



VILLAGE COUNCIL MEETING AGENDA
HYBRID/ZOOM MEETING
ROOM 102, 9 FIREHOUSE RD.
TAOS SKI VALLEY, NEW MEXICO
FRIDAY MAY 9, 2025 2:00 pm

1. CALL TO ORDER AND NOTICE OF MEETING

2. ROLL CALL

3. APPROVAL OF THE AGENDA

4. PRESENTATIONS

- A. Review with Mayor and Council of red-lined post-workshop FY 2025-26 preliminary budget changes.

Presented by Carroll Griesedieck, Finance Director

5. NEW BUSINESS

- A. Discussion, consideration and possible approval of **RESOLUTION 2025-018. A RESOLUTION ESTABLISHING THE FEE SCHEDULE FOR THE JOINT UTILITIES FUND, COMMENCING JULY 2025 AND SUPERCEDING AND REPLACING ALL PRIOR RATE AND FEE SCHEDULES AND ALL ASSOCIATED RESOLUTIONS.**

Presented by Rick Bellis, Village Administrator

- B. Discussion, Consideration and possible approval of **RESOLUTION 2025-019. A RESOLUTION REQUESTING A BUDGET ADJUSTMENT TO THE FY 2025 BUDGET (BAR) ADDING REVENUES AND EXPENSES IN THE RECREATION FUND (PARKS AND RECREATION) TO REFLECT THE NMEDD OUTDOOR RECREATION TRAILS+ GRANT AWARDED TO THE VILLAGE OF TAO SKI VALLEY FROM THE STATE OF NEW MEXICO ECONOMIC DEVELOPMENT DEPARTMENT.**

Presented by Carroll Griesedieck, Finance Director

6. EXECUTIVE SESSION

The following matters may be discussed in closed session under the New Mexico Open Public Meetings Act under exemptions 10-15-1(H)(8) meetings for the discussion of the purchase, acquisition, or disposal of real property or water rights by a public body, and 0-15-1(H)(2) for the discussion of limited personnel matters.

- A. Update on appraisals and negotiations for the purchase of 9 Firehouse Rd Unit 101 (Firehouse) and conveyance of 9 Firehouse Rd. Unit 103 (Post Office Annex).

Presented by Rick Bellis, Village Administrator

- B. Discussion of limited personnel matters by the Village Administrator with the Mayor and Council.

Presented by Rick Bellis, Village Administrator

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

The next meeting of the Village Council of the Village of Taos Ski Valley will be on Friday, May 16th at 1:00 pm and will be a hybrid meeting held at 9 Firehouse Rd. Unit 103, Village of Taos Ski Valley and on Zoom, available on the Village website at vtsv.org.

8. ADJOURNMENT



VILLAGE COUNCIL MEETING
MINUTES
HYBRID/ZOOM MEETING
ROOM 102, 9 FIREHOUSE RD.
TAOS SKI VALLEY, NEW MEXICO
FRIDAY MAY 9, 2025 2:00 pm

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

The Village Council Meeting was called to order by Mayor Chris Stanek at 2:00 pm. The meeting was properly posted.

2. **ROLL CALL**

Marlene Salazar, Acting Village Clerk, called the roll and a quorum was present

Governing Body Present:

Mayor Chris Stanek

Councilor Henry Caldwell

Councilor Doug Turner (attended meeting 15 minutes later from start)

Councilor Tom Wittman

3. **APPROVAL OF THE AGENDA**

MOTION: Councilor Caldwell **SECOND:** Councilor Turner **PASSED:** 3-0

4. **PRESENTATIONS**

Review with Mayor and Council of red-lined post-workshop FY 2025-26 preliminary budget changes. Presented by Carroll Griesedieck, Finance Director

Village Finance Director Griesedieck reported on the changes to the budget since the budget workshop held on April 26, 2025. Only the following funds were changed:

1. **Fund 110** (General Fund) The Workers Compensation amount was increased to adjust to the increasing number of employees in the Fire Department.
2. **Fund 113** (Kit Carson Underground Project) the beginning balance was decreased from \$400,000 to \$100,000 to reflect activity that will be taking place this FY compared to next FY. Expenses were reduced from \$470,000 to \$70,000 as well.

