



# TAOS COUNTY BOARD OF COUNTY COMMISSIONERS

Commission Regular Meeting  
Tuesday May 19, 2020  
9:00 AM  
Taos County Commission Chambers

## NOTICE TO THE PUBLIC

---

**Jim Fambro**  
Commissioner District I

**Mark Gallegos**  
Commissioner District II

**Gabriel Romero**  
Commissioner District III

**Tom Blankenhorn**  
Commissioner District IV

**Candyce O'Donnell**  
Commissioner District V

---

Notice is hereby given to the governing body of Taos County, the Board of County Commissioners, will hold a Commission Regular Meeting on **Tuesday May 19, 2020 at 9:00 AM**. The meeting will take place at the Commission Chambers at the Taos County Administrative Complex - 105 Albright Street - Taos, New Mexico 87571.

## AGENDA

- I. **Call to Order**
- II. **Roll Call**
- III. **Inspirational Devotion**
- IV. **Pledge of Allegiance**
- V. **Approval of Agenda**
- VI. **Citizen Concerns**
  - A. For public comment please phone into 575-737-6310. Citizens wishing to speak shall limit their comments to 3 minutes. No action may be taken.
- VII. **Minutes**
  - A. Approval of the May 8, 2020 Regular Commission Meeting Minutes  
[Minutes 5-8-20.pdf](#)

- B. Approval of the March 24, 2020 Regular Commission Meeting Minutes  
[Minutes 3-24-20.pdf](#)
- C. Approval of the April 21, 2020 Regular Commission Meeting Minutes  
[Minutes 4-21-20.pdf](#)

VIII. **Presentations**

- A. A Presentation of a draft of Affordable Housing Plan - Monica Abeita, Executive Director North Central New Mexico Economic Development District  
[Taos County AHP DRAFT Submitted 05.11.20\\_2.pdf](#)

IX. **Consent Agenda**

- A. Approval of Resolution No. 2020-28, A Resolution Imposing and Ad-Valorem Tax for the benefit of the El Prado Water and Sanitation District - Christine Dimas, El Prado Water and Sanitation  
[Resolution 2020-28.pdf](#)
- B. Approval of Resolution No. 2020-29, A Resolution declaring Hazardous Fire Conditions and Imposing Restrictions on Open Fires, Smoking and other Ignition Sources - Michael Cordova, Fire Chief  
[Resolution 2020-29.pdf](#)
- C. Approval of Resolution No. 2020-30, A Resolution Imposing and Ad-Valorem Tax for the benefit of the El Valle de los Ranchos Water and Sanitation District - Melen Montano, El Valle de los Ranchos Water  
[Resolution 2020-30.pdf](#)
- D. Approval of a Budget Adjustment for Facilities Management Fund (0101-1090) - Lupe Martinez, Finance Director  
[BAR Facilities.pdf](#)
- E. Approval of a Budget Adjustment for E-911 Central Communications Fund (0207-0911) - Lupe Martinez, Finance Director  
[BAR E-911.pdf](#)
- F. Approval of a contract TCC-2020-24 between FacilityBuild Inc. and Taos County for the renovations at Ojo Caliente Fire Department - Richard Sanchez, Construction Management  
[TCC-2020-24.pdf](#)
- G. Approval of a contract TCC-2019-54 between B.T.U. Block and Concrete Inc. and Taos County renewal one for scoria and salt mix for Peñasco and Taos - Ramon Pacheco, Public Works  
[TCC-2019-54.pdf](#)
- H. Approval of Contract TCC-2017-052 R3 between Northern Mountain Constructors and Taos County for road and construction materials as per Bid ITB 2017-03 - Ramon Pacheco, Public Works  
[TCC-2017-52.pdf](#)
- I. Adoption of the 2020/2021 FY Interim Budget - Lupe Martinez, Finance Director  
[2021 FY Interim Budget Adoption.pdf](#)

X. **Contracts, Agreements, MOU's & Bids**

- A. Discussion regarding a Lease Agreement Template for Community Centers - Brent Jaramillo, County Manager  
[Lease Agreement Template.pdf](#)

XI. **County Manager's Report & Matters**

- A. Update to County Commission on various items affecting Taos County – Brent Jaramillo, County Manager

XII. **Commissioner's Report & Matters**

- A. New Business to be considered at a future Commission Meeting
- B. Commissioner's Announcements

XIII. **Adjournment**

**If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the meeting, contact the Taos County Administration Office located at 105 Albright Street, Suite G, Taos, New Mexico as soon as possible or call (575) 737-6300.**



## **Taos County**

### **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** For public comment please phone into 575-737-6310. Citizens wishing to speak shall limit their comments to 3 minutes. No action may be taken.

---





# **Taos County**

## **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Approval of the May 8, 2020 Regular Commission Meeting Minutes

---

[Minutes 5-8-20.pdf](#)



**TAOS COUNTY BOARD OF COMMISSIONERS**  
**Regular Meeting Minutes**  
**May 8, 2020**  
**1:00**

**Taos County Commission Chambers**

**Jim Fambro**  
Commissioner District I

**Mark Gallegos**  
Commissioner District II

**Gabriel Romero**  
Commissioner District III

**Tom Blankenhorn**  
Commissioner District IV

**Candyce O'Donnell**  
Commissioner District V

**I) Call to Order**

The meeting was called to order by Chairman Tom Blankenhorn at 1:11 PM.

**II) Roll Call**

Commissioner Jim Fambro, District I  
 Commissioner Mark Gallegos, District II - Absent  
 Commissioner, Gabriel Romero, District III  
 Chairman, Tom Blankenhorn, District IV  
 Vice-Chair, Candyce O'Donnell, District V

**Also Present:**

Brent Jaramillo, County Manager  
 Randy Autio, Attorney  
 Anna Martinez, County Clerk  
 Tammy Sandoval, Transcriber/Deputy Clerk  
 Lupe Martinez, Finance Director  
 Edward Vigil, Planning Director

**III) Approval of Agenda**

Commissioner Jim Fambro made a motion approve Approval of Agenda moving VII. A. up to next item of business after citizens' concerns and removing Item XI-A. Executive Session due to the security concerns of Go To Meeting. Commissioner Gabriel Romero seconded. A roll call vote was taken indicating the following:

Commissioner Gabriel Romero	Yes
Commissioner Jim Fambro	Yes
Commissioner Mark Gallegos	Absent

Vice-Chair Candyce O'Donnell Yes  
Chairman Tom Blankenhorn Yes  
Motion carried.

**IV) Citizen Concerns**

- A. For public comment please phone into 575-737-6310. Citizens wishing to speak shall limit their comments to 3 minutes. No action may be taken. Cover Page

No citizens called in to the meeting

**VII) Resolutions & Ordinances**

- A. Discussion, consideration and decision regarding the approval of Resolution No. 2020-26, A Resolution amending the 2019 Polling Place Resolution for the 2020 Primary Election and Presidential Primary Election - Anna Martinez, County Clerk - Cover Page / U2020-26.pdf

County Clerk, Anna Martinez requested approval of Resolution No. 2020-26, to consolidate polling places due to COVID-19 she mentioned that there will be 12 polling places open on Election Day. The Alternate sites are open May 16<sup>th</sup> to 30<sup>th</sup> and early voting is already open at the courthouse.

Attorney, Randy Autio stated that he would like to offer into the record a substitute that does not change the resolution substantively but it is for clarification only. The substitute will be: Now therefore clause – polling precincts were broken down into early voting sites and each site was underlined and the dates of voting, the alternate voting location was included for Taos Pueblo, one voter convenience center at the courthouse on election day added the 12 additional precinct locations unchanged from original resolution.

Vice-Chair Candyce O'Donnell asked when early voting begins at the other locations. Clerk, Anna Martinez stated that early voting will begin at the Penasco Community Center, Village of Questa and El Prado Water and Sanitation District starting May 16<sup>th</sup> Tuesday to Saturday from 10AM to 6PM.

Commissioner Gabriel Romero made a motion approve to approve of Resolution No. 2020-26, A Resolution amending the 2019 Polling Place Resolution for the 2020 Primary Election and Presidential Primary Election with substitution as stated by the County Attorney. Commissioner Jim Fambro seconded. A roll call vote was taken indicating the following:

Commissioner Gabriel Romero Yes  
Commissioner Jim Fambro Yes  
Commissioner Mark Gallegos Absent  
Vice Chair Candyce O'Donnell Yes  
Chairman Tom Blankenhorn Yes  
Motion carried.

**V) Presentations**

- A. 2020/2021 FY Interim Budget Presentation - Lupe Martinez, Finance Director -Cover Page /U 2020-2021 FY Interim Budget Presentation.pdf

Brent Jaramillo, County Manager told the commission that this was a challenging budget year the state is allowing counties to turn in budgets from prior year but with the gross receipt's taxes declining staff agreed to decrease collection rates by 15%. The county has several projects in construction now that will bring in gross receipt taxes.

Lupe Martinez, Finance Director presented the budget to the commission. (See the entire presentation in agenda packet provided at [taoscounty.org](http://taoscounty.org)) The budget summary includes the 2019 Certified Property Tax Valuations, projected slight increase in revenue and expenditures of the General Fund, a projected 15% decrease of gross receipt tax revenue and they accounted for increases in local 911 and 1193. Mrs. Martinez thanked all the departments for their participation in the budget process. She continued to go over each fund for the commission.

Brent Jaramillo, County Manager informed the commission that the Town of Taos asked Taos County for a \$25,000 match for Clean & Beautiful Grant the ads are to welcome everyone back to Taos.

Vice-Chair O'Donnell asked if a new lodgers tax ordinance is in progress because bed & breakfasts are not listed right now and that could be generating more revenue. Also, the RFP's should be going out within the next few months. Commissioner O'Donnell asked if the county can use lodgers tax funds to make signs. Lupe Martinez, Finance Director said that lodger's tax is not for road signs but the clean & beautiful grant might fund that.

Chairman Blankenhorn asked if the new ordinance will include rearranging the way the promotional RFP's are done. Mr. Jaramillo said yes, there are a few templates that the attorney is looking at and a new ordinance is on the list of priorities. Chairman Blankenhorn asked that the school districts meet with the commission about the money they have remaining and how they plan to spend future money.

Lupe Martinez, Finance Director said she will not be going over the entire budget at the next meeting she will only be asking for adoption. Commissioner Romero asked about the timeline for approval. Mrs. Martinez said the budget will be ready for approval on May 19<sup>th</sup> the final budget will be approved July 31<sup>st</sup>. The commission thanked the Finance Department for their work on the budget. They asked for more money for roads, climate action fund that includes weatherization and earmark a specific area for solar panels.

#### **VI) Consent Agenda**

- A. DFA Resolution No. 29, 2019/2020 FY, A Resolution requesting to transfer the expenditures - Lupe Martinez, Finance Director- Cover Page / U DFA 29.pdf
- B. Budget Adjustment – Rio Fernando Fire District Fund (0209-1558) - Lupe Martinez, Finance Director - Cover Page / BAR Rio Fernando.pdf
- C. 3rd Quarter Financial Review 2019/2020 FY Final Budget for the period ending March 31, 2020 - Lupe Martinez, Finance Director - Cover Page / 3rd Quarter Financial Review 2020 FY Agenda Item.pdf
- D. Approval of a one-time system upgrade for the K Core and Existing Dispatch Center. To bring the current system to an expandable version - Dominic Martinez, E-911 Director - Cover Page / E911 .pdf / Taos County Upgrade.pdf
- E. DFA Resolution No. 30, 2019/2020 FY, A Resolution requesting to adjust 2020 FY Final Budget to account for emergency funding granted through a Federal Sub-Award No. 2019-20-58052 FFCRA by and between Taos County and Non-Metro Area Agency on Aging due to the Coronavirus - Lupe Martinez, Finance Director - Cover Page / DFA 30.pdf
- F. Approval of increase for food expense up to \$30,339.16 for Taos County Senior Program thru CES for remainder of FY 19/20 - Lupe Martinez, Finance Director - Cover Page/

Commissioner Jim Fambro made a motion approve to approve the Consent Agenda Items A-F as presented. Commissioner Gabriel Romero seconded. A roll call vote was taken indicating the following:

Commissioner Gabriel Romero	Yes
Commissioner Jim Fambro	Yes
Commissioner Mark Gallegos	Absent
Vice Chair Candyce O'Donnell	Yes
Chairman Tom Blankenhorn	Yes

Motion carried.

#### **VIII) Department Matters**

- A. Discussion regarding Proposed Ordinance amending portions of Ordinance 2005-8, Taos County Subdivision Regulations - Edward Vigil, Planning Director / Cover Page / Agenda Request for discussion of proposed Ordinance Amending Ordinance 2005-8, Taos County Subdivision Regulations.pdf / Ordinance amending subdivision regulations antiquated subdivisions proposed Amendment Accept Changes Final Copy 20 April 2020.pdf / Ordinance amending subdivision regulations antiquated subdivisions proposed Amendment Final Copy 20 April 2020.pdf

Edward Vigil, Planning Director explained the driving force behind amending the subdivision regulations which is to address several problems such as with lots in Carson Estates, Tres Piedras Estates and Highland Estates. There are several requirements prohibiting people to join lots etc. Infrastructure requirements also hinder any changes. So, Mr. Vigil explained changes and explained that this item is for discussion purposes only. (See proposed Ordinance in agenda packet available at [taoscounty.org](http://taoscounty.org)) Another problem they are seeing is within family transfers. They later on turn into many many lots because people are taking advantage of this provision and that is with no infrastructure like there would be with in a subdivision. This will put a 5 year hold on family transfers. The lot split exemption language will be updated and match state statute. On the minimum lot sizes for subdivision they would like to change that to 1 acre minimum rather than 2 acres. This will help local people to purchase a lot. It is an exemption. Section 8.2 allowed exemption #7 this will update a code. Section 9.2 is the merging of lots within an antiquated subdivision. #8 Appendix I this syncs the sections as well as others that Mr. Vigil explained. Planning Staff has been working on this since August of last year and they will be scheduling a date to publish. No one has contacted the Planning Department with concerns on these changes until recently. Mr. Vigil said that he would like to encourage subdivisions so he did not agree with Mr. Miller's comments. There are comments and concerns out there that he will continue to discuss with the commission and the public.

Commissioner Romero applauded the Planning Department's efforts and asked when this will be final.

Edward Vigil, Planning Director said staff is hoping to have a resolution approved for publication and scheduling of a public hearing on May 19, 2020. It must be published for 30 days so end of June or early July the public hearing can be scheduled. He is planning to make necessary changes to the ordinance this week. Commissioner Romero said regards to the first concern from Mr. Miller about family cutting up agricultural land that is happening anyway there is no restriction on the size of lot. Mr. Vigil said the 2 acre minimum is for subdivisions only, there are very few people who want to use land for agricultural purposes. More and more people are losing their agricultural exemptions and there are a lot of hurdles to get the exemption as well.

Commissioner Fambro stated that he received comments regarding family lot splits it is easier for people. Reducing from 2 acre to 1 acre will help local people come back and afford to live here. Mr. Vigil said it is difficult to do a subdivision application but it provides for infrastructure. There are no problems with family transfers it is the people who repeatedly do this.

Vice-Chair O'Donnell said there was an effort to make a massive subdivision in Miranda Canyon but it was highly recommended that not happen because of the water issues and now people are building homes there without a good water source. She asked what kind of authority the county has to protect that area from building or using the water. Mr. Vigil said there is no language in subdivision or land use regulations to prohibit that. The commission could create a moratorium but there is also El Valle de Los Ranchos who has the ability to provide water out there. Commissioner Romero said that affects him because he owns land out there and El Valle is expanding water and sewer lines so there is a potential to connect to water in the immediate future.

Chairman Blankenhorn asked Edward about reducing the width of the road requirement within some subdivisions. Mr. Vigil said he will explore the idea and get back to the commission. The department is looking at 34 family transfers this year which is not bad but they are also not seeing subdivision applications. The commission thanked Mr. Vigil and staff for their work on the regulations.

#### **IX) County Manager's Report & Matters**

- A. Update to County Commission on various items affecting Taos County – Brent Jaramillo, County Manager - Cover Page

Brent Jaramillo, County Manager thanked Detention Staff it is Correctional Officers Week. The County's Emergency Management Team continues to meet. EM Director, Bobby Lucero is going to each department to ensure that they have masks etc., Northern Mountain Constructors is paving Upper and Lower Llano San Juan Road, and he received a request from Rocky Mountain Youth Corps for \$25,000 for the acequia project. Lori Montoya will compile a list of affected capital outlay projects for FY 19/20. JR Logan, Wildland Coordinator submitted a grant to update the Taos County Community Wildland Fire Protection Plan the county was awarded \$15,000. The county is looking at the possibility of administering loans for the CARES Act to help small businesses he asked the commission if they agree to that. He also mentioned that staff is looking into grants and other options but he would have to bring someone in to help. Chairman Blankenhorn said he is reluctant to dedicate additional resources sine the county cannot make the process any easier than local banks. Mr. Jaramillo said he wants to at least be a resource. Vice-Chair O'Donnell asked if the nature conservancy will be awarded money again. Mr. Jaramillo said he sent out an email but has not gotten a request yet and that funding depends on PILT.

#### **X) Commissioner's Report & Matters**

- A. New Business to be considered at a future Commission Meeting - Cover Page
- B. Commissioner's Announcements

Commissioner O'Donnell believes that there is a way to help local businesses she wants the Attorney to look into that. She also asked for the AG Resolution and management of community centers issues to be on the agenda soon and asked the County Manager about the local farmer's market. Mr. Jaramillo said that people need to get a permit with the Town of Taos and the Mayor is working on the farmers market in the plaza and how they will reopen it.

Commissioner Fambro stated that there have been closures in the Carson National Forest such there will be no overnight camping, no toilet facilities and no campfires because of the fire danger. He believes that more



people are wearing masks and he would like for the State of NM to help small businesses. Many are getting turned away for PPP Loans and the longer that this continues it will be harder for businesses to recover so he hopes the County can lead and present a vision for reopening. Vice-Chair O'Donnell asked the attorney to research the legality of helping small businesses.

**XI) The Taos County Board of Commissioners may convene in Closed Session**

- A. Discussion involving potential claims from Detention Center and/or claims by detainees. These matters may also be discussed in executive session under Open Meetings Act Exemption 10-15-1(H)(7), which allows for discussion of pending or threatened litigation.

This item was removed from the agenda.

**XII) Adjournment**

Commissioner Jim Fambro made a motion to adjourn at 3:54 PM. Seconded by Commissioner Candyce O'Donnell. All in favor, motion carried.



# **Taos County**

## **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Approval of the March 24, 2020 Regular Commission Meeting Minutes

---

[Minutes 3-24-20.pdf](#)





**TAOS COUNTY BOARD OF COMMISSIONERS**  
**Regular Meeting Minutes**  
**March 24, 2020**  
**5:00 PM**  
**Taos County Commission Chambers**

---

**I. Call to Order**

The meeting was called to order by Chairman Tom Blankenhorn at 5:00 PM.

**II. Roll Call**

Roll call was taken by County Clerk, Anna Martinez.

**Present were:**

Jim Fambro, Commissioner, District I  
 Mark Gallegos, Commissioner, District II  
 Gabriel Romero, Commissioner, District III  
 Tom Blankenhorn, Chairman, District IV  
 Candyce O'Donnell, Vice-Chair, District V

**Also Present:**

County Manager, Brent Jaramillo  
 Attorney, Randy Autio  
 County Clerk, Anna Martinez

**III. Pledge of Allegiance**

The Pledge of Allegiance was led by Randy Autio.

**IV. Approval of Agenda**

Chairman Tom Blankenhorn informed the commission the County Manager requested Item VII-A be removed from the agenda because presenters will not be present.

**Commissioner Gabriel Romero made a motion to approve the agenda removing item VII-A as requested. Commissioner Mark Gallegos seconded. A roll call vote was taken indicating the following:**

<b>Commissioner Gabriel Romero</b>	<b>Yes</b>
<b>Commissioner Jim Fambro</b>	<b>Yes</b>
<b>Commissioner Mark Gallegos</b>	<b>Yes</b>
<b>Vice-Chair Candyce O'Donnell</b>	<b>Yes</b>

**Chairman Tom Blankenhorn**

**Yes**

**Motion carried.**

**V. Citizens Concerns**

A. Citizens wishing to speak shall limit their comments to 3 minutes. No action may be taken.

Phone lines were made available for public comment at 5757376301.

Commissioner Romero said he received a few calls from county residents. A tenant from the old county courthouse asked what Taos County was considering to do about the rent due. The other call was from Attorney Julia Armstrong, representing a client who could not afford to pay rent due to job loss and the landlord is threatening to evict the tenant. He asked if the county would be able approve an ordinance to prohibit landlords from evicting tenants.

County Manager, Brent Jaramillo stated that Taos County has already notified tenants of the old county courthouse that the county will work with them on rent and that is the same for leases.

Attorney Randy Autio stated that landlord tenant issues are a matter of state law and they are working on a remedy. No calls were received from the public.

**VI. Minutes**

A. Approval of the March 10, 2020 Regular Meeting Minutes

**Commissioner Gabriel Romero made a motion to approve the March 10, 2020 Regular Meeting Minutes as presented. Commissioner Jim Fambro seconded. A roll call vote was taken indicating the following:**

<b>Commissioner Gabriel Romero</b>	<b>Yes</b>
<b>Commissioner Jim Fambro</b>	<b>Yes</b>
<b>Commissioner Mark Gallegos</b>	<b>Yes</b>
<b>Vice-Chair Candyce O'Donnell</b>	<b>Yes</b>
<b>Chairman Tom Blankenhorn</b>	<b>Yes</b>

**Motion carried.**

B. Approval of March 17, 2020 Emergency Meeting Minutes

**Commissioner Mark Gallegos made a motion to approve the March 17, 2020 Emergency Meeting Minutes as presented. Seconded by Commissioner Jim Fambro. A roll call vote was taken indicating the following:**

<b>Commissioner Gabriel Romero</b>	<b>Yes</b>
<b>Commissioner Jim Fambro</b>	<b>Yes</b>
<b>Commissioner Mark Gallegos</b>	<b>Yes</b>
<b>Vice-Chair Candyce O'Donnell</b>	<b>Yes</b>
<b>Chairman Tom Blankenhorn</b>	<b>Yes</b>

**Motion carried.**

C. Approval of the March 17, 2020 Special Meeting Minutes

**Commissioner Gabriel Romero made a motion to approve the March 17, 2020 Special Meeting Minutes as presented. Seconded by Commissioner Jim Fambro. A roll call vote was taken indicating the following:**

<b>Commissioner Gabriel Romero</b>	<b>Yes</b>
<b>Commissioner Jim Fambro</b>	<b>Yes</b>
<b>Commissioner Mark Gallegos</b>	<b>Yes</b>
<b>Vice-Chair Candyce O'Donnell</b>	<b>Yes</b>
<b>Chairman Tom Blankenhorn</b>	<b>Yes</b>

**Motion carried.**

**VII. New Business**

- A. Discussion, consideration and decision regarding granting El Terreo Construction a temporary easement using Taos County property to access the Cunningham family property

**This item was postponed due to the national health emergency see approval of agenda.**

**VIII. Presentations**

- A. A Presentation regarding Complete Census Count - Gillian Joyce, Census Coordinator

Gillian Joyce present by phone to update the commissioners on issues with the 2020 Census. She showed a map of hard count areas NM is a difficult place to count. Census is facing a challenging situation in 2010 only 62% of Taos County self-responded. The Census is used for defining voting districts they don't expect to see changes at the Senate level but there could be changes at levels of the House, Commission Districts, and school boards based on new data. Data is also used for public policy and planning efforts. Funding is most important the state receives about \$5,000 per year per person. Taos County Complete Count Committee started meeting in October they had a lot planned, Census Day April 1st and 9 events but all have been cancelled due to the public health emergency. All outreach efforts and trainings have halted. Most of the country receives questionnaires through the mail but they do not deliver to PO Boxes and that is most of Taos County. Census Bureau has extended the time for self-response by two weeks until August 14, 2020 however the final census report is to be delivered by the last day of the year. The Census Committee is trying to figure out ways to reach Taos County residents. Gillian asked the commission for any ideas on how to reach the community and to help with one-on-one outreach using the phone tree system. She asked for any contact information, phone numbers etc.

