	1,900.00	398.19	20.96%	1,900	
23	6259	Natural Gas	3,000	3,000.00	1,354.77	45.16%	3,000	
24	6220	Telephone-report in 6220 FY2020		0.00				
25	6256	Telephone/Fire alarm monitor	1,700	2,000.00	1,400.28	70.01%	2,000	
26	6313	Supplies	2,000	2,000.00	79.90	4.00%	2,000	
27	6321	Building Maintenance	10,000	10,000.00	22.79	0.23%	10,000	
28	6580	Outside Contractors/Rental Mng expense		0.00				
29								
30								
31	Total Expenses:		\$ 50,700	\$ 50,700	21,623.27		\$ 50,700	
32								
33	Net Income:		\$ 59,450	\$ 59,450	65,776.95		\$ 88,077	
34					ties to QB @ 3/31/23			
35					65,776.95			

B		C		T	V	W	X	Y
General - 03/ Fund 11000								
Account	Description	FY2023 PROPOSED	FY 2023 ADJ Budget	FY2023 YTD Actual 3/31/2023	FY2023 YTD % of budget	FY2024 PROPOSED		
Revenue:								
5	0001 Beginning Balance	2347658.17	2,347,658.17	2,347,658.17		2,287,670.26		
6	4016 GRT ITG Telecom	500.00	500.00	105.64	21.13%	200.00		
7	4017 GRT COMP TAX	12,000.00	12,000.00	15,104.52	125.87%	12,000.00		
8	4018 HB6 GRT Internet sales		0.00					
9	4019 Hold Harmless GRT	268,000.00	268,000.00	212,418.85	79.26%	300,000.00		
10	4020 GRT Municipal	900,000.00	1,050,000.00	682,409.98	64.99%	1,075,000.00		
11	4020 GRT Municipal-Muni referendum		0.00					
12	4999 August GRT/PLUG		0.00					
13	4021 GRT State -Base	500,000.00	700,000.00	430,344.26	61.48%	700,000.00		
14	4021 GRT State -Portion TIDD/Incremental		0.00					
15	4027 Internet Franchise fees	10,000.00	10,000.00	3,587.58		4,000.00		
16	4047 NMSIF Fund claim on TML	0	0.00			200,000.00		remaining potential pmts FY24
17	4031 Revenue-parking citations	500.00	500.00	2,454.00	490.80%	500.00		
18	4035 Bid Permit Fees	50,000.00	50,000.00	-5,580.09	-11.16%	75,000.00		
19	4026 Business licenses	4,000.00	4,000.00	7,580.00	189.50%	7,000.00		
20	4025 Liquor licenses	1,000.00	1,000.00		0.00%	100.00		
21	no QB Zoning Permits					25,000.00		Land Use & Dev lic/prmts & Plan review fees
22	4036 Licenses & Permits other	2000	2,000.00	5750	2.875	1000		Animal & Alarm
23	4032 Animal Licenses			107.5				
24	4039 General Grants-Small Cities Assistance	90,000.00	90,000.00	90,000.00	100.00%	90,000.00		
25	4047 Other Oper (i.e. copies, phone, refund)NMSIF TML pmt 1	5000	5,000.00	205,139.84	4102.80%	2,000.00		
26	4051 Impact Fee Admin 3%	0.00	0.00	10632.57		10000		
27	4058 Plan Review Fees		15,000.00	23,485.98	156.57%	0		Included with Zoning Permits
28	4059 Proceeds from TML purchase		0.00					
29	4110 TIDD Reimbursement Misc Revenue		6,000.00	2,647.91	44.13%	6000		
30	7005 Interest Income (bank accounts)	2500	2,500.00	111,168.77	4446.75%	100,000.00		Sig rate hike
31	7006 Investment Income	2500	2,500.00	2,488.65	99.55%	100.00		Investments cashed FY23
32	7010 Ad Valorem Tax (property tax)	520,000.00	520,000.00	438,856.38	84.40%	500,000.00		
33	TRANSFERS IN:		0.00					
34	9001 Transfer in from 65 CARES		0.00					
35	9001 Transfer in from 32	10,000.00	10,000.00			0.00		
36	9001 Transfer in from 42 USDA proceeds		0.00					
37	9001 Transfer in from 53 (Gen Impact)	230,000.00	230,000.00		0.00%	18,000.00		
38	9001 Transfer in from 15 lodger's tax admin fee 10% revenue	45,000.00	45,000.00	33,750.00	75.00%	45,000.00		
39	9001 Transfer in from 15 lodger's tax voted by LT committee		0.00					
40	Total Revenue:	\$ 5,021,658.17	\$ 5,371,658.17	4,620,110.51		\$ 5,458,570.26		
41	Expense:		0.00					
42			0.00					
43	6112 Salaries/Staff	430,512.00	445,512.00	332,578.21	74.65%	449,860.00		SS + 5% minus elected
45	6112 Salaries - Leave Sell Back		0.00			2,100.00		
46	6113 Salaries/Elected	34,140.00	33890	19,153.68	56.52%	34,140.00		
47	6115 Salaries - Overtime	0.00	250	247.50	99.00%	100.00		
48	6121 Worker's Comp (Self Insured Fund)	350.00	1,600.00	1,516.54	94.78%	900.00		

	B	C	T	V	W	X	Y	Z
49	6122	Health Insurance	72,500.00	79,500.00	58,575.70	73.68%	148,000.00	88,000 + GSD retroactive charges 60,000
50	6125	FICA Employer's Share	32,220.00	32,220.00	20,209.03	62.72%	28,027.72	
51	6125	FICA Employer's Share/elected	2,100.00	2,100.00	1,187.53	56.55%	2,116.68	
52	6125	FICA Medicare/elected	500.00	500.00	277.74	55.55%	1,537.00	
53	6126	Workman's Comp Personal Assess	4,000.00	350.00	283.80	81.09%	400.00	
54	6127	SUTA Share Unemployment (Other)	600.00	800.00	543.47	67.93%	1,200.00	LY x 2
55	6128	PERA Employer's Portion	43,600.00	43,900.00	32,759.23	74.62%	52,360.00	
56	6130	Health Incentive (ski pass, gym member)	2,100.00	2,100.00	1,500.00	71.43%	3,500.00	7
57	6133	Life Insurance	325.00	375.00	262.28	69.94%	375.00	
58	6134	Dental Insurance	4,775.00	5,625.00	4,178.54	74.29%	6,100.00	
59	6135	Vision Insurance	850.00	950.00	696.39	73.30%	1,020.00	
60	6136	FICA Medicare	6,000.00	6,200.00	4,726.31	76.23%	6,555.00	
61	6220	Outside Contractors (Prof services) same this year + 40,000 digitization of records, TML R&M Anchorbuilt \$910,000	188,000	308,000	205,338.39	66.67%	851,000	salary plus digitization record plus AB TML repairs \$491,000
62	6225	Engineering	10,000	10,000		0.00%		included with 6220
75	6230	Legal Services - Baker + others/\$25K is for P&Z reviews	100,000.00	100,000.00	47,763.68	47.76%	75,000.00	
76	6242	Accounting	50,000.00	50,000.00	32,685.65	65.37%	50,000.00	
77	6244	Audit	30,000.00	25,000.00	24,811.25	99.25%	30,000.00	
79	6252	Internet	5,500.00	5,500.00	3,667.03	66.67%	5,500.00	
80	6253	Electricity	7,500.00	2,500.00	1,018.62	40.74%	2,000.00	
81	6254	Propane		0.00				
82	6256	Telephone	10,000.00	10,000.00	7,169.39	71.69%	10,000.00	
83	6257	Rent Paid (meeting rooms, storage)	1,500.00	1,500.00		0.00%	2,500.00	
84	6259	Natural Gas	1,000.00	1,000.00	484.77	48.48%	1,000.00	
85	6270	Liability & Loss (to NM Self Ins. Fund)	15,000.00	39,200.00	39,125.86	99.81%	45,427.00	prop + liab
86	6310	Advertising	4,000.00	9,000.00	6,288.55	69.87%	9,000.00	
87	6313	Material & Supplies	25,000.00	25,000.00	7,750.52	31.00%	25,000.00	
88	6314	Dues/Fees/Registrations/Renewals	7,000.00	7,000.00	4,947.01	70.67%	9,000.00	
89	6315	Bank Charges	2,500.00	2,500.00	1,971.75	78.87%	2,500.00	see FY24 software SS
90	6316	Software	103,650.00	50,550.00	11,254.95	22.26%	63,000.00	for other dept amounts
91		CES Cloud: \$10,000		0.00				
92		Firewall & software lics/ /Ambitions (\$400/mo.) \$5000.		0.00				
93		QB payroll (\$150/mo) /renewal \$600 annual, QB lic 1500		0.00				
94		Caselle 2nd 1/2 \$29,750		0.00				
95	6318	Postage	1,200.00	1,600.00	930.63	58.16%	2,000.00	
96	6319	Election Expense		0.00			5,000.00	
97	6320	Equipment Repair & Parts	500.00	500.00	76.41	15.28%	500.00	
98	6321	Building maintenance & repairs	500.00	500.00	310.19	62.04%	5,000.00	per JA, sidewalk
99	6322	Small Equip & Tool Purchases	2,500.00	2,500.00	0.00	0.00%	2,500.00	

	B	C	T	V	W	X	Y	Z
100	6331	Outside Testing Services	600.00	600.00	75.25			
101	6335	Finance Charge & Misc. charges		0.00		12.54%	100.00	
102	6417	Vehicle Maintenance	500.00	500.00		0.00%	1,000.00	
103	6418	Fuel Expense	750.00		818.67	65.49%	1,500.00	
104	6432	Travel & Per Diem-employees	5,200.00	1,250.00	685.86	13.19%	10,100.00	
105	6433	Travel & Per Diem-elected officials	3,000.00	3,000.00		0.00%	3,000.00	
106	6434	Training	4,400.00	8,000.00	6,023.83	75.30%	11,600.00	
107	6435	Training elected officials	2,000.00	2,000.00		0.00%	2,000.00	
108	6436	Training-Committees	1,000.00	1,000.00		0.00%	1,000.00	
109	6437	Travel-Committees	2,000.00	2,000.00		0.00%	2,000.00	
110	6560	payroll expense		0.00				changed due to Patrick changing his #s by \$1600 on 4/20
111	6570	Other expense/GRT Admin fees	32,880.00	41,080.00	27,954.73	68.05%	45,000.00	
113	8325	Capital expenditures > \$5000		0.00				
114	8420	Taos Mountain Lodge/principal payment	38,265.00	30,900.00		0.00%	32,000.00	
115	8421	Taos Mountain Lodge/interest payment	30,900.00	38,265.00	19,131.50	50.00%	38,000.00	
116	8322	TML Improvements (NMFA)-infrastructure		0.00				
117	8322	TML Improvements	30000	30,000.00		0.00%	30,000.00	
118	8323	Capital > \$1000 < \$5000	5,000.00	5,000.00	2,820.55	56.41%	5,000.00	
119	8325	Capital Equipment purchase > \$5000 (Depreciate)	0.00	20,000.00	19,948.03	99.74%	20,000.00	
120	8428	Debt Service GRT Payback TRD-NEW	31,160.00	31,160.00	23,369.85	75.00%	31,160.00	
121		TRANSFERS OUT:		0.00				
122	9002	Transfer to 01	50,000.00	150,000.00	55,500.00	37.00%	225,000.00	
123	9002	Transfer to 02	110,000.00	110,000.00	59,000.00	53.64%	110,000.00	
124	9002	Transfer to 04	424,116.00	424,116.00	339,762.08	80.11%	453,953.50	
125	9002	Transfer to 05 for Roads	390,000.00	390,000.00	330,000.00	84.62%	390,000.00	
126	9002	Transfer to 05 for Roads GRT %	110,000.00	140,000.00	85,600.26	61.14%	190,000.00	
127	9002	Transfer to 09	220,000.00	220,000.00	165,000.00	75.00%	220,000.00	
128	9002	Transfer to 32 (Equip Reserve)	50,000.00	50,000.00	0.00	0.00%	50,000.00	
129	9002	Transfer to 43 (Gen/Admin Reserve)	250,000.00	250,000.00	0.00	0.00%	250,000.00	
130	9002	Transfer to-63 (hold harmless) To USDA Debt Service	240,568.00	303,068.00	205,007.08	67.64%	360,000.00	
131	9002	Transfer to-63 (hold harmless) To USDA DS Reserve	27,432.00	29,932.00	22,851.70	76.35%	27,433.00	
132	9002	Transfer to 41 NEW GRT %	110,000.00	140,000.00	85,600.26	61.14%	190,000.00	
133	9002	Transfer to Village Apartments (70) rent office space	12,000.00	12,000.00	9,000.00	75.00%	12,000.00	
134	9002	Transfer to Village Apartments (70) short falls	10,000.00	10,000.00		0.00%	10,000.00	
135		Total Expense:	\$ 3,391,693.00	\$ 3,756,793.00	2,332,440.25		\$ 4,656,064.90	
136		Net Income	1629965.168	1614865.168	2,287,670.26		802,505.36	
138		DFA Minimum balance required	\$ (250,000.00)	15100	Ties to QB	2,287,670.26	\$ (300,000.00)	12% expenses (excluding transfers)
139		Net income less reserves	\$ 1,379,965.17		2287670.26		\$ 502,505.36	



	B	C	W	X	Y	Z	AA
1		<b>General/Admin Reserve - 43 (new fund 11000/gen fund)</b>					
2	<b>Account</b>	<b>Description</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY 2024</b>	
3			<b>PROPOSED BUDGET</b>	<b>Actual</b>	<b>% of budget</b>	<b>PROPOSED BUDGET</b>	
4		<b>Revenue:</b>		<b>3/31/2023</b>			
5							
6	0001	Beginning Balance Gen	1,378,048.28	1,378,048.57		1,332,971.13	
7							
8	4027	other income/NIM Gas FF	3,000.00	4,314.88	143.83%	5,000.00	
9	7005	Interest	400.00	24.40	6.10%	0.00	cds cashed
10	7006	Investment Income	500.00	588.28	117.66%	0.00	cds cashed
11	7005	Interest					
12		<b>USDA Loan proceeds</b>					
13		Transfer In from 02 repay loan	0.00			0.00	
14	9002	Transfer In from 03	250,000.00		0.00%	250,000.00	
15							
16		<b>Total Revenue:</b>	1,631,948.28	1,382,976.13		1,587,971.13	
17							
18		<b>Expenses:</b>					
19	6220	Outside Cont(Prof services)					
20	6225						
21	6315	Bank Charges	100.00	5.00	5.00%	100.00	
22	8322	KCEC 3 phase					
23	8322	EB Road/SDS					
24	8325	TML sewer line extension to WWTP					
25							
26		<b>TRANSFERS OUT:</b>					
27	9001	Transfer to 41 for tank/new water projects					
28	9001	Transfer to 41 for tank/ water projects & Legal Expenses	50,000.00		0.00%	400,000.00	
29	9001	Transfer to 02 Sewer for shortfall/negative bal 2nd Q					
30	9001	Transfers out to fund 63 for NEW USDA DS					
31	9001	Transfer to Water Fund 01 (BAR 9/30/21)		50,000.00			
32	9001	Transfer to 42 for Debt service/shortfalls	150,000.00		0.00%	50,000.00	
33	9001	Transfer to Sewer Fund 02 (BAR 9/30/21)					