A temporary loan in FY25-26 was added to cover additional expenses. Until Franchise revenues can catch up.

3. **Fund 206** (EMS) the beginning balance of the fund was increased from \$100,000 to \$170,000. The amount to Rent and Land of Building increased from \$6,000 to \$12,000. Capital Expenses were increased by \$89,000 to reflect expenditure of development impact fee/revenues. Employee Training was adjusted from \$10,000 to \$8,000.

4. **Fund 218** (NFL Grant) was changed from a beginning balance of 0 to a beginning balance of \$500.00, since the PO has been extended.
5. **Fund 296 & 297** (DPS Impact Fee) & (Roads Development Impact Fees) the predicted income of \$15,000 was changed to \$5,000 to match all other funds impact fees in both accounts.
6. **Fund 501 & Fund 503** (Water Enterprise & WW Enterprise) Water Enterprise, Wastewater enterprise and Solid Waste enterprise revenues were increased 20% per instruction from the budge workshop.
7. **Fund 528** (Apartments) a new line was added for Rental Fees as a place holder with \$6,000.

5. **NEW BUSINESS**

- A. Discussion, consideration and possible approval of **RESOLUTION 2025-018. A RESOLUTION ESTABLISHING THE FEE SCHEDULE FOR THE JOINT UTILITIES FUND, COMMENCING JULY 2025 AND SUPERCEDING AND REPLACING ALL PRIOR RATE AND FEE SCHEDULES AND ALL ASSOCIATED RESOLUTIONS.** Presented by Rick Bellis, Village Administrator

DISCUSSION: Village Administrator Rick Bellis reported to the Council that the resolution before the Council was drafted based on the studies, findings and materials presented at the Village Budget Workshop on April 26, 2025, subsequent discussion by the public and governing body, and resulting direction provided to staff to identify a structural solution.

The resolution identifies the financial and regulatory circumstances requiring the Village to make the adjustments, while the Fee Schedule provides the public with an explanation of how rates are calculated and what the costs of each rate cover, as well as allows the public to see how their individual rates will be affected.

The resolution and fee schedule together constitute the corrective action plan that was recommended by the auditors and financial advisors and sought in the communication provided by the State. The Council was provided with a table showing how the rates were calculated to meet the requirements of the plan.

The rate adjustments are spread across 3 years to minimize their impact over time and will include a 20% increase in July of 2025 against the current 2024 rates, and second rate increase of 20% in July of 2026, also based on the 2024 rates, and an annual 5% COLA increase beginning in July of 2027 to COLA costs we are already aware of by vendors our services rely on.

This is a temporary measure to bring the Village into compliance with the Audit findings, the Villages loan, and other funding sources with the other element of a long-term solution being conducting an independent rate study to do a rate analysis, an identification of areas of potential increased efficiencies for the system, and a multi-year plan to pay off and reduce long-term debt service

Citizen Fernando Frimm spoke in regard to resolution 2025-018. Mr. Frimm stated he had attended a budget meeting a couple of years ago and it was stated that the Joint Utilities Account was in deficit. Mr. Frimm stated that he noticed that there was a significant amount of depreciation impacting the fund balance of the account and that there were no funds dedicated to offset the growing depreciation. Mr. Frimm stated that you will have a growing depreciation amount accumulating year after year due to the fact that there is no fund created to reimburse the depreciation. Mr. Frimm asked if the proposed changes would

begin to address that.

Administrator Bellis answered that Mr. Frimm was correct and, yes, that in calculating the needed increase a depreciation offset, identified as a replacement reserve account, was included to address this structural issue.