Vice Chair O'Donnell suggested a drive-thru Census and inserts in senior food distributions. Gillian said she will be grateful for contact information.

**VIII. COVID-19 Update**

- A. COVID-19 Updates - Brent Jaramillo, County Manager

- A. Dominic Martinez, E911 Director

Dominic Martinez, E911 Director said that E911 is using their emergency medical dispatch software and training. They are asking many questions to keep first responders as safe as possible. Protocols and questions are being updated on a daily basis. E-911 is open only to employees.

**B. Chris Medina, EMS Director**

Chris Medina, EMS Director stated that they did participate with a COVID-19 positive patient the two crew members were isolated for 14 days and are being monitored taking temperatures twice per day. They have been working with dispatch and other departments making sure everyone has enough supplies. They county is making due with what supplies they can get. They have also designated one ambulance for COVID patients. Commissioner Romero asked about testing for coronavirus. Mr. Medina said there will be testing they have about 300 tests and Bobby Gonzales will explain more on that. Commissioner O'Donnell had several questions regarding COVID-19. Thermometers will be given out to different departments.

**C. Michael Cordova, Fire Chief**

Commissioner Gabriel Romero asked if burn permits are allowed. Michael Cordova, Fire Chief stated that people can fill out the form and submit online. The Fire Chief had no new updates.

**D. Jerry Hogrefe, County Sheriff**

Sheriff Jerry Hogrefe was not present.

**E. Bobby Lucero, OEM Director**

Bobby Lucero, OEM Director stated that the Department of Health requested a testing site and Dr. Torrez from Taos Municipal Schools allowed use of the parking lot and one portable building. He has contacted Holy Cross Hospital about the test site. The disaster assistance form was submitted to Homeland Security that will allow the county to get reimbursement for things related to this pandemic.

**X. Consent Agenda**

- A. Approval of increases for food expenses for Taos County Senior Program thru CES for remainder of FY 19/20 - Lupe Martinez, Finance Director
- B. Approval of DFA Resolution No. 27, 2019/2020 FY, A Resolution requesting to adjust 2020 FY Final Budget, to establish a fund and budget for a monetary donation made to Taos County EMS Ambulance- Lupe Martinez, Finance Director
- C. Approval of Budget Adjustment for Wheeler Peak Fire District Fund (0222-1560) - Lupe Martinez, Finance Director
- D. Approval of Budget Adjustment for Grant Agreement No. 19-D3223 Talpa Community Center Fund (2449-2569) - Lupe Martinez, Finance Director
- E. Approval of Resolution No. 2020-23, A Resolution designating and authorizing official representatives to sign Grant Agreement SAP-19D2551GF with New Mexico Environment Department - Lori Montoya - Grants Administrator
- F. Approval to purchase a new Ford F-550 flatbed truck for Latir Fire for the purpose of providing the department with a new truck chassis for their existing wildland skid unit. Through MHQ State Contract number 600-000-15-000320 and Phil Long CES Contract # CES0222720-1 - Michael Cordova, County Fire Chief

Commissioner Jim Fambro made a motion to approve the March 24, 2020 Consent Agenda Items A-F as presented. Commissioner Gabriel Romero seconded. A roll call vote was taken indicating the following:

Commissioner Gabriel Romero	Yes
Commissioner Jim Fambro	Yes
Commissioner Mark Gallegos	Yes
Vice-Chair Candyce O'Donnell	Yes
Chairman Tom Blankenhorn	Yes

**Motion carried.**

**XI. County Manager's Report & Matters**

- A. Update to County Commission on various items affecting Taos County - Brent Jaramillo, County Manager

Brent Jaramillo, County Manager informed the commission that he sent an email to the Taos County team. Non-essential employees will not report to work starting Monday in order to drastically reduce the hours of employees working at the facility. They are still finalizing the essential and non-essential employees and trying to finish up as much as possible. The biggest issue is the lack of PPE personal protective equipment. Hours will continue from 10-2 and that may be by appointment only.

**XII. Commissioner's Report & Matters**

- A. New Business to be considered at a future Commission Meeting
- B. Commissioner's Announcements

Chairman Blankenhorn asked Brent to keep business to a minimum with everything that is going on.

No new business or announcements from the commission.

**VII. Adjournment**

Commissioner Gabriel Romero made a motion to adjourn at 6:06 PM. Chairman Tom Blankenhorn seconded. All in favor motion carried.



# **Taos County**

## **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Approval of the April 21, 2020 Regular Commission Meeting Minutes

---

[Minutes 4-21-20.pdf](#)



## TAOS COUNTY BOARD OF COMMISSIONERS

### Regular Meeting Minutes

April 21, 2020

9:00 AM

### Taos County Commission Chambers

**Jim Fambro**  
Commissioner District I

**Mark Gallegos**  
Commissioner District II

**Gabriel Romero**  
Commissioner District III

**Tom Blankenhorn**  
Commissioner District IV

**Candyce O'Donnell**  
Commissioner District V

The meeting was called to order by Chairman Tom Blankenhorn at 9:00 AM.

#### II) Roll Call

Roll call was taken by County Clerk, Anna Martinez.

Present were:

Commissioner, Jim Fambro, District I

Commissioner, Mark Gallegos, District II

Commissioner, Gabriel Romero, District III

Chairman, Tom Blankenhorn, District IV

Vice-Chair, Candyce O'Donnell, District V

#### III) Pledge of Allegiance

Pledge of Allegiance led by commissioners.

#### IV) Approval of Agenda

Motion and second made to approve the April 21, 2020 Regular Meeting agenda as presented. A roll call vote was taken indicating the following:

Commissioner Jim Fambro	Yes
Commissioner Gabriel Romero	Yes
Commissioner Mark Gallegos	Yes
Vice-Chair Candyce O'Donnell	Yes
Chairman Tom Blankenhorn	Yes

Motion carried.

#### V) Citizen Concerns

- A. For public comment please phone into 575-737-6310. Citizens wishing to speak shall limit their comments to 3 minutes. No action may be taken.  
Cover Page

No citizens concerns

## VI) Consent Agenda

- A. Approval of Audit Contract by and between Taos County and Cordova CPA's LLC for the period ending June 30, 2020 - Lupe Martinez, Finance Director - [Cover Page Audit Contrant Cordova CPA LLC.pdf](#)
- B. Approval of DFA Resolution No. 28,2019/2020 FY Final Budget, A Resolution requesting 2020 FY Final Budget to account for an increase of the Complete Census Count funding awarded to the Taos County by First Amendment to Grant Agreement No 2019-3410-ZD5037-01015-1 - Lupe Martinez, Finance Director - [Cover Page/ DFA 28.pdf](#)
- C. Approval of a Ratification of Budget Adjustment - Property Valuation Fund (0203-0410) - Lupe Martinez, Finance Director - [Cover Page/ BAR Property Valuation.pdf](#)
- D. Approval of a Ratification of Budget Adjustment - General Fund (0101-1100,1125) - Lupe Martinez, Finance Director - [Cover Page/ BAR General Fund.pdf](#)
- E. Approval of a Ratification of Budget Adjustment - EMT-2019 Emergency Management Grant (2446-2572) - Lupe Martinez, Finance Director - [Cover Page / BAR Emergency Management.pdf](#)
- F. Approval of a Ratification of Budget Adjustment - Latir Fire District (0209-1555) - Lupe Martinez, Finance Director - [Cover Page / BAR Latir FD.pdf](#)
- G. Approval of a Ratification of Budget Adjustment - County Sheriff Fund (0101-0500) - Lupe Martinez, Finance Director- [Cover Page/ BAR Sheriff .pdf](#)
- H. Approval of a Ratification of Budget Adjustment - Hondo-Seco Fire District (0222-1554) - Lupe Martinez, Finance Director - [Cover Page/ BAR Hondo Seco FD.pdf](#)
- I. Approval of a Ratification of Budget Adjustment - Senior Citizen Fund (0219-0113) - Lupe Martinez, Finance Director - [Cover Page/ BAR Senior Citizen Fund.pdf](#)
- J. Approval of a Memorandum of Understanding by and between Taos County and AFSCME Local 1193 for Hazard Pay during the COVID-19 pandemic affecting the health, safety and welfare of our employees - Brent Jaramillo, County Manager - [Cover Page/ Union 1193.pdf](#)
- K. Approval of a Memorandum of Understanding by and between Taos County and AFSCME Local 2911 for Hazard Pay during the COVID-19 pandemic affecting the health, safety and welfare of our employees - Brent Jaramillo, County Manager - [Cover Page / Union 2911.pdf](#)
- L. Approval of a Ratification of Budget Adjustment for Fire Protection Fund (0209-1551,1554,1555,1558 & 1562 - Lupe Martinez, Finance Director - [Cover Page](#)



[BAR Fire Protection Fund.pdf](#)

**Commissioner Jim Fambro made a motion to approve Consent Agenda Items A-L as presented. Seconded by Commissioner Gabriel Romero. A roll call vote was taken indicating the following:**

<b>Commissioner Jim Fambro</b>	<b>Yes</b>
<b>Commissioner Gabriel Romero</b>	<b>Yes</b>
<b>Commissioner Mark Gallegos</b>	<b>Yes</b>
<b>Vice-Chair Candyce O'Donnell</b>	<b>Yes</b>
<b>Chairman Tom Blankenhorn</b>	<b>Yes</b>

**Motion carried.**

**VII) Resolutions & Ordinances**

- A. Discussion, consideration and decision regarding the approval of Resolution No. 2020-24 A Resolution to repeal and replace the Salary Increase Limit for Elected Officials - Lupe Martinez, Finance Director - Cover Page / Resolution 2020-24.pdf**

Brent Jaramillo, County Manager stated that this will increase salary for elected officials it was approved two years ago by the legislature. Taos County is one of the last counties to enact this.

**Commissioner Jim Fambro made a motion to approve Resolution No. 2020-24, A Resolution to repeal and replace the Salary Increase Limit for Elected Officials. Seconded by Commissioner Gabriel Romero. A roll call vote was taken indicating the following:**

<b>Commissioner Jim Fambro</b>	<b>Yes</b>
<b>Commissioner Gabriel Romero</b>	<b>Yes</b>
<b>Commissioner Mark Gallegos</b>	<b>Yes</b>
<b>Vice-Chair Candyce O'Donnell</b>	<b>Yes</b>
<b>Chairman Tom Blankenhorn</b>	<b>Yes</b>

**Motion carried**

- B. Discussion, consideration and decision regarding the approval of Resolution No. 2020-25, A Resolution in support of dissolving Transport Officer positions to Sheriff Deputy positions upon completion of New Mexico Law Enforcement Academy - Brent Jaramillo, County Manager - Cover Page / Resolution 2020-25.pdf**

Brent Jaramillo said this resolution is to dissolve the two existing transport positions into deputy positions. The Sheriff's Office is already doing this in order to rotate deputies.

Commissioner Fambro asked if this helps with LEPF funding. Mr. Jaramillo said the main focus is to rotate deputies and have the cadets get training there is also an LEPF benefit.

**Commissioner Gabriel Romero made a motion to approve Resolution No. 2020-25, A Resolution in support of dissolving Transport Officer positions to Sheriff Deputy positions upon completion of New Mexico Law Enforcement Academy. Seconded by Commissioner Mark Gallegos. A roll call vote was taken indicating the following:**

<b>Commissioner Jim Fambro</b>	<b>Yes</b>
<b>Commissioner Gabriel Romero</b>	<b>Yes</b>
<b>Commissioner Mark Gallegos</b>	<b>Yes</b>
<b>Vice-Chair Candyce O'Donnell</b>	<b>Yes</b>

**Chairman Tom Blankenhorn**  
**Motion carried.**

**Yes**

**VIII) County Manager's Report & Matters**

**A. Update to County Commission on various items affecting Taos County – Brent Jaramillo,  
 County Manager - Cover Page**

Brent Jaramillo, County Manager said field operations for Census have been suspended until June due to COVID-19. Most people who have already filled out the Census online will have to do it again because a 12-digit code is needed from the Census and that will be sent in the mail. Mr. Jaramillo has more information regarding the matter. The general operating budgets will remain flat and staff will provide a budget update at the meeting in May. Mr. Jaramillo added that staff continues to meet on a daily using Go To Meeting for COVID-19. Staff also made changes to the way business is conducted at the complex but he will be talking to department heads about bringing employees back to work. Public Safety Officials of the county have been tested for COVID19 and the tests are coming back negative. There will be informational checkpoints on main highways regarding the state restrictions and quarantine efforts. The county purchased a Nissan Leaf and staff is issuing a press release for the first ever electric car purchased by Taos County that is in honor of Earth Day and he hopes to continue.

Commissioner Fambro said he pledged to support renewables and EV charging stations he thanked Brent.

**IX) Commissioner's Report & Matters**

**A. New Business to be considered at a future Commission Meeting**  
**B. Commissioners Announcements**

Commissioner Jim Fambro stated that there is a water issue happening because of all the handwashing. There is a video of a way to wash hands using a lot less water. The county needs to request testing and it is not happening he wants to see the commissioners get involved. He would also like the county honor graduates by displaying a banner with pictures of the graduates in several locations. The commission hopes that the schools will take the lead and other local governments pitch in. The commission wants to make sure that all schools are included.

Commissioner Mark Gallegos asked the manager to remain leery there is a senior population that will struggle the county shall not put their guard down in order to protect everyone. The commission agreed.

Commissioner Romero said the Association of Counties conference was cancelled. He asked if there will be a new board in place. Commissioner Fambro said a new election will occur he will send out plans. Also, workman's comp insurance premiums will be 50% of the normal.

Chairman Blankenhorn added that subdivision regulations will be discussed at the next meeting. There are necessary changes in what Edward Vigil, Planning Director has been working on.

**X) Adjournment**

**Commissioner Gabriel Romero made a motion to adjourn at 10:00 AM. Commissioner Mark Gallegos seconded. All in favor motion carried.**





# **Taos County**

## **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** A Presentation of a draft of Affordable Housing Plan - Monica Abeita, Executive Director North Central New Mexico Economic Development District

---

[Taos County AHP DRAFT Submitted 05.11.20\\_2.pdf](#)





# Taos County

## Affordable Housing Plan

May 2020

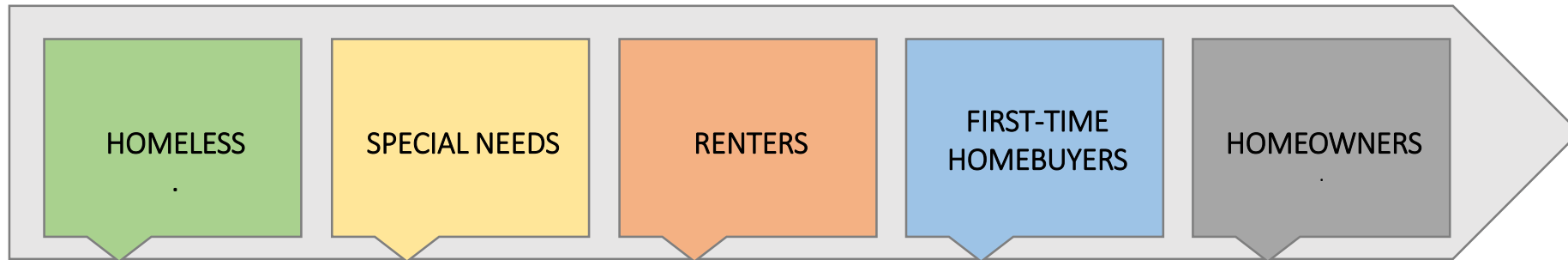


# Introduction

In the State of New Mexico, affordable housing plans are required for local governments that wish to make contributions for affordable housing. This affordable housing plan meets the standards of the state Affordable Housing Act and has been approved by the New Mexico Mortgage Finance Authority (MFA), as required by the Act. This plan covers Taos County and the Village of Questa. The County and Questa intend to adopt this plan by resolution and will subsequently adopt an Affordable Housing Ordinances approved by MFA to enable specific contributions for affordable housing.

As shown below in the Continuum of Housing, the Taos County Affordable Housing Plan comprehensively examines housing needs for all residents, including persons experiencing homelessness, special needs individuals who need supportive services, first-time homebuyers and renters and homeowners of all income levels. The plan will also examine the needs of seniors and the workforce who access housing at multiple points along the continuum.

Figure 1: Continuum of Housing



# Executive Summary

Taos County is a beautiful place to live as is clearly recognized by the residents who make Taos their home and the tourists that flock to the area every year. Present-day Taos was once a collection of small Hispano villages, each built around its own plaza and chapel. These villages were interdependent with one another and Taos Pueblo for safety, food and trade. In the early 1900s, east coast artists “discovered” Taos and made the area their home. The Taos Artist Society popularized Taos and Taos Pueblo, bringing the first waves of visitors and tourists. Since then, Taos has been a popular tourist destination and many visitors have moved to the area permanently due to its physical beauty and sense of spiritual enlightenment.

But there has been a price to pay for Taos’ popularity. Tourism has generated many jobs; however, most of these jobs pay low wages and many are seasonal. At the same time, housing prices have increased significantly as out-of-state buyers and second homeowners have moved to Taos County. These conditions create a mis-match between incomes and housing costs which is the most extreme in the state. In the last 10 years, this inequitable situation has been exacerbated by the advent of short-term rentals listed through online platforms such as Airbnb. Short-term rental opportunities have enabled many property owners to earn additional revenue; however, this comes as yet another cost to local residents who now have a more limited supply of higher-priced housing from which to choose.

In response to these challenging conditions, the Town of Taos and Taos County have taken many important steps to ensure that affordable housing is available to local residents:

- **Low-Income Housing Tax Credit (LIHTC) Projects:** The greatest affordable housing success in Taos has been several LIHTC projects which have been developed by a local resident who is an experienced developer. Collectively, these developments provide 350 units of rental housing for households earning 60% Area Median Income (AMI) and below.

# Executive Summary

- **Viable Public Housing:** In 2015, the Taos County Housing Authority was faced with closure due to financial misfeasance. Rather than surrender its vouchers and public housing units, Taos County consolidated with the regional Northern Regional Housing Authority (NRHA) to preserve approximately 450 Section 8 vouchers for use countywide and 169 low-rent units. These resources are essential, in that they are the only housing resources available to extremely low-income renters earning 30% AMI and below.
- **Donations:** In [], Taos County traded land with the Town of Taos, enabling the Town to donate the land for a recent LIHTC project which will provide an additional 80 units. While Taos County does not have significant land resources, creative partnerships such as this continue to be major drivers for affordable housing development countywide. With the adoption of this Affordable Housing Plan, Taos County will have the option to make direct land, cash and building donations, as well as to waive fees for future affordable housing projects.
- **Dedicated Homeless and Special Needs Service Providers:** In 2018, homeless service providers in Taos came together to assess the state of homelessness in Taos County. This one-time event has become a continued collaboration through which the providers have developed collective estimates for housing needs for those experiencing homelessness. Other dedicated services providers house and assist persons with disabilities and other special needs as well as seniors and veterans. In addition, an entity called the Rio Grande Recovery Center is in the process of opening a detox center in Taos. This facility is badly needed since the previous facility closed its doors in 2015.



# Executive Summary

Within these successes, some major gaps remain to fully address the affordable housing challenges in Taos. While significant headway has been achieved in meeting the needs of the renters earning 60% AMI whom LIHTC projects serve, the fact that only 12% of renter households can qualify for their first home is creating a bottleneck throughout the entire housing pipeline. Furthermore, there are workforce housing needs in rural Taos County that are currently only addressed to a limited degree in the Town of Taos. Creative solutions—including partnerships with developers and employers, scattered-site and low-density, multi-family developments—are needed to address housing needs countywide.

The full list of goals and objectives for this Taos County Affordable Housing Plan are provided below:

1. Support the efforts of the State of Homelessness in Taos Collaborative to provide shelter and permanent housing for people experiencing homelessness.
2. Increase the impact of Northern Regional Housing Authority through stable and competent management and reevaluation of fair market rents to enable use of all Section 8 vouchers. (73 vouchers for use in Taos County)
3. Create new LIHTC or similar housing developments, including a potential scattered site development in the County. (145 units)
4. Develop affordable workforce rentals in Questa and Peñasco through the efforts of the Questa Lodging Project, lower-density rental development, and partnerships with employers to enable land donations and/or rent guarantees. (108 units)
5. Support establishment of a land trust to develop new starter homes with long-term affordability, potentially using publicly owned or privately-owned land that can receive the state tax credit.
6. Expand the use of current rehabilitation programs in Taos County and pilot new funding opportunities. (465 units)
7. Limit the number of vacation rentals in both the Town and the County.
8. Implement a real estate transfer tax on high-price sales with proceeds directed to affordable housing.

# I. Community and Housing Profile

## Summary

Taos County is complex. A significant portion of the County is federal land; only 31% of the county is in private ownership. Outside of four incorporated communities (Town of Taos and the villages of Questa, Red River and Taos Ski Valley), the county is home to many traditional Hispanic villages that were built around central plazas for protection as well as economic and social cooperation. Many of these areas lack infrastructure but have rather dense development. Taos County is also home to a number of areas settled during the counter cultural and social movements of the 1960s and 1970s. Some of these settlements have evolved into more formal and conventional neighborhoods while off-the-grid and Earthship living has flourished near the Taos Gorge and in other communities. In addition, Taos County is home to four ski areas—Taos Ski Valley, Red River Ski Area, Sipapu and the Enchanted Forest Cross Country Ski Area, all of which have varying degrees of infrastructure and residential and commercial development which support them.

Taos County has a tourism-based economy with a significant number of jobs in lower-wage service and hospitality sectors. Some jobs are seasonal and reportedly many residents work two or more jobs on a part-time basis. In addition to lower incomes, the tourism economy, which includes second homes and short-term rentals, pushes housing costs beyond the reach of many local residents. As a result, Taos County has the greatest disparity between incomes and housing costs in the entire state.

Taos County has experienced flat population growth of one percent during the past five years. Communities like the Town of Taos have grown while others have decreased in population. The population is generally aging and older than the state average. The County has a majority-minority population with high percentages of Hispanics and many Native Americans who live at Taos Pueblo as well as in the Town and County.

Taos County has significantly more one-person households and fewer family households than is typical in New Mexico. Taos County which has a very high homeownership rate and a high percentage of mobile homes. Mobile homes and manufactured housing are widely relied on as an affordable housing alternative for locals who have family land resources.

