



**VILLAGE COUNCIL SPECIAL MEETING  
VIA ZOOM TELECONFERENCE  
TAOS SKI VALLEY, NEW MEXICO  
FRIDAY, JULY 29, 2022 2:00 P.M.**

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- 1. CALL TO ORDER AND NOTICE OF MEETING**
- 2. ROLL CALL**
- 3. APPROVAL OF THE AGENDA**
- 4. NEW BUSINESS:**
  - A.** Consideration to Approve **Resolution No. 2022-514** Requesting a Permanent Budget Adjustment (BAR) to the FY2022 Budget, Increasing Transfer into (63) USDA Loan, and Increasing Transfer out from General Fund (03) to Increase Budgeted Amount of Transfers to meet Hold Harmless GRT Revenues
  - B.** Consideration to Approve **Resolution No. 2022-515**, Approving the Fourth Quarter Fiscal Year 2022 Financial Report for the year ending June 30, 2022
  - C.** Consideration to Approve **Resolution No. 2023-516**, a Resolution requesting Approval of the Fiscal Year 2023 Final Budget
  - D.** Consideration to Approve the Renewal of Village Annual Outside Contractor Agreements
- 5. ANNOUNCEMENT OF THE DATE, TIME & PLACE OF THE NEXT MEETING OF THE VILLAGE COUNCIL**
- 6. ADJOURNMENT**

Meeting packet can be viewed on the Village web site at  
<https://www.vtsv.org/village-government/village-council/meetings-agendas-minutes/>



**VILLAGE COUNCIL SPECIAL MEETING  
VIA ZOOM TELECONFERENCE  
MINUTES  
TAOS SKI VALLEY, NEW MEXICO  
FRIDAY, JULY 29, 2022 2:00 P.M.**

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1. **CALL TO ORDER AND NOTICE OF MEETING:** The special meeting of the Village of Taos Ski Valley Council was called to order by Mayor Pro Tem Wittman. He will run the meeting at Mayor King's request.

Village Clerk Wooldridge asked the Council members to check their emails for the latest version of the meeting packet.

2. **ROLL CALL:** Ann Wooldridge, Village Clerk, called the roll and a quorum was present.

**Governing Body Present:**

Mayor Neal King

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

**Motion:** Councilor Stagg

**Second:** Councilor Knox

**Passed:** 4-0

4. **NEW BUSINESS:**

**A.** Consideration to Approve **Resolution No. 2022-514** Requesting a Permanent Budget Adjustment (BAR) to the FY2022 Budget, Increasing Transfer into (63) USDA Loan, and Increasing Transfer out from General Fund (03) to Increase Budgeted Amount of Transfers to meet Hold Harmless GRT Revenues

Village Administrator Avila reported that the transfer is due to the Village collecting more Hold Harmless funds than budgeted. The Village received more GRT that needs to be transferred for the Hold Harmless fund.

**MOTION:** To approve **Resolution No. 2022-514** for the budget adjustment and transfer

**Motion:** Councilor Stagg

**Second:** Councilor Knox

**Passed:** 4-0

**B.** Consideration to Approve **Resolution No. 2022-515**, Approving the Fourth Quarter Fiscal Year 2022 Financial Report for the year ending June 30, 2022.

Village Administrator Avila said that the Fourth Quarter Fiscal Year Report for 2022 is being finalized today. The LGBMS report will be finalized in a few days. The DFA required a statement of electronic payment policy. A policy is being made available.

Councilor Caldwell inquired if there were any changes in the Final Financial Report reported a week ago at the regular Council meeting. Interim Finance Director Madrid reported that there have been changes that are listed in the new updated report. The final cash balances all changed to actual, and some of the transfers have changed for

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things that had not been recorded for June.

**MOTION:** To approve Resolution No. 2022-515, Approving the Fourth Quarter Fiscal Year 2022 Financial Report for the year ending June 30, 2022.

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

**C. Consideration to Approve Resolution No. 2023-516, a Resolution requesting Approval of the Fiscal Year 2023 Final Budget:**

Interim Finance Director Madrid reported that the ending balances in the FY 2022 Financial report total \$8,369,996.54. This is also the beginning balance of the budget for FY 2023. These two balances are very critical. If the two balances do not match up the budget will automatically be rejected. There are four negative ending balance projections, which is not allowed. The Village would like to elaborate on the transfers that need to be incorporated in the motion, so that the Council is authorizing these in the final documents.

1. Water Fund: Needs to be cured by reducing the amount transferred from the water fund into reserves.

2. Sewer: Transfer of \$180,000.00 from the general fund

3. EMS Dept: Transfer of \$26,000.00 from the general fund

4. Parks & Rec: Transfer of \$1,000.00 from the general fund

The transfers are required in order to get the budget approved.

**MOTION:** approve the budget FY 2023 and the recommended transfer of Funds

**Motion:** Councilor Stagg      **Second:** Councilor Caldwell

Councilor Caldwell requested that it be noted that these transfers have occurred out of the general fund.

**The vote was called.**      **Passed:** 4-0

**D. Consideration to Approve the Renewal of Village Annual Outside Contractor Agreements:**

Administrator Avila reported there were two contracts the Village was not able to report on in the last Council meeting. These contracts are NTE ( Not to Exceed) amounts for:

1. The Chamber of Commerce Contract

2. Waste Management Contract: automatic renewal

The increases on these contracts are far less percentage than the actual expense.

(Revenue over Expense) which was about 20% higher last year. The Village has room for a 6% increase this year.

**MOTION: To Approve the Renewal of Village Annual Outside Contractor Agreements**

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

Administrator Avila stated that the increase on the Waste Management contract is 6%, not to exceed \$75,000.00 total. Last year the Village did better than 20% revenue vs expense.

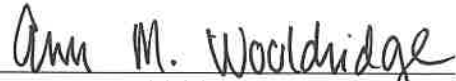
*-- Providing infrastructure & services to a World Class Ski Resort Community --*

5. **ANNOUNCEMENT OF THE DATE, TIME & PLACE OF THE NEXT MEETING OF THE VILLAGE COUNCIL:** The next meeting of the Village Council will be held on August 23, 2022 at 2:00 pm via Zoom.

6. **ADJOURNMENT**



Mayor Pro Tem Tom Wittman



Ann M. Wooldridge, Village Clerk

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

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

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AGENDA ITEM TITLE: Consideration to Approve **Resolution No. 2022-514** Requesting a Permanent Budget Adjustment (BAR) to the FY2022 Budget, Increasing transfer into (63) USDA Loan, and Increasing Transfer out from General Fund (03) to increase budgeted amount of transfers to meet Hold Harmless GRT revenues.

DATE: July 29, 2022

PRESENTED BY: Morris Madrid, Finance Officer

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village submitted its fiscal year 2021-2022 budget in July of 2021. The funds scheduled to be transferred from General Fund 03 to Fund 63 (USDA Loan) were anticipated at a certain level based on past history, but Hold Harmless Gross Receipts performed better than budget. Hold Harmless dollars are allocated to cover the USDA Loan Payment. Since overall Gross Receipts were higher than expected, the amount transferred to Fund 63 was budgeted lower than needed and a Budget increase to allow transfers from General Fund to increase in the amount of \$64,610.76 is requested.

|                       |                         |             |
|-----------------------|-------------------------|-------------|
| 03/11000 General Fund | 9001/61200 Transfer Out | \$ (65,000) |
| 63/11000 USDA Loan    | 9002/61100 Transfer In  | \$ 65,000   |

This is the final budget adjustment resolution needed to complete year end requirements for reporting to DFA

**RECOMMENDATION:**

Staff recommends approval of **Resolution No. 202-514** to amend the budget for FY2022 correcting Budgeted Transfers to meet the Hold Harmless requirement increasing the transfer to Fund (63) USDA Loan while also, Increasing the transfer out from the General Fund (03) to match the actual increase in budgeted amount available for Loan payment.

**VILLAGE OF TAOS SKI VALLEY  
RESOLUTION NO. 2023-514**

**A RESOLUTION REQUESTING A PERMANENT BUDGET ADJUSTMENT TO THE FY2022 BUDGET (BAR) TO INCREASE THE MUNICIPAL GRT AND HOLD HARMLESS GRT REVENUE COLLECTIONS AND CORRESPONDING TRANSFERS OUT OF THE GENERAL FUND (03) AND INCREASING THE TRANSFERS IN FOR PLEDGED FUNDS TO THE USDA (63) FOR DEBT SERVICE.**

**WHEREAS**, it is hereby resolved that the Village of Taos Ski Valley having met in a special meeting on July 29, 2022, proposes to make an adjustment to the Fiscal 2021-22 budget as follows:

| <u>FUND</u>             | <u>ACCOUNT/DESCRIPTION</u>     | <u>AMOUNT</u>  |
|-------------------------|--------------------------------|----------------|
| General Fund (11000/03) | GRT Hold Harmless (4019/41258) | \$ 65,000.00   |
| General Fund (11000/03) | Transfer Out (9002/61200)      | \$ 65,000.00   |
| USDA D/S (40300/63)     | Transfer In (9001/61100)       | (\$ 65,000.00) |

**WHEREAS**, at the regular meeting of the Village of Taos Ski Valley Governing body on July 29, 2022, it considered adjustments to its budget for the Fiscal Year 2021-2022; 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 2021-2022.