	B	C	W	X	Y	Z	AA
34	9001	Roads (05) for Equip maintenance	25,000.00		0.00%	25,000.00	X
35							
36		<b>Total Expenses:</b>	225,100.00	50,005.00		475,100.00	
37							
38		<b>Net Income</b>	1,406,848.28	1,332,971.13		1,112,871.13	
39				Ties to QB			
65				1,332,971.13			





	B	C	T	V	W	X	Y	Z
52	6230	Legal Services	2,000.00	1,000.00			2,000.00	
53	6253	Electricity	3,500.00	3,500.00	1,567.43	44.78%	3,500.00	
54	6254	Propane		0.00				
55	6256	Telephone	200.00	2,200.00	1,698.87	77.22%	2,200.00	
56	6252	Internet		2,000.00	701.26	35.06%	2,000.00	
57	6257	Rental Expense	0.00	0.00				
58	6270	Liability and Insurance	15,000.00	11,000.00	10,927.76	99.34%	11,349.00	prop + liab
59	6313	Materials & Supplies/office	57,000.00	57,000.00	38,016.60	66.70%		
60	6313	Field Supplies Dust Control \$10,000		0.00			67,000.00	
61				0.00				
62	6314	Dues/Fees/Memberships	100.00	100.00		0.00%	1,200.00	per AM and Trimble subscription
63	6316	Software	2,000.00	2,000.00	1,500.00	75.00%	9,500.00	Diesel & alldata & Pointman
64	6317	Safety supplies/ PPE	2,200.00	3,000.00	945.95	31.53%	3,000.00	
65	6318	Postage	100.00	100.00		0.00%	100.00	
66	6320	Equipment Repairs & Parts	27,500.00	27,500.00	15,264.78	55.51%	28,000.00	
67	6322	Small Equipment & Tools	3,500.00	4,500.00	4,095.69	91.02%	10,000.00	
68	6323	System Repairs	2,000.00	2,000.00		0.00%	2,000.00	
69	6332	Equipment rentals	50,000.00	100,000.00	80,031.25	80.03%	100,000.00	
70	6417	Vehicle Maintenance	25,000.00	25,000.00	4,595.56	18.38%	25,000.00	
71	6418	Fuel Expense	19,000.00	19,000.00	11,103.12	58.44%	19,000.00	
72	6432	Travel & Per Diem		0.00				
73	6434	Training		0.00				
74	6570	Other operating/grt admin fees		0.00				
75	8322	NMDOT Twinning project/IM/ET/21 Grant HZ	87,000.00	77,000.00			67,000.00	
76	8323	Capital Expenditures < \$5000		0.00				
77		NMDOT Co-Op 45k-NMDOT/15k-VTSV		0.00				
78		Drainage/Culverts/etc		0.00				
79	8322	Roadways & Bridges DIF fees		0.00			267,000.00	87K+180K
81	8325	CAP Equipment & Tool Purchases	30,000.00	280,000.00		0.00%	70,000.00	prior ord balance
82				0.00				
83				0.00				
84		Transfers Out:		0.00				
85				0.00				
86		Total Expense:	879,710.00	879,710.00	295,936.18		1,277,506.00	
87				0.00				
88		Net Income	6,662.92	36,662.92	315,748.70		215,242.70	
89					ties to QB 315,748.70			

	B	C	T	U	V	W	X
1		<b>Roads Impact Fee - 55 (29900)</b>					
2	<b>Account</b>	<b>Description</b>	<b>FY 2023</b>	<b>FY2023</b>	<b>% of budget</b>	<b>FY 2024</b>	
3			<b>PROPOSED</b>	<b>Actual</b>	<b>% of budget</b>	<b>PROPOSED</b>	
4		<b>Revenue:</b>		3/31/2023			
5	0001	Beginning Balance	124,363.75	\$ 124,363.75		157,333.00	
6	4050	Revenue - Roads Impact Fees	16,000.00	\$ 87,816.48	548.85%	180,000.00	
7	7007	Revenue-Interest	25.00	\$ 153.27	613.08%		
8							after FY23 transfer to 05
9		<b>Total Revenue:</b>	140,388.75	\$ 212,333.50		337,333.00	
10		<b>TRANSFERS OUT:</b>					
11		Transfer to 05 Impact fees collected	0.00	\$ -	0.00%	87,000.00	x current
12		Transferto 05 Impact fees additional				180,000.00	x possible FY24 DIF revs
13		Transfer to 05 Impact fees prior ord #	55,000.00	\$ -		70,000.00	x prior ord balance
14							
15		<b>Expenses:</b>	\$ 55,000	\$ -		\$ 337,000	
16							
17		<b>Net Income:</b>	\$ 85,389	\$ 212,333.50		\$ 333	
18				<b>ties to QB</b>			
19				<b>212,333.50</b>			
20							

	B	C	T	V	W	X	Y	Z
1		<b>Law Enforcement 04 ( LGBMS Fund 11000-3001)</b>						
2	Account	Description	FY2023 PROPOSED	FY 2023 ADJ Budget	FY2023 YTD Actual 3/31/2023	FY2023 YTD % of budget	FY2024 PROPOSED	
3		Revenue:						
4								
5	0001	Beginning Balance	0.00	0.00	0.00		0.00	
6	4027	Other -		0.00				
7	9001	Transfer from 54 LE Impact fee unlimite	5,000.00	5,000.00			89,000.00	x 1/2 prior ord ba
8	9001	Transfer from 03	424,116.00	424,116.00	339,762.08	80.11%	453,953.50	x
9								
10		<b>Total Revenues:</b>	429,116.00	429,116.00	339,762.08		542,953.50	
11								
12		Expense:						
13	6112	Salaries-Staff	235,140.00	255,140.00	194,950.05	76.41%	273,000.00	
14	6114	Salaries-part time		0.00				
15	6115	Salaries-Overtime	8,000.00	11,000.00	6,147.19	55.88%	11,000.00	
16	6112	Salaries - On Call	9,000.00	9,000.00	4,311.46	47.91%	7,000.00	
17	6112	Salaries - Leave Sell Back		0.00				
18	6121	Workers Comp	5,000.00	5,000.00	2,539.88	50.80%	1,200.00	
19	6122	Health Insurance	43,330.00	43,830.00	32,765.33	74.76%	46,000.00	
20	6125	FICA Employer's Share	14,000.00	17,000.00	12,591.33	74.07%	18,042.00	
21	6127	SUTA State Unemployment	500.00	500.00	293.93	58.79%	500.00	
22	6128	PERA	26,220.00	27,720.00	20,665.38	74.55%	31,690.00	
23	6130	Health Incentive (ski pass, gym member	1,200.00	1,200.00	200.00	16.67%	2,000.00	4
24	6133	Life Insurance	260.00	260.00	161.33	62.05%	230.00	
25	6134	Dental Insurance	2,720.00	2,820.00	2,052.06	72.77%	3,000.00	
26	6135	Vision Insurance	500.00	500.00	362.73	72.55%	500.00	
27	6136	FICA Medicare	3,000.00	4,000.00	2,944.76	73.62%	4,219.50	
28	6220	Outside Contractors (Prof services)	3,000.00	3,000.00	1,812.85	60.43%	3,000.00	
29	6220	E911 JPA		0.00				
30	6220	NIBRS system		0.00				
31	6230	Legal Services	1,400.00	1,400.00		0.00%	1,400.00	
32	6256	Telephone - Air card (Verizon)	3,200.00	3,300.00	2,530.76	76.69%	3,200.00	
33	6257	Rent Paid (meeting rooms, storage)		0.00				
34	6270	Liability & Loss Insurance (OTHER)	6,000.00	7,375.00	7,373.36	99.98%	7,822.00	EDP + liab
35	6317	PPE and Safety Equipment	1,500.00	1,500.00		0.00%	1,500.00	

	B	C	T	V	W	X	Y	Z
36	6313	Materials & Supplies	6,550.00	1,550.00	270.60	17.46%	4,250.00	
37	6314	Dues/Fees/Memberships	600.00	600.00	10.00	1.67%	100.00	
38	6316	Software (body cam)	1,500.00	1,500.00		0.00%	3,000.00	Axon??
39	6318	Postage		0.00				
40	6320	Equipment Repair & Parts		0.00				
41	6321	Building Maintenance	1,500.00	1,500.00		0.00%	1,500.00	
42	6322	Small Equipment & Tool	1,500.00	1,500.00	383.57	25.57%	1,500.00	
43	6331	Outside Testing Service	200.00	200.00		0.00%		
44	6332	Equipment rentals		0.00				
45	6417	Vehicle Maintenance	4,500.00	4,500.00	1,317.46	29.28%	4,500.00	
46	6418	Fuel Expense	9,000.00	14,800.00	10,698.15	72.28%	16,800.00	
47	6432	Travel & Per Diem	2,320.00	2,320.00		0.00%	5,000.00	
48	6434	Training	5,475.00	4,100.00	1,163.57	28.38%	5,000.00	
49				0.00				
50	8323	Equipment \$1000 to \$4999	5,000.00	5,000.00		0.00%	5,000.00	
51	8325	Capital Expense	0.00	14,000.00	13,966.33	99.76%	54,000.00	
52				0.00				
53	9002	Transfers out to Village Apt-Rent	27,000.00	27,000.00	20,250.00	75.00%	27,000.00	x
54								
55	<b>Total Expenses:</b>		429,115.00	473,115.00	339,762.08		542,953.50	
56								
57	<b>Net Income</b>		0.00	-44,000.00	0.00		0.00	
58				offset in 03	Ties to QB 0.00			
59				will be increasing transfers if needed				

	B	C	T	V	W	X	Y
1	LE Capital 14	(LGBMS fund 21100)					
2	Account	Description	FY2023	FY 2023	FY2023	FY2023	FY2024
3			PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED
4	Revenue:				3/31/2023		
5	0001	Beginning Balance	10,921.31	10,921.31	10,921.31		\$ 11,421.09
6	4038	Revenue-General Grants	48,000.00	48,000.00	48,000.00	100%	101,000.00
7	7005	Revenue-Interest Income		0.00			
8				0.00			
9	Total Revenue:		58,921.31	58,921.31	58,921.31	100%	112,421.09
10				0.00			
11	Expenses:			0.00			
12	6317	Safety Supplies	11,023.00	2,023.00		0%	10,000.00
13				0.00			
14	6320	Equipment Repair & Parts		0.00			
15	6322	Small Equipment & Tool Purchases	5,000.00	13,000.00	11,440.22	229%	20,000.00
17	6417	vehicle maintenance	5,000.00	5,000.00		0%	10,000.00
18	6434	Training	6,000.00	2,899.00	60.00	1%	10,000.00
19	8322	Capital Expenses Vehicle	31,899.00	36,000.00	36,000.00	113%	35,000.00
20	8322	Capital Expenses-other		0.00			15,000.00
21							
22	Total Expenses:		58,922.00	58,922.00	47,500.22		100,000.00
23							
24	Net Income:		-0.69		11,421.09		\$ 12,421
25					ties to QB		
26					11,421.09		



B	C	T	U	V	W	X
1	Law Enforcement Impact Fee - 54 (29900)					
2	Account Description	FY2023 PROPOSED	FY2023 Actual	FY2023 % of budget	FY 2024 PROPOSED	
3	Revenue:		3/31/2023			
4						
5	0001 Beginning Balance	183,120	\$ 183,120.17		241,928	FY 23 -5000
6	4051 DPS Impact Fees	5,000	\$ 63,620.58	1272.41%	170,000	
7	7007 Revenue-Interest	20	\$ 187.92	939.60%		
8						
9	Total Revenue:	188,140	\$ 246,928.67		411,928	
10	TRANSFERS OUT:					
11	9002 Transfer to 04/09 Impact fees prior ord #	5,000	\$ -	0.00%	178,000.00	*1/2 ord to 05/09 prior ord balance
12	9002 Transfer to 09 EMS collected & additional				230,000	* 64,000 current + 170,000
13	Expenses:	5,000	\$ -		408,000	
14						
15						
16						
17	Net Income	183,140	\$ 246,928.67		3,928	
18			ties to QB			
19			246,928.67			
20						

	B	C	T	V	W	X	Y	Z
1	EMS - 09	(LGBMS FUND-20600)						
2	Account	Description	FY 2023	FY 2023	FY2023	FY2023	FY 2024	
3			PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED	
4	Revenue:				3/31/2023			
5	0001	Beginning Balance	14249.69	14,249.69			86,491.43	
6	4027	Revenue - Other		0.00				
7	4037	Revenue-General Grants		0.00				
8	7055	Revenue-Interest Income		0.00				
9								
10	9001	Transfer from 54 LEC Imp Fees prior ord #					89,000.00	x 1/2 prior ord balance
11	9001	Transfer from 54 LEC Imp Fees collected & additional					230,000.00	x
12	9001	Transfers from 15 lodgers tax	0	70,000.00			0.00	x total moved inn FY 23
13	9001	Transfers from 03	220000	220,000.00	165,000.00	75.00%	220,000.00	95% SALY
14				0.00				
15	Total Revenues:		234249.69	304,249.69	179,249.69		625,491.43	
16				0.00				
17	Expense:			0.00				
18	6112	Salaries-Staff	100,000.00		51,934.51	51.93%	80,000.00	
19	6112	Salaries - on call					3,000.00	
20	6114	Salaries-Part Time Staff	20,000.00	20,000.00		0.00%		
21	6115	Over-time salaries	5,000.00	5,000.00	3,008.90	60.18%	100.00	
22	6121	Workers Comp	2,000.00	2,000.00	151.68	7.58%		
23	6122	Health Insurance	20,000.00	20,000.00	4,432.68	22.16%	100.00	
24	6125	FICA Employer's Share	7,000.00	7,000.00	3,387.75	48.40%	5,152.00	all PT, no bens
25	6136	FICA Medicare Employer's Share	2,000.00	2,000.00	792.30	39.62%	3,740.00	
26	6127	SUTA State Unemployment (other)	500.00	500.00	160.24	32.05%	400.00	LY * 0.8
27	6128	PERA Employer Portion	10,200.00	10,200.00	4,240.51	41.57%	6,000.00	
28	6130	Health Incentive (ski pass, gym member)					1,500.00	3
29	6133	Life Insurance Premiums	200.00	200.00	17.68	8.84%	0.00	all PT, no bens
30	6134	Dental Insurance Premiums	1,200.00	1,200.00	258.44	21.54%	0.00	all PT, no bens
31	6135	Vision Insurance Premiums	250.00	250.00	45.24	18.10%	0.00	all PT, no bens
32	6220	Outside Contractors (prof services)	20,000.00	20,000.00	6,916.16	34.58%	95,000.00	MM Linda, Cons Pharm, 3 contract emps
33		Quigley \$3,600		0.00				
34		Mogul Med - shots		0.00				
35				0.00				
36	6230	Legal services	3,000.00	2,400.00	232.99	9.71%	2,400.00	
37	6256	Telephone	0.00	600.00	253.26	42.71%	600.00	
38	6270	Prof. Liab (Quigley), Volunteer Ins.	8,000.00	8,000.00	4,043.90	50.55%	5,000.00	prop + liab, 1/2 Vol FF, malpractice MM
39		MalPractice Quigley \$3500		0.00				
40		Volunteer Ins \$3500		0.00				
41		Medic 1 Veh Ins \$700.00		0.00				
42	6313	Materials & Supplies	2,000.00	2,000.00	982.16	49.11%	2,000.00	
43	6314	Dues/Fees/Memberships	500.00	500.00	101.97	20.39%	500.00	saly