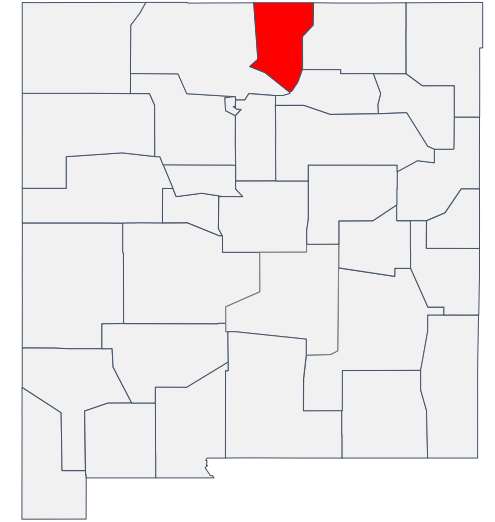


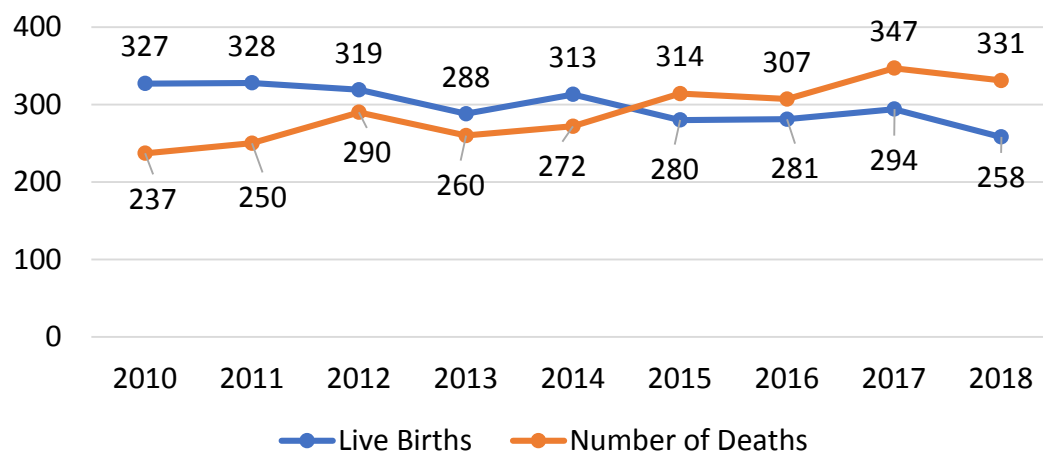
Figure 2: Location of Taos County in NM

# Population Trends

Population growth in Taos County is lower than the state as a whole, one percent from 2010 to 2018 vs. four percent for the same period . When the Town of Taos is removed from the equation, the County's population actually decreased by slightly more than 100 individuals.. Population trends for the villages of Questa, Red River, Taos Ski Valley and unincorporated census designated places are shown in Figure 6. Most areas had slight decreases in population which were cancelled out by a high growth rate (7.6%) in the Town of Taos.

In 2015, the number of deaths in Taos County began to eclipse the number of births. This indicates a continuation of flat or very low growth and a small degree of in-migration.

Figure 3: Taos County Births vs Deaths



Source: NM Department of Health, IBIS, Counts of Birth and Deaths 2010-2018

Figure 4: Taos County Population Trends

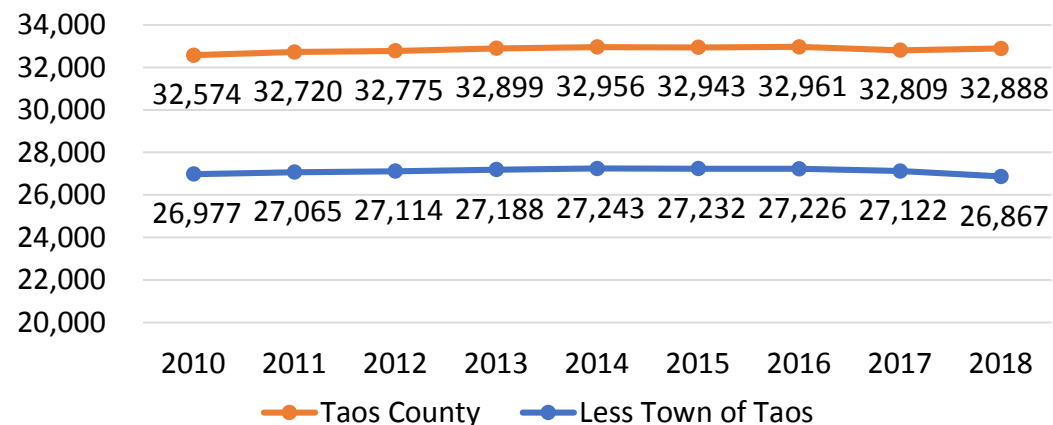
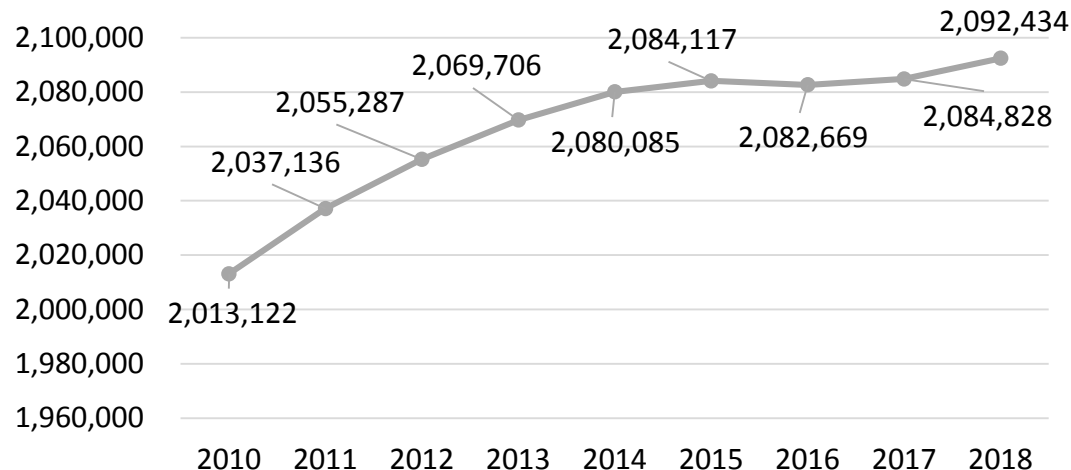


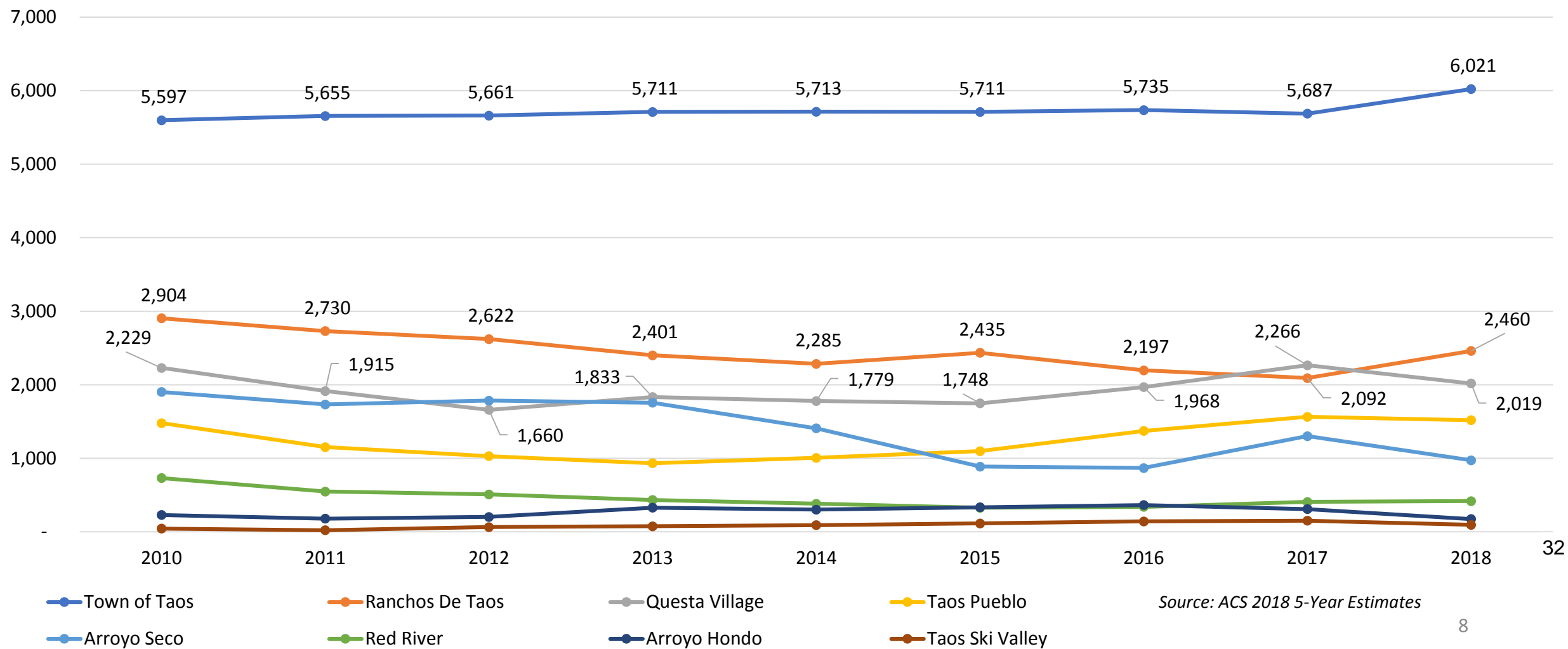
Figure 5: New Mexico Population Trends



Source: ACS 2018 5-Year Estimates

# Population Trends

Figure 6: Town, Village and Census Designated Place Population Trends

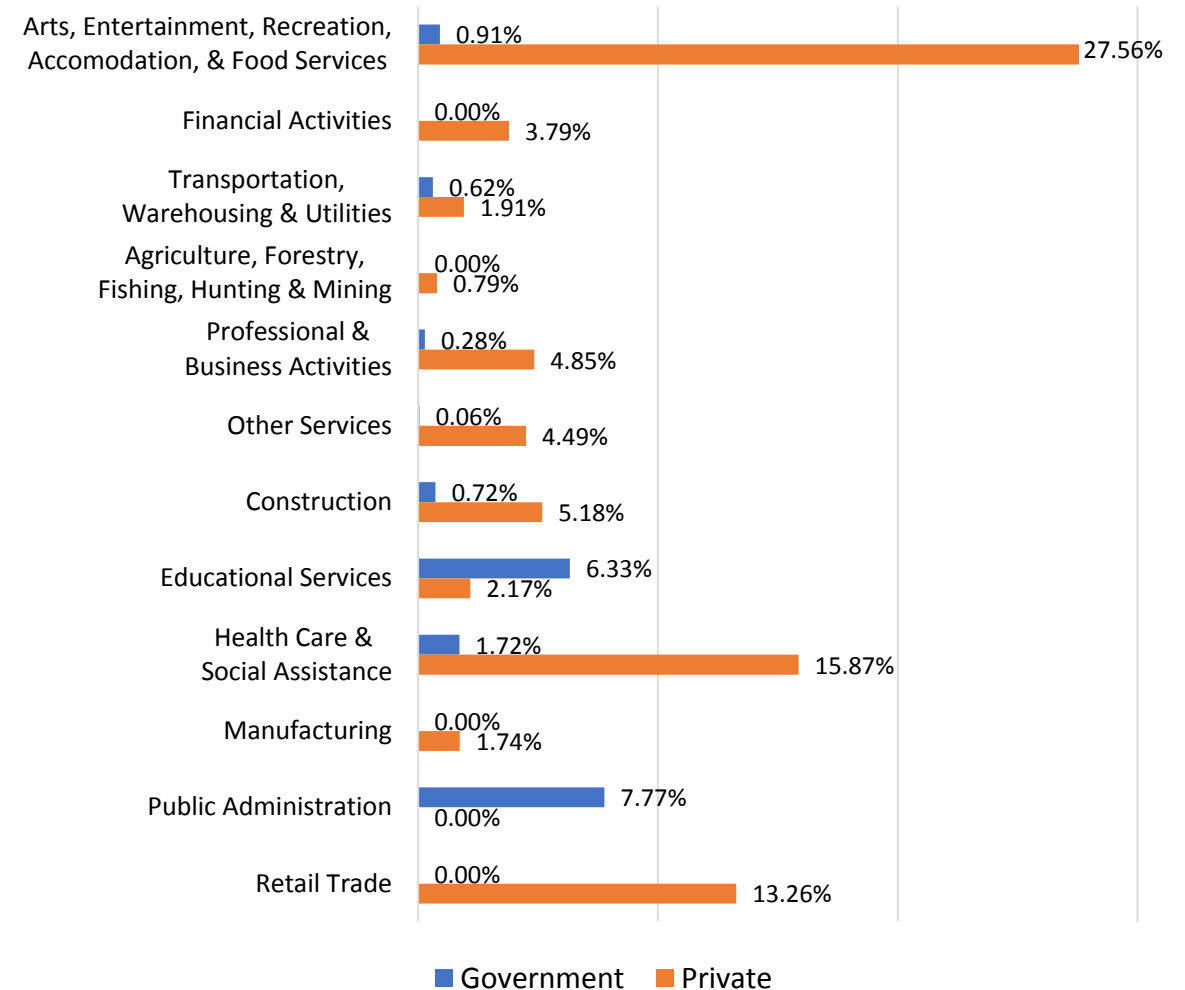


# Employment

As shown in Figure 7, employment in Taos County is concentrated in the Arts, Entertainment, Recreation and Food Services sector, with 28 percent of employment. Other large sectors include Health Care and Social Assistance at 18 percent of employment and Retail Trade at 13 percent. All other sectors make up 10 percent or less of employment, respectively. This profile differs from New Mexico, where the largest employment sectors are Health Care and Social Assistance at 17 percent of employment, Arts and Entertainment at 14 percent, Professional and Business Activities at 13 percent and Retail Trade at 11 percent. Because wages in the Arts and Entertainment sector tend to be lower and wages in Professional Services tend to be higher, Taos County has a higher percentage of lower-paid jobs than the state as a whole. According to the Department of Workforce Solutions' Quarterly Census of Employment and Wages, the average wage in Taos County is \$15.60 per hour compared to the statewide average of \$21.73 per hour.

Government employment is also lower in Taos County at 18 percent compared to 22 percent in New Mexico and 14 percent in the U.S. While this lower rate of government employment is consistent with Taos County's tourism-based economy, it is also somewhat misleading in that much of Taos County's private sector employment is seasonal. As shown in Figures 9 and 10, many of Taos County's largest employers are government entities.

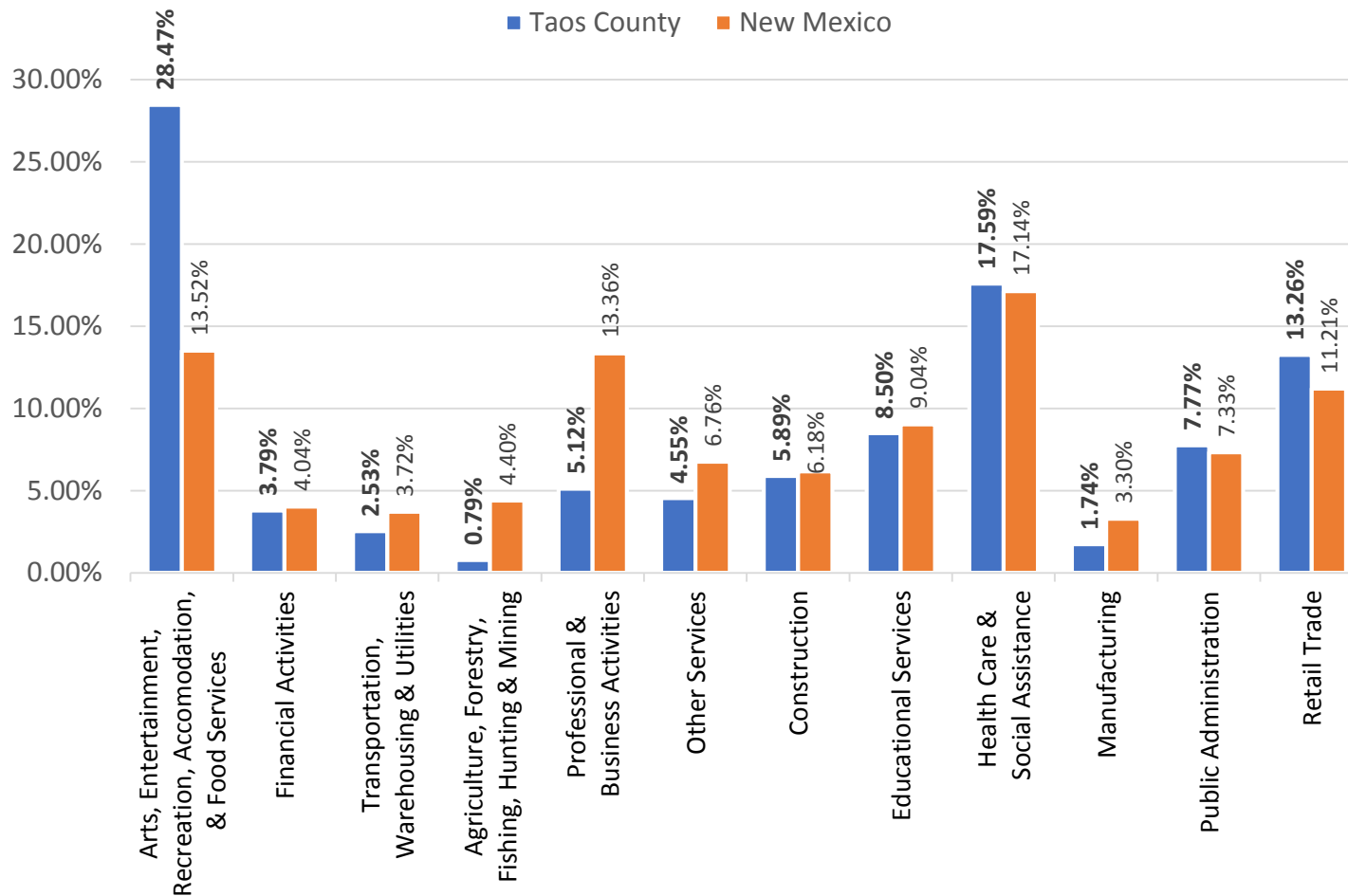
Figure 7: Government and Private Employment in Taos County



Source: NM Department of Workforce Solutions  
Quarterly Census of Wages 2018 Preliminary Totals

# Employment

Figure 8: Employment by Industry



Source: NM Department of Workforce Solutions  
Quarterly Census of Wages 2018 Preliminary Totals

Figure 9: Largest Employers in Taos Co.	Employees
Taos Ski Valley (Seasonal)	750
Taos County	290
Walmart	275
Taos Schools	265
US Government	258
Holy Cross Hospital	100-249
Albertsons	100-249
Red River Ski Area	100-249
State of New Mexico	192
Town of Taos	172

Source: NM Partnership Estimates, Retrieved 2020

Figure 10: Largest Employers in NM	Employees
Federal Government	21,766
State Government	18,359
Walmart	14,022
Sandia National Laboratories	12,206
Presbyterian	11,178
Albuquerque Public Schools	10,297
Los Alamos National Laboratories	10,086
UNM Hospital	6,772
City of Albuquerque	5,800
University of New Mexico	4,210

Source: NM Partnership Estimates, Retrieved 2020

# Race and Ethnicity

The majority of Taos County’s population is Hispanic at 57 percent, followed by White at 35 percent. This percentage of Hispanic residents is higher than in the state as a whole, where Hispanics represent 48 percent of the population. Due to the presence of the Taos Pueblo, seven percent of Taos County’s population is Native American compared to nine percent statewide. Taos County has lower percentages of African Americans and Asians than New Mexico and much lower percentages than the U.S.

Figure 11: Race and Ethnicity in the United States

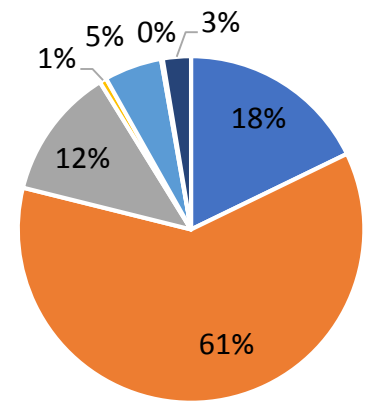


Figure 12: Race and Ethnicity in New Mexico

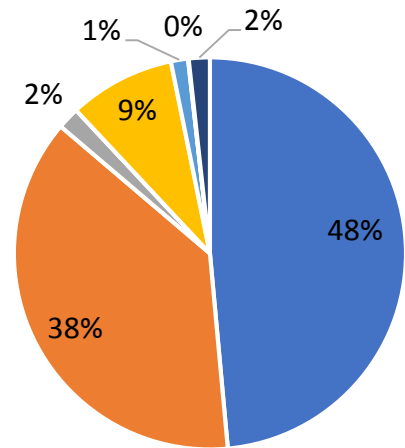
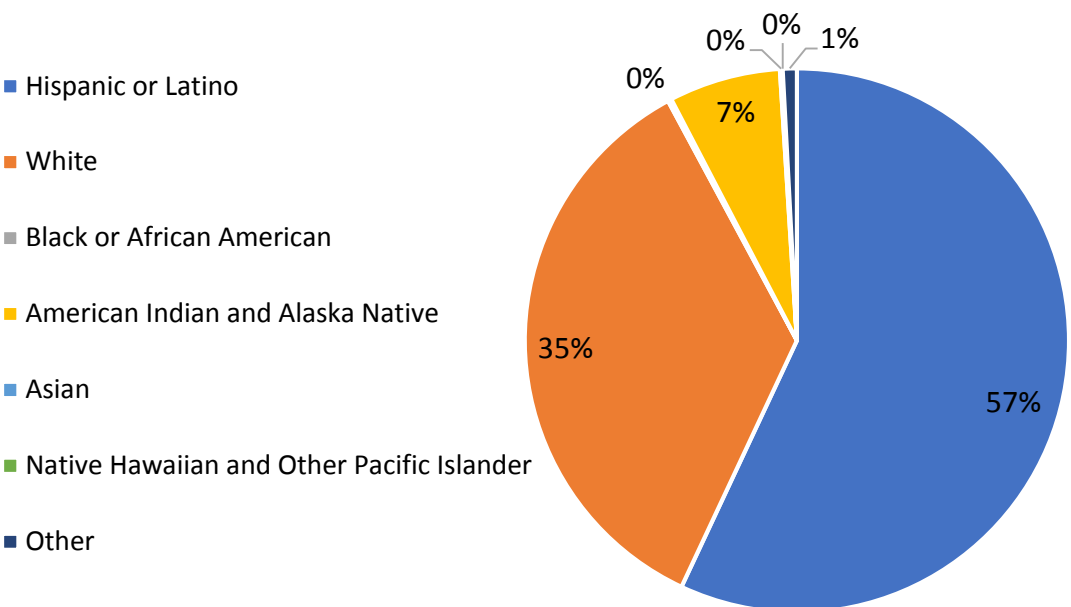


Figure 13: Race and Ethnicity in Taos County



Source: ACS 2018 5-Year Estimates

# Age

Taos County’s population is one of the oldest in the state, with a median age of 48.2, more than 10 years older than the state median age. Compared to New Mexico, Taos County has a smaller percentage of population younger than 40 years and a larger percentage of population older than 40 years. Fifteen percent of the population is over 70 years of age compared to 11 percent in New Mexico.

Out of 12,127 occupied households, 4,095 or 42 percent are occupied by seniors. As in New Mexico and the U.S., most seniors live with family, many live alone and a small percentage live with others in roommate, caretaker or group settings.