Councilman Tom Wittman expressed he did not agree with setting the rates for a three-year period. Councilman Wittman suggested that the Village review the flow of GRT that comes in every year, before rate increases are decided upon. Councilman Wittman stated this year is also an election year in November 2025 and he did not agree with saddling the new council with a 3-year rate increase. Councilman Wittman stated the council understands that good tourism ski years is what brings our GRT's up and down. Councilman Wittman suggested the Council should insinuate in the Resolution that the fee increase will only be applied for one year, for this upcoming FY 25-26 budget. Councilman Wittman expressed to the Mayor & Council that he would not vote for this item. Councilman Wittman also stated the resolution has some language he does not agree with stating "the Village inherited an aging and deteriorating public water distribution and sewage treatment system," Councilman Wittman stated all water and sewage treatment systems are dated. Councilman Wittman explained that the water supply system for local residents is dated back to about 40 years, and most municipalities don't consider changing their water systems until a 50-year point. Other areas in the Village for example are the Blake Residences. This water system is about 10 years old. Phoenix Switchback has had many issues in the past but has been recently replaced.

MOTION: Councilor Caldwell **SECOND:** Councilor Turner **PASSED:** 3-1
VOTED AGAINST: Councilor Wittman

- B. Discussion, Consideration and possible approval of **RESOLUTION 2025-019. A RESOLUTION REQUESTING A BUDGET ADJUSTMENT TO THE FY 2025 BUDGET (BAR) ADDING REVENUES AND EXPENSES IN THE RECREATION FUND (PARKS AND RECREATION) TO REFLECT THE NMEDD OUTDOOR RECREATION TRAILS+ GRANT AWARDED TO THE VILLAGE OF TAO SKI VALLEY FROM THE STATE OF NEW MEXICO ECONOMIC DEVELOPMENT DEPARTMENT.**

DISCUSSION: Village Finance Director reported the Village received grant money from the State of NM Economic Development Department for the Trails+ Grant. A line item needs to be added to the FY25-26 budget to accommodate for this revenue.

Presented by Carroll Griesedieck, Finance Director

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

6. EXECUTIVE SESSION

The following matters may be discussed in closed session under the New Mexico Open Public Meetings Act under exemptions 10-15-1(H)(8) meetings for the discussion of the purchase, acquisition, or disposal of real property or water rights by a public body, and 0-15-1(H)(2) for the discussion of limited personnel matters.

Motion to enter Executive Session:

MOTION: Councilor Wittman **SECOND:** Councilor Turner **PASSED:** 4-0

- A. Update on appraisals and negotiations for the purchase of 9 Firehouse Rd Unit 101 (Firehouse) and conveyance of 9 Firehouse Rd. Unit 103 (Post Office Annex).

Presented by Rick Bellis, Village Administrator

- B. Discussion of limited personnel matters by the Village Administrator with the Mayor and Council.

Presented by Rick Bellis, Village Administrator

Motion to return to regular session.

MOTION: Councilor Turner **SECOND:** Councilor Stagg

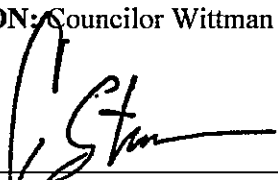
Mayor Stanek reported that only the matters eligible to be discussed under the OPMA exemptions and subjects cited were discussed and that no actions were taken.

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

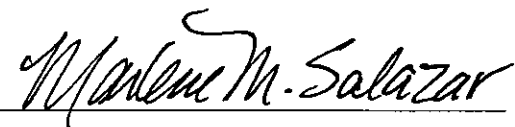
The next meeting of the Village Council of the Village of Taos Ski Valley will be on Friday, May 16th at 1:00 pm and will be a hybrid meeting held at 9 Firehouse Rd. Unit 103, Village of Taos Ski Valley and on Zoom, available on the Village website at vtsv.org.

8. **ADJOURNMENT**

MOTION: Councilor Wittman **SECOND:** Councilor Turner **PASSED:** 4-0



Mayor Chris Stanek

Attest: 

Acting Village Clerk, Marlene Salazar

VILLAGE OF TAOS SKI VALLEY

RESOLUTION 2025-018

A RESOLUTION ESTABLISHING THE FEE SCHEDULE FOR THE JOINT UTILITIES FUND, COMMENCING JULY 2025 AND SUPERCEDING AND REPLACING ALL PRIOR RATE AND FEE SCHEDULES AND ALL ASSOCIATED RESOLUTIONS.