	B	C	T	V	W	X	Y	Z
44	6317	Supplies Safety(PPE)	1,000.00	1,000.00		0.00%	1,000.00	
45	6320	Equipment Repairs & Parts	500.00	500.00		0.00%	1,500.00	
46	6322	Small Equipment & Tool Purchase	500.00	500.00		0.00%	1,000.00	
47	6417	Vehicle maintenance	500.00	500.00		0.00%	1,000.00	
48	6418	Fuel Expense	150.00	150.00		0.00%	150.00	
49	6432	Travel & Per Diem	2,500.00	2,500.00	164.36	6.57%	2,500.00	per mitch/Matt
50	6434	Training	5,000.00	5,000.00	2,633.53	52.67%	7,500.00	per mitch/Matt
51	8325	Cap Equip & Macinery-Impact Fees prev ord		0.00			89,000.00	
52	8325	Bldgs & Struvtursy- LEC Imp Fees new ord limited		0			230,000.00	see below projects
53	9002	Transfer Out/Apartments	12,000.00	12000	9,000.00	75.00%	24,000.00	x 2 offices FY24
54				0.00				
55		<b>Total Expenses:</b>	224000.0005	224,000.00	92,758.26		563,142.00	
56				0.00				
57		<b>Net Income</b>	10249.68954	80,249.69	86,491.43		62,349.43	
58					Ties to QB 86,491.43			

	B	C	T	V	W	X	Y
1	EMS Donation 29	EMS Donation - 29 (29900)					
2	Account	Description	FY 2023 PROPOSED	FY 2023 Adjusted	FY2023 Actual	FY 2023 % of budget	FY 2024 PROPOSED
3		Revenue:			3/31/2023		
4							
5	0001	Beginning Balance	38,861.74	38,861.74	38,862.09		37,079.92
6	4027	Revenue-Donations	500.00	500.00	3,000.00	600.00%	3,000.00
7	7005	Revenue-Interest Income	200.00	200.00			100.00
8	4027	Other Revenue					
9							
10							
11		<b>Total Revenues:</b>	39,561.74	39,561.74	41,862.09		40,179.92
12		<b>Expense:</b>					
13	6220	Professional Services	0.00	2,000.00	2,500.00	125.00%	5,000.00
14	6313	Office Supplies	5,000.00	3,000.00	1,830.19	61.01%	5,000.00
15	6314	Dues/Fees/Memberships/Notices		0.00			
16	6317	Training Supplies/PPE	1,000.00	1,000.00		0.00%	1,000.00
17	6320	Equipment and Repairs	0.00	0.00	451.98		500.00
18	6322	Equipment \$1000-\$4000	7,750.00	7,750.00		0.00%	7,750.00
19	6432	Travel & Per Diem	250.00	250.00		0.00%	250.00
20	6434	Training	1,000.00	1,000.00		0.00%	1,000.00
21	8325	Capital Exp Equipment	10,000.00	10,000.00		0.00%	10,000.00
22							
23							
24		<b>Total Expenses:</b>	25,000.00	25,000.00	4,782.17		25,500.00
25							
26		<b>Net Income:</b>	14,561.74	14,561.74	37,079.92		14,679.92
27					ties to QB 37,079.92		

	B	C	T	V	W	X	Y	Z
1	Fire Capital - 18	LGBMS fund 209000)						
2	Account	Description	FY 2023	FY 2023	FY2023	FY2023	FY 2024	
3			PROPOSED	ADJ Budget	Actual	% of budget	PROPOSED	
4	Revenue:				3/31/2023			
5	0001	Beginning Balance	517,690.81	517,690.81	517,690.85		602,025.97	
6	4049	Revenue-Fire Grants	200,000.00	200,000.00	238,592.00	119.30%	200,000.00	saly
7	4061	Bond Proceeds		0.00				
8	7005	Revenue-Interest Income	500.00	500.00	2,034.06		0.00	
9								
10	Total Revenues:		718,190.81	718,190.81	758,316.91	105.59%	802,025.97	
11								
12	Expense:							
13	6220	Outside Contractors: air comp/test.	23,300.00	13,300.00	3,323.08	24.99%	23,300.00	saly
14		TextInteractions.com \$252/yrly		0.00				
15		New siren? generators to siren? 5000		0.00				
16	6230	Legal	4,000.00	4,000.00	28.00	0.70%	4,000.00	
17	6252	Internet	400.00	400.00			400.00	
18	6253	Electricity	6,000.00	6,000.00	4,061.89	67.70%	6,000.00	
19	6254	Propane	5,000.00	2,000.00	752.47	37.62%	5,000.00	
20	6256	Telephone	1,000.00	1,000.00	906.81	90.68%	1,300.00	
21	6257	Rent/meeting space	500.00	500.00			500.00	
22	6259	Natural Gas	1,500.00	1,500.00	877.18	58.48%	1,500.00	
23	6260	Lease-to TSV: Fire Substation		0.00				
24	6270	Liability & Loss Insurance	12,000.00	4,600.00	4,576.28	99.48%	4,400.00	prop + liab+ 1/2 volunteer FF
25	6313	Material & Supplies	15,000.00	5,400.00	737.33	13.65%	15,000.00	
26	6314	Dues/Fees/Membership/Notices	600.00	600.00	273.12	45.52%	2000 IAFc memberships/GPS Satellite	
27	6316	Software	2,700.00	2,700.00	2,618.00	96.96%	3,000.00	per Mitch
28	6317	PPE (Personal Protective Equip)-new	18,000.00	18,000.00	5,179.50	28.78%	18,000.00	
29	6318	Postage	300.00	300.00		0.00%	300.00	
30	6320	Equipment Repair and Parts	4,000.00	4,000.00		0.00%	4,000.00	
31	6321	Building Maintenance	2,500.00	2,500.00	53.08	2.12%	2,500.00	
32	6322	Small Equipment & Tool Purchases	24,000.00	134,000.00	47,858.39	35.72%	64,000.00	
33	6331	Outside Testing Services	3,500.00	3,500.00	3,202.23	91.49%	3,500.00	
34	6417	Vehicle Maintenance	9,000.00	9,000.00	783.45	8.71%	9,000.00	
35	6418	Fuel Expense	3,000.00	3,000.00	1,642.45	54.75%	3,000.00	
36	6432	Travel and Per Diem	52,000.00	12,000.00	932.18	7.77%	28,500.00	per mitch
37	6434	Training	5,000.00	5,000.00	4,030.81	80.62%	28,500.00	per mitch
38	8323	Capital Expenditures <\$5000		0.00				
39	8322	Cap Exp - Other					100,000.00	

	B	C	T	V	W	X	Y	Z
40	8322	Cap Exp-Vehicles					125,000.00	
41	8325	Equipment & Tool Purchase	164,668.00	124,668.00	16,038.04	0.128646004	226,000.00	see list below
42	8432	Debt Service-fire equip/Principal	57,260.00	56,099.00	56,094.10	99.99%	56,200.00	
43	8433	Debt Service-fire equip/Interest	1,162.00	2,323.00	2,322.55	99.98%	2,250.00	
44		TRANSFERS OUT		0.00				
45	9002	Transfer to 38 for reserves	20,000.00	20,000.00		0.00%	50,000.00	x per Mitch
46								
47	<b>Total Expenses:</b>		436,390.00	436,390.00	156,290.94	0.36	787,150.00	
48								
49	<b>Net income</b>		281800.81		602,025.97		14,875.97	
50					ties to QB 602,025.97			
51								
52								
53					786,784.43	ties w/38		
54								
55		EST CAP EXP PER MITCH						
56		orig meeting						
57		fire truck additional cash	55,000.00	veh				
58		Defib 1	16,000.00	equip				
59		defib 2	30,000.00	equip				
60		Gurney	10,000.00	equip				
61		added later	111,000.00					
62		Command unit truck	70,000.00	veh				
63		Equipment for command unit	25,000.00	equip				
64		New Volintr bunker gear & equip	45,000.00	equip				
65		Building upgrades, renovations 1&2	100,000.00	oth				
66		New FH equipment	100,000.00	equip				
67			340,000.00					
68								
69		<b>Total</b>	451,000.00					

	B	C	T	U	V	W	X
1		<b>Fire Reserve - 38 (20900)</b>					
2	<b>Account</b>	<b>Description</b>	<b>FY 2023</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY 2024</b>	
3			<b>PROPOSED</b>	<b>Actual</b>	<b>% of budget</b>	<b>PROPOSED</b>	
4		<b>Revenue:</b>		<b>3/31/2023</b>			
5	0001	Beginning Balance	184,757.98	184,758.46		184,758.46	
6	7005	Interest					
7		<b>TRANSFERS IN</b>					
8	9001	Transfer from 18 for future fire truck	20,000.00			50,000.00	x per mitch
9							
10		<b>Total Revenue:</b>	204,757.98	184,758.46		234,758.46	
11							
12		<b>Expenses:</b>			#DIV/0!		
13							
14							
15							
16			204,757.98			234,758.46	
17							
18		<b>Net Income:</b>	204,757.98	184,758.46		234,758.46	
19				ties to QB			
20				184,758.46			

	B	C	T	V	W	X	Y	Z
1		<b>Volunteer Fire Donations - 28 (29900)</b>						
2	<b>Account</b>	<b>Description</b>	<b>FY 2023</b>	<b>FY 2023</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY 2024</b>	
3			<b>PROPOSED</b>	<b>ADJ Budget</b>	<b>Actual</b>	<b>% of budget</b>	<b>PROPOSED</b>	
4		<b>Revenue:</b>			<b>3/31/2023</b>			
5	0001	Beginning Balance	15,148.03	15,148.03	15,148.07		10,370.11	
6	4047	Contributions/donations	500.00	500.00	200.00	40.00%	500.00	
7	4047	Revenue--Other						
8	7005	Interest Income	100.00	100.00			100.00	
9								
10		<b>Total Revenues:</b>	15,748.03	15,748.03	15,348.07		10,970.11	
11								
12		<b>Expense:</b>						
13	6220	Professional Services	3,000.00	3,000.00	2,500.00	83.33%	1,000.00	
14	6313	Materials & Supplies (Shirts/Jackets)	2,000.00	1,950.00		0.00%	1,500.00	
15	6315	Bank Charges		50.00		0.00%	50.00	
16	6317	PPE	500.00	500.00		0.00%	500.00	
17	6320	Equipment and Repairs	3,000.00	3,000.00	2,077.96	69.27%	1,000.00	
18	6322	Equipment \$1000-\$4000						
19	6432	Travel & Per Diem	500.00	500.00		0.00%	500.00	saly
20	6434	Training	500.00	500.00	400.00	80.00%	500.00	saly
21	8323	Equipment >\$1000- <\$5000	1,000.00	1,000.00		0.00%	500.00	
22	8325	Capital Exp Equipment	5,000.00	5,000.00		0.00%	5,000.00	
23		<b>TRANSFERS OUT</b>						
24	9001	Transfer to 38 for future fire truck						
25								
26		<b>Total Expenses:</b>	15,500.00	15,500.00	4,977.96		10,550.00	
27								
28		<b>Net Income:</b>	248.03	248.03	10,370.11		420.11	
29					ties to QB			
30					10,370.11			



	B	C	T	U	V	W	X
1		<b>Recreation - 10 (LGBMS fund 21700)</b>					
2	<b>Account</b>	<b>Description</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY 2024</b>	
3			<b>PROPOSED</b>	<b>Actual</b>	<b>% of budget</b>	<b>PROPOSED</b>	
4		<b>Revenue:</b>		<b>3/31/2023</b>			
5	0001	Beginning Balance	4,862.44	4,863.03		12,334.03	+ 6,000 from LT FY23
6	4027	Other Revenue/donation					
7	4027	Grant Revenue					
8	7005	Revenue-Interest Income					
9							
10		<b>Transfer IN:</b>					
11	9001	Lodgers' Tax Grant-transfer in	15,000.00	9,000.00	60.00%	15,000.00	
13	9001	TRF from impact fees prior ord #				70,400.00	x
14	9001	TRF impact fees collected & additional				120,000.00	x
15							
16		<b>Total Revenue:</b>	19,862.44	13,863.03		217,734.03	
17							
18							
19	6220	Outside Contractors	9,000.00	4,840.00	53.78%	10,000.00	
20	6313	Materials & Supplies	9,000.00	2,689.00	29.88%	10,000.00	
21	8322	RMVC Grant match 35,000 trails					
22	8322	Wetlands sign 10,000					
23	8322	Legacy DIFs Quast easmt deed, slope stab- \$?					
24	8322	Other Cap Exp				40,000.00	
25	8322	Buildings & Structures				50,000.00	
26	8322	Roadways & Bridges				100,000.00	
27		<b>Total Expense:</b>	18,000.00	7,529.00		210,000.00	
28							
29		<b>Net Income:</b>	1,862.44	6,334.03		7,734.03	
30				ties to QB 3/31/23			
31				6,334.03			