Figure 14: Senior Households as a Percent of All Households

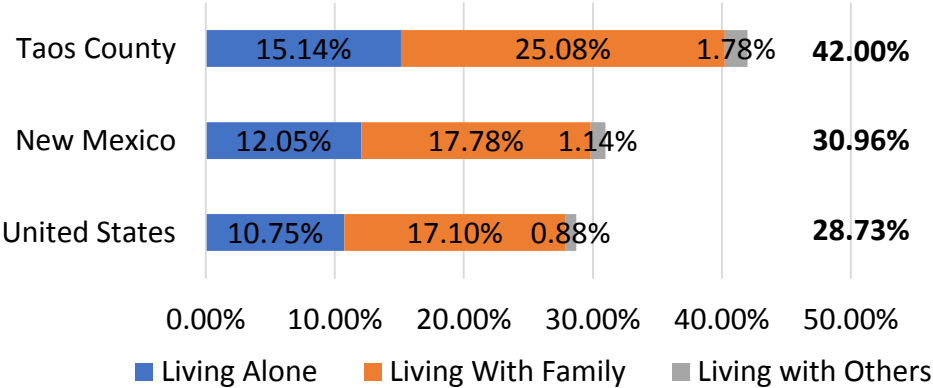


Figure 15: Median Age

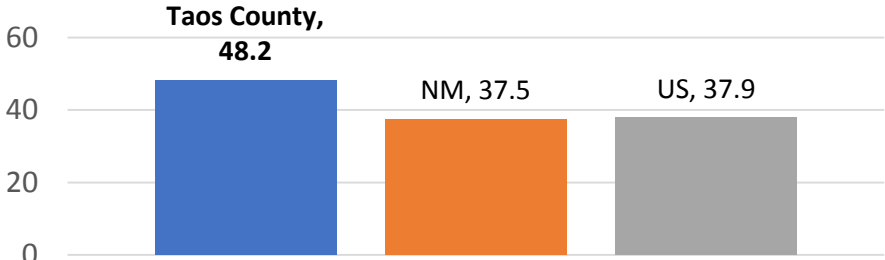


Figure 16: Taos County Age Distribution

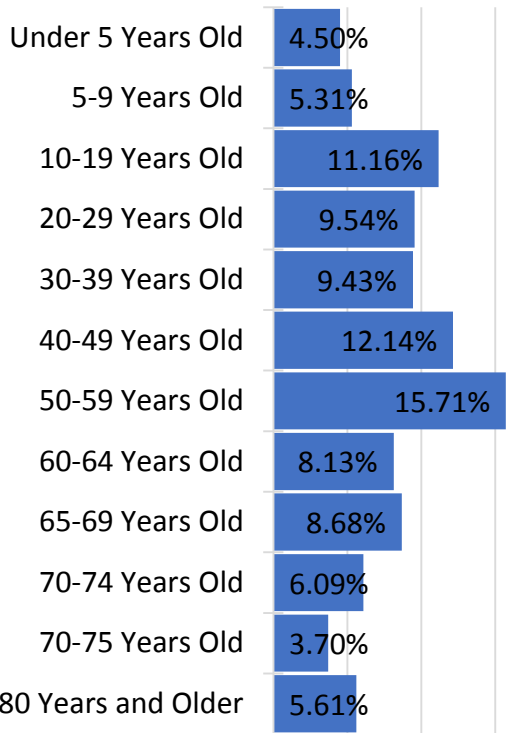
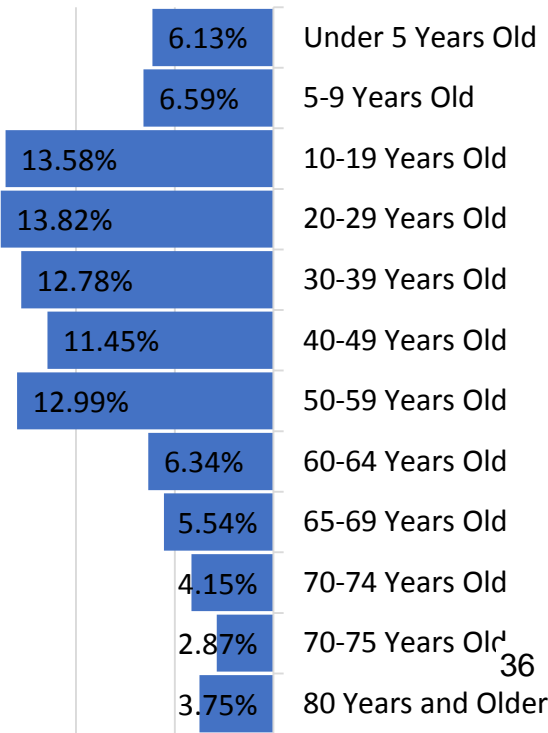


Figure 17: New Mexico Age Distribution



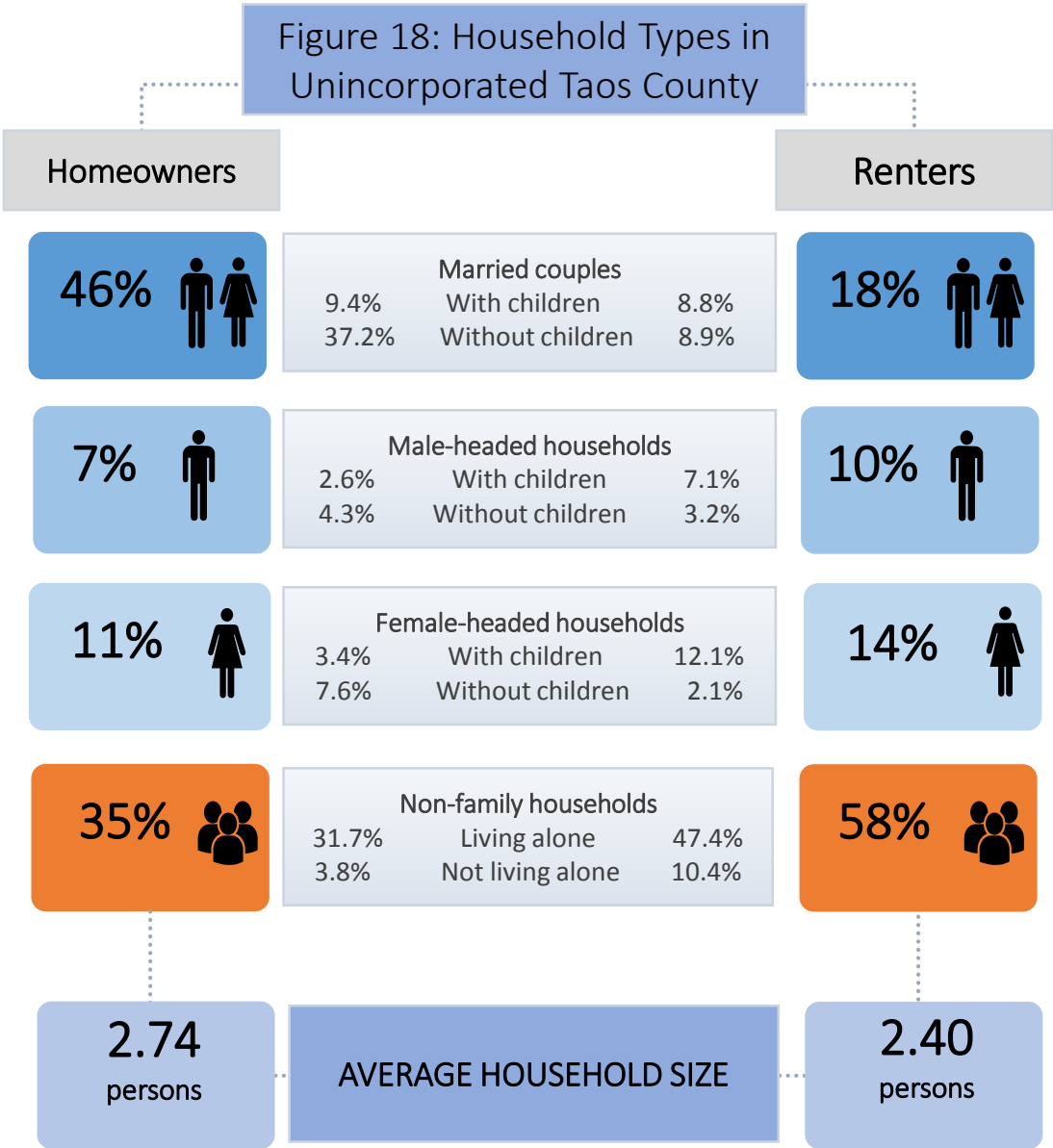


# Household Types

For both homeowner and renter households, Taos County has a higher percentage of non-family households (42%) than New Mexico (36%). Within that category, persons living alone is also substantially higher in the County (37%) than in the state (30%).

Conversely, the County has a lower percentage of married couple households (29%) and families with children (6%) than both New Mexico. It stands to reason that the average household size of 2.6 persons in Taos County is lower than for the state the U.S.

Taos County has a similar rate of female headed households compared to New Mexico, at 15%.

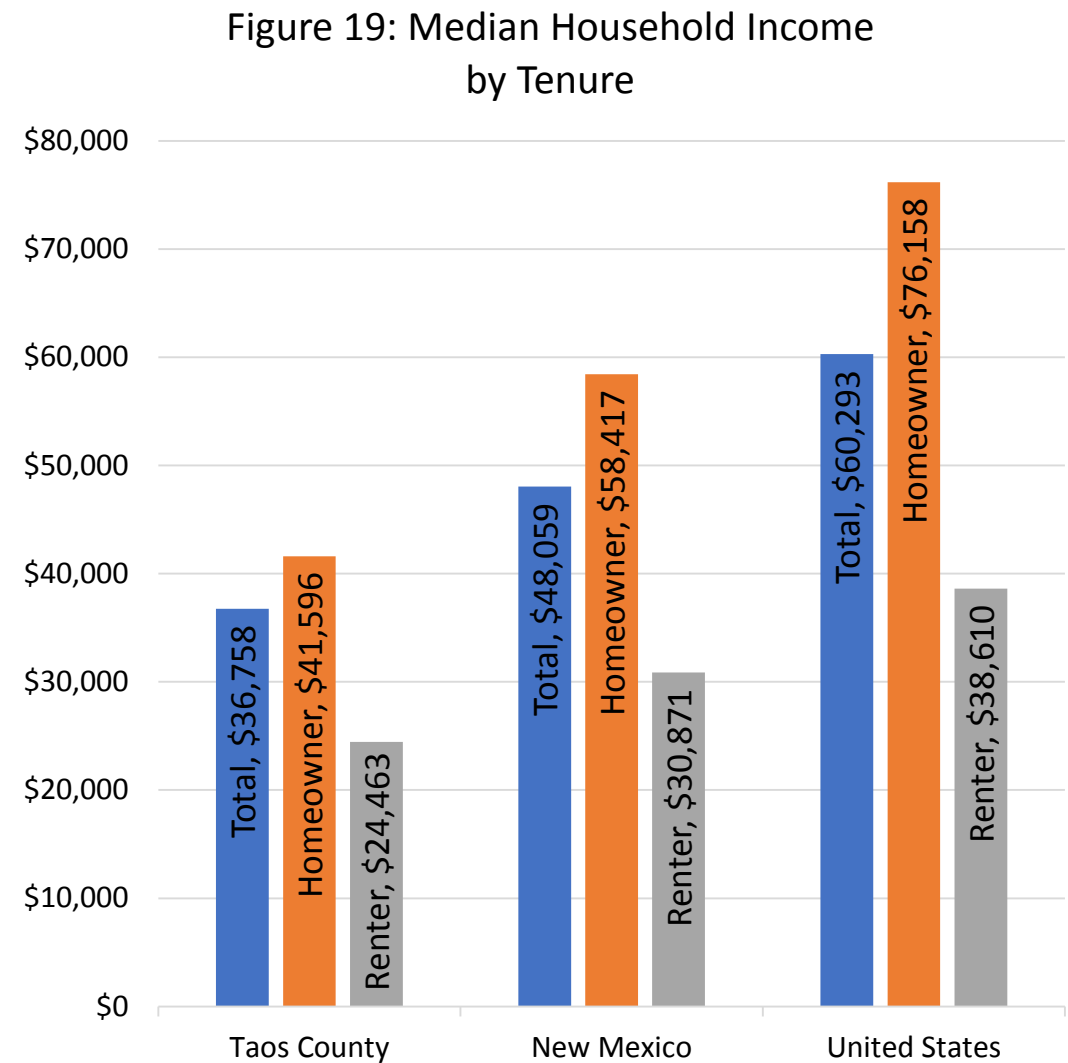


# Income Distribution

Taos County also has one of the lowest median household incomes in the state at \$36,758. This is \$11,000 less than the state median income and \$23,500 less than the U.S. median income.

Homeowner incomes are typically higher than renter incomes and Taos County is no exception. In Taos County, the median income of owner-occupied households is \$41,596 compared to \$24,463 for renters. As shown in Figure 19, these incomes are lower than owner-occupied and renter household incomes in both New Mexico and the U.S.

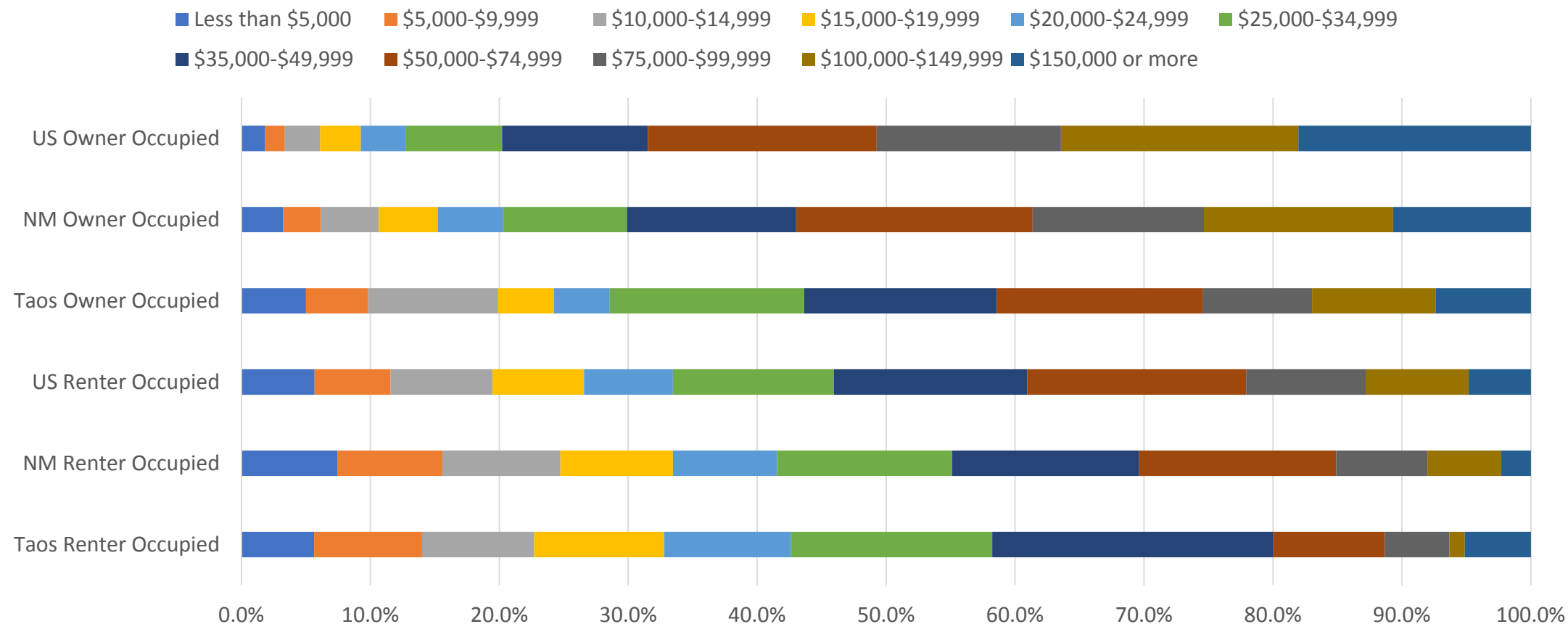
Figure 20 on the following page shows the percentage of households at different incomes levels for the County, New Mexico and the U.S., broken down by homeowners and renters.



Source: ACS 2018 5-Year Estimates

# Income Distribution

Figure 20: Income Distribution by Tenure



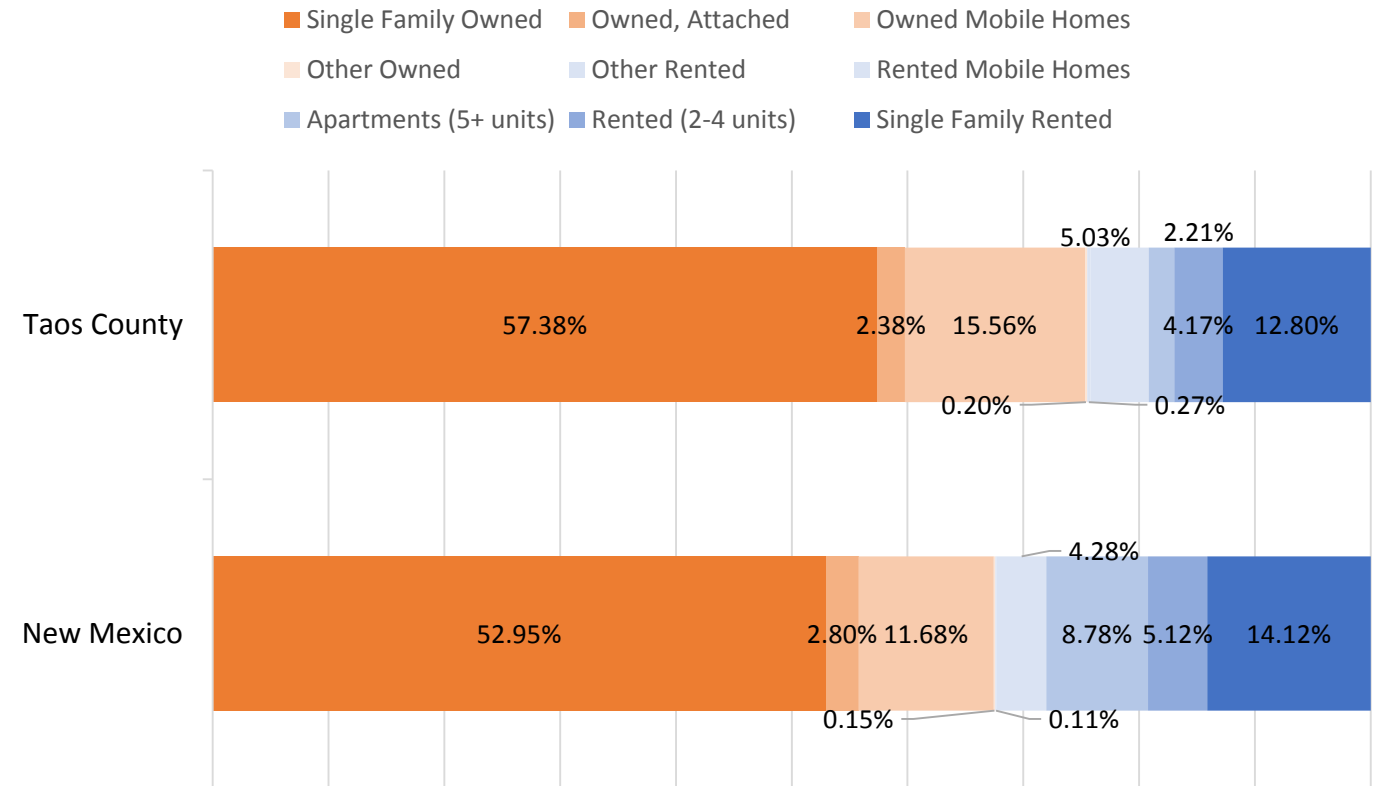
Source: ACS 2018 5-Year Estimates

# Housing Units by Tenure

Taos County has a very high homeownership rate. Of all occupied households, 75% are owned, and 24% are rented compared to New Mexico where 67% are owned and 32% are rented. For homeowners in the County, 64% do not have a mortgage, which is much higher than the rate in New Mexico of 45%.

In terms of housing tenure and housing type, Taos County is similar to New Mexico except for minor differences which would be expected in a rural area. These include a higher percentage of owner-occupied mobile homes, 16% compared to 12%, and a lower percentage of apartments. Taos County has very few apartment units in apartment complexes, two percent compared to nine percent in New Mexico.

Figure 21: Occupied Housing Units by Tenure



Source: ACS 2018 5-Year Estimates

# Vacant Homes & Short-Term Rentals

According to the American Community Survey, 8,682 or 42% of Taos County's 20,809 housing units are vacant. Vacant homes categorized as "other" are typically those that are not occupied because they need repair, rehabilitation or are uninhabitable. These units make up 14% of all homes in Taos County.

Roughly half of Taos County's vacant homes are for seasonal or recreational use, which includes second and vacation homes and short-term rentals. It is difficult to pinpoint the exact number of short-term rentals in the County and Town because property management companies, homeowners and listing agents often list one property multiple times. For purposes of this analysis, this Plan uses Vacation Rental by Homeowner's (VRBO) total number of listings for Taos, which is 1,167, which is about 5% of all housing units (occupied and vacant) in Taos County. VRBO categorizes these short-term rentals as 496 homes, 99 cabins, 99 cottages and 361 condos and/or apartments. This number is considerably smaller than that reported by the American Community Survey and is therefore believed to be conservative.

Figure 22: Taos County Housing Units by Tenure

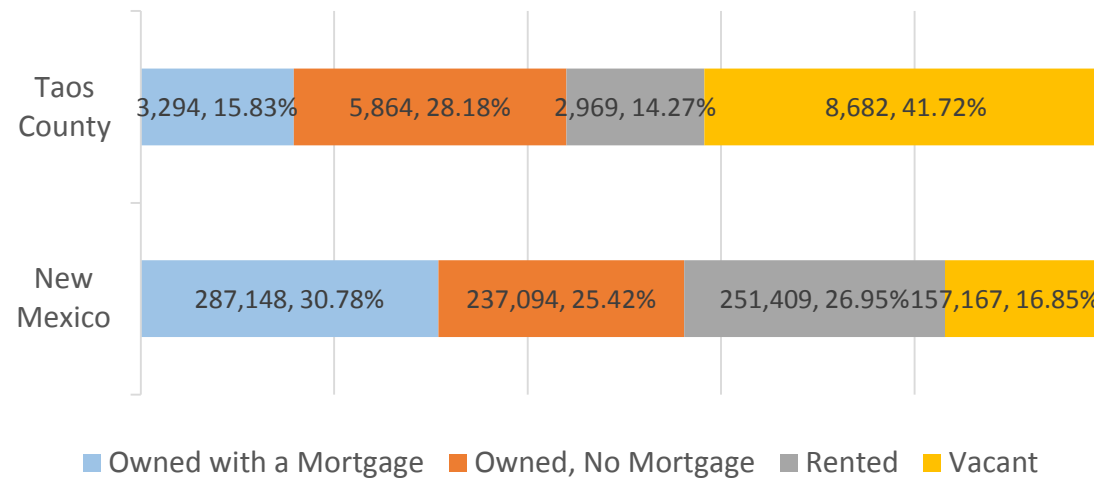
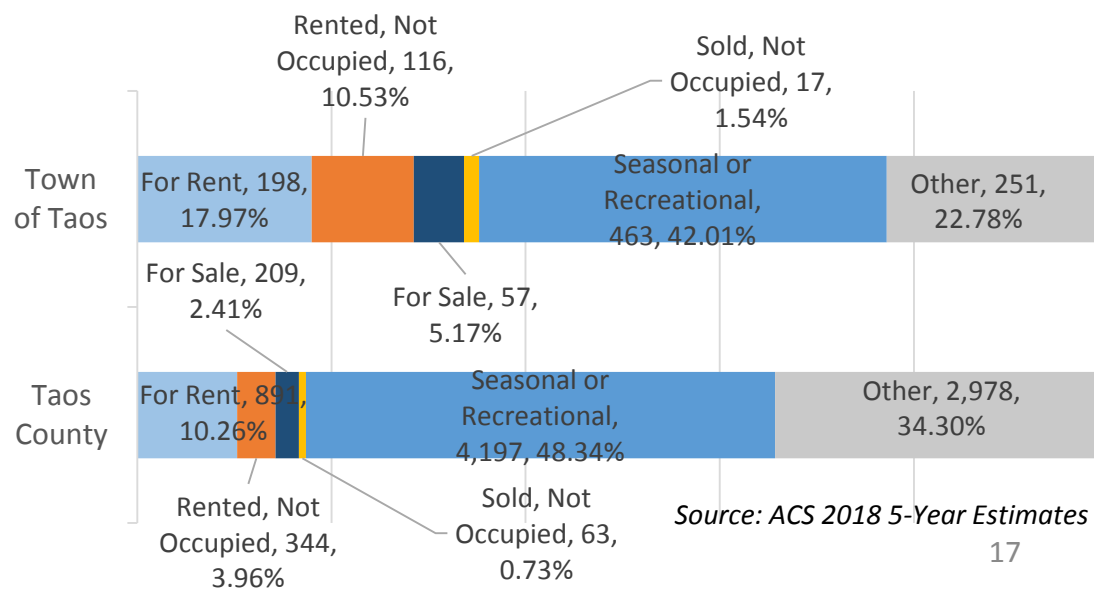


Figure 23: Taos County Use of Vacant Units

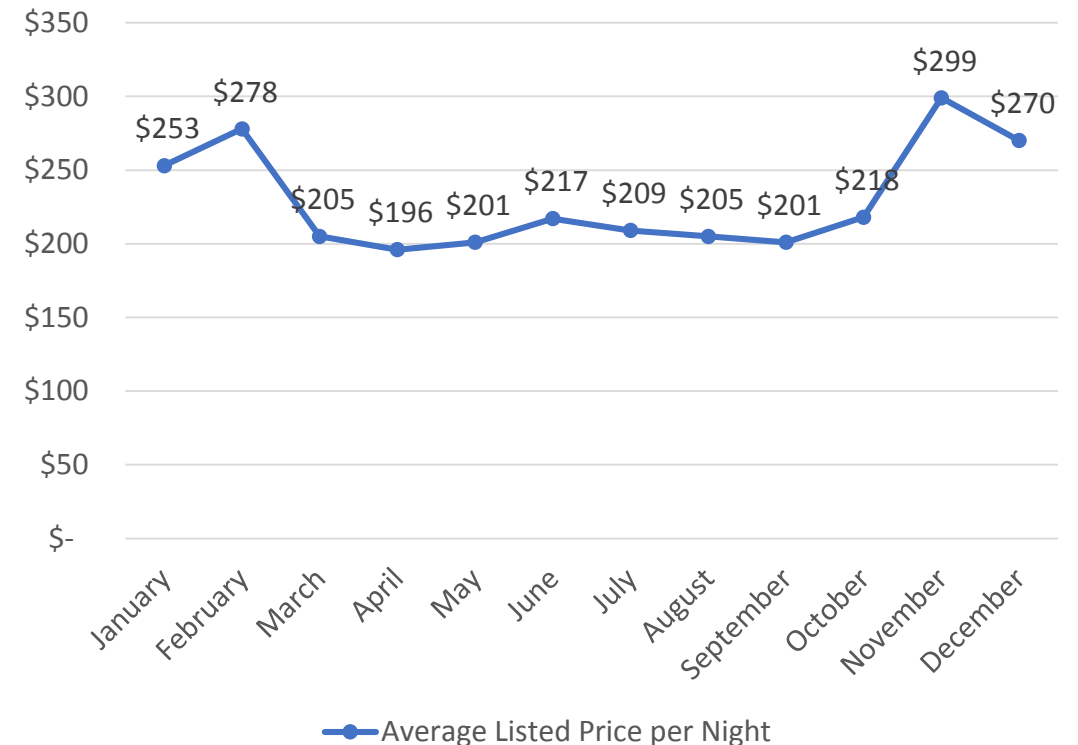


# Short-Term Rentals

Because vacation and second homes and short-term rentals are categorized as vacant units, they are not considered in Section III: Housing Needs Analysis, which compares demand and supply for particular types of housing needs. The supply numbers in the Housing Needs Analysis are based on occupied units, not vacant units.