**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 2021-2022 be amended accordingly.

PASSED, APPROVED AND ADOPTED this 29th day of July, 2022.



Ann M. Wooldridge  
Ann M. Wooldridge, Village Clerk

THE VILLAGE OF TAOS SKI VALLEY

By: Thomas P. Witman

Neal King, Mayor

THOMAS P. WITMAN  
MAYOR PRO-TEM

VOTE: For 4

Against 0

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

**AGENDA ITEM TITLE:** Consideration to Approve Resolution No. 2022-515, Approving the Fourth Quarter Fiscal Year 2022 Financial Report for the year ending June 30, 2022.

**DATE:** July 29, 2022

**PRESENTED BY:** Morris Madrid, Interim Finance Officer

**STATUS OF AGENDA ITEM:** New Business

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

**BACKGROUND INFORMATION:** In preparation for the upcoming FY2023 Final Budget submission the Village is also required to submit to the Department of Financial Administration a FY2022 Q4 financial report for the year ending June 30, 2022.

As per the Department of Finance (DFA), Local Government Division, it is required to have quarterly financial information submitted no later than 30 days after the close of each quarter. At fiscal year end, the DFA requires that the 4<sup>th</sup> quarter report be submitted with a resolution approved by the Council acknowledging the financial status of the Village as of June 30. The report will be submitted on a timely basis by July 31, 2022, to the Department of Finance as required. Attached are the following required exhibits: (A) DFA Summary as of June 30, 2022, (B) Statement of Electronic payment policy.

**RECOMMENDATION:** Staff requests Approval of Resolution No. 2022-15 the FY2022 Fourth Quarter Report.

**STATE OF NEW MEXICO**  
**Village of Taos Ski Valley**  
**RESOLUTION NO. 2023-515**

**A RESOLUTION ACKNOWLEDGING THE 4th QUARTER FY2022 FINANCIAL REPORT AS OF JUNE 30, 2022.**

**WHEREAS,** the Village of Taos Ski Valley, State of New Mexico has developed a budget for fiscal year 2021– 2022; and

**WHEREAS,** the 4th quarter report has been reviewed to ensure the accuracy of the financial information; and

**WHEREAS,** it is hereby certified that the contents in this report are true and correct to the best of our knowledge and that this report depicts all funds for fiscal year to date as of June 30, 2022.

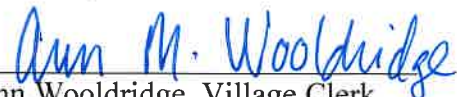
**NOW THEREFORE, BE IT HEREBY RESOLVED** that the governing body of the Village of Taos Ski Valley, State of New Mexico hereby acknowledges the 4th Quarter report for FY2022, hereinafter described as Attachment "A".

Resolved: In the Special Council Session this 29th day of July 2022.

**Village of Taos Ski Valley Governing Body:**

  
For Neal King, Mayor THOMAS P. WITMAN  
MAYOR PRO TEM

ATTEST:

  
Ann Wooldridge, Village Clerk



VILLAGE OF TAOS SKI VALLEY  
FY2022

| A                           |                               | B      | AB                        | AC                                   | AD                                            | AE                                   | AF                                             | AG                 |
|-----------------------------|-------------------------------|--------|---------------------------|--------------------------------------|-----------------------------------------------|--------------------------------------|------------------------------------------------|--------------------|
| SUMMARY FUND BALANCE FY2022 |                               |        |                           |                                      |                                               |                                      |                                                |                    |
| 1                           | FUND NAME                     | FUND # | Ending Fund<br>BAL FY2021 | FY2022<br>PROPOSED BUDGET<br>REVENUE | FY2022 YTD<br>ACTUAL REVENUE<br>& TRANSFER IN | FY2022<br>PROPOSED BUDGET<br>EXPENSE | FY2022 YTD<br>ACTUAL EXPENSE &<br>TRANSFER OUT | BUDGETED ENDING    |
| 2                           |                               |        |                           |                                      |                                               |                                      |                                                | Fund Bal @ 6/30/22 |
| 3                           |                               |        |                           |                                      |                                               |                                      |                                                |                    |
| 4                           |                               |        |                           |                                      |                                               |                                      |                                                |                    |
| 5                           |                               |        |                           |                                      |                                               |                                      |                                                |                    |
| 6                           | Water-01                      | 01     | 4,297.65                  | 257,600                              | 215,519                                       | 249,042                              | 204,320                                        | 15,496.70          |
| 7                           | Sewer-02 (New Fund FY2019)    | 02     | 16,653.23                 | 1,029,185                            | 722,171                                       | 961,595                              | 699,548                                        | 39,275.65          |
| 8                           | Water Depreciation Reserve    | 41     | 91,584.63                 | 194,981                              | 103,692                                       | 469,977                              | 40,572                                         | 154,704.18         |
| 9                           | Reserve for CWSRF             | 62     | 206,674.45                | 325                                  | 80                                            | 60                                   | 10                                             | 206,744.37         |
| 10                          | USDA Debt Service and Reserve | 63     | 518,372.54                | 368,308                              | 404,512                                       | 287,800                              | 286,536                                        | 636,348.07         |
| 11                          | Sewer Depreciation Reserve    | 42     | 180,820.28                | 398,878                              | 100,000                                       | 428,829                              | 182,388                                        | 98,432.29          |
| 12                          | Roads/Streets                 | 05     | 199,611.00                | 674,952                              | 277,185                                       | 830,280                              | 367,683                                        | 109,112.92         |
| 13                          | General/Administration        | 03     | 1,790,846.20              | 2,288,500                            | 2,849,423                                     | 3,042,455                            | 2,292,611                                      | 2,347,658.17       |
| 14                          | UG Electric-General Res       | 44     | 568,522.34                | 65,000                               | 85,765                                        | 96,000                               | 108,393                                        | 545,894.75         |
| 15                          | General Reserve               | 43     | 1,247,980.90              | 254,900                              | 150,077                                       | 375,100                              | 20,010                                         | 1,378,048.28       |
| 16                          | Law Enforcement Operating     | 04     | 0.00                      | 445,779                              | 347,223                                       | 445,779                              | 347,223                                        | 0.00               |
| 17                          | Law Enforcement Capital       | 14     | 17,617.79                 | 21,800                               | 21,800                                        | 39,418                               | 28,496                                         | 10,921.31          |
| 18                          | Solid Waste Enterprise Fund   | 77     | 293,543.01                | 64,020                               | 69,180                                        | 302,700                              | 56,945                                         | 305,778.00         |
| 19                          | Fire Cap                      | 18     | 249,931.74                | 84,279                               | 667,638                                       | 626,357                              | 399,879                                        | 517,690.81         |
| 20                          | Fire Reserve                  | 38     | 164,758.46                | 20,000                               | 20,000                                        | 0                                    | 0                                              | 184,758.46         |
| 21                          | Volunteer Fire Donation       | 28     | 15,580.40                 | 600                                  | 0                                             | 16,000                               | 432                                            | 15,148.07          |
| 22                          | EMS                           | 09     | 10,003.54                 | 262,700                              | 85,000                                        | 263,340                              | 80,754                                         | 14,249.26          |
| 23                          | Volunteer EMS Donation        | 29     | 34,209.49                 | 700                                  | 5,500                                         | 25,000                               | 848                                            | 38,861.74          |
| 24                          | Parks and Recreation          | 10     | 21,659.39                 | 45,000                               | 28,225                                        | 50,800                               | 45,022                                         | 4,862.44           |
| 25                          | Lodgers' Tax                  | 15     | 445,300.30                | 450,000                              | 724,643                                       | 609,541                              | 481,243                                        | 688,700.70         |
| 26                          | O&M Reserves                  | 32     | 377,349.67                | 50,000                               | 0                                             | 10,000                               | 0                                              | 377,349.67         |
| 27                          | TOTAL:                        |        | 6,455,317.01              | 6,977,507                            | 6,877,633                                     | 9,130,073                            | 5,642,914                                      | 7,690,035.84       |
| 28                          |                               |        |                           |                                      |                                               |                                      |                                                |                    |
| 29                          | Village Apartments            | 70     | 26,270.63                 | 46,000                               | 28,500                                        | 50,100                               | 5,620                                          | 49,150.51          |
| 30                          |                               |        |                           |                                      |                                               |                                      |                                                |                    |
| 31                          | Grants/(separate funds)       |        |                           |                                      |                                               |                                      |                                                |                    |
| 32                          | FRF Grant/American Rescue     | 66     |                           | 6,305                                | 6,305                                         | 6,305                                |                                                | 6,304.50           |
| 34                          | NFL Grant/NEW FY2022          | 64     |                           | 300,000                              |                                               | 300,000                              |                                                | 0.00               |
| 35                          |                               |        |                           |                                      |                                               |                                      |                                                |                    |
| 36                          | IMPACT FEES                   |        |                           |                                      |                                               |                                      |                                                | 0.00               |
| 37                          | Parks & Rec                   | 50     | 90,628.87                 | 3,015                                | 7,72                                          | 30,000                               | 20,225                                         | 70,411.59          |
| 38                          | Gen Impact                    | 53     | 246,585.52                | 25                                   | 24.66                                         | 230,000                              | 0                                              | 246,610.18         |
| 39                          | Safety Impact                 | 54     | 183,101.86                | 5,020                                | 18.31                                         | 50,000                               | 0                                              | 183,120.17         |
| 40                          | Roads Impact                  | 55     | 124,351.32                | 16,025                               | 12.43                                         | 55,000                               | 0                                              | 124,363.75         |
| 41                          |                               |        | 644,667.57                | 24,085                               | 63                                            | 365,000                              | 20,225                                         | 624,505.69         |
| 42                          |                               |        | 7,126,255.21              | 7,047,591.99                         | 6,912,500.47                                  | 9,545,173.50                         | 5,668,759.14                                   | 8,369,996.54       |