	B	C	T	U	V	W	X
1		<b>Parks Rec Impact Fee - 50 (29900)</b>					
2	<b>Account</b>	<b>Description</b>	<b>FY2023 PROPOSED</b>	<b>FY2023 Actual 3/31/2023</b>	<b>FY2023 % of budget</b>	<b>FY2024 PROPOSED</b>	
3		<b>Revenue:</b>					
4							
5	0001	Beginning Balance	70,411.59	70,411.59		90,733.63	
6	4050	Revenue-Parks Impact Fees	3,000.00	20,252.18	675.07%	100,000.00	
7	7007	Revenue-Interest Impact Fees	15.00	69.86	465.73%	15.00	
8							
9		<b>Total Revenues:</b>	73,426.59	90,733.63	123.57%	190,748.63	
10							
11		<b>Expenses:</b>					
12							
13		<b>TRANSFERS OUT:</b>					
14	9002	DIF prior ord				70,400.00	X
15	9002	DIF collected & additional				120,000.00	X
16		<b>Total Expenses:</b>	0.00	0.00		190,400.00	
17							
18		<b>Net Income:</b>	73,426.59	90,733.63		348.63	
19				ties to QB 3/31/23			
20				90,733.63			

	B	C	T	U	V	W	X
1		<b>O&amp;M Reserves- 032 (53400)</b>					X
2	<b>Account</b>	<b>Description</b>	<b>FY 2023 PROPOSED</b>	<b>FY 2023 ACTUAL 3/31/2023</b>	<b>FY2023 % of budget</b>	<b>FY 2024 PROPOSED</b>	
3		<b>Revenues:</b>					
4							
5	0001	Beginning Balance	377,349.67	377,349.67		377,349.67	
6	7005	Revenue-Interest Income					
7		<b>TRANSFERS IN</b>					
8	9001	Transfer from 01		0.00			
9	9001	Transfer from 02		0.00			
10	9001	Transfer from 03	50,000.00		0%	50,000.00	X
11							
12							
13		<b>Total Revenue:</b>	427,349.67	377,349.67		427,349.67	
14							
15							
16	6270	Insurance (Water 01)					
17	6252	WWTP Electirc(25%)					
18	6320	Equipment Repair & Parts - other					
19	6322	Small Equipment & Tool purchases					
20	9002	Trans Out to 05-Equip & Tool Purchases/maint				100,000.00	X
21	9002	Trans Out-USDA O&M res fund 63					
22	9002	Trans Out-USDA O&M res to 03 ?	10,000.00			0.00	
23							
24		<b>Total Expense:</b>	10,000.00			100,000.00	
25							
26	<b>Net Income</b>		417,349.67	377,349.67		327,349.67	
27							
28			ties to QB				
29			377349.67				

	B	C	T	V	W	X	Y
2		<b>Underground Electric-General Fund Restricted Reserve (44/fund 11000)</b>					
3		EXHIBIT A					
4	<b>Account</b>	<b>Description</b>	<b>FY2023 PROPOSED BUDGET</b>	<b>FY 2023 ADJ Budget</b>	<b>FY2023 YTD Actual 3/31/2023</b>	<b>FY2023 YTD % of budget</b>	<b>FY 2024 PROPOSED</b>
5							
6							
7	9000	Beginning Balance KCEC	545,894.75	545,894.75	545,894.75		447,958.00
8							
9	4027	Revenue Other-KCEC Franchise Fees	65,000.00	65,000.00	40,420.69	62.19%	55,000.00
10							
11							
12							
13							
14							
15							
16							
17		<b>Total Revenue:</b>	610,894.75	610,894.75	586,315.44		502,958.00
18							
19		<b>Expenses:</b>					
20	6220	Outside Cont(Prof services)	100,000.00	170,900.00	138,357.44	80.96%	244,000.00
21	6225	Engineering					
22	6313	Materials & supplies	5,000.00	5,000.00		0.00%	61,000.00
23	8322	KCEC 3 phase					
24	8322	EB Road/SDS					
25	8325	TML sewer line extension to WWTP					
26							
27		<b>TRANSFERS OUT:</b>					
28							
29							
30							
31							
32		<b>Total Expenses:</b>	105,000.00	175,900.00	138,357.44		305,000.00
33							
34	<b>Net Income</b>		505,894.75	434,994.75	447,958.00		197,958.00
35					Ties to QB 447,958.00		
36							

	B	C	T	U	V	W	X
1		NFL Grant 64/21800					
2	Account	Description	FY 2023 PROPOSED	FY 2023 PROPOSED	FY2022 YTD Actual 3/31/2023	FY2022 YTD % of budget	FY 2024 PROPOSED
3		Revenues:					
4							
5	0001	Beginning Balance	\$ -	\$ -			
6	4037	Grant Funding	300,000.00	300,000.00	\$ -	0%	\$ 348,000.00
7							
8							
9		Total Revenue:	300,000.00	300,000.00	\$ -		348,000.00
10							
11							
12	6114	Salaries part time	18,000.00	18,000.00			36,000.00
13	6125	FICA Employer's Share	1,400.00	1,400.00			2,800.00
14	6127	SUTA State Unemployment	100.00	100.00			200.00
15	6136	FICA Medicare Employer's Share	500.00	500.00			1,000.00
16	6220	outside contractor	263,000.00	263,000.00			279,000.00
17	6310	advertising	1,000.00	1,000.00			1,000.00
18	6313	Materials & Supplies	14,000.00	14,000.00			20,000.00
19	8323	Capital < \$5000	2,000.00	2,000.00			8,000.00
20							
21							
22							
23		Total Expense:	300,000.00	300,000.00			348,000.00
24							
25	Net Income		0.00	0.00	\$ -		0.00
26							
27					Ties to QB		

	B	C	T	U	V	W	X	Y
1		<b>FRE/American Rescue 66/26000</b>						
2	<b>Account</b>	<b>Description</b>	<b>FY 2023</b>	<b>FY2023 YTD</b>	<b>FY2023 YTD</b>	<b>FY 2024</b>		
3			<b>PROPOSED</b>	<b>Actual</b>	<b>% of budget</b>	<b>PROPOSED</b>		
4		<b>Revenues:</b>		<b>3/31/2023</b>				
5	0001	Beginning Balance	6,304.50	\$ 6,304.50		12,609.00		
6	4037	Grant Funding	6,305.00	\$ 6,304.50	100%			
7								
8								
9		<b>Total Revenue:</b>	12,609.50	\$ 12,609.00		12,609.00		
10								
11								
12	8322	Capital expense	12,609.00			12,609.00		
13								
14								
15								
16								
17		<b>Total Expense:</b>	12,609.00			12,609.00		
18								
19	<b>Net Income</b>		0.50	12,609.00		0.00		
20								
21				Ties to QB				
22				12609				

valve in kachina tank

07 Cannabis Excise Tax

Account	Description	FY2023 YTD PROPOSED	FY2023 YTD Adjusted	FY2023 YTD Actual 3/31/2022	FY2023 YTD % of budget	FY2023 YTD PROPOSED
<b>Revenues:</b>						
0001	Beginning Balance	0.00		\$ -		0.00
4014	Revenue - NM TRD Cannabis Exise	0.00	500.00	0	#DIV/0!	500.00
<b>Total Revenue:</b>						
		0	500.00	\$ -		500
6570	Other Operations Expenses	0.00	15.00	\$ -	#DIV/0!	15.00
<b>Total Expense:</b>						
		0.00	15.00	0.00		15.00
<b>Net Income</b>						
		0.00	485.00	0		485.00

	B	C	T	U	V	W	X	Y	Z
1	Lodger's Tax 15	LGBMS Fund 21400							
2	Account	Description	FY 2023 PROPOSED	FY 2023 BAR	FY 2023 ADJ Budget	FY 2023 ACTUAL	FY2023 % of budget	FY 2024 PROPOSED	
3	Revenue:					3/31/2022			
4									
5	0001	Beginning Balance	688,700.70	688,700.70	688,700.70	688,700.38		350,000.00	per Roger's Budget
6	4027	Revenue - Other							
7	4029	Revenue-Lodger's Tax	450,000.00	250,000.00	700,000.00	538,950.98	76.99%	700,000.00	
8	7005	Interest Income							
9									
10				BAR REV					
11	Total Revenue:		1,138,700.70	250,000.00	1,388,700.70	1,227,651.36	88.40%	1,050,000.00	
12									
13	Expenses:								
14	6220	Outside Contractors							
15		Field Ins.	3,000.00		3,000.00		0.00%	3,000.00	
16		German School							
17		Bull of the Woods Race/Taos Sports							
18		Jilliana Ballet							
19		Northside @TSV							
20		Taos School of Music	4,000.00		4,000.00		0.00%	4,000.00	
21		Taos Opera	3,500.00		3,500.00	3,500.00	100.00%	3,500.00	
22		TSV, Inc./fireworks	14,000.00		14,000.00	7,000.00	50.00%	7,000.00	
23		Taos Sports /REMOVE see Bull of Woods							
24		VTSV-Chamber: special projects	25,000.00		25,000.00		0.00%	30,000.00	
25		Other projects							
26		.....Mogul Medical							
27		Winter Wine Festival	9,000.00	9,000.00	18,000.00	8,980.36	49.89%	9,000.00	
28		* New Proposals							
29		TSVI Employee Shuttle	20,000.00	50,000.00	70,000.00	49,250.72	70.36%	20,000.00	
30		RTD winter	45,000.00		45,000.00		0.00%	45,000.00	
31		RTD summer	20,000.00	-20,000.00	0.00				
32		Taos Air	125,000.00	150,000.00	275,000.00	275,000.00	100.00%	200,000.00	
33		Taos Air addtl if collectinos exceed \$500K	0.00	100,000.00	100,000.00		0.00%	100,000.00	
34		VTSV-Chamber	390,000.00		390,000.00	292,500.00	75.00%	395,000.00	total chamber 425,000
35									
36									
37	TOTAL GRANTS	\$ 332,788							
38	6230	Legal Services	1,000.00		1,000.00		0.00%	1,000.00	
39	6244	Audit (Prof services)	5,000.00	2,500.00	7,500.00		0.00%	5,000.00	
40	6270	Liability & Loss Insurance							
41	6318	Postage							
42		TRANSFERS OUT:							



	B	C	T	U	V	W	X	Y	Z
43	9002	Transfer to Parks & Rec	15,000.00		15,000.00	9,000.00	60.00%	15,000.00	
44	9002	Transfer to EMS	0.00	70,000.00	70,000.00			0.00	entire amount to go in FY23
45			0.00						
46		Transfer to General 03/Admin Fee	45,000.00		45,000.00	33,750.00	75.00%	45,000.00	
47				BAR exp					
48	<b>Total Expenses:</b>		724,500.00	361,500.00	1,086,000.00	678,981.08		882,500.00	
49									
50	<b>Net Income:</b>		414,200.70			548,670.28		167,500.00	
51						ties to QB 3/31/23			
52						548,670.28			

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

---

AGENDA ITEM TITLE: Consideration to Approve **Resolution No. 2023-535** Requesting a Budget Adjustment (BAR) to the FY2023 Budget, Increasing Transfers into Law Enforcement (04), and Increasing Transfers out of the General Fund (03) to Cover Increased Expenses in FY23

DATE: May 23, 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. Law Enforcement expenses and the funds scheduled to be transferred from General Fund (03) to support the Law Enforcement fund (04) were underestimated at the time. An additional \$30,000 is requested to be available to Law Enforcement if needed, allocated as follows:

<b>FUND</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
04/11000 General Operations	6112/51020 Salaries	\$20,000.00
04/11000 General Operations	6115/51060 Salaries - overtime	\$ 3,000.00
04/11000 General Operations	6122/52030 Health Ins	\$ 500.00
04/11000 General Operations	6125/52010 FICA	\$ 3,000.00
04/11000 General Operations	6128/52020 Retirement	\$ 1,500.00
04/11000 General Operations	6134/52050 Dental Ins	\$ 100.00
04/11000 General Operations	6136/52011 Medicare	\$ 1,000.00
04/11000 General Operations	6256/57160 Telecommunications	\$ 100.00
04/11000 General Operations	6418/56120 Vehicle Fuel	\$ 800.00
<b>TOTAL / Expense Increase:</b>		<b>\$30,000.00</b>

<b>FUND</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>
03/11000 General Operations	9002/61200 Transfer out	\$ 30,000
04/11000 General Operations	9001/61100 Transfer in	\$(30,000)

**RECOMMENDATION:**

Staff recommends approval of **Resolution No. 2023-535** to amend the budget for FY2023 increasing the transfers from the General Fund (03) to the Law Enforcement Fund (04) to cover increased expenses in the Law Enforcement Fund.

VILLAGE OF TAOS SKI VALLEY

RESOLUTION NO. 2023-535

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 LAW ENFORCEMENT FUND (04) 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 May23, 2023 proposes to make an adjustment to the Fiscal 2022-2023 budget as follows:

<u>FUND</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
04/11000 General Operations	6112/51020 Salaries	\$20,000.00
04/11000 General Operations	6115/51060 Salaries - overtime	\$ 3,000.00
04/11000 General Operations	6122/52030 Health Ins	\$ 500.00
04/11000 General Operations	6125/52010 FICA	\$ 3,000.00
04/11000 General Operations	6128/52020 Retirement	\$ 1,500.00
04/11000 General Operations	6134/52050 Dental Ins	\$ 100.00
04/11000 General Operations	6136/52011 Medicare	\$ 1,000.00
04/11000 General Operations	6256/57160 Telecommunications	\$ 100.00
04/11000 General Operations	6418/56120 Vehicle Fuel	\$ 800.00
<b>TOTAL / Expense Increase:</b>		<b>\$30,000.00</b>

<u>FUND</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
03/11000 General Operations	9002/61200 Transfer out	\$ 30,000
04/11000 General Operations	9001/61100 Transfer in	\$(30,000)

WHEREAS, at the regular meeting of the Village of Taos Ski Valley Governing body on May23, 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**

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AGENDA ITEM TITLE: Consideration to Approve **Resolution No. 2023-536** Requesting a Budget Adjustment (BAR) to the FY2023 Budget, Increasing revenues and expenses in the Water Reserve Fund (41) to accommodate the 2022 NM Subaward Grant of \$750,000 for Water System Repairs not Currently in the FY23 Budget

DATE: May 23, 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 2022 NM Subaward Grant of \$750,000 for water system repairs was finalized after the FY23 budget was submittal and needs to be added for expenses and reimbursements occurring in this Fiscal Year.

<b><u>FUND</u></b>	<b><u>ACCOUNT</u></b>	<b><u>AMOUNT</u></b>	<b><u>TYPE</u></b>
41/53400 Utility Reserve	4056/47499 Other State Grants	\$750,000	Revenue
41/53400 Utility Reserve	6323/54050 System Repairs	\$ 750,000	Expense

**RECOMMENDATION:**

Staff recommends approval of **Resolution No. 2023-536** to amend the budget for FY2023 increasing revenues & expenses in the Water Reserve Fund (41) to accommodate the 2022 NM Subaward Grant of \$750,000 for water system repairs.