WHEREAS, The Village of Taos Ski Valley inherited an aging and deteriorating public water distribution and sewage treatment system, and

WHEREAS, in order to better serve the public and to meet mandated state and federal environmental and sanitary laws and regulations the Village and TIDD have strived to replace, modernize, and expand the public water, sewer, and solid waste collection systems of the Village for its residents, property owners, businesses, recreational activities, and visitors, and

WHEREAS, these upgrades and expansions have added to property and home values, the conveniences that would not otherwise normally be available in a rural mountain community, the improvement of our environment, resulting in the cleanest water course in the state, and the quality of visitor experiences, and

WHEREAS, in order to meet these service objectives and legally mandated requirements the Village has been required to secure loans and grants to meet the costs of these improvements, and

WHEREAS, as a condition of these financial obligations and operating a public utility eligible for public funding, the public lending entities and state regulatory entities have imposed the requirement that:

- a.) that a separate utilities fund shall be established, so as to be administratively and financially able to construct, operate, maintain, perform the required reporting requirements for, and meet the monthly repayment obligations of the utilities funded.
- b.) that the fund shall be a free-standing enterprise fund that is financially self-sustaining, generating sufficient revenue so as to meet all of its expenses, including loan repayments, operational costs, systems maintenance, and future infrastructure replacement, when planned for and as needed.

c.) That, subsequently, all rates for services provided to the utility's customers must reflect the full cost of the provision of those services, and

WHEREAS, the rates for the past 4 years have failed to meet the above requirements, resulting in an audit finding for those years, and

WHEREAS, it is the recommendation of the Village's Independent Auditor is that the rates of the Joint Utility Fund must be adjusted to address this audit finding, and

WHEREAS, the Village has received a directive from the NM Department of Finance Administration Bureau of Local Government Services to provide a corrective action plan, as is the standard practice for repeated findings, to address the finding and that the Village FY2025-26 Budget, which must be submitted by May 30, 2025, must reflect the proposed mechanism and revenues required to support the recommended corrective action by the Village, and

WHEREAS, failure to address the audit finding would affect the ability of the Village to obtain future state funding and could possibly result in the delay or failure of the state to accept the Village's July 1 operating budget, and

WHEREAS, the financial consultants/bond counsel for the Village have advised the Village that the failure to address the deficit in the joint utilities fund and the continued reliance on transfers from the General Fund would at some point impact the borrowing capacity of the Village, its ability to compete for, secure, and to effectively be able to utilize loans and grants that the Village relies on to supplement rates, fees and taxes, and would begin to negatively impact other operations and essential services supported by the General Fund.

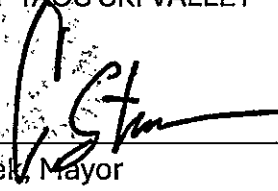
NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE VILLAGE OF TAOS SKI VALLEY THAT:

The Village does hereby approve the following:

1. The Village of Taos Ski Valley Joint Utilities Fund Fee Schedule and rates therein, as specified in Attachment 1 Village of Taos Ski Valley Joint Utility Fund Fee Schedule.
2. That the Village shall solicit for and contract with an independent, qualified and experienced outside consultant for the performance of a rate study to analyze and recommend on water, sewer and solid waste rates, as well as to advise on ways to reorganize current debt, implement operational efficiencies and otherwise reduce costs in order to stabilize and reduce utility costs to the Village and its rate payers.

PASSED, ADOPTED AND APPROVED BY THE GOVERNING BODY OF THE VILLAGE OF TAOS
SKI VALLEY, THIS 9th DAY OF MAY, 2025

VILLAGE OF TAOS SKI VALLEY

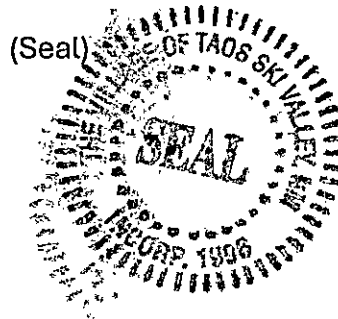

Chris Stanek, Mayor

ATTEST:



Marlene Salazar
Acting Village Clerk

(Seal)



VOTE: For 3 Against 1 Abstain N/A



VILLAGE OF TAOS SKI VALLEY
JOINT UTILITIES FUND

FEE AND RATE SCHEDULE
(Effective July 1, 2025)

VTSV MUNICIPAL WATER AND SEWER COMBINED RATES

EQR RATE:

The Usage rate or EQR (Equivalent Residential Unit) is a charge that is based on the amount of water your home or business requires for us to have on-hand for your peak usage at any time and the capacity to treat that same volume as sewage when it is returned to the system, and which covers the fixed costs and investment needed by the Village Joint Utilities Enterprise Fund to provide that customer with the service at all times.