July 25, 2022

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)

MAYOR:  
Neal King

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

VILLAGE  
ADMINISTRATOR:  
John Avila

CLERK:  
Ann M. Wooldridge

Anita C. Medina  
Budget and Finance Analyst  
NM Department of Finance  
Local Government Division  
407 Galisteo, Room 201K  
Santa Fe, NM 87501

Dear Anita Medina,

I am writing to you on behalf of the Village of Taos Ski Valley to update the Department of Finance that we are developing a Credit Cards and Electronic Transfers Policy and Procedures for submission. The Village does not accept Credit 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 payments.

We do however use Bank Wire Transfers (ACH) payments to receive funding from the Tax and Revenue Department amongst others. The Village continues short staffed in finance administration and have not been able to get a policy for review to the Village Council. The Bank Transfers are used for payments from Tax and Revenue Department and large utility customers mostly otherwise because of our unwieldy Quick Books accounting effort is more costly than some of the payments received. The Village will follow compliance with NACHA, pays all cost associated with ACH, record and track all electronic payments, provide auditors with these records and follow all the required procedures of the NM Department of Finance & Administration in the new fiscal year.

Sincerely,

John Avila

Village Administrator, Village of Taos Ski Valley

cc

Mayor, Neal King

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

**AGENDA ITEM TITLE:** Consideration to Approve Resolution No. 2023-516, a Resolution requesting Approval of the Fiscal Year 2023 Final Budget.

**DATE:** July 29, 2022

**PRESENTED BY:** Morris Madrid, Interim Finance Officer

**STATUS OF AGENDA ITEM:** New Business

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

**BACKGROUND INFORMATION:**

As per State Statute, the Village of Taos Ski Valley is required to submit the fiscal year 2022-23 budget no later than July 31, 2022 to the Department of Finance and Administration: Local Government Division. The revenue estimates presented are based on the local construction pace for the next year and improved revenue experience from the last fiscal year, which propels the Gross Receipts Tax revenues, along with projected property tax collections. The expense budget is for basic operations along with allocations for Non-General Fund projects.

**RECOMMENDATION:** Staff requests approval of Resolution 2023-516 for the FY2023 Budget.

STATE OF NEW MEXICO  
VILLAGE OF TAOS SKI VALLEY  
RESOLUTION NO. 2023-516

**REQUESTING APPROVAL OF THE FY2023 FINAL BUDGET**

WHEREAS, the Governing Body in and for the Village of Taos Ski Valley, State of New Mexico has developed a budget for fiscal year 2022-2023; and

WHEREAS, said budget was developed on the basis of public need and allocation of resources to best fit the need; and

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

WHEREAS, it is the majority opinion of this Village Council that the proposed budget meets the requirements as currently determined for the 2022-2023 fiscal year.

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Governing Body of the Village of Taos Ski Valley hereby adopts the budget hereinabove described and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

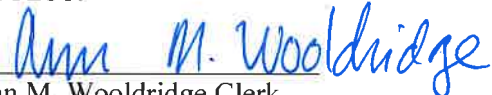
PASSED, ADOPTED, AND APPROVED this 29th day of July 2022.

VOTES: 4 Yes      0 No

MUNICIPAL COUNCIL OF  
VILLAGE OF TAOS SKI VALLEY, NEW MEXICO

  
FOR Neal King, Mayor THOMAS P. WITTMAN  
MAYOR PRO-TEM

ATTEST:

  
Ann M. Wooldridge  
Ann M. Wooldridge Clerk



| A                                                 |                               | B      | AB                        | AC                                   | AD                                        | AE                                   | AF                                  | AG                                    |
|---------------------------------------------------|-------------------------------|--------|---------------------------|--------------------------------------|-------------------------------------------|--------------------------------------|-------------------------------------|---------------------------------------|
| FY 2023 VILLAGE OF TAOS SKI VALLEY BUDGET REQUEST |                               |        |                           |                                      |                                           |                                      |                                     |                                       |
| 1                                                 |                               |        |                           |                                      |                                           |                                      |                                     |                                       |
| 2                                                 |                               |        |                           |                                      |                                           |                                      |                                     |                                       |
| 3                                                 |                               |        |                           |                                      |                                           |                                      |                                     |                                       |
| 4                                                 | FUND NAME                     | FUND # | Ending Fund<br>BAL FY2022 | FY2023<br>PROPOSED BUDGET<br>REVENUE | FY2023<br>ACTUAL REVENUE &<br>TRANSFER IN | FY2023<br>PROPOSED BUDGET<br>EXPENSE | FY2023<br>EXPENSE & TRANSFER<br>OUT | BUDGETED ENDING<br>Fund Bal @ 6/30/23 |
| 5                                                 |                               |        |                           |                                      |                                           |                                      |                                     |                                       |
| 6                                                 | Water-01                      | 01     | 15,496.70                 | 213,904                              |                                           | 267,502                              |                                     | -38,101.30                            |
| 7                                                 | Sewer-02 (New Fund FY2019)    | 02     | 39,275.65                 | 789,100                              |                                           | 1,002,831                            |                                     | -174,455.35                           |
| 8                                                 | Water Depreciation Reserve    | 41     | 154,704.18                | 1,005,031                            |                                           | 917,480                              |                                     | 242,255.18                            |
| 9                                                 | Reserve for CWSRF             | 62     | 206,744.37                | 325                                  |                                           | 60                                   |                                     | 207,009.37                            |
| 10                                                | USDA Debt Service and Reserve | 63     | 636,348.07                | 368,308                              |                                           | 287,800                              |                                     | 716,856.07                            |
| 11                                                | Sewer Depreciation Reserve    | 42     | 98,432.29                 | 398,878                              |                                           | 428,829                              |                                     | 68,481.29                             |
| 12                                                | Roads/Streets                 | 05     | 109,112.92                | 831,596                              |                                           | 844,550                              |                                     | 96,158.92                             |
| 13                                                | General/Administration        | 03     | 2,347,658.17              | 2,288,500                            |                                           | 3,076,245                            |                                     | 1,559,913.17                          |
| 14                                                | UG Electric-General Res       | 44     | 545,894.75                | 65,000                               |                                           | 96,000                               |                                     | 514,894.75                            |
| 15                                                | General Reserve               | 43     | 1,378,048.28              | 254,900                              |                                           | 375,100                              |                                     | 1,257,848.28                          |
| 16                                                | Law Enforcement Operating     | 04     | 0.00                      | 429,115                              |                                           | 429,115                              |                                     | 0.00                                  |
| 17                                                | Law Enforcement Capital       | 14     | 10,921.31                 | 49,079                               |                                           | 60,000                               |                                     | 0.31                                  |
| 18                                                | Solid Waste Enterprise Fund   | 77     | 305,778.00                | 64,020                               |                                           | 302,700                              |                                     | 67,098.00                             |
| 19                                                | Fire Cap                      | 18     | 517,690.81                | 200,000                              |                                           | 626,357                              |                                     | 91,333.81                             |
| 20                                                | Fire Reserve                  | 38     | 184,758.46                | 20,000                               |                                           | 0                                    |                                     | 204,758.46                            |
| 21                                                | Volunteer Fire Donation       | 28     | 15,148.07                 | 600                                  |                                           | 15,500                               |                                     | 248.07                                |
| 22                                                | EMS                           | 09     | 14,249.26                 | 262,700                              |                                           | 302,049                              |                                     | -25,099.74                            |
| 23                                                | Volunteer EMS Donation        | 29     | 38,861.74                 | 700                                  |                                           | 25,000                               |                                     | 14,561.74                             |
| 24                                                | Parks and Recreation          | 10     | 4,862.44                  | 45,000                               |                                           | 50,800                               |                                     | -937.56                               |
| 25                                                | Lodgers' Tax                  | 15     | 688,700.70                | 450,000                              |                                           | 609,541                              |                                     | 529,159.70                            |
| 26                                                | O&M Reserves                  | 32     | 377,349.67                | 50,000                               |                                           | 10,000                               |                                     | 417,349.67                            |
| 27                                                | TOTAL:                        |        | 7,690,035.84              | 6,977,507                            |                                           | 9,130,073                            |                                     | 5,749,332.84                          |
| 28                                                |                               |        |                           |                                      |                                           |                                      |                                     |                                       |
| 29                                                | Village Apartments            | 70     | 49,150.51                 | 46,000                               |                                           | 50,100                               |                                     | 49,150.51                             |
| 30                                                |                               |        |                           |                                      |                                           |                                      |                                     |                                       |
| 31                                                | Grants/(separate funds)       |        |                           |                                      |                                           |                                      |                                     |                                       |
| 32                                                | FRF Grant/American Rescue     | 66     | 6,304.50                  | 6,305                                |                                           | 6,305                                |                                     | 6,304.50                              |
| 34                                                | NFL Grant/NEW FY2022          | 64     |                           | 6,305                                |                                           | 300,000                              |                                     | 0.00                                  |
| 35                                                |                               |        |                           |                                      |                                           |                                      |                                     |                                       |
| 36                                                | IMPACT FEES                   |        |                           |                                      |                                           |                                      |                                     | 0.00                                  |
| 37                                                | Parks & Rec                   | 50     | 70,411.59                 | 3,015                                |                                           | 30,000                               |                                     | 70,411.59                             |
| 38                                                | Gen Impact                    | 53     | 246,610.18                | 25                                   |                                           | 230,000                              |                                     | 246,610.18                            |
| 39                                                | Safety Impact                 | 54     | 183,120.17                | 5,020                                |                                           | 50,000                               |                                     | 183,120.17                            |
| 40                                                | Roads Impact                  | 55     | 124,363.75                | 16,025                               |                                           | 55,000                               |                                     | 124,363.75                            |
| 41                                                |                               |        | 624,505.69                | 24,085                               |                                           | 365,000                              |                                     | 624,505.69                            |
| 42                                                |                               |        | 8,369,996.54              | 7,047,592.00                         | 0.00                                      | 9,545,173.00                         | 0.00                                | 6,429,293.54                          |