Nevertheless, there is clearly an impact on housing supply when many units of Taos' housing stock are taken off the local market for use as vacation and second homes and short-term rentals. The impact is largely felt in the form of increasing rents, because with less supply, landlords can charge more. As depicted in Figure 24, short-term rentals are very lucrative and the high prices charged on a per-night basis have a significant impact on local housing prices in Taos.

Figure 24: Average Listed Price per Night for Taos County on VRBO



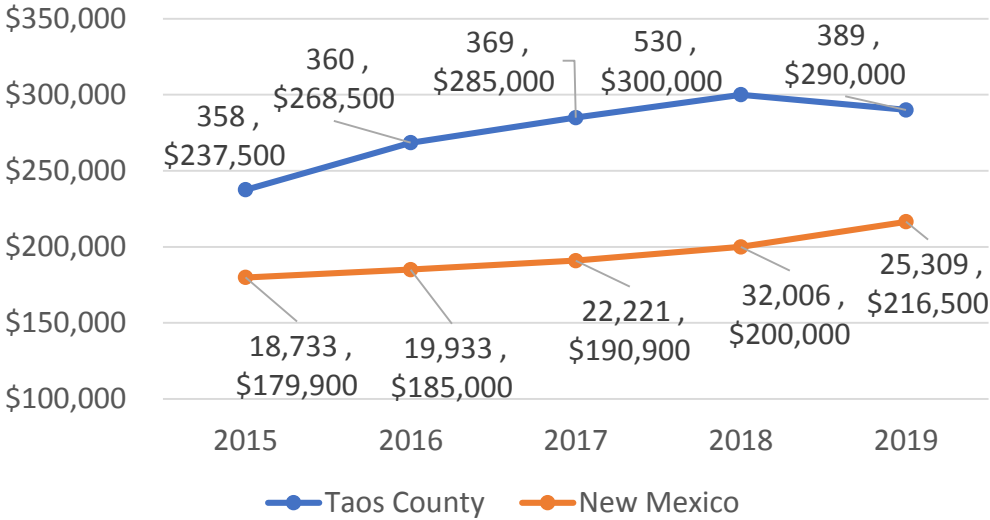
# Home Sales

During the past five years, the number of home sales in Taos County increased from 358 to 389, with a peak of 530 in 2018. During the same time period, median home prices rose from \$237,500 to \$290,000, an increase of 22%.

Home prices in Taos County are among the highest in the state. This creates great affordability challenges in Taos, where incomes are very low. Affordability of for-sale housing can be estimated by considering the percentage of households that can afford the median priced home based on standard terms for loan qualification.\* Using American Community Survey income data, it appears that for-sale housing is affordable for 35% of existing homeowner households and 12% of renter households in Taos County. Affordability is much lower in Taos County than in New Mexico overall, where the median priced home is affordable for 53% of homeowner and 27% of renter households. Taos County households require a household income of \$72,700 to qualify for a median-priced home, compared to \$55,000 for New Mexican households overall. Poor affordability in Taos County is due to a perfect storm of high home prices and very low incomes.

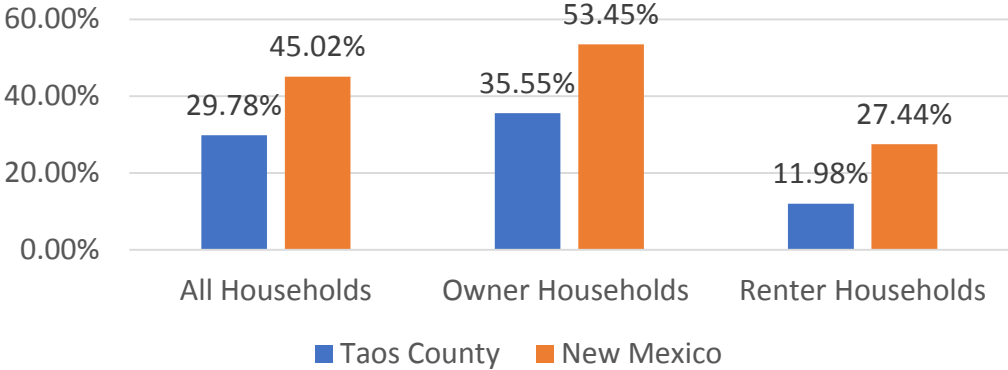
*\*Standard terms for loan qualification: 32% debt to income ratio, 30-year fixed rate mortgage at 4.75% with a five percent down payment, property taxes at one percent of purchase price, homeowners insurance of \$700 per year and property mortgage insurance at 0.9% of the loan amount. Because no assumptions were made about the credit-worthiness of the household, this analysis overestimates the percentage of households that qualify to purchase a home.*

Figure 25: Number of Home Sales & Median Home Sales Prices



Source: NM Association of Realtors, Housing Trends 2015-2019

Figure 26: Percent of Population that can Afford a Median Priced Home



# Home Sales

For-sale home listings were researched for this Plan in May 2020. While the research occurred during the Coronavirus pandemic, no downward effect on listing prices was noted. Data was compiled from Realtor.com, which listed 205 single family homes with an average price of \$350,000 or \$237 per square foot.

Figure 27: Realtor.com Home Sale Listings, May 2020

Area	Number of Listings	Median Listing Price	Median Price per SF	Lowest Listing Price	Highest Listing Price	Average Days On Market
Taos County	367	\$350,000	\$237	\$14,500	\$3,600,000	134
Town of Taos	320	\$375,000	\$245	\$25,000	\$3,600,000	113
Ranchos De Taos	117	\$332,000	\$210	\$18,900	\$2,600,000	176
El Prado	79	\$325,000	\$228	\$21,000	\$837,500	152
Arroyo Seco	43	\$624,000	\$201	\$59,900	\$2,000,000	N/A
Arroyo Hondo	26	\$422,000	\$197	\$49,900	\$880,000	N/A
Taos Ski Valley	37	\$397,000	\$411	\$125,000	\$2,500,000	183
Questa	55	\$225,000	\$159	\$12,000	\$2,900,000	N/A
Red River	56	\$220,000	\$162	\$14,500	\$1,200,000	221
Penasco	12	N/A	N/A	N/A	N/A	N/A



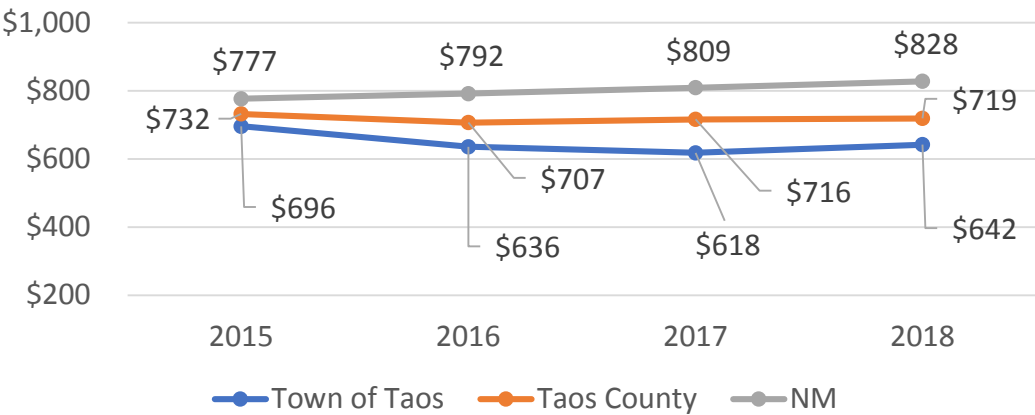
# Median Rents

HUD Fair Market for Taos County are \$722 and \$727 for efficiencies and one bedrooms and increase considerably to \$875 for two bedrooms and \$1,090 for three bedrooms. For the smaller units, this is in line with the American Community Survey average rent of \$719 in Taos County.

According to MFA’s annual rental survey, rents for apartments of five units or more were in the \$500-\$600 range between 2015 and 2019 with the exception of an outlier year in 2017. These rents seem very low and are influenced by the fact that most apartments in Taos County are either Low-Income Housing Tax Credit (LIHTC) projects or public housing, both of which have rent ceilings to accommodate low-income residents. LIHTC rents range from \$558 to \$715 for efficiencies through two-bedroom units; public housing rents are substantially lower.

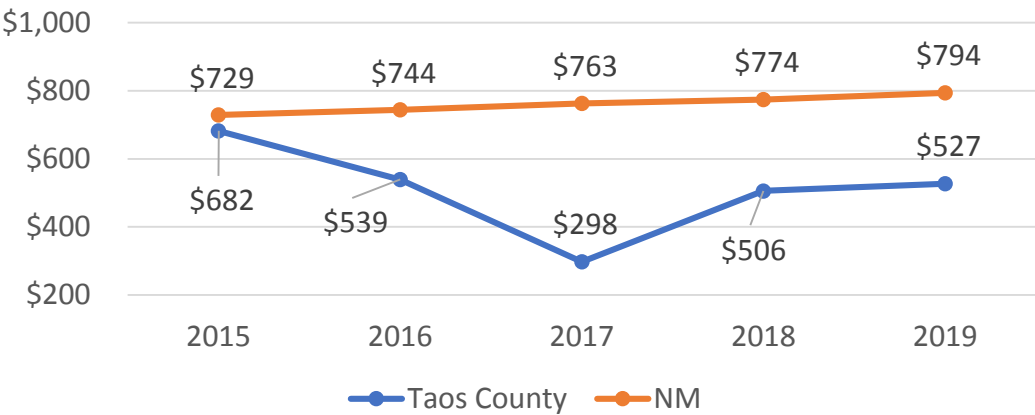
Despite these seemingly reasonable rents, it should be noted that the majority of rentals in Taos County are single family homes and mobile homes which are typically larger than apartments. Owners of these properties may charge whatever rent the market allows, which varies based on the size, age and condition of the property. Service providers in the Taos area report \$1,000 to \$1,200 as common rents when searching for offsite housing options in the community. The fact that some potential Section 8 tenants have difficulty finding housing that meets the fair market rents indicates that many rental homes are priced above \$1,100 per month.

Figure 28: Median Gross Rents



Source: ACS 2018 5-Year Estimates

Figure 29: Average Rents



Source: MFA Rental Survey

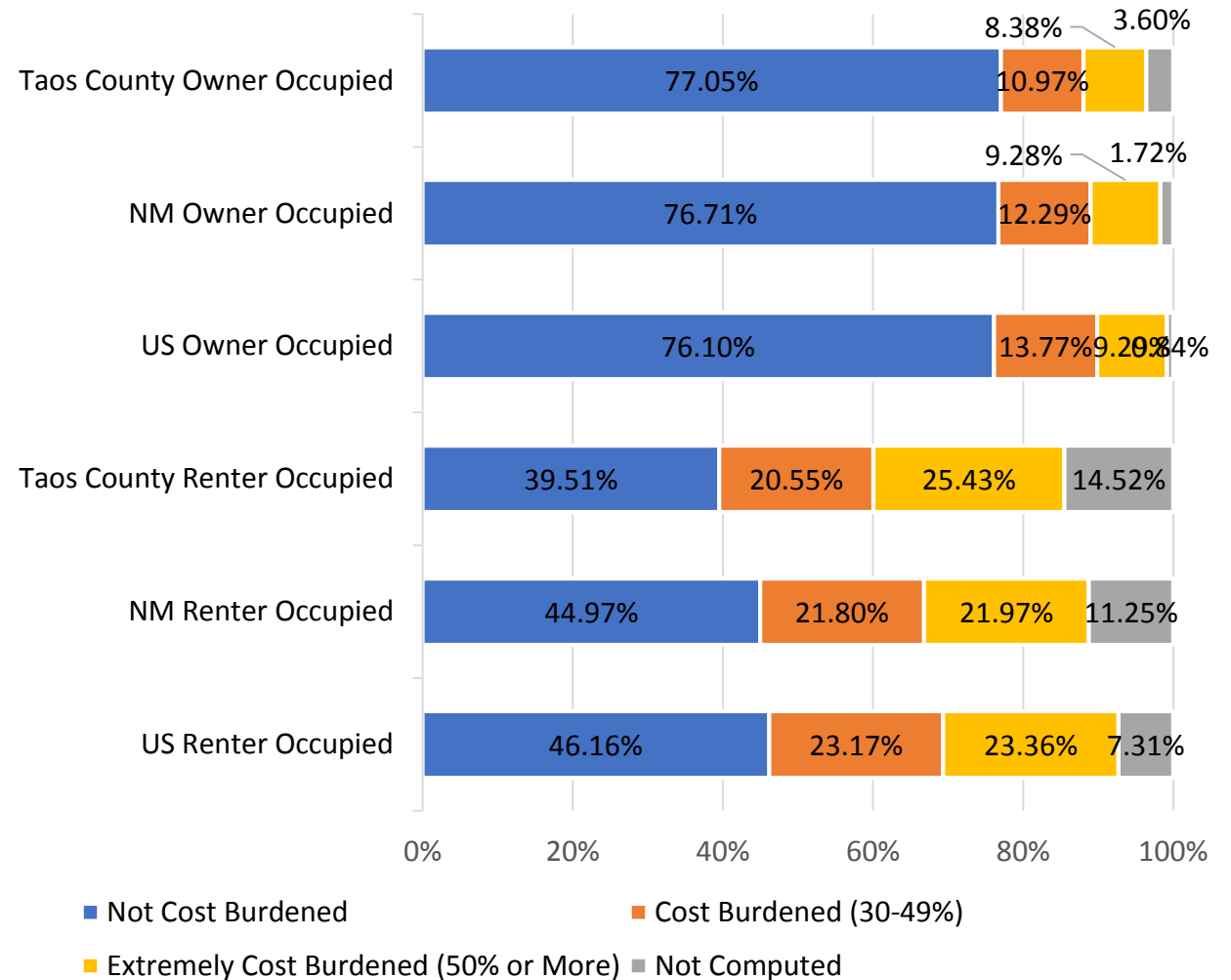
# Cost Burden

Cost burden describes households that pay more than 30% of income in housing costs. Households paying more than 50% of income in housing costs are considered extremely cost burdened.

Taos County has lower rates of cost burdened and extremely cost burdened homeowners than New Mexico. This is likely due to a high percentage of homeowners in Taos County without a mortgage, many of whom became homeowners through family inheritance. Nineteen percent of County homeowner households are cost burdened compared to 22% in New Mexico.

For renters, Taos County has a higher rate of cost burden than New Mexico. For households paying between 30% and 49% of income on rent, the percentage is lower than the state. However, for extremely cost-burdened renters paying more than 50% of income for rent, the percentage is higher. Forty six percent of Taos County renter households are cost burdened, compared to 44% in New Mexico.

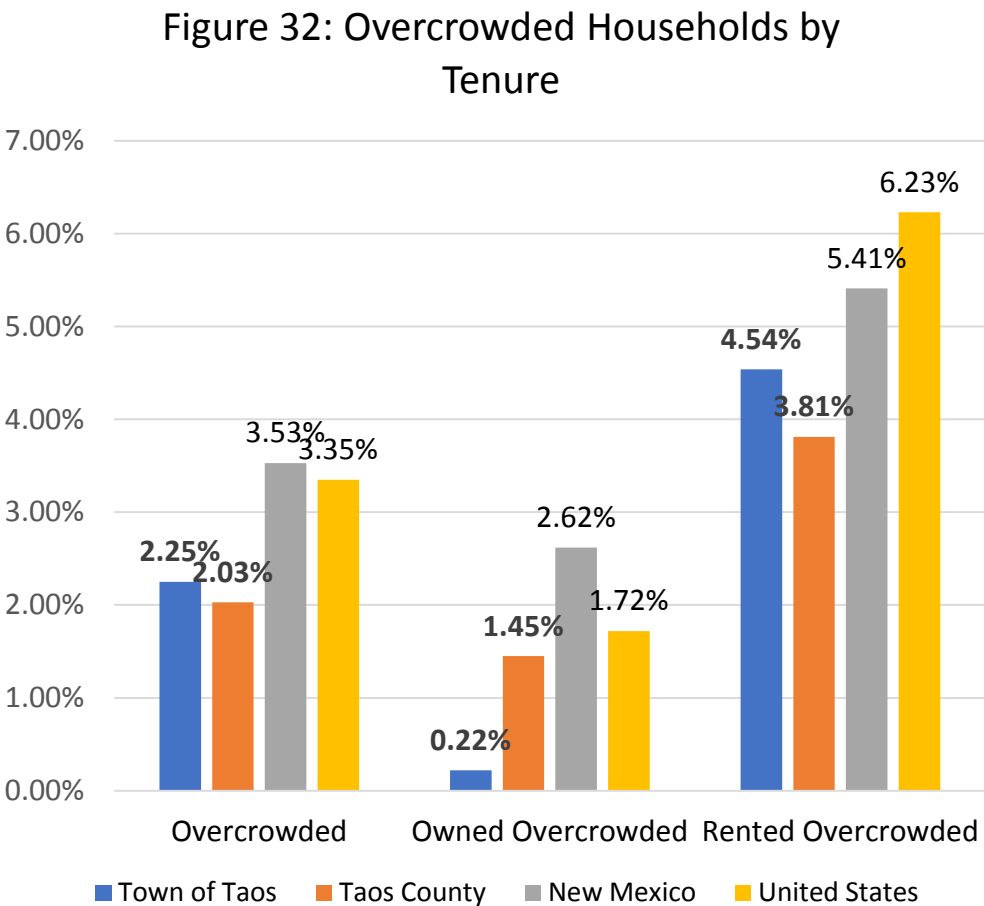
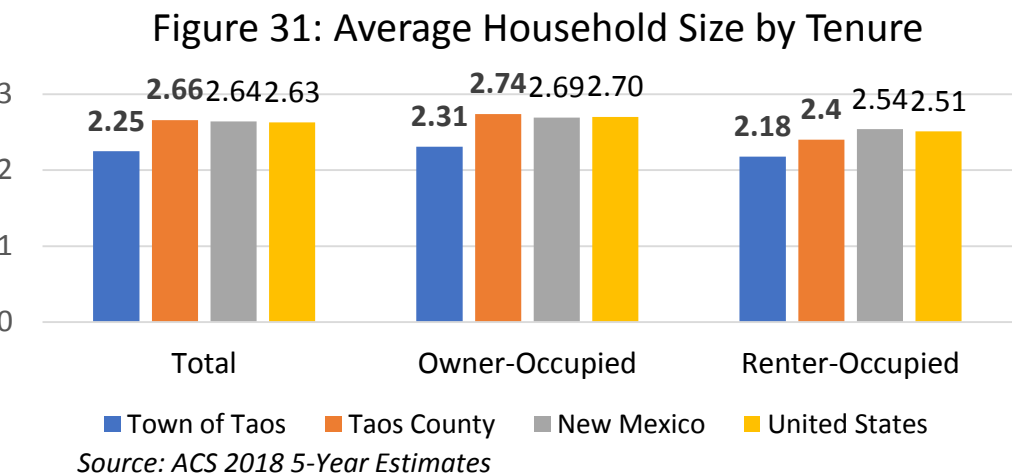
Figure 30: Cost Burden



# Overcrowded Households

According to the HUD and American Community Survey definitions, overcrowded households are those occupied by more than one person per room and severely crowded households are with more than 1.5 people per room. Overall and for homeowner and renter households alike, Taos County households are less overcrowded than similar households in New Mexico and the U.S. For all geographies, renter households have a far greater propensity to be overcrowded than homeowner households.

Taos County’s average household size is 2.66 people, which is nearly identical to the state average of 2.64.