The EQR is a water use calculation based on the occupancy type (residential, commercial, multi-family, etc.) and the number of occupant units used to calculate the projected use in gallons of the customer's property being served.

The more consumption/capacity you need, the higher the EQR rate, as the Village needs to have more storage, larger capacity pipes, more water rights to pump water, and more treatment capacity for both water and sewer treatment for larger demand customers.

If you use more water consistently over time than originally anticipated when you initially were signed up for water and or sewer, your originally assigned EQR can go up based on your increased actual usage versus our original estimate based on your initial building permit, historical usage for the property, or building industry standards that are used to calculate it.

This factor is intended to fairly place a greater percentage of the cost for the systems fixed costs for the infrastructure of the system on larger users (typically large commercial customers) than those that need smaller quantities and use less (typically single-family homes and seasonally occupied homes).

The EQR customer classifications are also intended to encourage water conservation amongst all Village customers, in order to keep costs down for everyone and to preserve our aquifer as much as possible

EQR RATE TABLE:

2025 Base Rate (July 1, 2025 - June 30, 2026): \$ 89.04/EQR

2026 Base Rate (July 1, 2026 – June 30, 2027): \$ 103.88/EQR

2027 Base Rate (July 1, 2027 – June 30, 2028): \$ 109.07/EQR*

*Beginning on July 1, 2027, and for each fiscal year thereafter, a 5% annualized COLA will be added to cover the planned 5% average increases projected by the Taos Regional Landfill, Waste Management, the Village's on-call emergency water repair contractors, its sewer plant operations contractors, labs, and for materials, insurance and labor required by the Village Joint Utilities Fund based on historical evidence and the advice of the Village's financial advisors.



VILLAGE OF TAOS SKI VALLEY
JOINT UTILITIES FUND

FEE AND RATE SCHEDULE
(Effective July 1, 2025)

PRICE PER GALLON, OR CONSUMPTION RATE

The consumption, or price per gallon rate, is a fixed rate for everyone that all customers pay for each gallon of water used at the meter and, presumably, then send back into the sewage system to be treated before being released.

No matter how much you use, the rate is the same, because the actual cost of water (water rights, well pumps, treatment, etc.) that runs through the system is a predictable and relatively constant cost throughout the year, regardless of how much each consumer uses.

RATE TABLE:

2025 Usage Rate (July 1, 2025 - June 30, 2026): \$ 0.0706/gallon

2026 Usage Rate (July 1, 2026 – June 30, 2027): \$ 0.0823/gallon

2027 Usage Rate (July 1, 2027 – June 30, 2028): \$ 0.0864/gallon*

*Beginning on July 1, 2027, and for each fiscal year thereafter, a 5% annualized COLA will be added to cover the planned 5% average increases projected by the Taos Regional Landfill, Waste Management, the Village's on-call emergency water repair contractors, its sewer plant operations contractors, labs, and for materials, insurance and labor required by the Village Joint Utilities Fund based on historical evidence and the advice of the Village's financial advisors.

VTSV COMBINED SOLID WASTE RATES

SOLID WASTE RATE:

The Solid Waste or "Trash Mitigation Rate" (TMR) includes the availability of a community collection and disposal program for trash, green waste, and other products by all residents at the Village's collection point at the trash compactor located on Ocean Blvd. adjacent to the Sewage Treatment Plant and Public Works offices.

The Village has partnered with TSVI, Taos County, our neighboring municipalities, the Taos Regional Landfill Board and the Governor's Office to construct a regional recycling facility and to begin local recycling again here in the Village later this year and is procuring an industrial grad wood and green waste chipper to provide on-site chipping and disposal services to our residents and property owners in order to clear dead vegetation and help create defensible wildfire boundaries around our homes this summer. All of these programs, as well as our annual Village clean-ups and soon to be instituted Village-wide collections days are included in the Solid Waste Rate.