VILLAGE OF TAOS SKI VALLEY  
RESOLUTION NO. 2023-536

**A RESOLUTION REQUESTING A BUDGET ADJUSTMENT TO THE  
FY2023 BUDGET (BAR) TO INCREASE REVENUES AND EXPENSES IN THE WATER  
RESERVE FUND (41) TO ACCOMMODATE THE 2022 NM SUBAWARD GRANT OF \$750,000  
FOR WATER SYSTEM REPAIRS NOT CURRENTLY IN THE FY23 BUDGET.**

**WHEREAS**, it is hereby resolved that the Village of Taos Ski Valley having met in a regular meeting on May23, 2023 proposes to make an adjustment to the Fiscal 2022-2023 budget as follows:

<b>FUND</b>	<b>ACCOUNT</b>	<b>AMOUNT</b>	<b>TYPE</b>
41/53400 Utility Reserve	4056/47499 Other State Grants	\$750,000	Revenue
41/53400 Utility Reserve	6323/54050 System Repairs	\$ 750,000	Expense

**WHEREAS**, at the regular meeting of the Village of Taos Ski Valley Governing body on May23, 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 \_\_\_\_

**STATE OF NEW MEXICO  
SUBAWARD GRANT AGREEMENT FOR CSFRF**

**COVER PAGE**

<b>State Agency</b> Department of Finance & Administration	<b>Agreement Number</b> 22-ZG1017-2		
<b>Subrecipient Name</b> Village of Taos Ski Valley	<b>Subaward Period of Performance</b> Start Date August 24, 2022  End Date June 30, 2025		
<b>Subrecipient Unique Identification (ID) Number – ZULMVJK55VZ5</b>			
<b>Agreement Maximum Amount</b>  Regular Session of 2022  <div style="text-align: right;">\$750,000.00</div>	<b>Agreement Authority</b> Department of Finance and Administration is a recipient of CSFRF funds and is making a subaward to the Village of Taos Ski Valley.		
<b>Agreement Purpose</b> Village of Taos Ski Valley – Water System Repairs			
<b>Exhibits</b> The following are Exhibit and Attachments are included within this Agreement: <ol style="list-style-type: none"> <li>1. Exhibit A. Federal Award Information</li> <li>2. Exhibit B. Scope of Work and Budget</li> <li>3. Exhibit C. Federal Provisions</li> <li>4. Exhibit D. Agreement with Subrecipient of CSFRF Funds</li> <li>5. Exhibit E. Eligible and Restricted Uses of CSFRF Funds</li> <li>6. Exhibit F. CSFRF Quarterly Reports</li> </ol>			
<b>Principal Representatives</b> <table style="width: 100%;"> <tr> <td style="width: 50%;">           For State:            Name: Steven Lacy            Agency Name: Department of Finance &amp; Administration-Local Government Division            Address: 407 Galisteo St. Room 202            City, State Zip: Santa Fe. NM 87501            Email: <a href="mailto:stevenk.lacy@state.nm.us">stevenk.lacy@state.nm.us</a> </td> <td style="width: 50%;">           For Subrecipient:            Name: Ann Marie Wooldridge            Subrecipient Name: Taos Ski Valley            Address: P.O. Box 100            City, State Zip: Taos Ski Valley. NM 87525            Email: <a href="mailto:awooldridge@vtsv.org">awooldridge@vtsv.org</a> </td> </tr> </table>		For State: Name: Steven Lacy Agency Name: Department of Finance & Administration-Local Government Division Address: 407 Galisteo St. Room 202 City, State Zip: Santa Fe. NM 87501 Email: <a href="mailto:stevenk.lacy@state.nm.us">stevenk.lacy@state.nm.us</a>	For Subrecipient: Name: Ann Marie Wooldridge Subrecipient Name: Taos Ski Valley Address: P.O. Box 100 City, State Zip: Taos Ski Valley. NM 87525 Email: <a href="mailto:awooldridge@vtsv.org">awooldridge@vtsv.org</a>
For State: Name: Steven Lacy Agency Name: Department of Finance & Administration-Local Government Division Address: 407 Galisteo St. Room 202 City, State Zip: Santa Fe. NM 87501 Email: <a href="mailto:stevenk.lacy@state.nm.us">stevenk.lacy@state.nm.us</a>	For Subrecipient: Name: Ann Marie Wooldridge Subrecipient Name: Taos Ski Valley Address: P.O. Box 100 City, State Zip: Taos Ski Valley. NM 87525 Email: <a href="mailto:awooldridge@vtsv.org">awooldridge@vtsv.org</a>		

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

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AGENDA ITEM TITLE: Consideration to Approve Resolution No. 2023-537 establishing a Village of Taos Ski Valley Policy for the Acceptance of Electronic Payments.

DATE: May 23, 2023

PRESENTED BY: Carroll Griesedieck, Finance Officer

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

**BACKGROUND INFORMATION:**

The New Mexico Department of Finance & Administration requires the Village of Taos Ski Valley to comply with Section 6-10-1.2, NMSA 1978 which states “*the local governing body shall adopt procedures, subject to the approval of the department, on the terms and conditions of accepting payments by credit card or electronic transfers*”.

Currently there is no policy in place, and so it is appropriate to establish, through adoption of this Resolution, a policy for the acceptance of electronic payments. This Resolution & Policy is required to be submitted to DFA with the Interim Budget on or by June 1, 2023.

**RECOMMENDATION:**

Staff recommends approval of Resolution No. 2023-537 establishing a Village of Taos Ski Valley Policy for the Acceptance of Electronic Payments.

**VILLAGE OF TAOS SKI VALLEY  
RESOLUTION NO. 2023-537**

**A RESOLUTION ESTABLISHING A VILLAGE OF TAOS SKI VALLEY POLICY FOR  
ACCEPTANCE OF ELECTRONIC PAYMENTS**

**WHEREAS**, the Village Council, the governing body of the Village of Taos Ski Valley (the "Village") deems it necessary to accept electronic transfers for payments of Village Receivables: and

**WHEREAS**, the New Mexico Department of Finance & Administration requires the Village of Taos Ski Valley to comply with Section 6-10-1.2, NMSA 1978 which states "*the local governing body shall adopt procedures, subject to the approval of the department, on the terms and conditions of accepting payments by credit card or electronic transfers*".

**NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE  
VILLAGE OF TAOS SKI VALLEY THAT:**

The Village Council finds and determines that it is appropriate to establish, through adoption of this Resolution, a policy for the acceptance of electronic payments.

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

THE VILLAGE OF TAOS SKI VALLEY

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

Tom Wittman, Mayor Pro Tem

(Seal)

ATTEST:

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Ann M. Wooldridge, Village Clerk

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



**VILLAGE OF TAOS SKI VALLEY**  
**POLICY FOR ACCEPTANCE OF ELECTRONIC TRANSFERS FOR PAYMENTS OF**  
**VILLAGE RECEIVABLES.**

Approved on May 23, 2023

**1. Introduction**

The purpose of this policy and procedure is to provide guidance for accepting electronic transfer payments for VTSV receivables including utility and related services throughout the Village of Taos Ski Valley as well as to accept electronic transfer payments monthly from NM Taxation and Revenue Dept for various monthly taxes collected payable to VTSV. At this time the Village of Taos Ski Valley does not accept credit card payments and so this policy does not include language associated with the acceptance of credit card payments.

**2. Scope**

No employees are involved in the processing of electronic transfers. All electronic transfers are performed within a secure third-party web-based system that is not located within the VTSV electronic information network.

**3. Policies & Procedures**

Village of Taos Ski Valley Internal Controls Policy  
Section 6-10-1.2 NMSA 197

**4. Acceptance & Processing**

Electronic Transfer Payments are accepted for the sole purposes of processing payment transactions for VTSV receivables including utility and related services throughout the Village of Taos Ski Valley as well as to accept electronic transfer payments monthly from NM Taxation and Revenue Dept for various monthly taxes collected payable to VTSV. All electronic payment transactions are processed by the payor and are performed within a secure third-party web-based system.

**5. Handling of Credit Card information**

N/A. Credit and debit card payments are not accepted by VTSV currently.

## **6. Accounting Controls**

### **1. Refunds, Voids, Credits**

N/A. Credit and debit card payments are not accepted by VTSV currently.

### **2. Reconciliation**

All electronic payment deposits will be reviewed by the Finance Director.

A monthly Bank Reconciliation is performed by the Finance Department. All reconciliation paperwork will be retained for Audit purposes.

## **7. Terminal (Point of Sale)**

N/A. Credit and debit card payments are not accepted by VTSV currently.

## **8. Payment Card Industry Data Security Standards**

N/A. Credit and debit card payments are not accepted by VTSV currently.



New Mexico Department of Finance & Administration  
Local Government Division, Budget & Finance Bureau  
**REQUIRED CHECKLIST FOR ACCEPTANCE OF CREDIT CARDS  
AND ELECTRONIC TRANSFERS**

This checklist is intended to assist local governments in complying with Section 6-10-1.2, NMSA 1978 which states "the local governing body shall adopt procedures, subject to the approval of the department, on the terms and conditions of accepting payments by credit card or electronic transfers". "Department" is the Department of Finance and Administration (DFA).

Check completed items below, as applicable, and prepare documents as needed.

**This signed checklist and supporting documentation must be included with the submission of your local entity's "Interim Budget" due on or before June 1st. Upload all files onto the Local Government Budget Management System (LGBMS) using the "files" tab.**

***Local Government Entity Contact Information***

Entity: <u>Village of Taos Ski Valley</u>	Phone Number: <u>575-776-8220</u>
Entity Contact Name: <u>John Avila</u>	Email Address: <u>javila@vtsv.org</u>

**REQUIRED DOCUMENTATION**-Submit as part of the formal request for approval.

A letter addressed to the DFA Local Government Division Director, from the local entity's County Manager, Municipal Mayor or CFO including all the following:

**GENERAL INFORMATION**

- ☒ The reason the local entity would like to accept credit card payments or electronic transfers.
- NA A list of all fees, taxes, or other amounts to be collected from credit card payments or electronic transfers.
- NA A statement as to whether the local entity will absorb fees for acceptance of payment cards, or the cardholders will be assessed a convenience or service fee.
- ☒ A statement identifying the payment gateway that will be used to facilitate online credit card payments or electronic transfers.

**ATTESTATION THAT THE LOCAL ENTITY WILL:**

- NA Follow the terms and conditions for payment card acceptance as set out in the Fiscal Agent Agreement. **Include fiscal agent name and agreement effective dates on letter.**

CONTINUED-ATTESTATION THAT THE LOCAL ENTITY WILL:

- ☒ Follow industry guidance, procedures, and rule compliance established by National Automated Clearing House Association (NACHA) for electronic payments and Payment Card Industry (PCI) for credit card payments.
- NA Pay all costs associated with the acceptance of payment card services card services, including but not limited to (1) purchases or leases of merchant equipment, as set out in the Fiscal Agent Agreement and any agreement with an approved third-party processor, and (2) any assessment charged by local entity to cover the cost of compliance with PCI data security standards (DSS) and NACHA.
- NA Be responsible for tracking, researching, and recording all payment card transactions for reconciliation purposes.
- NA If a PCI audit has been completed, please provide a copy of the audit compliance report to DFA.
- ☒ Provide your independent auditor with DFA's approval letter.

CONFIRMATION THAT:

- ☒ Memorandum or other attestation from your local entity's information and technology (IT) which certifies the acceptance of payment cards and electronic transfers are on a secure system, meet current PCI-DSS and NACHA standards, provide proper encryption of account numbers, and customer data is protected. **A copy of the memorandum or PCI Audit must be provided to DFA.**
- NA If fees for acceptance of payment cards will be paid by the cardholder, procedures must be developed defining current charges of collected convenience and/or service fees from cardholders. In addition, confirmation that the convenience and/or service fees will be in compliance with Subsection B of 6-10-1.2 which states "local governing body may charge a uniform convenience fee to cover the approximate costs imposed by a financial institution that are directly related to processing a credit card or electronic transfer transaction." **A copy of these procedures must be provided to DFA.**
- NA Memorandum or other attestation from the Fiscal Agent-Merchant Service Agreement that the structure and/or procedures for collecting payment cards meet the Fiscal Agent's requirement, complying with the Fiscal Agent Agreement. **A copy of the memorandum or attestation must be provided to DFA.**
- ☒ If the local entity is using a third-party processor, **a copy of the executed third-party processor agreement must be provided to DFA.**

I \_\_\_\_\_, certify this check list is complete and  
*Name & Title (must be signed by Mayor or County Manager)*

copies of all required documents have been uploaded onto DFA's Local Government Budget Management System (LGBMS) with the local entity's interim budget due on or before June 1st: and

Attest Village of Taos Ski Valley will comply with all PCI, DSS  
*Local Entity's Name*

and NACHA Standards, and release The Department of Finance and Administration (DFA), against any claims, suits, or actions of any kind whatsoever for liability, damages, compensation or otherwise brought by anyone on behalf of the Local Entity, including attorney's fees and any related costs.

Signature \_\_\_\_\_

Date: \_\_\_\_\_



May 23, 2023

7 Firehouse Road  
Post Office Box 100  
Taos Ski Valley  
New Mexico 87525

(575) 776-8220  
(575) 776-1145 Fax

E-mail: [vtsv@vtsv.org](mailto:vtsv@vtsv.org)  
Web Site: [vtsv.org](http://vtsv.org)

PRO TEM MAYOR:  
Thomas P. Wittman

COUNCIL:  
Henry Caldwell  
Brent Knox  
J. Christopher Stagg  
Thomas P. Wittman

VILLAGE  
ADMINISTRATOR:  
John Avila

FINANCE DIRECTOR:  
Carroll Griesedieck

CLERK:  
Ann M. Wooldridge

Wesley Billingsley  
Acting Division Director  
NM Department of Finance  
Local Government Division  
407 Galisteo, Room 201K  
Santa Fe, NM 87504

Dear Wesley Billingsley:

This letter is to acknowledge that the Village of Taos Ski Valley does accept electronic payment transactions. The acceptance policy & associated resolution no. 2023-537 have been uploaded to LGBMS.

The Village of Taos Ski Valley does not accept credit card or debit card payments, and because of the small number of transactions, does not anticipate doing so in the foreseeable future. The Village does not, nor does it intend to use, a fiscal agent to accept credit card or /debit card payments. This letter will not include the requested information, attestations, and confirmations associated with the acceptance of credit/debit card payments.

The acceptance of electronic payment transactions is necessary to receive funding from NM Taxation and Revenue Dept for the monthly taxes collected by NMTRD payable to VTSV. In addition, VTSV accepts payments for receivables via electronic payment transfers, including utility and related services throughout the Village of Taos Ski Valley.

All electronic payment transfers are performed within a secure third-party web-based system that is not located within the VTSV electronic information network. The payment gateway used to facilitate the electronic transfers is the National Automated Clearing House Association (NACHA) using Centinel Bank of Taos as our processor. The Village of Taos Ski Valley follows the industry guidance, procedures, and rule compliance established by NACHA for electronic payments.