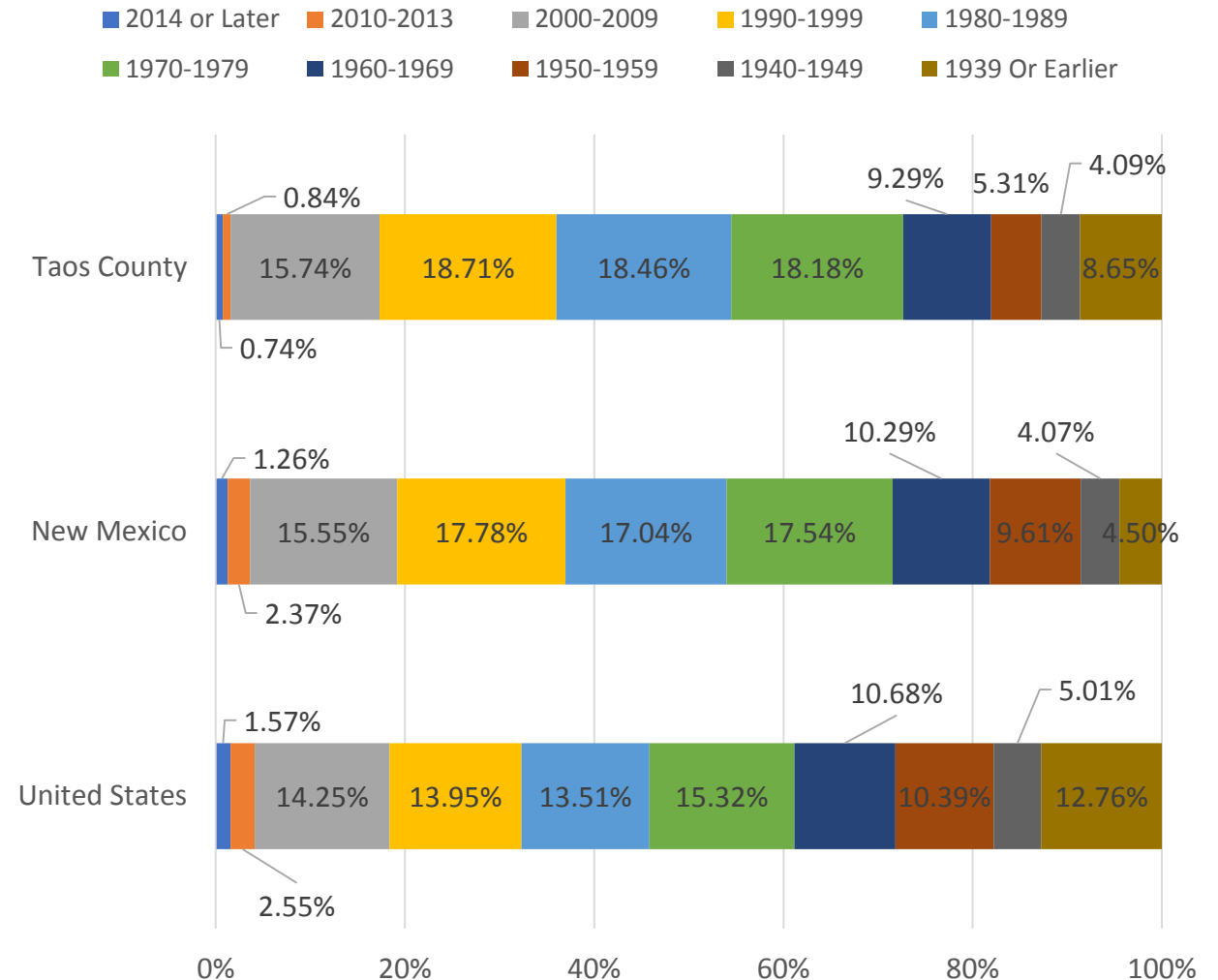


# Age of Housing

Between 1960 and 2000, the percent of homes built each decade is very similar in Taos County and in New Mexico. However, Taos County has a higher percentage of homes built before 1940 (nine percent vs. five percent) and a lower percentage of homes built in 2010 or later (two percent vs. four percent). Therefore, the County has less recent development and more older homes than New Mexico overall.

The County also has a lower percentage of homes built in the 1950s than New Mexico (five percent vs. 10 percent).

Figure 33: Age of Occupied Housing



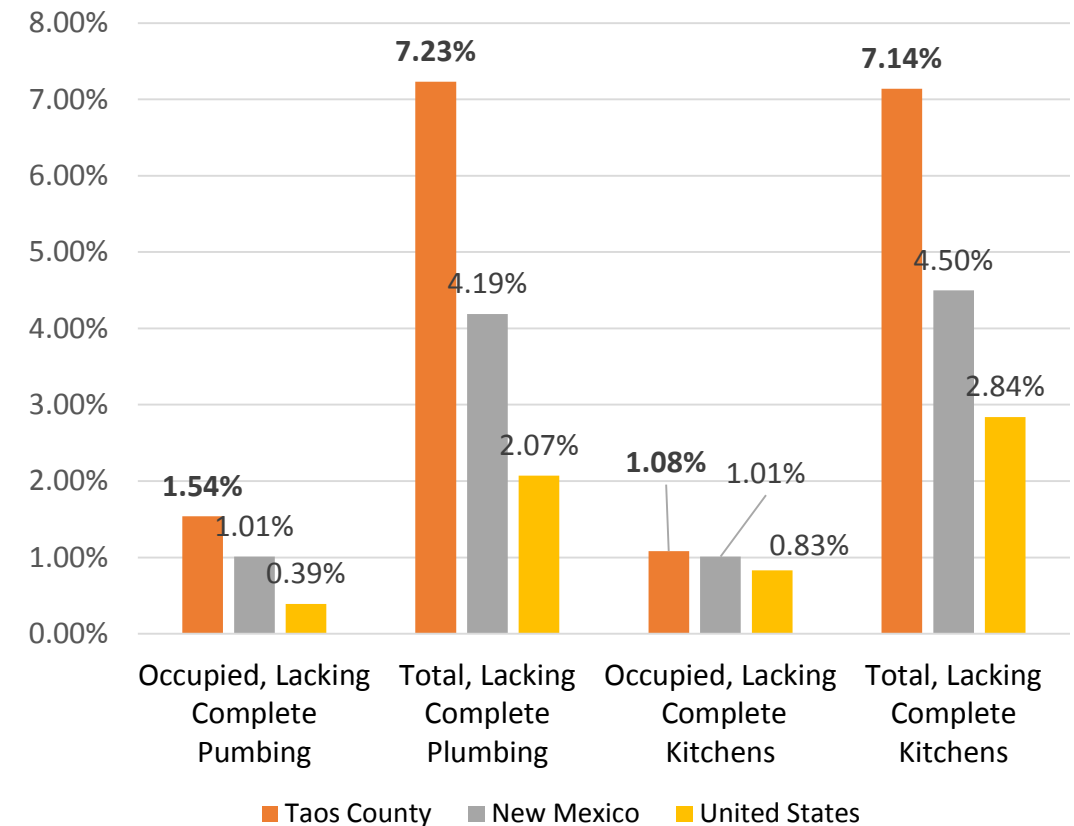
Source: ACS 2018 5-Year Estimates

# Housing Condition Issues

Historically, HUD has measured the percentage of housing units with condition issues by those that lack complete plumbing and/or kitchens. This percentage has steadily declined in the U.S. to become almost meaningless. However, in some areas of the country, there are still many housing units that fall into these categories.

For housing units lacking complete plumbing and complete kitchens, Taos County's rate is slightly higher than state and national averages for occupied housing. However, the percentage rise considerably for total housing units, when vacant units are included.

Figure 34: Special Housing Conditions



Source: ACS 2018 5-Year Estimates

# II. Land Use and Policy Review

## Introduction

This section analyzes land use regulations and makes recommendations to enable Taos County and the Village of Questa to increase publicly-driven affordable housing efforts and encourage the private sector to produce more housing that is affordable to households of various income levels.

In many cities and towns across America, zoning and land-use regulations are the greatest barrier to affordable housing creation. Single-use zoning, setback and residential density requirements, parking restrictions and height restrictions can make developing multi-family affordable housing a difficult task. Furthermore, non-conforming uses must often go through a lengthy and expensive special permitting process if the proposed development falls outside permitted uses and development restrictions. By easing existing land use regulations across the board or for targeted areas and sites, “up zoning” (lowering restrictions) or implementing measures to allow for gentle densification such as Accessory Dwelling Units (ADUs), barriers to private sector development can be reduced and more housing can be created.

### Figure 35: Land Use Codes and Planning Documents

- *County of Taos Land Use Regulations*
- *Zoning Ordinance of the Village of Questa*

# Taos County

## Land Ownership and Jurisdictions

Taos County consists of 2,204 square miles of which private land makes up only 31%. Half of Taos County is owned by the federal government, including significant acreage held by the Bureau of Land Management and the U.S. Forest Service, which oversees the Carson National Forest and its wilderness areas. Tribal land includes Taos Pueblo and Picuris Pueblo. There are four incorporated communities in Taos County—the Town of Taos, the Village of Taos Ski Valley, the Village Questa and the Village of Red River.

Unincorporated Taos County is complex. It includes many traditional Hispanic villages that border the Town of Taos, such as Llano Quemado, Ranchitos, Ranchos de Taos, Talpa, Los Cordovas and El Prado. Other traditional villages within the unincorporated area lie within 20-40 minutes of the Town. These include Peñasco, Ojo Sarco, Vadito, and Pilar to the south and Arroyo Hondo, Arroyo Seco, Valdez, San Cristobal Amalia, Costilla and Cerro to the north. Parts of these unincorporated communities are rather densely populated because they were built around central plazas for protection as well as for economic and social cooperation. They historically lacked public infrastructure and rely on a combination of individual wells, septic tanks and/or community water and sanitation districts. As families have divided land among their children, lots in many of these communities have become increasingly small and the need to extend public infrastructure has increased.

The counter cultural and social movements of the 1960s and 1970s resulted in settlements on the mesas west of Taos. Some of these settlements have evolved into more formal and conventional neighborhoods while off-the-grid and Earthship living has flourished near the Taos Gorge and in the communities of Carson and Lama. In addition, Taos County is home to four ski areas—Taos Ski Valley, Red River Ski Area, Sipapu and the Enchanted Forest Cross Country Ski Area, all of which have varying degrees of infrastructure and residential and commercial development which support them.

# Taos County

## Land Use and Zoning

Taos County has the difficult task of regulating this diverse group of communities. The County of Taos Land Use Regulations has a single default zone called “County Rural Area Zone” for all privately owned land that is not within a municipal jurisdiction. Taos County only allows single family homes and manufactured homes as permitted uses that can be approved by the Planning Director subject to compliance with building codes, state environmental regulations and development standards. Development standards for Residential Zoning include a maximum height of 27 feet, lot coverage of 60%, and setbacks of 20 feet (front) and 10 feet (side and rear).

Other uses, such as multi-family, commercial and industrial, can also be approved administratively if they are a continuation or up to a 25% expansion of a non-conforming use. This means the use would have been in effect before adoption of Land Use Regulations and not abandoned for more than a year. Outside of the allowance for non-conforming uses, any new multi-family or condo development with more than four units requires a Special Use Zoning Permit, which includes a public hearing and approval by the Planning Commission. A large-scale development requires a Major Development Zoning Permit, which includes two public hearings and approvals by the Planning Commission and Board of County Commissioners.

There are three overlay zones within the County of Taos Land Use Regulations. Two of the zones, Community and Neighborhood, can be proposed by communities or neighborhood associations. Flexible development standards and uses other than residential can be designated and will be reflected on the official zoning map. The third overlay zone is the Planned Unit Development or PUD Zone. The PUD is intended to offer flexibility for development standards and a variety of land uses in exchange for innovative land use and design, preservation of open space and natural areas, and architecture and development that reflects traditional elements. The PUD zone offers a density bonus for preservation of 30% open space or more. New land uses require a change to the underlying zoning, which is reflected on the official zoning map. The overlay zones require two public hearings and approvals from the Planning Commission and Board of County Commissioners.



# Taos County

## Recommendations

For affordable housing, the most basic best practice for land use regulation and zoning is to ensure that multi-family development is allowed “as-of-right” in a variety of locations. There are several reasons for this. First, affordable housing projects are placed at a severe disadvantage when they are required to go through a public hearing process where they are often faced with “not-in-my-backyard” sentiments. Second, requiring multi-family development to undergo a more lengthy and expensive approval process drives up the cost of the development, which is antithetical to creating affordable housing. And third, ensuring a variety of locations is important so that lower-income housing is not segregated to one area but is dispersed throughout the community. This provides upward mobility by exposing lower-income residents to neighborhoods with diverse school and job choices.

In a rural county like Taos, there are several barriers to zoning areas for multi-family development:

- Inadequate infrastructure to support multi-unit developments in most locations.
- Likely community opposition if the Land Use Regulations were changed to allow new multi-family as permitted in specific areas, given the grass roots process through which communities and neighborhood associations can propose their own zoning.
- Unlikelihood of Planned Unit Development (PUD) proposals, given that x have been submitted for approval in the last x years. PUDs are the zone most friendly to affordable housing and provide density bonuses in exchange for open space preservation which could be useful for affordable housing development

# Taos County

## Recommendations

Given these limitations, this Plan recommends the following options to increase affordable housing opportunities in the more rural parts of Taos County through smaller-scale, easier to permit projects:

- Encourage development of “middle housing” rental units in the form of accessory dwelling units, live/work uses, duplexes, triplexes and fourplexes as these smaller-scale developments do not need a Special Use Zoning Permit and can be approved administratively if all development standards are met. The disadvantage to this recommendation is that the County cannot require private owners and developers to make these units affordable or ensure these units do not become short-term rentals. It is therefore recommended that County approval for such projects include a condition that prohibits short-term rentals and vacation homes. County legal staff will need to review this recommendation to determine if this condition can be placed on projects administratively, or if the Land Use Regulations would need to be amended to reflect this prohibition.
- Taos County could consider sponsoring a scattered-site housing project affordable for local workforce (see Workforce Housing Needs, page x) by working with an affordable housing developer to ensure that affordable rents are maintained. The Community Development Financial Institution (CDFI) Ventana Fund is hoping to launch a product that constructs new, quality rental housing in rural communities, potentially on a scattered site basis. Taos County may wish to partner with Ventana Fund or another developer on such a project. If County-owned land is not available, it is possible for private owners or employers to donate or provide a long-term lease of land in exchange for the New Mexico Affordable Housing Tax Credit. Workforce projects could be sited on land owned by school districts and hospitals or clinics, for example, and employees of those facilities would have first right of refusal to rent the units. Employers also can be approached about guaranteeing rents as a security for financing purposes.

# Village of Questa

## Land Use and Zoning

The Village of Questa's Zoning Ordinance was adopted in 1973. As a result, the Ordinance is not current with all relevant codes and regulations. In these instances, the Village ensures compliance with state law and building codes and works to meet the intent of its zoning ordinance to the extent possible. The Village of Questa plans to update its ordinance in the near future.

The Zoning Ordinance has several distinct zoning districts; however, only ARO, R-1, B-1 and B-2 zones appear on the zoning map. The industrial zones do not appear to exist on the ground at all, but other zones not on the map such as Multi-Family Residential (RM-1) have their uses permitted in other mapped zoning districts. This actually makes multi-family dwellings permitted in more zones than single-family homes.

Manufactured homes require a special exception pending a public hearing and a finding by the Board of Adjustment that the use is not offensive or incompatible with the character of the district. **Are mfg. homes this regulated like this today?** While there is no reference to accessory dwelling units (ADUs), it is conceivable that ADUs could also be permitted through special exception.

Figure 36: Land Uses by Zone

Description	Zone	Single-Family	Multi-Family	Mfg. Home
Agriculture, Recreation & Open Space District	ARO			SE
Rural Residential	RR	PU	PU	SE
Residential	R-1	PU	PU	SE
Residential	R-2	PU	PU	SE
Multi-Family Residential	RM-1		PU	SE
Business District	B-1		PU	SE
General and Highway-Serving District	B-2		PU	
Light Industrial	L-1			
Heavy Industrial	H-1			

PU= Permitted Use SE=Special Exception

# Village of Questa

## Development Standards

Development standards in the Village of Questa are stringent in that they require large setbacks and lots sizes that exceed those required by state law for individual wells and septic systems. Height limits are 35 feet, which is more generous than in Taos. Parking requirements vary by use but are 1.5 spaces per dwelling unit for multi-family dwellings.

The Multi-Family Residential District appears to have an appropriate lot size and flexible development standards. However, because RM-1 does not appear on the zoning map, it is unclear if the development standards of the underlying zone apply or if the RM-1 standards supercede. Multi-family development can also be approved as a Planned Unit Development (PUD) zone, which is intended for large scale single or mixed -use development. However, PUDs appear to require both Planning Commission and Village Council approval, which implies at least two public hearings and a stringent review process. Apparently, business development in the B-1 zone assumes that a PUD would be submitted, since some development standards refer to the standards approved through the PUD.

Figure 37: Development Standards

Description	Zone	Minimum Lot Size	Minimum Lot Width	Setbacks (front, side, rear)	Maximum Lot Coverage
Agriculture, Rec. & Open Space District	ARO	2 acres	-	-	-
Rural Residential	RR	2.5 acres	200 ft	35, 15, 35	-
Residential	R-1	2.5 acres	100 ft	25, 10, 25	30%
Residential	R-2	6,000 sf 4,000 sf/unit	60 ft	25, 8, 25	
Multi-Family Residential	RM-1	6,000 sf 4,000 sf/unit	-	-	-
Business District	B-1	PUD	PUD	35 feet from road	PUD
General & Highway-Serving District	B-2	1 acre	100 ft	35, 10, 25	30%
Light Industrial	L-1	1 acre	100 ft	50, 15, 25	30%
Heavy Industrial	H-1	A acre	100 ft	50, 15, 25	30%

# Village of Questa

## **Recommendations**

The most obvious recommendation for Questa's Zoning Ordinance is that it be updated to align with today's standards and codes and reflect current conditions with the village. This would enable changes like smaller lot sizes, particularly for lots that have access to village water and sewer.

The Village of Questa is friendly to business and economic development, especially with the 2014 closure of the Chervron Mine which had sustained the community for nearly a century. As a result, this is a good time to undertake a rewrite of the village's plans and ordinances.

# III. Housing Needs Assessment

The Housing Needs Assessment analyzes Community and Housing Profile and additional data to recommend specific targets for new affordable housing construction and rehabilitation. Targets are estimated for each component of the housing continuum.

For segments of the continuum where complete or near complete data exists, estimates are based on the number of households in that segment minus the amount of housing available and affordable for that segment. Other factors like growth and overcrowding are also taken into account. For some segments of the continuum, complete data is not available and estimates are based on available information. A narrative explanation of the methodology for each segment is provided in this section.

Please note that the housing targets in Figure 39 are based on need throughout Taos County. As discussed previously, 70% of the County's population falls within or immediately adjacent to the Town of Taos and therefore depends on the Town for its housing needs. It is also assumed that most multi-family rental and small-lot starter home development would need to occur within the Town of Taos due to the need for infrastructure. Sites adjacent to town boundaries that could be annexed and served by Town infrastructure are also options for this type of development. In areas where water and wastewater is not available, low-density options are recommended.

While this Plan takes the primary approach of locating these higher-intensity housing uses within the Town, it is important to have different types of housing available at different price points throughout the more rural areas of the County. For this reason, this Plan distributes housing targets, where appropriate, to ensure that all areas are served. This is done on a proportional basis. For example, for most categories of rental housing, this Plan uses 70% for the Town of Taos; 19% for northern Taos County including Questa and 11% for the Peñasco area, which is consistent with the distribution of population shown in Figure 39. By allocating housing targets by these percentages, housing needs in the rural areas can be addressed.

Figure 39: Population by Zip Code in Taos County

Northern Taos County		
87512 - Amalia	63	0.19%
87519 - Cerro	482	1.43%
87524 - Costilla	92	0.27%
87556 - Questa	2,378	7.06%
87558 - Red River	439	1.30%
87564 - San Cristobal	284	0.84%
87513 - Arroyo Hondo	801	2.38%
87514 - Arroyo Seco	866	2.57%
87525 - Taos Ski Valley	95	0.28%
87580 - Valdez	466	1.38%
	<b>5,966</b>	<b>17.72%</b>

Figure 39 shows Taos County's population broken down by zip code. Zip codes are used as the most complete data source because American Community Survey does not recognize many communities as census designated places. However, due to the use of zip codes, the total population is slightly different from the American Community Survey 2018 population of 32,888.

Town of Taos and Adjacent Zip Codes		
87571 - Taos	12,132	36.04%
87529 - El Prado	4,637	13.78%
87557 - Ranchos de Taos	6,399	19.01%
	<b>23,168</b>	<b>68.83%</b>
Southern Taos County—Penasco Area		
87553 - Peñasco	1,469	4.36%
87521 - Chamisal	835	2.48%
87579 - Vadito	888	2.64%
87543 - Llano	85	0.25%
	<b>3,277</b>	<b>10.87%</b>
Western Taos County		
87577 - Tres Piedras	385	1.14%
87517 - Carson	346	1.03%
87549 - Ojo Caliente	518	1.54%
	<b>1,249</b>	<b>3.71%</b>
<b>Total Population</b>	<b>33,660</b>	<b>100.00%</b>

# III. Housing Needs Assessment

	Current HH	Plus Growth	Plus Overcrowding	Total Need	Minus Supply	Unmet Need	Town of Taos	Taos County	Questa	Peñasco
<b>Homeless &amp; Special Needs</b>										
Emergency Shelter						50	50			
Affordable Housing						70	70			
<b>Renters—30% AMI &amp; below</b>	865	30	74	969	544	425	352	73*	35*	27*
<b>Renters—30%-60% AMI</b>	754	26	65	845	350	495	350	145	90	55
<b>Renters—60%-80% AMI</b>	449	16	-	465	Unknown	232	162	70	44	25
<b>Renters—80%-120% AMI</b>	246	6	-	255	Unknown	128	90	38	25	13
<b>First Time Homebuyers</b>	128	5	46	146	15	164	164			
<b>Home Rehabilitation</b>						500	65	435		



# Homelessness

The New Mexico Coalition to End Homelessness conducts an annual Point in Time (PIT) Count in January and on odd numbered years they physically count the number of sheltered and unsheltered homeless people in each county of New Mexico. Local point in time counts feed into a national baseline.

It is commonly understood that point in time counts are underestimates, as they only count the number of people in shelters and on the streets. PIT counts do not include individuals who are house surfing or those that would otherwise be included in HUD's broader definition of homelessness, which includes those that are housed unstably, are doubling-up or staying in motels/hotels.

While it is true that the majority of New Mexico's homeless population is clustered in metropolitan areas like Bernalillo County, many smaller communities are experiencing increases in their homeless populations. According to the PIT count, Taos County had a small homeless population through 2015. However, these numbers doubled in January 2017 and doubled again in January 2019, reaching a high of 100. In 2017, there were no unsheltered individuals on the night of the PIT Count. **The 2019 PIT count has not published information on the number of unsheltered individuals yet.**

It should be emphasized that the need for homeless services is sometimes invisible in smaller communities like Taos. While there are fewer homeless individuals on the street like in larger cities, many are living in unsafe situations and conditions because they have nowhere else to go. In Taos, this situation is exacerbated by the high cost of housing. In addition, high rates of domestic violence, child abuse, alcohol and drug addiction contribute to the problem and services in those areas are also needed to ensure a comprehensive approach.

Figure 40: Homelessness in Taos County

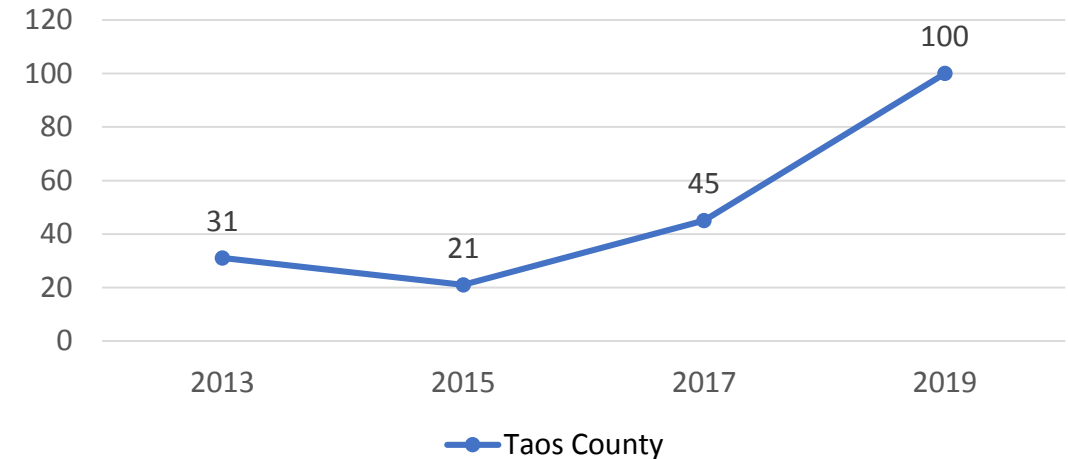
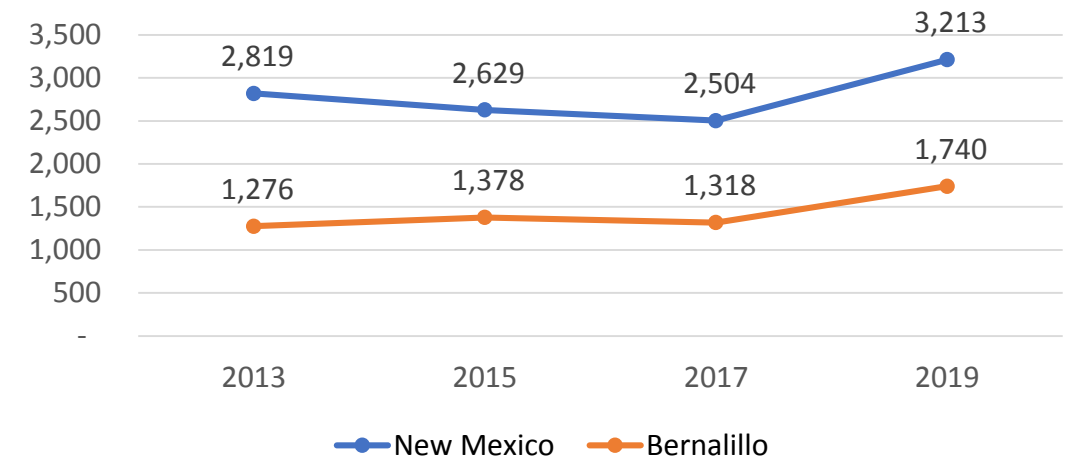


Figure 41: Homelessness in New Mexico



Source: NM Coalition to End Homelessness Point in Time Counts, 2013-2019

# Homeless Services

Taos is served by dedicated providers working to address the needs of persons experiencing homelessness. Needs are unique for various groups, including homeless men, veterans and women and children, and many the latter are fleeing domestic violence. These providers formed a State of Homelessness in Taos Collaborative coalition in 2018 which, along with providers from other parts of the state, successfully **applied for a [\$] grant from the U.S. Department of Housing and Urban Development. This regional and state network continues to share referrals to best serve individuals experiencing homelessness.**

The following is a list of providers and services in Taos County. All providers are located in the Town of Taos.