VILLAGE OF TAOS SKI VALLEY
JOINT UTILITIES FUND

FEE AND RATE SCHEDULE
(Effective July 1, 2025)

SOLID WASTE RATE TABLE:

2025 TMR Rate (July 1, 2025 - June 30, 2026): \$ 6.564/EQR

2026 TMR Rate (July 1, 2026 – June 30, 2027): \$ 7.658/EQR

2027 TMR Rate (July 1, 2027 – June 30, 2028): \$ 8.041/EQR*

*Beginning on July 1, 2027, and for each fiscal year thereafter, a 5% annualized COLA will be added to cover the planned 5% average increases projected by the Taos Regional Landfill, Waste Management, the Village's on-call emergency water repair contractors, its sewer plant operations contractors, labs, and for materials, insurance and labor required by the Village Joint Utilities Fund based on historical evidence and the advice of the Village's financial advisors.

COMBINED JOINT UTILITY RATE

Your individual monthly utility bill will break out each of the above costs for your service account by each service.

Your combined monthly bill will list the annual rates for each multiplied by your usage and classification for EQR.

For example, in 2025:

- | | |
|---------------------------------|--|
| 1. Monthly EQR rate for water | \$89.04 x your EQR |
| 2. Monthly Usage rate for water | \$.0706 x gallons consumed for the month |
| 3. Monthly TMR rate for trash | <u>\$6.564 x your EQR</u> |
| 4. Total monthly Utilities bill | \$ Total of 1+Total of 2+Total of 3 |

CHANGES IN USE

The Village of Taos Ski Valley will automatically review and adjust your EQR on an annual basis based on your usage over the prior three (3) years to reflect your actual usage and the most appropriate rate that applies, providing you with a decrease or increase in your EQR and monthly bill if there are any changes.

If at any time you believe that your circumstances, such as the ownership, number of units, or type of use of the property has significantly changed, or that the EQR may be inaccurate, please contact the Village Offices at (575) 776-8820 and ask for the Utility Billing Clerk and we will provide you with a copy of your records, review your account with you and work with you to resolve your concerns.

We are here to provide you with reliable, dependable and the highest quality of service possible.



VILLAGE OF TAOS SKI VALLEY
JOINT UTILITIES FUND

FEE AND RATE SCHEDULE
(Effective July 1, 2025)

VILLAGE OF TAOS SKI VALLEY
RESOLUTION NO. 2025-019

A RESOLUTION REQUESTING A BUDGET ADJUSTMENT TO THE
FY2025 BUDGET (BAR) ADDING REVENUES AND EXPENSES IN THE RECREATION FUND
(PARKS AND RECREATION) TO REFLECT THE NMEDD OUTDOOR RECREATION
TRAILS + GRANT AWARDED TO VILLAGE OF TAOS SKI VALLEY FROM THE STATE
OF NEW MEXICO ECONOMIC DEVELOPMENT DEPARTMENT.

WHEREAS, it is hereby resolved that the Village of Taos Ski Valley having met in a special meeting on May 9, 2025 proposes to make an adjustment/addition to the Fiscal Year 2024-2025 budget as follows:

FUND	ACCOUNT	AMOUNT	TYPE
21700 Recreation	47499 Other State Grants	\$94,600	Revenue
21700 Recreation	58999 Other Capital Purchases	\$94,600	Expense

WHEREAS, at the regular meeting of the Village of Taos Ski Valley Governing body on May 16, 2025, it considered adjustments/additions to its budget for the Fiscal Year 2024-2025; 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 2024-2025.

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 2024-2025 be amended accordingly.

PASSED, APPROVED AND ADOPTED this 9th day of MAY, 2025

THE VILLAGE OF TAOS SKI VALLEY

By: [Signature]
Christopher Stanek, Mayor

(Seal)

ATTEST:

[Signature]

Marlene Salazar, Village Clerk

VOTE: For 4 Against 0