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

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**AGENDA ITEM TITLE:** Consideration to Approve Village Outside Contractor Agreements, Annual Renewal and qualified Price Agreements

DATE: July 29, 2022

PRESENTED BY: John Avila, Village Administrator

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village has many contracts with outside contractors for ongoing and on-call projects and services to be renewed. As stated below these are the FY2023 contracts which along with the services they provide and a contract amount or not to exceed amount (NTE) to be renewed or considered separately for contract approval:

**Above \$20,000**

|                     |                    |                      |       |           |         |
|---------------------|--------------------|----------------------|-------|-----------|---------|
| Chamber of Commerce | 7/1/2022-6/30/2023 | Promotional Services | (NTE) | \$415,000 | Renewal |
| Available           |                    |                      |       |           |         |
| Waste Management    | 8/1/2022-7/31/2023 | Solid Waste Services | (NTE) | \$75,000  | Renewal |
| Available           |                    |                      |       |           |         |

RECOMMENDATION: Staff recommends authorization and approval of these contracts needed for time sensitive services provided throughout the Village.



**VILLAGE OF TAOS SKI VALLEY  
PROFESSIONAL SERVICE CONTRACT  
No. 2023-01**

This contract is hereby made and entered into by and between the Village of Taos Ski Valley, a New Mexico Municipality (hereinafter "VILLAGE") and, The Village of Taos Ski Valley Chamber of Commerce, Inc., (hereinafter "CONTRACTOR") on this 1st day of July, 2022.

**WHEREAS**, the VILLAGE has found it necessary to retain the services of CONTRACTOR to provide advertising and promotional services for the VILLAGE; and

**WHEREAS**, the VILLAGE desires to engage CONTRACTOR to provide said services; and

**WHEREAS**, CONTRACTOR desires to provide such service(s) under the terms and conditions of this contract;

**THEREFORE, IT IS HEREBY MUTUALLY AGREED** by and between the parties that:

1. **Scope of Work:** CONTRACTOR shall provide advertising and promotional services to the VILLAGE as allowed under the Lodgers Tax Act, §3-38-21 and §3-38-21.1 N.M.S.A. 1978 as fully outlined in **Exhibit A**, attached hereto and incorporated by reference herein.

Said services shall be in accord with, and meet the standards of the New Mexico Lodgers Tax Act.

2. **Address & Phone Contact:** The address and phone number of CONTRACTOR is:

Village of Taos Ski Valley Chamber of Commerce  
P.O. Box 91  
Taos Ski Valley, NM 87525

(575) 776-1413

3. **Term:** This contract shall be effective from July 1, 2022, and terminate at 5:00 p.m. on June 30, 2023 unless sooner terminated pursuant to the termination provision below or by completion of said services. This contract shall not be effective until approved by the VILLAGE Council and signed by the Mayor.

4. **Renewal:** VILLAGE shall have the right, but is not obligated, to renew this contract subject to terms agreeable to both the VILLAGE and CONTRACTOR.
5. **Compensation:** The VILLAGE shall pay CONTRACTOR, under this contract, a sum not to exceed \$415,000.00 for Fiscal Year 2021-22 including any Special Projects as approved by the Lodger's Tax Committee and the Chamber Board of Directors. Monthly payments shall be made to CONTRACTOR in amounts agreed to by the VILLAGE and CONTRACTOR. Quarterly Budget Review of the expenditures made shall be submitted to the CHAMBER BOARD OF DIRECTORS, The Village, and the Lodger's Tax Committee. CONTRACTOR agrees that these funds will be maintained in a separate account and not be commingled with any other money. CONTRACTOR shall maintain complete and accurate financial records of each expenditure of tax revenue made and shall make such records available for inspection upon request of VILLAGE to the VILLAGE Auditors.
6. **Release:** CONTRACTOR agrees that, upon final payment of the amount due under this contract, CONTRACTOR releases the VILLAGE from all liabilities, claims and/or obligations whatsoever arising from, or under, this contract.
7. **Appropriations:** This contract is contingent upon there being sufficient appropriations available. The VILLAGE shall be the sole and final determiner of whether sufficient appropriations exist. If this contract encompasses more than one fiscal year, this contract is contingent upon continuing appropriations being available.
8. **Annual Review:** If this contract encompasses more than one fiscal year, this contract is subject to an annual review by the VILLAGE. If any deficiencies are noted during the review process, the CONTRACTOR shall be given a specified time, as per the Notice to Cure provision below, in which to cure said deficiency(ies).
9. **Termination:** This contract may be terminated at will, by either party, with or without cause. Termination shall be by written notice which shall be delivered or mailed (certified mail, return receipt) to the other party. If notice is by mail, notice (i.e., the effective date of termination) will be deemed to be effective three (3) calendar days from the date of the postmark. If notice is hand-delivered, termination is effective as of the time of delivery to the CONTRACTOR (personally or at his/her office) or when delivered to the Office of the VILLAGE Administrator. If notified of termination, CONTRACTOR shall immediately cease performing services and deliver, to VILLAGE, any work in progress. If CONTRACTOR terminates this contract, notice of termination shall include CONTRACTOR'S final billing statement. In no event shall termination nullify obligations of either party prior to the effective date of termination.
10. **Conflicts Provision:** Should there be any conflict between any term, condition or understanding between any term or condition contained in this contract and those documents incorporated by reference, the terms and conditions of this contract shall govern.