The Village of Taos Ski Valley will provide our independent auditor with the DFA's approval letter.

Additional documents uploaded to LGBMs are:

Memorandum from the Village of Taos Ski Valley's IT Consultant.

The E-Services business agreement between Village of Taos Ski Valley and Centinel Bank of Taos.

Required DFA checklist.

Sincerely,

Tom Wittman  
Mayor Pro Tem  
Village of Taos Ski Valley

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

**AGENDA ITEM TITLE:** Consideration to Approve the Third Amendment to the April 5, 2021 Memorandum of Understanding and Agreement Regarding a Collaborative Village-wide Water System Study and Master Plan Report. The MOU Amendment is intended to use the Repair Design Plan created through the June 28, 2022 Amendment for Master Meters install, which also creates a design document for construction of an identified project in the repair and replacement plan.

**DATE:** May 23, 2022

**PRESENTED BY:** John Avila

**STATUS OF AGENDA ITEM:** New Business

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

**BACKGROUND INFORMATION:** On April 5, 2021, the Village and TSVI entered into a Memorandum of Understanding (MOU), following Council approval, to collaborate in developing long-term planning documents to address Village water resources and infrastructure. Following adoption of the MOU, Glorieta Geoscience and Dennis Engineering were hired to assess Village water resources. The planning document identified present and forecasted demand metrics as well as system issues. One of the issues that the study identified was line loss in the Village water lines. June 28, 2022, First Amendment to the MOU included a Repair Design Plan with a priority item being to address installation of Master Meters to accurately gauge water pressure within the system and allow management between zones. The second amendment of October 25, 2022 expands the original Memorandum of Understanding to allow for implementation of study recommendations contained in the Design Plan. The third amendment provides the Village with design for an identified line replacement project Phoenix/Coyote section.

This Third Amendment allows the TIDD Board full discretion to determine the extent of reimbursement by the TIDD. It furthers the progress of the repair plan being incorporated in the coming year. The goal is to follow the repair plan that is anticipated as a TIDD eligible project for reimbursement. The continued development of a formal water plan helps the Village secure funding through grants, as well as an anticipated TIDD project funding. The Village has received a Coronavirus Local Fiscal Recovery Fund subaward grant for \$750,000 which is intended for water line repair. The third amendment to the TSVI-VTSV MOU is intended to use the TIDD mechanism to complete another important item identified in the plan. The amendment is an agreement for design improvements to a Village facility that will be awarded for construction this season.

**RECOMMENDATION:** Staff recommends approving the Third Amendment as an addendum to the previous April 5, 2021 collaborative MOU regarding the Village-wide Water System Master Plan.

**THIRD AMENDMENT TO (APRIL 5, 2021)  
MEMORANDUM OF UNDERSTANDING AND AGREEMENT  
REGARDING A COLLABORATIVE VILLAGE-WIDE  
WATER SYSTEM STUDY AND MASTER PLAN REPORT**

**[Authorizing TSVI to Engineer, Design and Provide Engineering Oversight to the  
Installation  
of the New Replacement Water Lines on  
Phoenix Switchback Road, Chipmunk Lane and Coyote Lane]**

This Third Amendment to the (April 5, 2021) Memorandum of Understanding and Agreement Regarding a Collaborative Village-Wide Water System Study and Master Plan Report (the "Third Amendment to Agreement") by and between Taos Ski Valley, Inc., a New Mexico corporation ("TSVI"), and the Village of Taos Ski Valley, a New Mexico municipal corporation ("Village") (hereafter collectively referred to as "the Parties" or "Party" individually) to authorize TSVI to Engineer, Design and Provide Engineering Oversight to the installation of the New Replacement Water Lines on Phoenix Switchback Road, Chipmunk Lane and Coyote Lane is made and entered into as of the Effective Date being the last date signed by both Parties.

**Recitals**

A. The Village Council has previously approved and the Parties executed (Effective April 5, 2021) the "Memorandum of Understanding and Agreement Regarding a Collaborative Village-Wide Water System Study and Master Plan Report" (hereafter "the April 5, 2021 Agreement"); and,

B. The April 5, 2021 Agreement set forth an agreement for establishing a Village-wide System Study and Master Plan that assessed the Village's water resources and uses now and in the future for the benefit of the Parties, the public, and all residents and landowners in the Village; and,

C. The Parties subsequently amended the April 5, 2021 Agreement, as set forth in the First Amendment to that (April 5, 2021) Agreement ("First Amendment") that was Effective October 25, 2022; and,

D. The First Amendment authorized TSVI to engage Dennis Engineering Company ("DEC") to prepare a "Locate and Repair Plan" for Village water line leaks, with costs of the Locate and Repair Plan being advanced by TSVI, as an expected reimbursable expense of TSVI from the New Mexico Tax Increment Development District



("TIDD") established pursuant to the Amended and Restated Master Development Agreement ("AMDA"); and,

E. The Locate and Repair Plan (authorized by the First Amendment) provided for the purchase and installation of seven (7) master water meters and related water lines, equipment and improvements (the "Master Water Meter Installation"), all as more particularly described in (i) the "Village of Taos Ski Valley Master Meters Construction Drawings" prepared by Dennis Engineering Company dated August 24, 2022, and (ii) the "Village of Taos Ski Valley Master Meters Dennis Engineering Company Supplemental Specifications" dated August 26, 2022 (which incorporate and amend the American Public Works Association (APWA) – New Mexico Standard Specifications, 2006 Edition), which were attached as Exhibit A to the Second Amendment to the April 5, 2021 Agreement ("Second Amendment") that was executed by the Parties and made Effective October 25, 2022, which Second Amendment authorized TSVI to purchase, construct and install seven (7) master meters and vaults therefor through its General Contractor Bradbury Stamm Company, LLC; and,

F. During the past ski season in 2022-2023, the Village's water distribution system experienced multiple water pipe leaks, with significant water loss on or near the Phoenix Switchback Road, Chipmunk Lane and Coyote Lane and at other locations that caused periodic shut downs of the Village's water distribution system; and,

G. As a result, the Parties hereto desire to amend the April 5, 2021 Agreement to further authorize TSVI to engineer, design and supervise (the Village's general contractor for the installation work) the replacement of the Phoenix Switchback Road, Chipmunk Lane and Coyote Lane water lines through Dennis Engineering Company ("DEC" or sometimes the "Engineer") in the general locations as shown on Exhibit B hereto. DEC will engineer, design and supervise the Village's general contractor in this water line replacement work on Phoenix Switchback Road, Chipmunk Lane and Coyote Lane with all costs and expenses related thereto DEC's work as an expected reimbursable expense of TSVI from the TIDD; and,

H. This new water line replacement and installation work itself on the Phoenix Switchback Road, Chipmunk Lane and Coyote Lane, and at other locations to be determined, will be contracted for by the Village directly and funded by the Village through the recent \$1.7MM State of New Mexico grant to the Village for this purpose or other funding sources available to the Village; and,

I. The Parties recognize that any and all understandings and agreements set forth hereinafter are contingent upon, and nothing herein prejudices, the Village's future

land use decisions and approvals for the adoption of a final, Village-wide Water System Master Plan or any future provision of water services to TSVI or to any other third-party land owner or land development in the Village not otherwise provided for under other prior contractual agreements or other, prior land use regulatory action of the Village.

### Agreements

NOW, THEREFORE, in consideration of the foregoing Recitals and mutual understandings as to the conditions and contingencies stated hereinabove, TSVI and the Village hereby agree as follows:

1. Recitals. The foregoing Recital clauses and the Exhibits A and B stated herein and attached hereto are true and correct in all respects, are hereby incorporated herein by this reference, and form an integral part of this Third Amendment, the same as if they were set forth in numbered paragraphs herein.

2. Village Approval For TSVI to Contract for the Engineering, Design and Engineering Oversight of the Village's General Contractor for the Installation of New Water Lines on Phoenix Switchback Road, Chipmunk Lane and Coyote Lane.

a. The Village hereby approves in all respects TSVI's contract with DEC (the Engineer), attached as Exhibit A (Engineer Contract with DEC) hereto for the Engineering, design and engineering oversight during the construction phase by the Village's general contractor for the installation of replacement water lines on Phoenix Switchback Road, Chipmunk Lane and Coyote Lane in the Village in the general locations shown on Exhibit B (Location of Third Amendment Work) hereto.

b. The Village confirms and covenants that completion of the water line engineered design, the construction documents covered by this Third Amendment for new water lines on Phoenix Switchback Road, Chipmunk Lane and Coyote Lane in accordance with DEC's design, and, upon verification by DEC as the Engineer of record of same, and upon review and approval by the Village Public Works Director and NM Environmental Department Drinking Water Bureau, that such pre-conditions will constitute the complete basis for the Village's acceptance of TSVI's dedication of said engineered drawings to the Village, as a reimbursable TIDD expense of TSVI. TSVI acknowledges that reimbursable expenses are to be reimbursed by the TIDD pursuant to the AMDA, and that the Village does not have a separate obligation to reimburse expenses.

c. Upon completion, the as-built construction drawings of the new water lines on Phoenix Switchback Road, Chipmunk Lane and Coyote Lane (the "Third Amendment Work") under this Third Amendment will be dedicated to the Village by TSVI, and TSVI expects TIDD reimbursement for all costs and expenses related to this Third Amendment Work from the TIDD consistent with the terms and conditions of the AMDA.

3. Authorization and Implementation of the engineered design of the Water Line Replacement Work on Phoenix Switchback Road, Chipmunk Lane and Coyote Lane. The Village hereby authorizes TSVI to commence and complete the engineered design of the Phoenix Switchback Road, Chipmunk Lane and Coyote Lane work as an expected TIDD reimbursable expense to TSVI pursuant to the AMDA. DEC will be the Engineer of record and will provide on-site engineering oversight during the construction phase by the Village's general contractor. The costs and expenses for DEC's engineering oversight are also expected TIDD reimbursable expenses to TSVI.

4. TSVI's Obligations.

a. TSVI will contract with and manage DEC to commence and complete the Phoenix Switchback Road, Chipmunk Lane and Coyote Lane water line engineered design drawings as set forth in Exhibit A and Exhibit B hereto.

b. TSVI will cause DEC to include the Village as "an additional insured" on all policies of insurance carried in connection with the work to be completed hereunder. TSVI shall transfer all warranties received in connection with the work to the Village upon dedication of the engineered design and "as built plans" for the Phoenix Switchback Road, Chipmunk Lane and Coyote Lane water line replacement work to the Village.

c. TSVI will advance the costs for this Phoenix Switchback Road, Chipmunk Lane and Coyote Lane water line engineered design and engineering oversight during the construction phase by the Village's general contractor on this Phoenix Switchback Road, Chipmunk Lane and Coyote Lane Third Amendment Work.

d. TSVI commits to coordinate and collaborate with the Village and to establish scheduled meetings for updates on DEC's progress on this engineered design work.

e. Any liability incurred by the Village in connection with this new Water Line design and engineering oversight work of DEC under this Third Amendment shall be subject to the immunities and limitations of the New Mexico Tort Claims Act, NMSA 1978,

Section 41-4-1 *et. seq.* The Village and its “public employees” as defined in the Tort Claims Act, do not waive sovereign immunity, or any other defense or limitation of liability.

5. Village's Obligations. The Village shall cooperate with TSVI and DEC to provide information that is relevant to the design of all Phoenix Switchback Road, Chipmunk Lane and Coyote Lane and for the water line replacement work itself.

6. Ratification; Future Amendments. As amended hereby, all provisions of the April 5, 2021 Agreement and the First Amendment and Second Amendment thereto not otherwise inconsistent herewith this Third Amendment remain in full force and effect and binding on the Parties. In the event of any inconsistency between the terms and provisions of this Third Amendment and those of the April 5, 2021 Agreement or the First and Second Amendments, the terms and provisions of this Third Amendment shall control. Nothing herein precludes the Parties from further amendments to the April 5, 2021 Agreement.

7. Governing Law. This Third Amendment and the April 5, 2021 Agreement, as amended hereby, shall be construed under the laws of the State of New Mexico.

8. Effective Date. This Third Amendment shall be effective on the last date signed by all Parties and shall be of indefinite term (“Effective Date”).

9. Authority. The individuals signing below on behalf of the Parties hereby warrant and represent that they have full legal authority to bind the Parties to this Third Amendment and have taken whatever steps are required by law and their governing documents to do so. Electronically duplicated signatures shall be permitted and if used, shall be binding. This Third Amendment may be signed in counterparts or duplicate originals bearing the signatures of fewer than all Parties and shall be binding if all Parties have signed at least one duplicate original.

IN WITNESS WHEREOF, Taos Ski Valley, Inc. and the Village of Taos Ski Valley have caused this Third Amendment to be executed as of the Effective Date hereof, being the date of full execution by both Parties.

AGREED TO:

VILLAGE OF TAOS SKI VALLEY, a New  
Mexico Municipal Corporation

DATED: \_\_\_\_\_

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

Tom Wittman  
Its: Mayor *Pro Tem*

Attest:

\_\_\_\_\_  
Anne Marie Wooldridge  
Village Clerk  
Approved by Action of  
the Village Council at its meeting held  
\_\_\_\_\_, 2023.

AGREED TO:

TAOS SKI VALLEY, INC., a New Mexico  
corporation

DATED: \_\_\_\_\_

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

Peter J. Talty  
Its Vice President

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

**AGENDA ITEM TITLE:** Consideration to Approve an Escrow and Development Agreement for Final Determination, Collection, and Payment of Development Impact Fees ("DIF") for Taos Ski Valley, Inc.'s Redevelopment of its Hotel St. Bernard Property (HSB)

**DATE:** May 23, 2023

**PRESENTED BY:** John Avila

**STATUS OF AGENDA ITEM:** New Business

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

**BACKGROUND INFORMATION:** The Village has adopted Ordinance 2022-30 as provided by Statute for funding identified Capital projects. The ordinance stipulates the formulation of DIF charges to be collected before the building permit is issued. It also allows the Village and Developers to enter into an agreement for payment of DIF charges. To allow construction start of the HSB buildings while the DIF charges were under review, the Village would agree to the DIF assessment being placed in escrow for use after the final decision of Council concerning eligible discounts is complete. The Council is asked to approve the escrow agreements requested to continue progress of HSB while final agreement is reached.

**RECOMMENDATION:** Staff recommends that Council approve the escrow agreements requested, to address how funds may be held for the payment of DIF charges.