- **Taos Men's Shelter** is an emergency homeless shelter with 18 beds for men. The shelter is owned and operated by the Taos Coalition to End Homelessness. In addition to the emergency shelter, they offer food, laundry, showers, peer support, and case management services for homeless men year-round. The shelter is always at capacity and roughly twice the number of beds are needed to address current needs.
- **Community Against Violence** is a domestic violence shelter for women and children. It has five beds on site, as well as an additional 26 beds within 11 homes in the community. Additionally, they offer legal and medical advocacy services, counseling, support groups, children's programs, and community prevention and outreach programs for survivors of domestic and sexual violence.
- **Heart House** provides emergency and transitional housing and case management services for up to 15 women and children. Recently opened in 2019, the house is typically at capacity and aims to support women and children facing homelessness with housing stabilization.
- **DreamTree Project** offers emergency teen shelter and transitional housing and resources for youth ages 12-17 in Taos, Rio Arriba, Mora, Colfax and Union counties. The shelter has eight beds and is expanding to 12. For transitional housing, DreamTree has eight beds onsite, as well as 24 beds for nine households offsite. In addition, DreamTree uses Rapid Rehousing vouchers to house an additional 10 households in the private market.

# Demand for Homeless Housing and Services

There is a consensus among the State of Homelessness in Taos Collaborative that an additional 50 beds are needed for emergency shelter. This is a combined estimate based upon consistent overflow at the Taos Men's, Community Against Violence and HEART House shelters. This estimate includes homeless veterans who are discussed on [page 38](#).

In addition, there is a great need for affordable rental housing which individuals exiting homelessness can move into permanently. Without this option, individuals may become stuck in the cycle of homelessness even though they are ready and able to be housed. The State of Homelessness in Taos Collaborative estimates the need for this type of housing to be 70 units. The Collaborative is actively working on a LIHTC application to build 40 of those units in the immediate future.

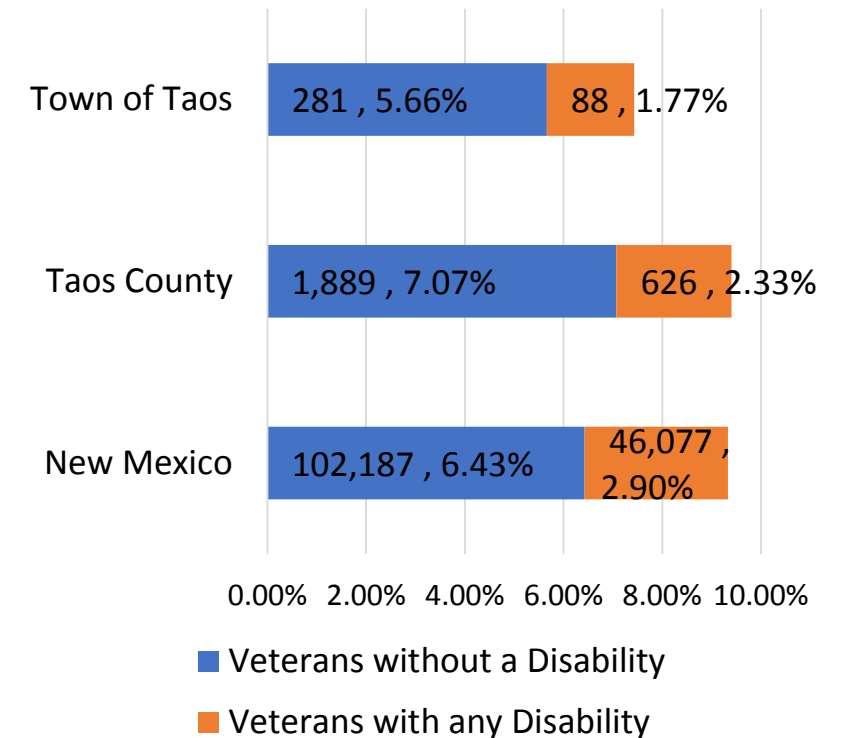
Creating a housing pipeline by which individuals can exit homelessness will likely decrease the need for transitional housing. As a result, the goal of permanent affordable housing for people experiencing homelessness is the top priority for homeless service providers.

# Veterans Services

The Town of Taos and Taos County have similar rates of veterans and veterans with disabilities as New Mexico. Currently, there are at least three organizations and programs that work with veterans in Taos:

- **Not Forgotten Outreach** provides military, veterans and their families the opportunity to participate in recreational, therapeutic and/or farming activities to inspire the healing process. They operate farming and sports programs as well as a respite center. Not Forgotten Outreach hopes to build and provide housing to veterans in the form of tiny homes. There is no timetable for these homes to be built but the group is targeting three to four units. Not Forgotten Outreach reports that there is a population of homeless veterans in Taos who are looking for housing.
- **Veterans Off Grid:** Ryan Timmermans founded this non-profit organization in late 2017. The program provides housing for homeless, struggling and low-income veterans on 50 acres in Carson. The initial purpose was to give veterans the opportunity to live sustainably off the land, create a community and help others. The programs hopes to house 50 veterans in duplexes and triplexes, with veterans working to build the housing in exchange for rent. Veterans are currently living off-grid with two yurts, outdoor kitchens and bathrooms. One home and one Earthship are under construction. Because the program is using Earthships, they are having difficulty working with the County on building standards and inspections, as well as with approval of Section 8 vouchers.
- **Veterans Upward Bound:** UNM Taos offers the Veterans Upward Bound program to help expand access to higher education for veterans. **More detail needed.**

Figure 42: Veterans as a Percent of the Population Older than 18



# Special Needs Services in Taos

Special needs populations include those with physical disabilities, mental illness, substance abuse and addictions, as well as the elderly, all of whom may need supportive services to succeed. The definition of special needs also includes persons experiencing homelessness; however, housing recommendations for those individuals were addressed previously. Special needs providers play an important role in serving the Taos community where the percentage of individuals with disabilities is higher than the state average, as shown in Figure 44. The following is a list of special needs providers and services in Taos County. All services are located in the Town of Taos.

- **EnSueños Y Los Angelitos Development Center** provides services to children with special needs, adults with intellectual and/or developmental disabilities and their families. Their services include supported living programs, respite services, community support programs, and integrated employment programs.
- **Las Cumbres Community Services** provides services, public awareness, and integrated community supports for children, adults, and families facing social, emotional, and/or developmental challenges. In Taos they provide infant and early childhood programs, as well as youth and caregiver programs, including a grandparents raising grandchildren program.
- **Rio Grande Recovery Center – Taos Detox** The Rio Grande Alcoholism Treatment Program is seeking funding to develop a 16-bed residential (nonhospital) detoxification and stabilization site to provide a safe, secure, and supportive environment for those withdrawing from drugs and alcohol. There was previously a detox center in the Town, but it closed in 2015.
- **Taos Retirement Village** offer independent living for seniors, as well as private duty care for different levels of need and an assisted living program. All services are provided in a community-based setting.
- **Taos Living Center** a facility that offers skilled nursing care for seniors and rehabilitation services for outpatients and residents. It is located across from the Holy Cross Hospital and has a total of 102 beds and has an outpatient rehabilitation clinic and a specialized Alzheimer's program.

# Persons with Disabilities

Taos County has a higher percentage of persons with disabilities than the state. For individual types of disabilities shown in Figure 44, the rate for the County is always greater than state’s rate. The disabilities with the highest rates in the County are ambulatory, hearing and cognitive disabilities.

Figure 43: Percentage of the Noninstitutionalized Population with Any Disability

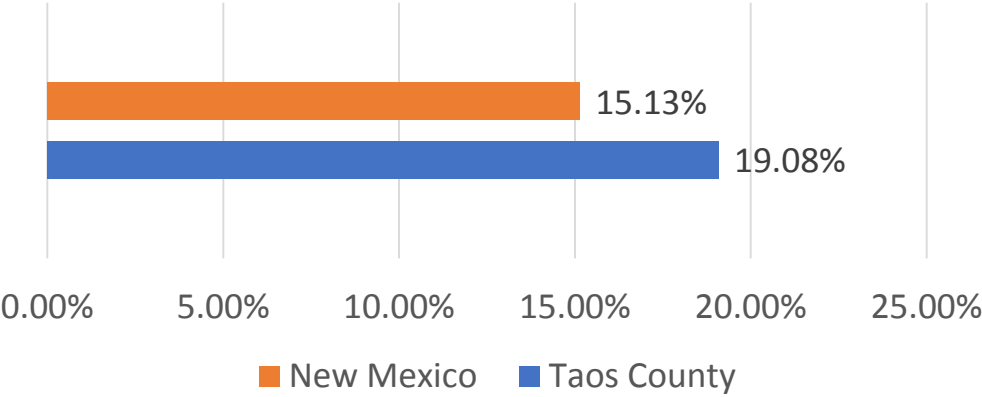
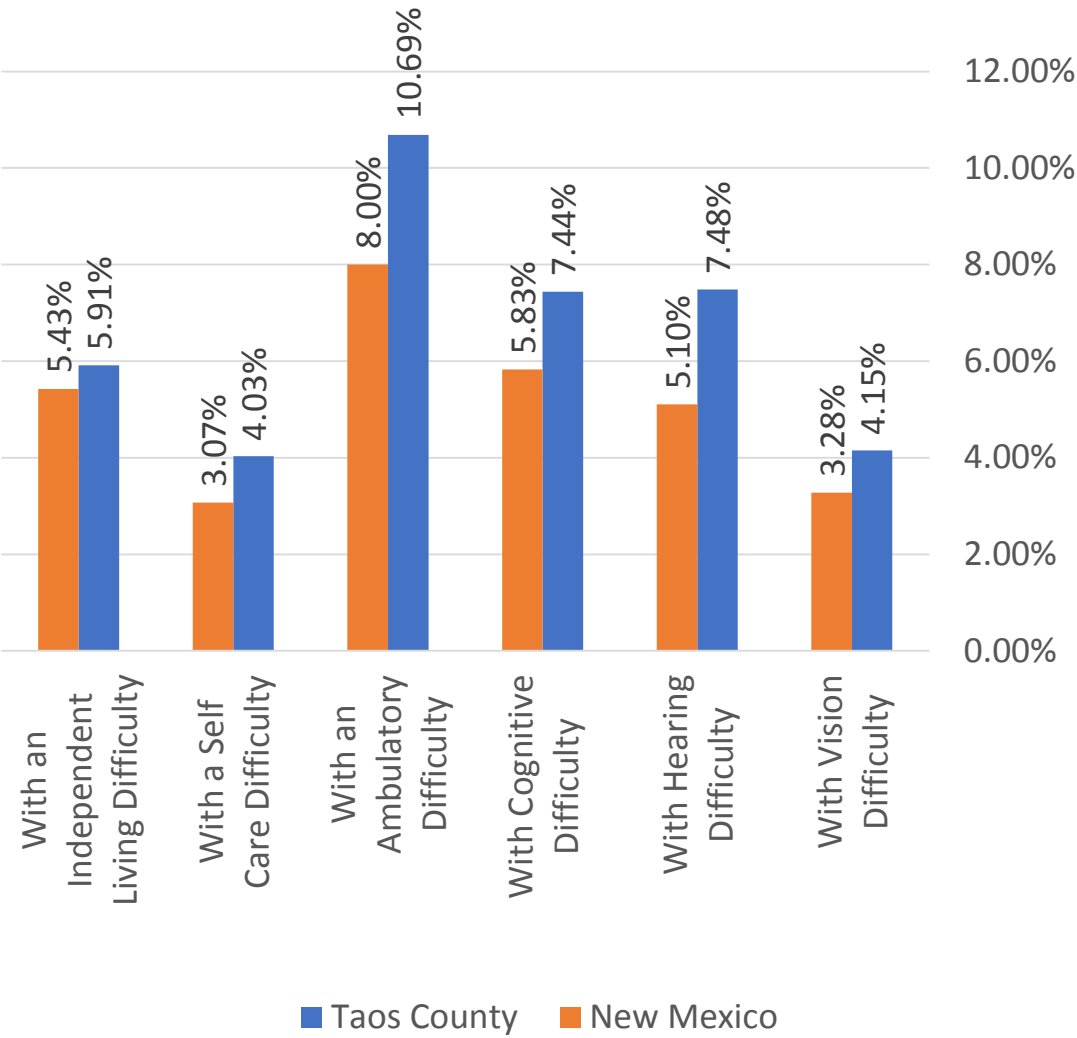


Figure 44: Percent of the Noninstitutionalized Population with Specific Disabilities



# Low-Income Eligibility

The U.S. Department of Housing and Urban Development (HUD) uses a standard of “Area Median Income” to determine which households qualify for HUD funding and programs. These limits are estimated by county and are updated each year. The limits sometimes differ among HUD programs, such as HOME and Section 8, and with other federal affordable housing programs, such as the Low-Income Housing Tax Credit (LIHTC) program which is administered by the U.S. Treasury Department. When HUD uses AMI to set income, rent and purchase price limits, the basic principle of households paying 30% of their income for housing costs is applied.

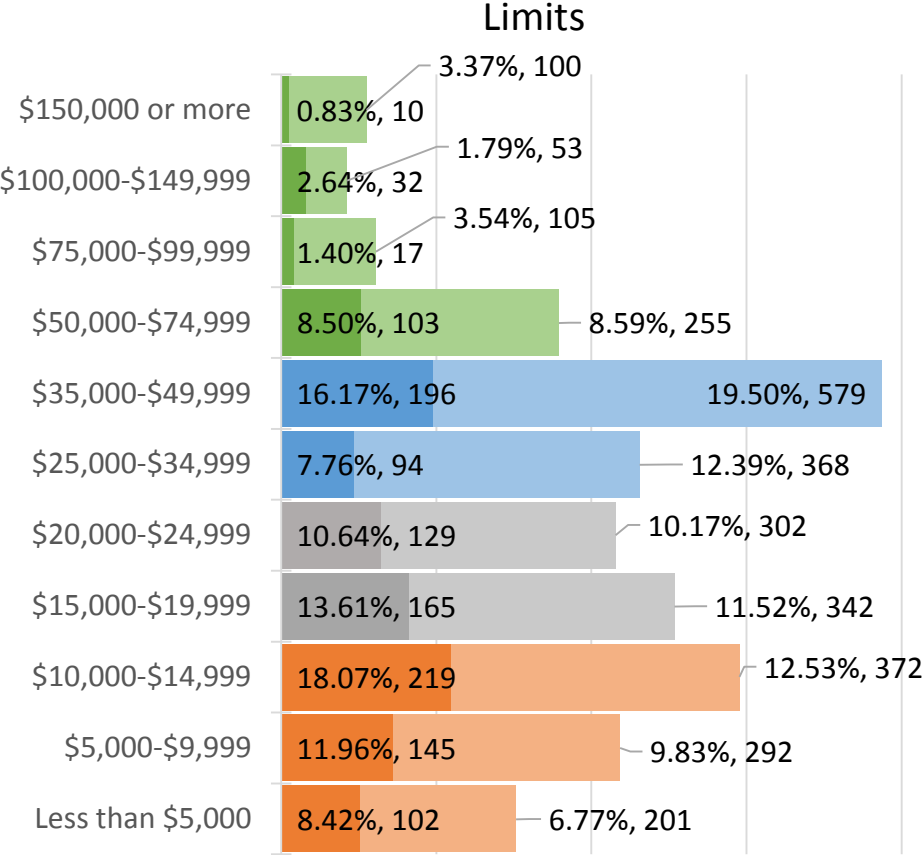
In Figure 45, we have estimated the income ranges for 30%, 60%, 80% and 120% AMI for Taos County by cross-referencing 2020 limits for HUD programs and the LIHTC program. Because AMI corresponds to household size, we used AMI for two and three-person households to match the average household size for the Town of Taos of 2.25 persons.

Figure 45: Income Ranges by AMI

AMI	Description	Income Range
120% AMI	Moderate Income	\$40,000 to \$58,999
80% AMI	Low Income	\$28,000 to \$39,999
60% AMI	LIHTC Income Average	\$15,000 to \$27,999
30% AMI	Extremely Low Income	\$0 to \$14,999

# Renters

Figure 46: Town of Taos and Taos County Renter Income Distributions by HUD Income Limits



Source: ACS 2018 5-Year Estimates, 2018 HUD Median Family Income and Income Limits

Figure 47: No. of Renter Households by AMI

AMI	Income Range	Estimated No. of Renter HHs <i>Taos County</i>	Estimated No. of Renter HHs <i>Town of Taos</i>
120%	\$40,000 to \$58,999	474	166
80%	\$28,000 to \$39,999	449	103
60%	\$15,000 to \$27,999	754	319
30%	\$0 to \$14,999	865	466

Because the American Community Survey household income ranges do not match precisely to the AMI ranges established by HUD, we have estimated the number of households in each AMI range in Figure 47.



# Renters—30% AMI

## Extremely Low-Income Renters

According to the American Community Survey, there are 865 renter households in Taos County who earn less than \$15,000 per year. Less than half or 399 of these households live outside of the Town of Taos. Incomes of \$15,000 or less align with HUD's definition of 30% Area Median Income (AMI), which is considered extremely low income. In all markets, but especially within high-cost Taos County, renters at this income typically cannot find market-rate housing and must rely on subsidies.

The only entities that provide the level of subsidy needed for extremely low-income renters are public housing authorities. In 2015, Taos County transferred its public housing authority into a regional entity known as the Northern Regional Housing Authority (NRHA). Within NRHA, there are five low-rent properties in the Town of Taos, with a total of 118 units and a wait list of 146. Sites in Peñasco and Questa only have 24 and 27 units respectively and each has a waiting list higher than the total number of units available. For all wait lists, efficiencies and one-bedroom units are in high demand.

NRHA also administers approximately 448 vouchers for Section 8 tenants who then use the vouchers to rent in the private market throughout the County. However, NRHA reports that only 375 of those vouchers are currently used. Most renters need one-bedroom units which are in short supply, and when those units are found, they often exceed HUD rent limits.

Figure 48: Public Housing Sites

Address/Site	Yr. Built	0	1	2	3	4	5	Total
<b>Town of Taos</b>								
134 Cervantes Dr.	1972	-	-	11	8			19
106 Gusdorf Rd.	1972	-	-	2	20	1	-	23
301 Linda Vista	1964	5	10	6	10	-	-	31
525 Ranchitos Rd.	1978	-	11	5	15	3	1	35
Zia Circle Dr.	1972	-	10	-	-	-	-	10
<b>Totals</b>		5	31	24	53	4	1	146
Wait List		117		23	5	1	0	146
<b>Peñasco</b>		-	9	5	7	2	1	24
Wait List		19		6	2			27
<b>Questa</b>		1	11	3	10	1	1	27
Wait List		25		8	2			35

69

# Demand for Low Income Rentals

## 30% Area Median Income

**Existing Households and Growth:** Based on American Community Survey data, there are 865 renter households in Taos County earning 30% AMI and below. Using a growth rate of 3.5% for the next five years, the five-year need is estimated at 895.

**Overcrowded Households:** This Plan uses the number of overcrowded households as a proxy measure for young people who are living with families because they cannot afford to live on their own. Because some households are overcrowded by choice or because they are caring for dependents, this plan assumes that demand for new housing should address only 75% of the overcrowded households. The total number of overcrowded households in Taos County is 246 (113 are renters and 133 are homeowners), and 75% of these households is 185.

Given that these individuals are living at home because they cannot afford their own home, it is more likely that they would rent rather than buy, although some may qualify for homeownership. Therefore, the number of 185 overcrowded households is distributed 75% to new rental households (139) and 25% to new homeowner households (46). The 139 renter households are divided proportionally between households earning 30% AMI and below and households earning between 30% and 60% AMI. This results in demand for an additional 74 units of housing for this income group.

Together with the number of existing households at this income level plus five-year growth, the total demand for affordable rental units at 30% AMI is 969.

**Supply:** Currently, there are 169 low-rent public housing units in the Town of Taos, Peñasco and Questa reserved for this population. In addition, the Northern Regional Housing Authority (NRHA) is utilizing 375 of Section 8 vouchers in Taos County, enabling households in this income range to rent on the private market. NRHA estimates that it has 448 vouchers available but cannot use some of them due to the lack of smaller units and rents that do not meet fair market rent limits.

**Need:** It can therefore be estimated that the housing needs of 544 households are being met, leaving an **unmet need 425**. If the additional Section 8 vouchers held by NRHA could be used, **the unmet need would fall to 352**. This plan recommends that all additional vouchers be directed to Taos County, where there is a larger pool of single family and manufactured home rentals to choose from. Additional units in the Town can be achieved through infill development at the five public housing sites and through inclusion of 30% units in future LIHTC developments. This strategy would address the waiting lists for the Town of Taos and Taos County public housing sites.

# Renters-60% AMI

## Very Low-Income Renters

According to the American Community Survey, approximately 754 renter households in Taos County earn between \$15,000 and \$28,000 per year. Roughly 319 of these households live in the Town of Taos. This income range aligns with HUD’s definition of 60% AMI, which is the typical income limit for Low-Income Housing Tax Credit (LIHTC) properties. Fifty percent AMI is considered very low income by HUD.

As shown in Figure 49, there are 350 units priced at 60% AMI currently, and 80 of these (Ochenta) are in the construction phase. Most of these units are in newer properties and **all are professionally managed.**

The Town of Taos has identified the following sites for additional low-income apartments. In aggregate, projects at these sites would go a long way to addressing the full need for 60% AMI units in Taos.

- Mary Medina Building site on Cruz Alta Road
- Ochenta II site near County complex and Taos High School
- Second half of Chamisa Verde subdivision

Figure 49: Low-Income Apartments

LIHTC or Low-Income Property	Year Built	Address	Units
Ochenta	2018	120 Herdner, 812 Gusdorf	80
Tierra Montosa	1999, 2016	750 Gusdorf, 745 Gusdorf	70
Taos Haus	2012	918 Gusdorf, 631 Paseo del Pueblo Sur	30
El Cerrito	2005	250 Paseo del Canon East	61
Loma Parda	2001	1200 Camino de la Cruz	60
Mariposa Apts.	1980	201 Mariposa Place	51

# Demand for Low Income Rentals

## 60% Area Median Income

**Existing Households and Growth:** Based on American Community Survey data, there are an estimated 754 renter households in Taos County earning between 30% and 60% AMI. Using a growth rate of 3.5% for the next five years, the five-year need is estimated at 780.