11. **Work Product:** All work and work product produced under this contract shall be and remain the exclusive property of the VILLAGE and CONTRACTOR shall not use, sell, disclose or otherwise make available to anyone (individual, corporation or organization), other than the VILLAGE, any such work or work product or copies thereof. If applicable, the provision of Sec. 13-1-123(B), NMSA. (1978 as amended) shall apply. Further, CONTRACTOR shall not apply for, in its name or otherwise, for any copyright, patent or other property right and acknowledges that any such property right created or developed remains the exclusive right of the VILLAGE.
12. **Status of Contractor:** CONTRACTOR acknowledges that it is an independent CONTRACTOR and as such neither it nor its employees, agents or representatives shall be considered employees or agents of the VILLAGE nor shall they be eligible to accrue leave, retirement benefits, insurance benefits, use of VILLAGE vehicles, or any other benefits provided to VILLAGE employees.
13. **Non-Agency:** CONTRACTOR agrees not to purport to bind the VILLAGE to any obligations not assumed herein by the VILLAGE, unless the CONTRACTOR has express written approval and then only within the limits of that expressed authority.
14. **Confidentiality:** Any information learned, given to, or developed by CONTRACTOR in the performance of this contract shall be kept confidential and shall not be made available or otherwise released to any individual or organization without the prior written approval of the VILLAGE.
15. **Worker's Compensation:** CONTRACTOR acknowledges that neither it nor its employees, agents or representatives shall have any claim whatsoever to worker's compensation coverage under the VILLAGE's policy.
16. **Taxes:** CONTRACTOR acknowledges that it and it alone, shall be liable for and shall pay to the New Mexico Taxation & Revenue Department, the applicable gross receipts taxes on all monies paid to it under this contract and that the VILLAGE shall have no liability for payment of such tax. CONTRACTOR also acknowledges that it, and it alone, shall be liable to the State and Federal government(s) and/or their agencies for income and self-employment taxes required by law and that the VILLAGE shall have not liability for payment of such taxes or amounts.
17. **Records-Audit:** CONTRACTOR shall keep, maintain and make available to the VILLAGE, all records, invoices, bills, etc. related to performance of this contract for a period of three (3) years after the date of final payment. At the request of the VILLAGE, CONTRACTOR will have performed a biennial audit by an outside accounting firm selected by the VILLAGE and the CONTRACTOR.

If federal grant funds are used to pay under this contract, CONTRACTOR shall retain all records for the period of time under which OMB Circular 102-A shall apply. Said records

shall be available for inspection, audit and/or copying by the VILLAGE or its authorized representative or agent, including federal and/or state auditors.

18. **Indemnification:** CONTRACTOR agrees to indemnify and hold harmless the VILLAGE from any and all claims, suits, and causes of action which may arise from its performance under this contract unless specifically exempted by New Mexico law. CONTRACTOR further agrees to hold harmless the VILLAGE from all personal claims for any injury or death sustained by CONTRACTOR, its employees, agents or other representatives while engaged in the performance of this contract.
19. **Assignment & Subcontracting:** CONTRACTOR shall not assign, transfer or subcontract any interest in this contract or attempt to assign, transfer or subcontract any claims for money due under this contract without the prior written approval of the VILLAGE.
20. **Conflict of Interest:** CONTRACTOR warrants that it presently has no interest or conflict of interest and shall not acquire any interest or conflict of interest which would conflict with its performance of services under this contract.
21. **Non-Discrimination:** CONTRACTOR agrees that it, its employee(s) and/or agent(s) shall comply with all federal, state and local laws regarding equal employment opportunities, fair labor standards, and other non-discrimination and equal opportunity compliance laws, regulations and practices.
22. **Default by Contractor:** In the event that CONTRACTOR defaults on any term or provision of this contract, the VILLAGE retains the sole right to determine whether to declare the contract voidable and/or CONTRACTOR agrees to pay the VILLAGE the reasonable costs, including court fees and attorneys fees and direct and indirect damages, incurred in the enforcement of this contract.
23. **Efforts to Cure:** If the VILLAGE elects to provide the CONTRACTOR with notice to cure any deficiency or defect, the CONTRACTOR may have the time specified in the written "Notice to Cure" Authorization. Failure, by the CONTRACTOR, to cure said deficiency or defeat, within the authorized time, shall result in an immediate termination of this contract subject to the provision of No. 9 above.
24. **Severability:** In the event that a court of competent jurisdiction finds that any term or provision of this contract is void, voidable or otherwise unenforceable, all other terms and provision shall remain intact and enforceable where not otherwise inconsistent with the Court's findings.
25. **Scope of Agreement:** This contract incorporates all of the agreements and understandings between the parties. No prior agreement(s) or understanding(s), verbal or otherwise, shall be valid or enforceable unless embodied in this contract.

26. **Amendment(s) to This Contract:** This contract shall not be altered, changed, modified, or amended, except by instrument, in writing, executed by both parties.
27. **Applicable Law:** This contract shall be governed by the Laws of the State of New Mexico and the Ordinances, resolutions, rules and regulations of the VILLAGE. Any legal proceeding brought against the VILLAGE, arising out of this contract, shall be brought before the Eighth Judicial District Court, Taos County, State of New Mexico.
28. **Illegal Acts:** Pursuant to Sec 13-1-191, NMSA 1978 (as amended), it shall be unlawful for any CONTRACTOR to engage in bribery, offering gratuities with the intent to solicit business, or offering or accepting kickbacks of any kind. All other similar act(s) of bribes, gratuities and/or kickbacks are likewise hereby prohibited.

IN WITNESS HEREOF, the parties have executed this Agreement as of the date first written above.

**THE VILLAGE OF TAOS SKI VALLEY, CHAMBER OF  
COMMERCE, INC., CONTRACTOR**

*Daniel Vaughan*

EXECUTIVE DIRECTOR, COURTNEY TUCKER soon to be  
DAN VAUGHN

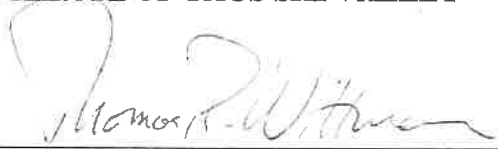
02-937006-00-0

CONTRACTOR'S GRT/CRS NUMBER or

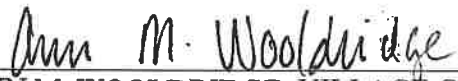
74-2812036

CONTRACTOR'S FED. TAX ID NO. or SSN

VILLAGE OF TAOS SKI VALLEY :

  
For NEAL KING, MAYOR THOMAS P. WITHAN  
MAYOR PRO-TEM

ATTEST:

  
ANN M. WOOLDRIDGE, VILLAGE CLERK



**Waste Management of New Mexico**  
402 Industrial Park Loop, NE  
Rio Rancho, New Mexico 87124  
T: 505.891.6978  
C: 505.382.3274

June 16, 2022

John Avila, Administrator  
Village of Taos Ski Valley  
P.O. Box 100  
Taos Ski Valley, NM 87525

Re: Annual 2022 rate adjustment review

Dear John,

It has been a pleasure serving you and the citizens of Taos Ski Valley during the past year. We will continue to focus on providing a high quality of service in as cost effective a manner as possible.

Pursuant to Exhibit C, subsection f. we would be implementing a 6.6% Consumer Price Index (CPI) increase effective August 1, 2022. Attached is documentation from the United States Department of Labor, Bureau of Labor Statistics reflecting the CPI, and have also attached an updated Exhibit C.

Please let me share some additional information concerning the cost increases we are seeing in our industry. As you know, everyone's lives have been adversely impacted as inflation is now at an all-time 40-year high, driven by the national response to COVID-19 and questionable fiscal policy, as well as supply chain and labor market disruptions. For WM, disruptions in the supply chain for critical materials and equipment, labor shortages, and significant increases in fuel costs have substantially increased WM's cost to provide services to your community. The price of the steel WM needs for solid waste and recycling vehicles and containers has increased more than 200% over the past 12 months. Front line labor costs have nearly doubled since 2020, which represents a substantial portion of WM's overall operating costs, and the cost of diesel has increased 63% year over year through May.

I am attaching a 52-week look back document tracking the PADD 4 Rocky Mountain diesel retail prices which shows that from May 31, 2021, through May 23, 2022, prices have risen from \$3.38 to \$5.50, which is a 63% increase.

Although not covered under the extraordinary clause of our Agreement with the Village, I think an inference is clear that you understand extraordinary circumstances beyond our ability to control do happen and that you care about the health of the businesses providing vital services to your residents. Due to these unforeseen and extraordinary market conditions we all find ourselves in, WM is respectfully requesting the Village consider granting a moderate extraordinary fuel increase.

A portion of our service rates account for the fuel we believe we would use to provide service to a community. I have attached a fuel table which reflects the fuel portion of those rates. As you can see if the base rate per gallon last year was \$3.38 and our costs have increased to \$5.50, then the portion of the rate which is supposed to cover the fuel costs increased 10.25%. I will not be asking you to consider a 10.25% increase since your CPI adjustment is 6.6%, but I would like to request the Governing Body consider a 3.65% increase. This is the difference between 10.25% fuel increase and the 6.6% CPI adjustment.