## ESCROW AND DEVELOPMENT AGREEMENT

### **[For Final Determination, Collection and Payment of Development Impact Fees ("DIF") for Taos Ski Valley, Inc.'s Redevelopment of its Hotel St. Bernard Property]**

This Escrow and Development Agreement For Final Determination, Collection and Payment of Development Impact Fees ("DIF") for TSVI's proposed redevelopment of its Hotel St. Bernard Property ("DIF Agreement") is made as of the execution of this DIF Agreement by both Parties and approved by the Village Council ("Effective Date") by and between THE VILLAGE OF TAOS SKI VALLEY, NEW MEXICO, a New Mexico municipal corporation (the "Village") and TAOS SKI VALLEY, INC., a New Mexico corporation (as sole Member/Manager and Owner of Hotel St. Bernard, LLC, a New Mexico limited liability company) ("TSVI") (collective hereafter, the "Parties" or individually "Party").

#### **Recitals**

A. WHEREAS, TSVI has now submitted to the Village its redevelopment plans for the Hotel St. Bernard ("HSB Redevelopment Project" or "this Project") and applications for an excavation and grading permit ("EGP"), a Conditional Use Permit ("CUP"), and a Certificate of Compatibility ("COC"), as well as for a Foundation Permit ("FP"), and TSVI is about to file its application for a Building Permit ("BP") for this HSB Redevelopment Project; and,

B. WHEREAS, the Village has now reviewed and granted for this Project:

1. The CUP by decision of the Village Council on April 3, 2023;
2. The EGP on February 28, 2023;
3. The COC on May 4, 2023; and
4. The Foundation Permit (Application filed April \_\_\_, 2023, which is pending issuance following execution of this DIF Agreement; and

C. WHEREAS, the Village has issued its revised, final Development Impact Fee Assessment ("DIF Assessment") to TSVI on May 2, 2023, for this HSB Redevelopment Project (Exhibit A) hereto in the amount of \$2,029,834.00; and,

D. WHEREAS, TSVI has notified the Village that it does not agree with the Village's DIF "Total Assessment Amount" of \$2,029,834.00 and that TSVI will file its formal "Request for Adjustment / Reduction of this Total Assessment Amount" to the Village upon approval of this DIF Agreement by the Village Council on or before June 15, 2023, whereby TSVI will request a

reduction of this DIF Assessment amount for this Project based on (1) “credits” for the pre-existing conditions such that the final DIF Assessment amount is only for “new” development (whether measured by new square footage or new increases to the number of “service units” to the prior Hotel St. Bernard (now demolished) and (2) an appropriate “Adjustment” to the DIF, as authorized under the Amended Master Development Agreement (“AMDA”) applicable to this Redevelopment Project; and,

E. WHEREAS, TSVI’s applications and all building plans therefor a Foundation Permit (“FP”) and a Building Permit (“BP”) for this HSB Redevelopment Project have been filed or are about to be filed with the Village and are pending issuance by the Village, subject to this DIF Agreement being executed and the full DIF initial Assessment Amount of \$2,029,834.00 being escrowed at First New Mexico Title and Abstract (“FNMTA”) in Taos, New Mexico, pursuant to the Village’s Development Impact Fees Ordinance No. 2022-30 (enacted February 22, 2022) (“DIF Ordinance”); and,

F. WHEREAS, the Village’s current administrative policy, the Village’s DIF Ordinance, the State of New Mexico’s “Development Fees Act”, Section 5-8-1, *et. seq.* NMSA and the CUP issued for this Project all require collection and payment of DIF prior to issuance of the Foundation and Building Permits for this Project; and,

G. WHEREAS, the Village’s DIF Ordinance expressly provides in Section 6 that:

“A. Assessment of a DIF shall be made at the earliest possible time;

B. Collection of a DIF shall be made at the latest possible time;

and,

H. The Village may enter into an agreement with the owner of a tract of land for a method of payment of the DIF over an extended period of time, otherwise in compliance with this Ordinance and the Act (NMSA Section 5-8-1, *et seq.*)” (emphasis added); and,

H. WHEREAS, the Village DIF Ordinance further provides in Section 8 that:



“C. The Village Council shall have the final authority to determine the amount of any refund, credit, or reduction of DIFs.”  
(emphasis added); and,

I. WHEREAS, the Village DIF Ordinance Section I, Definitions, and NMSA, Section 5-8-2 (New Mexico “Development Fee Act”) both provide that:

““New Development” means . . . redevelopment or enlargement of any structure . . . which increases the number of service units”; and,

J. WHEREAS, the Village’s DIF Ordinance Section 6, and NMSA Section 5-8-9 of the New Mexico “Development Fee Act” both provide that:

“I. After assessment of the DIFs attributable to the new development or execution of an agreement for payment of DIFs, additional DIFs, or increases in DIFs, may not be assessed for any reason, unless the number of service units to be development increases. If an increase in the number of service units occurs, the DIFs which may be imposed are limited to the amount attributable to the additional service units”  
(emphasis added); and,

K. WHEREAS, pursuant to the Village’s DIF Ordinance, Section 6H, the Parties hereto desire to enter into this DIF Agreement to allow for the issuance of the Foundation and Building Permits for this HSB Redevelopment Project after TSVI’s payment of the Village’s DIF “Assessed Amount” of \$2,029,834.00 into escrow at FNMTA pending a final determination (by the Village Council) of the Final Assessed Amount of DIF for this Project after consideration of TSVI’s request for 1) a reduction of, and credits against, the Village’s initial DIF Assessment based on the pre-existing conditions of the old Hotel St. Bernard, and 2) an appropriate adjustment under the AMDA.

### Agreements

NOW, THEREFORE, in consideration of these premises and the agreements by the Parties set forth herein, the Village and TSVI agree as follows:

1.0 Escrow of the DIF Assessment Amount for the Hotel St. Bernard Redevelopment Project with the First New Mexico Title and Abstract Company, Inc. ("FNMTA" or "Escrow Agent").

1.1 Escrow of the DIF Assessment Amount by TSVI with the Escrow Agent. Upon execution of this DIF Agreement, TSVI shall deposit in escrow by wire transfer to FNMTA's bank, Centinel Bank of Taos the DIF Assessment Amount for this HSB Redevelopment Project of \$2,029,834.00 to be held in a separate escrow account for this HSB Redevelopment Project for this purpose at Centinel Bank of Taos, New Mexico, to be held until a final determination is made by the Village Council as to the final DIF amount due to the Village for TSVI's HSB Redevelopment Project.

1.2 Release of DIF Funds to the Village/Separate Village DIF Account. The DIF funds for this HSB Redevelopment Project shall be released in whole or in part based on the final determination by the Village Council of the final amount of the DIF after application of any AMDA adjustment and other credits for this HSB Redevelopment Project based on new development attributable to "additional service units" whether measured by new, additional square footage or new, additional "service units" under Section 3.0 hereinafter, and such released DIF Funds for this Project paid to the Village will be held by the Village in a separate, designated account for this HSB Redevelopment Project .

1.3 Release of DIF Funds for this HSB Redevelopment Project to TSVI. The unused DIF funds for this Project shall be released in whole or in part based on the remaining portion of DIF funds for this HSB Redevelopment Project if the final DIF amount for this Project is less than the DIF Assessed Amount TSVI puts into escrow for this Project after a final determination of the DIF amount is made pursuant to this DIF Agreement by the Village Council or if this Project is terminated or is not built for any reason.

1.4 Notice. All notices and communications required or permitted under this DIF Agreement shall be in writing and shall be deemed given and delivered to, and received by the receiving Party, or to the Escrow Agent, when given in accordance with the terms of this DIF Agreement (Section 4.1 hereafter).

1.5 Disputes and Indemnity. If the Escrow Agent is in good faith uncertain as to Escrow Agent's obligations hereunder, and if Escrow Agent is unable to obtain the written agreement of Village and TSVI resolving such uncertainty, the Escrow Agent may bring a declaratory judgment or interpleader action, naming the Village and TSVI to resolve such

uncertainty. The Village and TSVI agree to defend, indemnify and hold FNMTA harmless from and against all costs, damages, attorney's fees, expenses, and liabilities which FNMTA / Escrow Agent may incur in connection with this DIF Agreement and this escrow or in any such litigation, so long as such liability does not arise from FNMTA / Escrow Agent's negligence in carrying out its obligations hereunder. The Parties and the FNMTA / Escrow Agent agree to jurisdiction and venue in the Eighth Judicial District Court, Taos County, New Mexico to resolve any disputes under this DIF Agreement, including enforcement of any rights thereunder.

2.0 Village Issuance of Foundation and Building Permits Upon Escrow of the Total Assessment DIF Funds.

2.1 The Village Building Official shall issue the Foundation and Building Permit(s) for this HSB Redevelopment Project upon signing of this DIF Agreement by TSVI and the Village Council and receipt of notice of TSVI's escrow of the DIF total assessment funds for this HSB Redevelopment Project by wire transfer to FNMTA's bank escrow account therefor. The Village's fees charged for the Foundation and Building Permits themselves will be paid separately, directly to the Village by TSVI at the time of application for said Foundation and Building Permits.

3.0 Process and Procedure for "Final Determination" of Final DIF Amount for this Project.

3.1 TSVI will file its formal, written Request for Credits for pre-existing conditions and AMDA Adjustments to the DIF Assessment on or before June 15, 2023.

3.2 By Negotiation by the Parties. The Parties agree to negotiate in good faith a final amount of DIF for this HSB Redevelopment Project prior to any Final Determination request being submitted to, and made by, the Village Council.

3.3 By Village Council. If a negotiated settlement of the DIF for the Project is not reached by the Parties as to TSVI's pending request for credits based pre-existing conditions of the old HSB and TSVI's request for an appropriate AMDA adjustment against, and reduction of, the final DIF amount to be paid the hearing on the final amount due for the DIF for this Project will be heard and decided by the Village Council at the Village Council Meeting on or before September 1, 2023, pursuant to the Village DIF Ordinance, Section C and the New Mexico's Development Fees Act.

3.4 By District Court After Rule 74 Appeal. Nothing herein precludes or waives TSVI's right to appeal the Village Council's Final Determination of the DIF for this HSB Redevelopment Project to the District Court of New Mexico, Eighth Judicial District.

3.5 Upon Final Determination of the DIF, the DIF funds for this HSB Redevelopment Project shall be released / paid to the Village (and to TSVI as appropriate) and such DIF funds owned the Village will be held by the Village in a separate designated Village account for this HSB Redevelopment Project, and disbursed from said account in accordance with Ordinance No. 22-30, and the State's Development Fees Act.

4.0 Miscellaneous.

4.1 Notices. Any notice required or permitted under this DIF Agreement shall be deemed sufficiently given or served if by United States certified mail, return receipt requested, addressed as follows:

If to the Village:

Village of Taos Ski Valley  
Attn: John Avila, Village Administrator  
7 Firehouse Road  
P.O. Box 100  
Taos Ski Valley, NM 87525

If to TSVI:

Taos Ski Valley, Inc.  
c/o Peter J. Talty, Vice President  
116 Sutton Place  
P.O. Box 90  
Taos Ski Valley, NM 87525

If to the Escrow Agent

First New Mexico Title  
c/o Matthew D. Height  
P.O. Box 3590  
602 Paso del Pueblo Sur  
Taos, NM 87571

The Village and TSVI shall each have the right from time to time to change the place notice is given under this paragraph by written notice thereof to the other Party and to FNMAT / the Escrow Agent.

4.2 Miscellaneous. This DIF Agreement may not be amended, modified, or terminated except by a written instrument executed by the Parties hereto. This Agreement and the rights of the Parties and the Escrow Agent shall be governed by, and constructed in accordance with, the laws of the State of New Mexico. This Agreement shall be binding upon, and inure to the benefit of, the Parties and their respective successors and assigns. This DIF Agreement may be signed electronically and in counterparts. All counterparts hereof shall collectively constitute a single agreement.

AGREED TO:

VILLAGE OF TAOS SKI VALLEY, INC.  
a New Mexico Municipal corporation

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

Thomas Wittman

Its: Mayor Pro Tem

Date: \_\_\_\_\_

Attest:

\_\_\_\_\_  
Ann Marie Wooldridge  
Village Clerk

Approved by Action of the  
Village Council at its Meeting  
Held the \_\_\_\_ day of \_\_\_\_\_, 2023

AGREED TO:

TAOS SKI VALLEY, INC.,  
a New Mexico corporation

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

Peter J. Talty

Its: Vice President

Date: \_\_\_\_\_

Accepted by Escrow Agent:

FIRST NEW MEXICO TITLE

& ABSTRACT COMPANY, INC.

By: \_\_\_\_\_  
Matthew D. Height  
Its: President  
Date: \_\_\_\_\_

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

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**AGENDA ITEM TITLE:** Consideration to Publish and Post **Ordinance No. 2023-30**, an Ordinance amending section 7, subsection 6, 'Avalanche Design Requirements' of Ordinance No. 2022-30, as Amended; adopting Snow Avalanche Hazard Maps for the Village; adopting regulations for new land development and building reconstruction in designated avalanche hazard zones; prohibiting new construction that adversely affects avalanche safety on other properties in the Village

**DATE:** May 23, 2023

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

**STATUS OF AGENDA ITEM:** New business

**CAN THIS ITEM BE RESCHEDULED:** Yes

**BACKGROUND INFORMATION:** A new Snow Avalanche Hazard Analysis and Mapping Report was undertaken to update the potential danger the community faces and recommend proactive protective measures. After extensive delays in procuring services, Wilbur Engineering, Inc. completed its report. The report provides a detailed review and update to the Village's avalanche hazard maps and informs the updated avalanche hazard zoning ordinance. The current avalanche hazard maps, which were never incorporated into the Zoning Ordinance, 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 have led to improvements in the Village's understanding and better land use regulations to protect the public's health, safety, and welfare.

The updated report was presented to the Village Planning Commission on May 1, 2023. The Commission's recommendations, along with staff's, and the revised avalanche hazard zoning maps have been incorporated into the Avalanche Section of Ordinance 2023-30.

**RECOMMENDATION:** Staff recommends consideration to publish and post **Ordinance No. 2023-30**. Thereafter, a Public Hearing will be scheduled and duly noticed, to consider formal adoption.