**Waste Management of New Mexico**  
402 Industrial Park Loop, NE  
Rio Rancho, New Mexico 87124  
T: 505.891.6978  
C: 505.382.3274

Again, I am attaching the 52-week PADD 4 Rocky Mountain diesel pricing data, and I am also providing the fuel table and a 2<sup>nd</sup> rate sheet, Exhibit C which includes the CPI adjustment and this extraordinary fuel request. I will be contacting you in the very near future, John, to see what additional things you might need of me in terms of presenting this request before the Governing Body.

If you have any questions, please feel free to call me at 505-382-3274.

Sincerely,

A handwritten signature in black ink that reads 'Dan Darnell'.

Dan Darnell  
New Mexico Public Sector Manager  
Waste Management of New Mexico

# For Taos Ski Valley

## CPI for All Urban Consumers (CPI-U) Original Data Value

Series Id: CUUR0000SA0,CUUS0000SA0  
Not Seasonally Adjusted  
Series Title: All items in U.S. city average, all urban consumers, not seasonally adjusted  
Area: U.S. city average  
Item: All items  
Base Period: 1982-84=100  
Years: 2012 to 2022

| Year | Jan     | Feb     | Mar     | Apr     | May     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec     |
|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 2012 | 226.665 | 227.663 | 229.392 | 230.085 | 229.815 | 229.478 | 229.104 | 230.379 | 231.407 | 231.317 | 230.221 | 229.601 |
| 2013 | 230.280 | 232.166 | 232.773 | 232.531 | 232.945 | 233.504 | 233.596 | 233.877 | 234.149 | 233.546 | 233.069 | 233.049 |
| 2014 | 233.916 | 234.781 | 236.293 | 237.072 | 237.900 | 238.343 | 238.250 | 237.852 | 238.031 | 237.433 | 236.151 | 234.812 |
| 2015 | 233.707 | 234.722 | 236.119 | 236.599 | 237.805 | 238.638 | 238.654 | 238.316 | 237.945 | 237.838 | 237.336 | 236.525 |
| 2016 | 236.916 | 237.111 | 238.132 | 239.261 | 240.229 | 241.018 | 240.628 | 240.849 | 241.428 | 241.729 | 241.353 | 241.432 |
| 2017 | 242.839 | 243.603 | 243.801 | 244.524 | 244.733 | 244.955 | 244.786 | 245.519 | 246.819 | 246.663 | 246.669 | 246.524 |
| 2018 | 247.867 | 248.991 | 249.554 | 250.546 | 251.588 | 251.989 | 252.006 | 252.146 | 252.439 | 252.885 | 252.038 | 251.233 |
| 2019 | 251.712 | 252.776 | 254.202 | 255.548 | 256.092 | 256.143 | 256.571 | 256.558 | 256.759 | 257.346 | 257.208 | 256.974 |
| 2020 | 257.971 | 258.678 | 258.115 | 256.389 | 256.394 | 257.797 | 259.101 | 259.918 | 260.280 | 260.388 | 260.229 | 260.474 |
| 2021 | 261.582 | 263.014 | 264.877 | 267.054 | 269.195 | 271.696 | 273.003 | 273.567 | 274.310 | 276.589 | 277.948 | 278.802 |
| 2022 | 281.148 | 283.716 | 287.504 | 289.109 |         |         |         |         |         |         |         |         |

|                                       |          |
|---------------------------------------|----------|
| May - 2021 through April - 2022 Total | 3336.587 |
| May - 2020 through April - 2021 Total | 3131.108 |
| Change in 12-Month CPI Measure        | 205.479  |
| Percent Change in 12-Month CPI        | 6.6%     |

[Back to Contents](#)

## Data 1: PADD 4 Gasoline and Diesel Retail Prices

Sourcekey EMD\_EPD2D\_PTE\_R40 EMD\_EPD2DXL0\_PTE\_  
\_DPG R40\_DPG

| Date         | Weekly Rocky<br>Mountain No 2 Diesel<br>Retail Prices<br>(Dollars per Gallon) | Weekly Rocky<br>Mountain No 2 Diesel<br>Ultra Low Sulfur (0-<br>15 ppm) Retail Prices<br>(Dollars per Gallon) |
|--------------|-------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
|              |                                                                               |                                                                                                               |
| May 31, 2021 | 3.377                                                                         | 3.377                                                                                                         |
| Jun 07, 2021 | 3.386                                                                         | 3.386                                                                                                         |
| Jun 14, 2021 | 3.382                                                                         | 3.382                                                                                                         |
| Jun 21, 2021 | 3.393                                                                         | 3.393                                                                                                         |
| Jun 28, 2021 | 3.433                                                                         | 3.433                                                                                                         |
| Jul 05, 2021 | 3.516                                                                         | 3.516                                                                                                         |
| Jul 12, 2021 | 3.594                                                                         | 3.594                                                                                                         |
| Jul 19, 2021 | 3.634                                                                         | 3.634                                                                                                         |
| Jul 26, 2021 | 3.647                                                                         | 3.647                                                                                                         |
| Aug 02, 2021 | 3.666                                                                         | 3.666                                                                                                         |
| Aug 09, 2021 | 3.675                                                                         | 3.675                                                                                                         |
| Aug 16, 2021 | 3.657                                                                         | 3.657                                                                                                         |
| Aug 23, 2021 | 3.639                                                                         | 3.639                                                                                                         |
| Aug 30, 2021 | 3.628                                                                         | 3.628                                                                                                         |
| Sep 06, 2021 | 3.645                                                                         | 3.645                                                                                                         |
| Sep 13, 2021 | 3.636                                                                         | 3.636                                                                                                         |
| Sep 20, 2021 | 3.629                                                                         | 3.629                                                                                                         |
| Sep 27, 2021 | 3.605                                                                         | 3.605                                                                                                         |
| Oct 04, 2021 | 3.64                                                                          | 3.64                                                                                                          |
| Oct 11, 2021 | 3.673                                                                         | 3.673                                                                                                         |
| Oct 18, 2021 | 3.732                                                                         | 3.732                                                                                                         |
| Oct 25, 2021 | 3.779                                                                         | 3.779                                                                                                         |
| Nov 01, 2021 | 3.814                                                                         | 3.814                                                                                                         |
| Nov 08, 2021 | 3.833                                                                         | 3.833                                                                                                         |
| Nov 15, 2021 | 3.838                                                                         | 3.838                                                                                                         |
| Nov 22, 2021 | 3.841                                                                         | 3.841                                                                                                         |
| Nov 29, 2021 | 3.824                                                                         | 3.824                                                                                                         |
| Dec 06, 2021 | 3.78                                                                          | 3.78                                                                                                          |
| Dec 13, 2021 | 3.758                                                                         | 3.758                                                                                                         |
| Dec 20, 2021 | 3.731                                                                         | 3.731                                                                                                         |
| Dec 27, 2021 | 3.704                                                                         | 3.704                                                                                                         |
| Jan 03, 2022 | 3.687                                                                         | 3.687                                                                                                         |
| Jan 10, 2022 | 3.666                                                                         | 3.666                                                                                                         |
| Jan 17, 2022 | 3.678                                                                         | 3.678                                                                                                         |
| Jan 24, 2022 | 3.698                                                                         | 3.698                                                                                                         |
| Jan 31, 2022 | 3.757                                                                         | 3.757                                                                                                         |
| Feb 07, 2022 | 3.861                                                                         | 3.861                                                                                                         |
| Feb 14, 2022 | 3.911                                                                         | 3.911                                                                                                         |
| Feb 21, 2022 | 3.931                                                                         | 3.931                                                                                                         |
| Feb 28, 2022 | 3.976                                                                         | 3.976                                                                                                         |
| Mar 07, 2022 | 4.542                                                                         | 4.542                                                                                                         |
| Mar 14, 2022 | 4.966                                                                         | 4.966                                                                                                         |
| Mar 21, 2022 | 4.887                                                                         | 4.887                                                                                                         |

|                  |       |       |
|------------------|-------|-------|
| Mar 28, 2022     | 5.044 | 5.044 |
| Apr 04, 2022     | 5.055 | 5.055 |
| Apr 11, 2022     | 5.042 | 5.042 |
| Apr 18, 2022     | 5.094 | 5.094 |
| Apr 25, 2022     | 5.154 | 5.154 |
| May 02, 2022     | 5.406 | 5.406 |
| May 09, 2022     | 5.461 | 5.461 |
| May 16, 2022     | 5.468 | 5.468 |
| May 23, 2022     | 5.498 | 5.498 |
| 52 week increase | 2.121 |       |
| 52 week % change | 63%   |       |

Taos Ski Valley

FUEL SURCHARGE TABLE -2022

| <i>Price Per<br/>Gallon<br/>\$3.38<br/>Months Avg</i> | <i>% Increase<br/>of Base Rate</i> | <i>Price Per<br/>Gallon<br/>3.38<br/>Months Avg</i> | <i>% Increase<br/>of Base Rate</i> |
|-------------------------------------------------------|------------------------------------|-----------------------------------------------------|------------------------------------|
| \$3.38                                                | 0.00%                              | \$3.91                                              | 2.20%                              |
| \$3.39                                                | 0.00%                              | \$3.92                                              | 2.25%                              |
| \$3.40                                                | 0.00%                              | \$3.93                                              | 2.30%                              |
| \$3.41                                                | 0.00%                              | \$3.94                                              | 2.35%                              |
| \$3.42                                                | 0.00%                              | \$3.95                                              | 2.40%                              |
| \$3.43                                                | 0.00%                              | \$3.96                                              | 2.45%                              |
| \$3.44                                                | 0.00%                              | \$3.97                                              | 2.50%                              |
| \$3.45                                                | 0.00%                              | \$3.98                                              | 2.55%                              |
| \$3.46                                                | 0.00%                              | \$3.99                                              | 2.60%                              |
| \$3.47                                                | 0.00%                              | \$4.00                                              | 2.65%                              |
| \$3.48                                                | 0.05%                              | \$4.01                                              | 2.70%                              |
| \$3.49                                                | 0.10%                              | \$4.02                                              | 2.75%                              |
| \$3.50                                                | 0.15%                              | \$4.03                                              | 2.80%                              |
| \$3.51                                                | 0.20%                              | \$4.04                                              | 2.85%                              |
| \$3.52                                                | 0.25%                              | \$4.05                                              | 2.90%                              |
| \$3.53                                                | 0.30%                              | \$4.06                                              | 2.95%                              |
| \$3.54                                                | 0.35%                              | \$4.07                                              | 3.00%                              |
| \$3.55                                                | 0.40%                              | \$4.08                                              | 3.05%                              |
| \$3.56                                                | 0.45%                              | \$4.09                                              | 3.10%                              |
| \$3.57                                                | 0.50%                              | \$4.10                                              | 3.15%                              |
| \$3.58                                                | 0.55%                              | \$4.11                                              | 3.20%                              |
| \$3.59                                                | 0.60%                              | \$4.12                                              | 3.25%                              |
| \$3.60                                                | 0.65%                              | \$4.13                                              | 3.30%                              |
| \$3.61                                                | 0.70%                              | \$4.14                                              | 3.35%                              |
| \$3.62                                                | 0.75%                              | \$4.15                                              | 3.40%                              |
| \$3.63                                                | 0.80%                              | \$4.16                                              | 3.45%                              |
| \$3.64                                                | 0.85%                              | \$4.17                                              | 3.50%                              |
| \$3.65                                                | 0.90%                              | \$4.18                                              | 3.55%                              |
| \$3.66                                                | 0.95%                              | \$4.19                                              | 3.60%                              |
| \$3.67                                                | 1.00%                              | \$4.20                                              | 3.65%                              |
| \$3.68                                                | 1.05%                              | \$4.21                                              | 3.70%                              |
| \$3.69                                                | 1.10%                              | \$4.22                                              | 3.75%                              |
| \$3.70                                                | 1.15%                              | \$4.23                                              | 3.80%                              |
| \$3.71                                                | 1.20%                              | \$4.24                                              | 3.85%                              |
| \$3.72                                                | 1.25%                              | \$4.25                                              | 3.90%                              |
| \$3.73                                                | 1.30%                              | \$4.26                                              | 3.95%                              |
| \$3.74                                                | 1.35%                              | \$4.27                                              | 4.00%                              |
| \$3.75                                                | 1.40%                              | \$4.28                                              | 4.05%                              |
| \$3.76                                                | 1.45%                              | \$4.29                                              | 4.10%                              |
| \$3.77                                                | 1.50%                              | \$4.30                                              | 4.15%                              |
| \$3.78                                                | 1.55%                              | \$4.31                                              | 4.20%                              |
| \$3.79                                                | 1.60%                              | \$4.32                                              | 4.25%                              |
| \$3.80                                                | 1.65%                              | \$4.33                                              | 4.30%                              |
| \$3.81                                                | 1.70%                              | \$4.34                                              | 4.35%                              |
| \$3.82                                                | 1.75%                              | \$4.35                                              | 4.40%                              |
| \$3.83                                                | 1.80%                              | \$4.36                                              | 4.45%                              |
| \$3.84                                                | 1.85%                              | \$4.37                                              | 4.50%                              |
| \$3.85                                                | 1.90%                              | \$4.38                                              | 4.55%                              |
| \$3.86                                                | 1.95%                              | \$4.39                                              | 4.60%                              |

**Taos Ski Valley**

**FUEL SURCHARGE TABLE -2022**

|        |       |        |       |
|--------|-------|--------|-------|
| \$3.87 | 2.00% | \$4.40 | 4.65% |
| \$3.88 | 2.05% | \$4.41 | 4.70% |
| \$3.89 | 2.10% | \$4.42 | 4.75% |
| \$3.90 | 2.15% | \$4.43 | 4.80% |

\* Fuel price adjustment is adjusted annually based on the previous 12 month average as per the Weekly Retail on Highway Diesel Prices Index published by the U.S. Department of Energy

| <i>Price Per<br/>Gallon<br/>3.38<br/>Months Avg</i> | <i>% Increase<br/>of Base Rate</i> | <i>Price Per<br/>Gallon<br/>3.38<br/>Months Avg</i> | <i>% Increase<br/>of Base Rate</i> |
|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|------------------------------------|
| \$4.42                                              | 4.85%                              | \$4.95                                              | 7.50%                              |
| \$4.43                                              | 4.90%                              | \$4.96                                              | 7.55%                              |
| \$4.44                                              | 4.95%                              | \$4.97                                              | 7.60%                              |
| \$4.45                                              | 5.00%                              | \$4.98                                              | 7.65%                              |
| \$4.46                                              | 5.05%                              | \$4.99                                              | 7.70%                              |
| \$4.47                                              | 5.10%                              | \$5.00                                              | 7.75%                              |
| \$4.48                                              | 5.15%                              | \$5.01                                              | 7.80%                              |
| \$4.49                                              | 5.20%                              | \$5.02                                              | 7.85%                              |
| \$4.50                                              | 5.25%                              | \$5.03                                              | 7.90%                              |
| \$4.51                                              | 5.30%                              | \$5.04                                              | 7.95%                              |
| \$4.52                                              | 5.35%                              | \$5.05                                              | 8.00%                              |
| \$4.53                                              | 5.40%                              | \$5.06                                              | 8.05%                              |
| \$4.54                                              | 5.45%                              | \$5.07                                              | 8.10%                              |
| \$4.55                                              | 5.50%                              | \$5.08                                              | 8.15%                              |
| \$4.56                                              | 5.55%                              | \$5.09                                              | 8.20%                              |
| \$4.57                                              | 5.60%                              | \$5.10                                              | 8.25%                              |
| \$4.58                                              | 5.65%                              | \$5.11                                              | 8.30%                              |
| \$4.59                                              | 5.70%                              | \$5.12                                              | 8.35%                              |
| \$4.60                                              | 5.75%                              | \$5.13                                              | 8.40%                              |
| \$4.61                                              | 5.80%                              | \$5.14                                              | 8.45%                              |
| \$4.62                                              | 5.85%                              | \$5.15                                              | 8.50%                              |
| \$4.63                                              | 5.90%                              | \$5.16                                              | 8.55%                              |
| \$4.64                                              | 5.95%                              | \$5.17                                              | 8.60%                              |
| \$4.65                                              | 6.00%                              | \$5.18                                              | 8.65%                              |
| \$4.66                                              | 6.05%                              | \$5.19                                              | 8.70%                              |
| \$4.67                                              | 6.10%                              | \$5.20                                              | 8.75%                              |
| \$4.68                                              | 6.15%                              | \$5.21                                              | 8.80%                              |
| \$4.69                                              | 6.20%                              | \$5.22                                              | 8.85%                              |
| \$4.70                                              | 6.25%                              | \$5.23                                              | 8.90%                              |
| \$4.71                                              | 6.30%                              | \$5.24                                              | 8.95%                              |
| \$4.72                                              | 6.35%                              | \$5.25                                              | 9.00%                              |
| \$4.73                                              | 6.40%                              | \$5.26                                              | 9.05%                              |
| \$4.74                                              | 6.45%                              | \$5.27                                              | 9.10%                              |
| \$4.75                                              | 6.50%                              | \$5.28                                              | 9.15%                              |
| \$4.76                                              | 6.55%                              | \$5.29                                              | 9.20%                              |
| \$4.77                                              | 6.60%                              | \$5.30                                              | 9.25%                              |
| \$4.78                                              | 6.65%                              | \$5.31                                              | 9.30%                              |
| \$4.79                                              | 6.70%                              | \$5.32                                              | 9.35%                              |
| \$4.80                                              | 6.75%                              | \$5.33                                              | 9.40%                              |
| \$4.81                                              | 6.80%                              | \$5.34                                              | 9.45%                              |