VILLAGE OF TAOS SKI VALLEY

ORDINANCE NO. 2023-30

**AN ORDINANCE AMENDING SECTION 7, SUBSECTION 6, "AVALANCHE DESIGN REQUIREMENTS," OF ORDINANCE NO. 22-030, AS AMENDED; ADOPTING SNOW AVALANCHE HAZARD MAPS FOR THE VILLAGE; ADOPTING ~~REGULATIONS~~ STANDARDS FOR NEW LAND DEVELOPMENT AND BUILDING RECONSTRUCTION IN DESIGNATED AVALANCHE HAZARD ZONES; PROHIBITING NEW CONSTRUCTION THAT ADVERSELY AFFECTS AVALANCHE SAFETY ON OTHER PROPERTIES IN THE VILLAGE.**

**WHEREAS**, the Village of Taos Ski Valley (the "Village") is located in a high mountain valley at the foot of steep slopes on which avalanches are known to occur frequently due to winter snow accumulations; and

**WHEREAS**, snow avalanches have the potential for significant loss of life and damage to property, both on the slopes where they originate and at the foot of the slopes where the snow comes to rest; and

**WHEREAS**, while the risks to life, structures and property cannot be entirely eliminated, it is incumbent on the Village and property owners within the Village to minimize such risks to the extent possible based on professional analysis of avalanche hazard areas and appropriate limitations on the design and construction of improvements and the activities of persons within the areas of known or predicted avalanche hazard; and

**WHEREAS**, the Village has therefore caused the creation of a 2023 Snow Avalanche Hazard Analysis and Mapping Study prepared by Wilbur Engineering, Inc. and reviewed by Arthur L. Mears, P.E., Inc. to provide recommendations and guidance to the Village in addressing avalanche hazards; and

**WHEREAS**, the Village Council, the governing body of the Village, finds that the 2023 Snow Avalanche Hazard Analysis and Mapping Study and, in particular, the Snow Avalanche Hazard Maps contained therein should be adopted by the Village and that the recommendations contained therein should be implemented to the extent feasible without impairment of property values or diminution of the aesthetic and scenic values that are integral to the enjoyment of high-altitude ~~topography-geography~~ and snow climate including a world-renowned ski resort dependent on the winter snowfalls that occur in the Village and the surrounding mountains.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL, THE GOVERNING BODY OF THE VILLAGE OF TAOS SKI VALLEY, THAT:

**Section 7, Subsection 6 of Village Ordinance No. 22-030, as amended, is amended to read, in its entirety, as follows:**

**6. Avalanche Safety and Design ~~Standards and~~ Requirements**



1. The Village adopts by reference the 2023 Snow Avalanche Hazard Maps developed and detailed in the 2023 Snow Avalanche Hazard Analysis and Mapping Study by Wilbur Engineering, Inc.
2. The following ~~standards development restrictions/requirements regulations~~ shall apply to all new land development or building reconstruction and/or expansion within the Village municipal limits:
  - a. No structures intended for human occupancy should be constructed in High Hazard (Red) Avalanche Hazard Zones.
  - b. Without approved mitigating measures, To the extent reasonably practical, structures intended for human occupancy or commercial use should not be constructed in Moderate Hazard (Blue) or Low Hazard (Yellow) Avalanche Hazard Zones.
  - c. ~~To the extent reasonably practical, structures intended for human occupancy should not be constructed in Moderate Hazard (Blue) or Low Hazard (Yellow) Avalanche Hazard Zones.~~
  - d. No critical structures should be constructed in the Moderate Hazard (Blue) or Low Hazard (Yellow) Avalanche Hazard Zones. Critical structures include all facilities where temporary emergency access restrictions are unacceptable, including facilities such as emergency response facilities (such as police, fire, ambulance, and medical clinics), hospitals, shelters and schools.
  - e. No high-occupancy structures should be constructed in the Moderate Hazard (Blue) Avalanche Hazard Zones. High-occupancy structures include hotels, apartments, condominiums, community service facilities, and similar structures that can be expected to have more than twenty five (~~2550~~) occupants at a given time.
  - f. Any residential or commercial structures that are constructed in the Moderate Hazard (Blue) Avalanche Hazard Zones should be located as low as practical in the Avalanche Hazard Zone and designed to withstand avalanche impact and static loads. Anticipated avalanche loads shall be determined by application of appropriate engineering methods based on the location, geometry and orientation of the structures.
  - f. Occupied structures in the Low Hazard (Yellow) Avalanche Hazard Zone should be designed to withstand avalanche impact and static loads, including stagnation pressures from the suspension component (powder blast), which can act to heights of 100-feet or more. Anticipated Design avalanche loads shall be determined by application of appropriate engineering ~~standards methods~~ on avalanche characteristics and on the location, geometry and orientation of the structures.

- g. Site plans and architectural designs in all Avalanche Hazard Zones should address avalanche hazards. Building access, parking, entries, public plazas, and outdoor living spaces, especially hot tubs and heated outdoor spaces, should be placed in protected areas away from the avalanche-facing side of the building. Windows and doors in all Avalanche Hazard Zones on the uphill side should be avoided or designed to withstand avalanche impact.
  - h. All utilities in all Avalanche Hazard Zones should be buried. Gas, water and electrical lines, utility meters and fire hydrants in avalanche zones should be protected to prevent damage.
  - i. Compliance with the standards and recommendations set forth in this ordinance shall not be deemed to guarantee public safety. It is possible to achieve a high level of avalanche protection for building occupants inside specially designed, reinforced buildings, but people, pets, and property outside will not be protected. Therefore, it is prudent for occupants and guests of commercial and residential buildings in and near Avalanche Hazard Zones to become educated and keep current on local avalanche conditions, including the local and regional avalanche danger forecasts. However, reliance upon forecasts and avoiding Avalanche Hazard Zones during elevated avalanche danger conditions can reduce, but not eliminate avalanche risk.
- 3. Prior to the Village issuing a building permit for the construction of a new, remodeled, or expanded -freestanding building to be occupied by one or more persons, all applicants must provide the following to the Village for review by the Planning Officer:
  - a. A written report analyzing the potential avalanche hazards, drawn from the adopted Snow Avalanche Hazard Maps, and the potential physical forces, if any, created thereby upon the proposed improvement or structure, and
  - b. If a snow avalanche hazard exists ~~required~~, a structural analysis of the proposed building or structure ~~is required to be~~ prepared and stamped sealed by a New Mexico licensed engineer reflecting an engineering analysis of the and design which states that the design of the building or structure can withstand the potential force from an avalanche as set forth in the avalanche report referred above ~~and as noted elsewhere in this Ordinance. This analysis shall be required only if the referenced report indicates that an avalanche hazard exists.~~
  - c. The issuance of a building permit by the Village shall not be construed to mean that the Village agrees or warrants that the proposed building will withstand an avalanche.
- 4. All new construction and any avalanche hazard mitigating measures shall not adversely impact avalanche hazards on other -properties, whether adjacent, downslope or elsewhere, including public roads and utilities.

5. Avalanche Hazard Zones should be reviewed and adjusted periodically based on analyses by a qualified avalanche professional, especially following any significant changes to the forest due to fire, fire mitigation measures, or other weather-related events. Afterwards, amendments to the avalanche maps may be adopted by ordinance.

SEVERABILITY CLAUSE: Should any section, paragraph, clause or provision of this Ordinance be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Ordinance. The Governing Body of the Village of Taos Ski Valley hereby declares that it would have passed this Ordinance and each section, subsection, sentence, clause, word or phrase thereof irrespective of any one or more sections, subsections, sentences, clauses, words or phrases being declared unconstitutional or otherwise invalid.

EFFECTIVE DATE AND PUBLICATION: This Ordinance shall become effective and be in full force and effect from and after its passage, publication and posting, according to law.

PASSED, APPROVED AND ADOPTED THE \_\_\_\_ DAY OF \_\_\_\_, 2023, BY THE VILLAGE COUNCIL OF THE VILLAGE OF TAOS SKI VALLEY, NEW MEXICO.

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Tom Wittman, Mayor Pro Tem

ATTEST:

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Ann Marie Wooldridge  
Village Clerk

## **VILLAGE OF TAOS SKI VALLEY**

### **ORDINANCE NO. 2023-30**

#### **AN ORDINANCE AMENDING SECTION 7, SUBSECTION 6, “AVALANCHE DESIGN REQUIREMENTS,” OF ORDINANCE NO. 22-030, AS AMENDED; ADOPTING SNOW AVALANCHE HAZARD MAPS FOR THE VILLAGE; ADOPTING REGULATIONS FOR NEW LAND DEVELOPMENT AND BUILDING RECONSTRUCTION IN DESIGNATED AVALANCHE HAZARD ZONES; PROHIBITING NEW CONSTRUCTION THAT ADVERSELY AFFECTS AVALANCHE SAFETY ON OTHER PROPERTIES IN THE VILLAGE**

**WHEREAS**, the Village of Taos Ski Valley (the “Village”) is located in a high mountain valley at the foot of steep slopes on which avalanches are known to occur frequently due to winter snow accumulations; and

**WHEREAS**, snow avalanches have the potential for significant loss of life and damage to property, both on the slopes where they originate and at the foot of the slopes where the snow comes to rest; and

**WHEREAS**, while the risks to life, structures and property cannot be entirely eliminated, it is incumbent on the Village and property owners within the Village to minimize such risks to the extent possible based on professional analysis of avalanche hazard areas and appropriate limitations on the design and construction of improvements and the activities of persons within the areas of known or predicted avalanche hazard; and

**WHEREAS**, the Village has therefore caused the creation of a 2023 Snow Avalanche Hazard Analysis and Mapping Study prepared by Wilbur Engineering, Inc. and reviewed by Arthur I. Mears, P.E., Inc. to provide recommendations and guidance to the Village in addressing avalanche hazards; and

**WHEREAS**, the Village Council, the governing body of the Village, finds that the 2023 Snow Avalanche Hazard Analysis and Mapping Study and, in particular, the Snow Avalanche Hazard Maps contained therein should be adopted by the Village and that the recommendations contained therein should be implemented to the extent feasible without impairment of property values or diminution of the aesthetic and scenic values that are integral to the enjoyment of high-altitude geography and snow climate including a world-renowned ski resort dependent on the winter snowfalls that occur in the Village and the surrounding mountains.

**NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL, THE GOVERNING BODY OF THE VILLAGE OF TAOS SKI VALLEY, THAT:**

**Section 7, Subsection 6 of Village Ordinance No. 22-030, as amended, is amended to read, in its entirety, as follows:**

#### **6. Avalanche Safety and Design Requirements**

1. The Village adopts by reference the 2023 Snow Avalanche Hazard Maps developed and detailed in the 2023 Snow Avalanche Hazard Analysis and Mapping Study by Wilbur Engineering, Inc.
2. The following regulations shall apply to all new land development or building reconstruction and/or expansion within the Village municipal limits:
  - a. No structures intended for human occupancy should be constructed in High Hazard (Red) Avalanche Hazard Zones.
  - b. Without approved mitigating measures, structures intended for human occupancy or commercial use should not be constructed in Moderate Hazard (Blue) or Low Hazard (Yellow) Avalanche Hazard Zones.
  - c. No critical structures should be constructed in the Moderate Hazard (Blue) or Low Hazard (Yellow) Avalanche Hazard Zones. Critical structures include all facilities where temporary emergency access restrictions are unacceptable, including facilities such as police, fire, ambulance, medical clinics hospitals, shelters and schools.
  - d. No high-occupancy structures should be constructed in the Moderate Hazard (Blue) Avalanche Hazard Zones. High-occupancy structures include hotels, apartments, condominiums, community service facilities, and similar structures that can be expected to have more than twenty five (25) occupants at a given time.
  - e. Any residential or commercial structures that are constructed in the Moderate Hazard (Blue) Avalanche Hazard Zones should be located as low as practical in the Avalanche Hazard Zone and designed to withstand avalanche impact and static loads. Anticipated avalanche loads shall be determined by application of appropriate engineering methods based on the location, geometry and orientation of the structures.
  - f. Occupied structures in the Low Hazard (Yellow) Avalanche Hazard Zone should be designed to withstand avalanche impact and static loads, including stagnation pressures from the suspension component (powder blast), which can act to heights of 100-feet or more. Design avalanche loads shall be determined by application of appropriate engineering methods based on avalanche characteristics and on the location, geometry and orientation of the structures.
  - g. Site plans and architectural designs in all Avalanche Hazard Zones should address avalanche hazards. Building access, parking, entries, public plazas, and outdoor living spaces, especially hot tubs and heated outdoor spaces, should be placed in protected areas away from the avalanche-facing side of the building. Windows and doors in all Avalanche Hazard Zones on the uphill side should be avoided or designed to withstand avalanche impact.

- h. All utilities in all Avalanche Hazard Zones should be buried. Gas, water and electrical lines, utility meters and fire hydrants in avalanche zones should be protected to prevent damage.
  - i. Compliance with the standards and recommendations set forth in this ordinance shall not be deemed to guarantee public safety. It is possible to achieve a high level of avalanche protection for building occupants inside specially designed, reinforced buildings, but people, pets, and property outside will not be protected. Therefore, it is prudent for occupants and guests of commercial and residential buildings in and near Avalanche Hazard Zones to become educated and keep current on local avalanche conditions, including the local and regional avalanche danger forecasts. However, reliance upon forecasts and avoiding Avalanche Hazard Zones during elevated avalanche danger conditions can reduce, but not eliminate avalanche risk.
- 3. Prior to the Village issuing a building permit for the construction of a new, remodeled, or expanded freestanding building to be occupied by one or more persons, all applicants must provide the following to the Village for review by the Planning Officer:
  - a. A written report analyzing the potential avalanche hazards, drawn from the adopted Snow Avalanche Hazard Maps, and the potential physical forces, if any, created thereby upon the proposed improvement or structure, and
  - b. If a snow avalanche hazard exists, a structural analysis of the proposed building or structure is required to be prepared and stamped/sealed by a New Mexico licensed engineer reflecting an engineering analysis of the design which states that the design of the building or structure can withstand the potential force from an avalanche as set forth in the avalanche report referred above and as noted elsewhere in this Ordinance..
  - c. The issuance of a building permit by the Village shall not be construed to mean that the Village agrees or warrants that the proposed building will withstand an avalanche.
- 4. All new construction and any avalanche hazard mitigating measures shall not adversely impact avalanche hazards on other properties, whether adjacent, downslope or elsewhere, including public roads and utilities.
- 5. Avalanche Hazard Zones should be reviewed and adjusted periodically based on analyses by a qualified avalanche professional, especially following any significant changes to the forest due to fire, fire mitigation measures, or other weather-related events. Afterwards, amendments to the avalanche maps may be adopted by ordinance.

SEVERABILITY CLAUSE: Should any section, paragraph, clause or provision of this Ordinance be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Ordinance. The Governing Body of the Village of Taos Ski Valley hereby declares that it would have passed this Ordinance and each section, subsection, sentence, clause, word or phrase thereof irrespective of any one or more sections, subsections, sentences, clauses, words or phrases being declared unconstitutional or otherwise invalid.

EFFECTIVE DATE AND PUBLICATION: This Ordinance shall become effective and be in full force and effect from and after its passage, publication and posting, according to law.

PASSED, APPROVED AND ADOPTED THE \_\_\_\_ DAY OF \_\_\_\_\_, 2023, BY THE VILLAGE COUNCIL OF THE VILLAGE OF TAOS SKI VALLEY, NEW MEXICO.

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Tom Wittman, Mayor Pro Tem

ATTEST:

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Ann Marie Wooldridge  
Village Clerk