**Taos Ski Valley**

**FUEL SURCHARGE TABLE -2022**

|        |       |        |        |
|--------|-------|--------|--------|
| \$4.82 | 6.85% | \$5.35 | 9.50%  |
| \$4.83 | 6.90% | \$5.36 | 9.55%  |
| \$4.84 | 6.95% | \$5.37 | 9.60%  |
| \$4.85 | 7.00% | \$5.38 | 9.65%  |
| \$4.86 | 7.05% | \$5.39 | 9.70%  |
| \$4.87 | 7.10% | \$5.40 | 9.75%  |
| \$4.88 | 7.15% | \$5.41 | 9.80%  |
| \$4.89 | 7.20% | \$5.42 | 9.85%  |
| \$4.90 | 7.25% | \$5.43 | 9.90%  |
| \$4.91 | 7.30% | \$5.44 | 9.95%  |
| \$4.92 | 7.35% | \$5.45 | 10.00% |
| \$4.93 | 7.40% | \$5.46 | 10.05% |
| \$4.94 | 7.45% | \$5.47 | 10.10% |

\* Fuel price adjustment is adjusted annually based on the previous 12 month average as per the Weekly Retail on Highway Diesel Prices Index published by the U.S. Department of Energy

| <b>Price Per<br/>Gallon<br/>3.38<br/>Months Avg</b> | <b>% Increase<br/>of Base Rate</b> |
|-----------------------------------------------------|------------------------------------|
| \$5.48                                              | 10.15%                             |
| \$5.49                                              | 10.20%                             |
| \$5.50                                              | 10.25%                             |
| \$5.51                                              | 10.30%                             |
| \$5.52                                              | 10.35%                             |
| \$5.53                                              | 10.40%                             |
| \$5.54                                              | 10.45%                             |
| \$5.55                                              | 10.50%                             |
| \$5.56                                              | 10.55%                             |
| \$5.57                                              | 10.60%                             |
| \$5.58                                              | 10.65%                             |
| \$5.59                                              | 10.70%                             |
| \$5.60                                              | 10.75%                             |
| \$5.61                                              | 10.80%                             |
| \$5.91                                              | 12.30%                             |
| \$5.92                                              | 12.35%                             |
| \$5.93                                              | 12.40%                             |
| \$5.94                                              | 12.45%                             |
| \$5.95                                              | 12.50%                             |
| \$5.96                                              | 12.55%                             |
| \$5.97                                              | 12.60%                             |
| \$5.98                                              | 12.65%                             |
| \$5.99                                              | 12.70%                             |
| \$6.00                                              | 12.75%                             |

| <b>Price Per<br/>Gallon<br/>3.38<br/>Months Avg</b> | <b>% Increase<br/>of Base Rate</b> |
|-----------------------------------------------------|------------------------------------|
| \$6.01                                              | 12.80%                             |
| \$6.02                                              | 12.85%                             |
| \$6.03                                              | 12.90%                             |
| \$6.04                                              | 12.95%                             |
| \$6.05                                              | 13.00%                             |
| \$6.06                                              | 13.05%                             |
| \$6.07                                              | 13.10%                             |
| \$6.08                                              | 13.15%                             |
| \$6.09                                              | 13.20%                             |
| \$6.10                                              | 13.25%                             |
| \$6.11                                              | 13.30%                             |
| \$6.12                                              | 13.35%                             |
| \$6.13                                              | 13.40%                             |
| \$6.14                                              | 13.45%                             |
| \$6.44                                              | 14.95%                             |
| \$6.45                                              | 15.00%                             |
| \$6.46                                              | 15.05%                             |
| \$6.47                                              | 15.10%                             |
| \$6.48                                              | 15.15%                             |
| \$6.49                                              | 15.20%                             |
| \$6.50                                              | 15.25%                             |
| \$6.51                                              | 15.30%                             |
| \$6.52                                              | 15.35%                             |
| \$6.53                                              | 15.40%                             |

\* Fuel price adjustment is adjusted annually based on the previous 12 month average as per the Weekly Retail on Highway Diesel Prices Index published by the U.S. Department of Energy

## EXHIBIT "C"

### **COST FOR SERVICES EFFECTIVE AUGUST 1, 2022**

The cost per haul shall include the total costs of providing the collection services for the collection station. This cost includes all operational, equipment transportation, and personnel costs.

VTSV Collection System. The VTSV serves an estimated population of 60 permanent residents and a large tourist population. The estimated solid waste volume from the VTSV is 10,425 loose cubic yards per year. Because of a problem with bears being attracted to dumpsters, limited space for dumpsters and steep mountain roads, the VTSV proposes to provide a 2.5 cubic yard compactor with a 40 cubic yard receiver box adjacent to its wastewater treatment plant. When a full receiver box is transported to the landfill, it shall immediately be replaced with an empty receiver box, so the compactor remains operational at all times. Also, to be included at the site is two MOR recycling roll off containers. The VTSV will provide a site with power, a concrete pad for compactor, and operating personnel as required. Power available is 230 volt, 3 phase. The VTSV will bill its customers using the compactor and remit payment to the contractor on a monthly basis.

- |                                                                             |                    |
|-----------------------------------------------------------------------------|--------------------|
| a. Cost per haul from this facility to the landfill                         | \$257.94           |
| Deliver fee per roll off container                                          | \$112.12           |
|                                                                             |                    |
| b. Cost per haul from this facility to recycling center                     | \$257.94           |
|                                                                             |                    |
| c. Monthly rental charge for compactor,<br>receiving Boxes & MOR containers | \$524.55 per month |

Note: Because of the volume of solid waste generated and remote location, the Contractor shall provide and service a 30 cy roll off container for the duration of any malfunction of the compactor.

- |                                                                   |          |
|-------------------------------------------------------------------|----------|
| d. Cost per haul for the 30 cy roll off container to the landfill | \$257.94 |
|-------------------------------------------------------------------|----------|
- e. All charges are subject to New Mexico Gross Receipts Tax or the VTSV will provide the contractor with a Type 5 NTTC certificate.
- f. The above fees are authorized to increase annually on the anniversary date of this agreement based on the Consumer Price Index (CPI).

## EXHIBIT "C"

### **COST FOR SERVICES EFFECTIVE AUGUST 1, 2022**

The cost per haul shall include the total costs of providing the collection services for the collection station. This cost includes all operational, equipment transportation, and personnel costs.

VTSV Collection System. The VTSV serves an estimated population of 60 permanent residents and a large tourist population. The estimated solid waste volume from the VTSV is 10,425 loose cubic yards per year. Because of a problem with bears being attracted to dumpsters, limited space for dumpsters and steep mountain roads, the VTSV proposes to provide a 2.5 cubic yard compactor with a 40 cubic yard receiver box adjacent to its wastewater treatment plant. When a full receiver box is transported to the landfill, it shall immediately be replaced with an empty receiver box, so the compactor remains operational at all times. Also, to be included at the site is two MOR recycling roll off containers. The VTSV will provide a site with power, a concrete pad for compactor, and operating personnel as required. Power available is 230 volt, 3 phase. The VTSV will bill its customers using the compactor and remit payment to the contractor on a monthly basis.

- |                                                                             |                    |
|-----------------------------------------------------------------------------|--------------------|
| a. Cost per haul from this facility to the landfill                         | \$266.77           |
| Deliver fee per roll off container                                          | \$115.96           |
|                                                                             |                    |
| b. Cost per haul from this facility to recycling center                     | \$266.77           |
|                                                                             |                    |
| c. Monthly rental charge for compactor,<br>receiving Boxes & MOR containers | \$542.51 per month |

Note: Because of the volume of solid waste generated and remote location, the Contractor shall provide and service a 30 cy roll off container for the duration of any malfunction of the compactor.

- |                                                                   |          |
|-------------------------------------------------------------------|----------|
| d. Cost per haul for the 30 cy roll off container to the landfill | \$266.77 |
|-------------------------------------------------------------------|----------|
- e. All charges are subject to New Mexico Gross Receipts Tax or the VTSV will provide the contractor with a Type 5 NTTC certificate.
- f. The above fees are authorized to increase annually on the anniversary date of this agreement based on the Consumer Price Index (CPI).