**Overcrowded Households:** This Plan uses the number of overcrowded households as a proxy measure for young people who are living with families because they cannot afford to live on their own. Because some households are overcrowded by choice or because they are caring for dependents, this plan assumes that demand for new housing should address only 75% of the overcrowded households. The total number of overcrowded households in Taos County is 246 (113 are renters and 133 are homeowners), and 75% of these households is 185.

Given that these individuals are living at home because they cannot afford their own home, it is more likely that they would rent rather than buy, although some may qualify for homeownership. Therefore, the number of 185 overcrowded households is distributed 75% to new rental households (139) and 25% to new homeowner households (46). The 139 renter households are divided proportionally between households earning 30% AMI and below and households earning between 30% and 60% AMI. Assumptions and methodology for distributing overcrowded households is the same as described for 30% AMI. This results in demand for an additional 65 units of housing for the 60% AMI income group.

Together with the number of existing households at this income level plus five-year growth, the total demand for affordable rental units at 30% AMI is 845.

**Supply:** Currently, there 270 apartments with fixed rents priced for this income range, as well as 80 units in the pipeline, for a total of 350 units.

**Need:** It can therefore be estimated that the housing needs of 350 households are being met, leaving an **unmet need of 495**. This need is distributed 70% to the Town of Taos for roughly 350 units, which can be programmed into the sites identified by the Town for new development. Ninety units are distributed to northern Taos County, specifically to the Village of Questa where workforce demand and infrastructure exists to support this type of development. Fifty-five units are distributed to the rest of Taos County, with the majority needed in the Peñasco area for local workforce. **While infrastructure is not widely available in this area**, these units could be developed at lower densities such as duplexes, triplexes and fourplexes.

# Workforce Housing Needs

In rural Taos County, there is a need for quality rental housing that is priced appropriately for the local workforce. This Plan considers two primary segments of the workforce: 1) education, health care and government employees, some of whom are recruited from other locales and may need temporary housing and 2) service sector workforce who work in tourism-based businesses including the ski areas, many of whom are seasonal workers. There is concentrated demand for service workers in the villages of Red River and Taos Ski Valley, both of which have ski areas and economies based entirely on tourism. There is demand for education, health care and government employees in Questa and Peñasco, which both have their own school districts and health facilities.

**Questa Lodging Project:** In 2017, the Village of Red River approached nearby Questa to collaborate on housing needs. Red River's tourism-based economy is strong year-round, with skiing in the winter and outdoor recreation in the summer. Red River has historically found it difficult to house its service sector employees locally, due to high rents. The mayors of both communities saw an opportunity to house these workers in the many vacant homes that exist in Questa. These homes could also provide affordable rentals needed by residents in the Town of Taos.

The Questa Lodging Project evolved from these discussions. A key component of Questa's strategy is to retain local property ownership and build the wealth of community members. This makes the Questa Lodging Project completely unique and different from a more traditional acquisition/rehab strategy. It also makes the project more difficult to scale up. Currently operating through an organization called San Antonio de Rio Colorado Historic Preservation, the Questa Lodging Project is entering into four-year leases with the owners of vacant properties. During the four-year period, the Project brings the properties up to code and rehabilitates them with private funding. Once the rehab is complete, the Project leases out the home and pays off the cost of the rehabilitation work. At the end of the four-year period, the property owner can take back the property, lease it out or continue to have it leased through the Questa Lodging Project for a fee. The rehabilitation funds are then reused to fix up another house, similar to a revolving loan fund. The Project is currently working on four homes. Based on the feasibility study completed for the project, an estimate of four to seven homes per year appears to be targeted.

# Workforce Housing Needs

It is likely that the Questa Lodging Project can easily rent four to seven homes per year for the foreseeable future. In fact, there is additional workforce demand that the Village of Questa should work to capture through additional affordable housing projects. This demand includes:

- The estimated [ ] service workers in the Town of Red River, including [ ] ski area employees. Only some of these workers can be accommodated by the Questa Lodging Project.
- Eight hundred seasonal workers at Taos Ski Valley who do not have housing at the ski valley and have difficulty affording housing in the Town.
- Questa school district teachers and administrators, some of whom are recruited each year from other places, such as the Philippines.
- Reclamation contractors working at the Chevron Mine who are expected to need housing for the next decade or so. This group is estimated at 100-150 workers and is somewhat hidden within the housing market because they rent hotel rooms in Taos.

It is recommended that the Village of Questa consider building a larger scale affordable housing development that could be marketed to the reclamation workers and other members of the workforce. One approach would be to bid out the project and ask the reclamation contractors to guarantee rent. This project or Questa's historic Works Progress Administration (WPA) school, presently unoccupied, could also house teachers, health care and public sector workers who need rental housing in Questa.

# Renters-80% and 120% AMI

As depicted in Figures 46 and 52, a majority of renter and homeowner households fall in the middle-income ranges between 60% and 120% AMI. Many are members of the critical workforce, including hotel and restaurant workers, teachers, doctors, nurses and public safety workers, whose average annual salaries are shown in Figure 50.

Federal affordable housing rental programs have not historically assisted renters earning more than 60% AMI, although the federal Low-Income Housing Tax Credit program recently began to allow mixed incomes up to 80% AMI provided that the average AMI for the property remain at 60%. Nevertheless, most renters earning 60% AMI or above typically rely on the private market for their housing.

Unlike in other communities, it is quite challenging for these households to find housing that is affordable in Taos County. The reasons for this include the mis-match between local incomes and rents and the low availability of rental housing for permanent residents due to competition with short-term rentals. Also, while many of these households earn enough to buy a starter home in most locales, they are priced out of the Taos sales market. Given these conditions it is highly recommended that the Taos County seek housing solutions to assist renters earning between 60% and 80% AMI, as well as moderate-income renters earning up to \$50,000.

Households earning below 80% AMI are considered low income by HUD. In Taos County, approximately 449 renter households are between 60% and 80% AMI and fall into the income range of \$28,000 to \$39,999. One hundred and three of these households are in the Town of Taos. Assuming no more than 30% of income is used for housing costs, renters in this income range could afford rent between \$700 to \$1,000 without utilities factored into the equation.

Figure 50: Average Wage by Industry

Industry	Average Annual Wage Taos County
Accommodations	\$21,476
Food Service	\$17,004
Education	\$34,216
Health Care	\$40,040
Public Admin.	\$46,332

Source: NM Department of Workforce Solutions Quarterly  
Census of Wages 2018 Preliminary Totals

Households earning between 80% and 120% AMI are considered moderate income by HUD. In Taos County, approximately 474 renter households are between 80% and 120% AMI and fall into the income range of \$40,000 to \$58,999. One hundred and sixty-six of these households are in the Town of Taos. Assuming no more than 30% of income is used for housing costs, renters in this income range could afford rent between \$1,00 to \$1,475 without utilities factored into the equation.

# Demand for Moderately-Priced & Workforce Rentals

## 80% Area Median Income

**Existing Households and Growth:** Based on American Community Survey data, there are an estimated 449 renter households in Taos County earning between 60% and 80% AMI. Using a growth rate of 3.5% for the next five years, the five-year need is estimated at 465.

**Supply:** As indicated by Figure 51, there are very few market-rate apartments in Taos that were identified for this Plan. This Plan identifies three such complexes. (check rates) Because renters earning more than 60% AMI rent in the private market, it is impossible to tell if enough units affordable for them exist. There are nearly 3,000 rental units in Taos County, which is ample for this and other renter income groups. However, 60% of the County’s rentals consist of single family and mobile homes which tend to be larger and potentially more expensive. There are also likely many rentals that are lower cost because they are substandard and have condition issues.

**Unmet Need:** While it is difficult to estimate unmet need in this area, this Plan suggests that the Town focus on meeting 50% of the estimated need for 60-80% AMI renters (232 new units). These units are distributed 70% to the Town of Taos (162), 19% to northern Taos County/Questa (44) and 11% to the Peññasco area (26). This can be accomplished through a combination of new development within LIHTC projects and private sector development. It is important that Taos County has quality, affordable rentals for this segment of the population, which makes up much of the current and future workforce for the area.

## 120% Area Median Income

**Existing Households and Growth:** Based on American Community Survey data, there are an estimated 474 renter households earning between 80% and 120% AMI. If this number is limited to households earning less than \$50,000 per year, the number of households is 246. Using a growth rate of 3.5% for the next five years, the five-year need is estimated at 255.

**Unmet Need:** While it is difficult to estimate unmet need in this area, this Plan suggests that the Town focus on meeting 50% of the estimated need for renters earning up to \$50,000 per year in the moderate-income category (128 new units). These units are distributed 70% to the Town of Taos (90), 19% to northern Taos County/Questa (24) and 11% to the Peññasco area (14). This will be accomplished largely through private sector development. It is important that Taos County has quality, affordable rentals for this segment of the population, which makes up much of the current and future workforce for the area.

Figure 51: Market-Rate Apartments

Market-Rate Apartments	Year Built	Address	Units
Bella Vista Apts.	2000	110 Otono Rd.	40
Cielo Azul	1996	400 Weimer Rd.	21
Cruz Alta Condos	1992	913 Gusdorf Rd.	12



# Homeowners

Figure 52: Town of Taos and Taos County  
Homeowner Income Distribution by HUD Income  
Limits

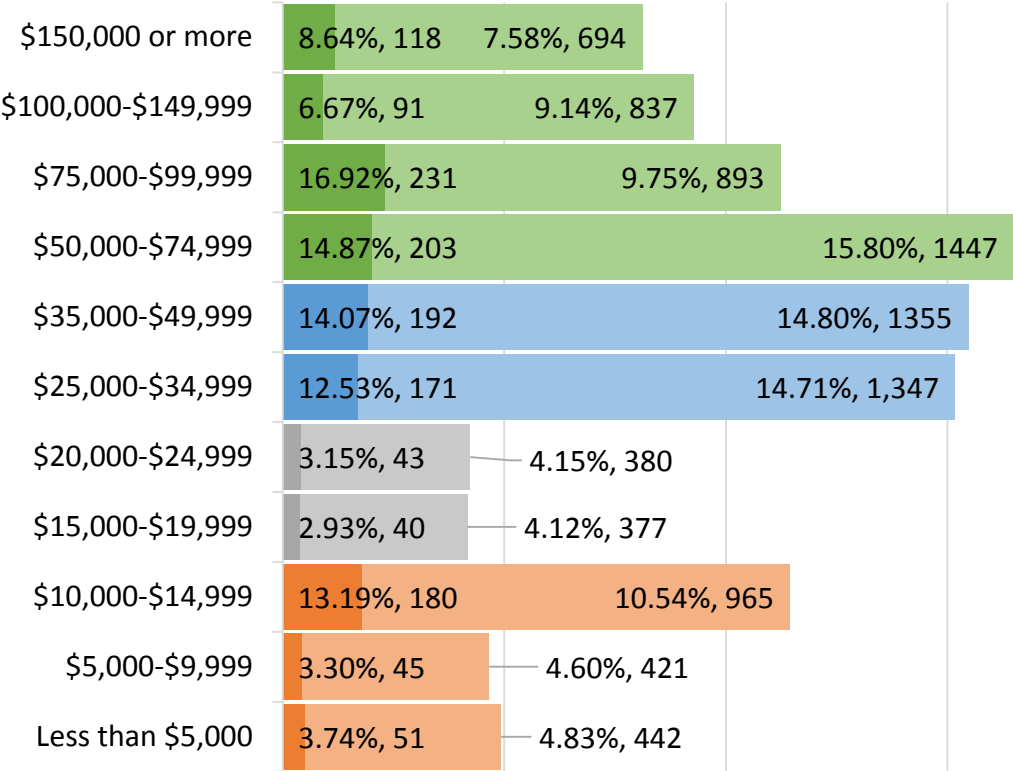


Figure 53: No. of Homeowners Households by AMI

AMI	Income Range	Estimated No. of Homeowner HHs <i>Taos County</i>	Estimated No. of Homeowner HHs <i>Town of Taos</i>
120%	\$40,000 to \$58,999	1,415	200
80%	\$28,000 to \$39,999	1,390	131
60%	\$15,000 to \$27,999	1,161	134
30%	\$0 to \$14,999	1,828	276

Because the American Community Survey household income ranges do not match precisely to the AMI ranges established by HUD, we have estimated the number of households in Figure 53.

Source: ACS 2018 5-Year Estimates, 2018 HUD Median Family Income and Income Limits

# Low and Moderate-Income Homeowners

There are nearly 6,000 homeowner households in Taos County and 741 in the in the Town of Taos who earn less than \$60,000 per year. Thirty-two percent of these households in the County and 37% in the Town are extremely low-income, earning less than \$15,000 per year. None of these households would not qualify to purchase a home in today's for-sale market. These lower-income homeowners likely inherited or purchased a home or land from family, have owned their homes for a long time or own manufactured homes.

The needs of low and moderate-income homeowners include rehabilitation and energy efficiency improvements for older homes. Figures 33 and 34 show a higher than average percentage of older homes built before 1940 in both Taos County and the Town of Taos, as well as a high percentage of homes lacking complete kitchens and plumbing in Taos County. While it is truly impossible to estimate the unmet need for rehab and home improvements, there are 1,799 homes in Taos County, including 399 in the Town, that were built before 1940. In addition, there are 318 occupied homes in the County, including 17 in the Town, with condition issues, such as the lack of complete plumbing and/or kitchens. From this data, it appears that the County has a much greater need for rehabilitation than the Town; however, ramped up services in this area could benefit both jurisdictions.

Despite the lower number of older homes and homes with condition issues in the Town, the Town of Taos is home to a large senior population for which home rehab is an especially important service. Senior households are **overwhelmingly homeowners and most have low or fixed incomes that make it difficult for them to finance small home improvements**, much less major upgrades. In the Town of Taos, there are 980 senior households, which represents 38% of the households in the Town. This is a higher percentage than in New Mexico overall, where senior households represent 31% of all households. Based on the numbers for pre-1940 homes, homes with condition issues and low-income senior homeowner households, this Plan conservatively estimates the unmet need for home rehabilitation at 500 units county-wide. Based on the percentage of single-family homeownership households in the County (87%) vs. the Town (13%), the need for owner occupied rehab is estimated at 435 homes in the County and 65 homes in the Town of Taos.

# Low and Moderate-Income Homeowners

The American Community Survey reports that 1,887 or 16% of all housing units in Taos County, including 197 or 8% of all housing units in the Town, are mobile or manufactured homes that are owned. This number represents 21% of all homes that are owned in Taos County and 14% of all homes that are owned in the Town. For decades, native Taoseños have utilized family land and manufactured housing as a successful affordable housing strategy. However, as land has been divided successively over generations, lot sizes have decreased to the point that they no longer meet minimum lot requirements. Clearly, new strategies are needed to provide affordable homeownership opportunities for Taos' current residents, young families and members of the workforce.

The current median price of a home in Taos County is \$290,000 and a household income of \$72,700 is required for a house at this price. Only about 258 renter households in Taos County, including 59 households in the Town of Taos, are in this income range. It is plausible that some households earning roughly \$60,000 could qualify to purchase a home depending on the number of listings below the median price. This Plan recommends that the Town target new starter home development for households earning \$50,000 and above. While this would be a big improvement from current conditions, it is simply the norm in most of New Mexico where an income of \$55,000 is sufficient to qualify for a median priced home.

There are currently 255 rental households in Taos County earning between \$50,000 and \$75,000 per year; 103 of these are in the Town of Taos. This income range is targeted because it is assumed that renters earning more than \$75,000 can qualify for a median-priced home in the current sales market. It is also likely that some young people or families currently living with family members may also qualify for homeownership at this lower income.

# Entry-Level Homeownership

**Existing Households and Growth:** Based on American Community Survey data, there are 255 renter households in Taos County that earn between \$50,000 and \$75,000 per year and would be good candidates for entry-level homeownership. Because many of these households may intend to continue renting or may not qualify for homeownership for reasons such as poor credit, this Plan estimates the demand for single-family starter homes at 50% of eligible renter households or 128. With a five-year growth rate of 3.5%, the demand is estimated at 133.

**Overcrowding:** This Plan uses the number of overcrowded households as a proxy measure for young people who are living with families because they cannot afford to live on their own. Because some households are overcrowded by choice or because they are caring for dependents, this plan assumes that demand for new housing should address only 75% of the overcrowded households. The total number of overcrowded households in Taos County is 246 (113 are renters and 133 are homeowners), and 75% of these households is 185.

Given that these individuals are living at home because they cannot afford their own home, it is more likely that they would rent rather than buy, although some may qualify for and choose homeownership. Therefore, the number 185 overcrowded households is distributed 75% to new rental households (139) and 25% to new homeowner households (46). Together with the number of households estimated to be eligible for homeownership, the total demand for entry-level homeownership is 179 households. All units are recommended in the Town of Taos due to the need for infrastructure and the recommendation that these units be built in a single land trust development to ensure long-term affordability.

# Entry-Level Homeownership

**Supply:** The Town of Taos has donated 22 lots in Chamisa Verde, an affordable housing subdivision owned by the town, to Taos Habitat for Humanity for entry level homeownership. The Town reports that Habitat intends to develop two to three lots per year, which would result in a maximum supply of 15 units in five years. This number does not make a substantial dent on the total lack of entry level for-sale housing in Taos.

The Town of Taos has approved two subdivisions at Weimer Road and Paseo del Canyon East that are expected to make a significant contribution to the supply of moderately-priced housing. The site plans for the two projects identify workforce housing, senior housing, duplexes and single-family lots. However, other than the single-family lots, it is not clear if units will be sold or rented. There is also no guarantee that the units will be priced moderately or affordably, although the developer has stated this intention. Due to these uncertainties and the fact that subdivision approval is still needed, these projects are not counted toward the pipeline in either rental or entry-level homeownership. Units should be counted as supply as they come online.

Figure 54: Types of Units in Proposed New Developments

Housing in Weimer/ Paseo del Canon Projects	Units in Project 1	Units in Project 2
Workforce Housing	38	56
Senior Housing	96	-
Live/Work	-	28-40
Duplexes	48	44
Single Family Lots	28	-

# IV. Goals & Objectives

This section provides a realistic list of obtainable goals and objectives for Taos County. Goals and objectives are aligned with the Taos County housing targets presented in Section III: Housing Needs Assessment. Descriptions of policy tools associated with the goals and objectives are included.

Housing Need	Taos County Target Units	Figure 55: Goals and Objectives Summary Table
<b>Homeless</b> Emergency Shelter Affordable Housing	-	<b>Goal 1:</b> Support the efforts of the State of Homelessness in Taos Collaborative to provide shelter and permanent housing for people experiencing homelessness. <ul style="list-style-type: none"> <li>Support potential LIHTC project</li> </ul>
<b>Rental Housing</b> 30% AMI and below 60% AMI and below 80% AMI and below 80% - 120% AMI	73 vouchers 145 70 38	<b>Goal 2:</b> Increase the impact of Northern Regional Housing Authority. <ul style="list-style-type: none"> <li>Ensure stable and competent management.</li> <li>Request a reevaluation of fair market rents from HUD to enable use of remaining Section 8 vouchers in the County.</li> </ul> <b>Goal 3:</b> Create new Low-Income Housing Tax Credit or similar housing developments. <ul style="list-style-type: none"> <li>Support and partner on new LIHTC projects with the Town of Taos.</li> <li>Consider sponsoring a scattered-site affordable housing project at in rural Taos County.</li> </ul> <b>Goal 4:</b> Develop additional workforce rentals in Questa and Peñasco. <ul style="list-style-type: none"> <li>Continue to rehabilitate and rent homes through the Questa Lodging Project.</li> <li>Encourage small-scale rental development such as fourplexes and accessory dwelling units with the condition that the units will not be used as short-term rentals or vacation homes.</li> <li>Encourage partnerships with employers such as land donations and/or rent guarantees.</li> </ul>
<b>First-Time Homebuyers</b>	-	<b>Goal 5:</b> Support establishment of a land trust to develop new starter homes with long-term affordability. <ul style="list-style-type: none"> <li>Seek out donation of public land or privately-owned land that can receive the state tax credit.</li> </ul>
<b>Housing Rehabilitation</b>	435	<b>Goal 6:</b> Expand the use of current rehabilitation programs in Taos County and pilot new funding opportunities. <ul style="list-style-type: none"> <li>Increase outreach and awareness of existing rehabilitation programs</li> <li>Design a pilot program with MFA to provide state tax credit vouchers to individuals who donate to home rehab.</li> </ul>
<b>Public Policy &amp; Financing</b>		<b>Goal 7:</b> Limit the number of vacation rentals in both the Town and the County. <b>Goal 8:</b> Implement a real estate transfer tax on high-price sales with proceeds directed to affordable housing.

# Low Income Renters

## 30% AMI and Below

As mentioned earlier in this Plan, extremely low-income renters require significant subsidy that is typically only provided by public housing authorities. In Taos, it is extremely fortunate that Northern Regional Housing Authority (NRHA) remains viable and it is high priority that it remain so given the high percentage of renters that in the 30% AMI category. NRHA is the only entity that provides housing specifically for this group of renters and its impact is large, given its 169 low-income units and 448 Section 8 vouchers. Consider that without NRHA resources, more than 500 households in the County would lack housing.

This Plan strongly recommends that both the County and the Town of Taos take a direct interest in NRHA operations. This includes participating on the board of directors, helping to recruit/refer qualified candidates for open positions and partnering with NRHA on initiatives, such as infill development to address the long waiting list for one-bedroom units.

It is also recommended that NRHA request a reevaluation of fair market rents for Taos County. Currently, 73 of NRHA's approximately 448 Section 8 vouchers are not utilized in part because renters have difficulty finding properties that rent within the amounts allowed by HUD. A reevaluation may increase rent limits so that the full number of vouchers can be utilized. This distributes these additional vouchers to privately-owned properties in the County, while recommending infill development at the Town of Taos public housing sites.

## 60%-80% AMI

Taos has a high rate of success with Low-Income Housing Tax Credit projects. The most recent project, Ochenta, included a land trade between the County and the Town and subsequent donation of that land to the project. Support like this has allowed the Town to house nearly half of the renter households at this income level, although an unmet need of nearly 500 units still exists. The Town has already designated several sites for continued LIHTC development and should apply for LIHTC allocations as often as possible, given the pressing affordable housing need in Taos.

The federal Consolidated Appropriations Act of 2018 created a new election for new LIHTC projects that allows owners to serve households with incomes up to 80% AMI, so long as the average income/rent limit in the project remains at 60% AMI or less. This change opens the possibility of addressing the need for 80% AMI renter households in future LIHTC developments. This is an especially important development in a place like Taos, where renters earning more than 60% AMI genuinely struggle to find affordable housing in the private market. Further, by using income averaging, a LIHTC development could offset the higher 80% AMI units with lower 30% AMI units, therefore addressing a broad range of need for all low-income renters in Taos.

Outside of the Town of Taos, this Plan recommends that Taos County consider sponsoring a scattered-site LIHTC or similar project to address the need for these households in the County.



# Renters—80% to 120% AMI

In Taos County, even moderate-income renters earning at or near \$50,000 per year are challenged to find rental housing they can afford. Strategies for this segment of renters focus on regulations and incentives for private sector developers to create additional affordable housing. Given the lack of infrastructure in most of Taos County, it is difficult to incentivize this type of development with tools like density bonuses. Taos County's best options are to encourage small-scale "middle housing" development that does not need special permitting, such as accessory dwelling units, duplexes, triplexes and fourplexes. This plan strongly recommends that the County find a mechanism to prohibit the uses of these units as short-term rentals or vacation homes, or they will do nothing to contribute to affordable housing in Taos County.

The County and the incorporated municipalities can also consider partnerships with employers. Employers have great difficulty recruiting because workers cannot find quality housing that they can afford in Taos. Therefore, there is a real incentive for employers to partner with local governments on land donations or long-term leases, employee referrals and even rent guarantees to secure financing for a development. Based on population densities and workforce needs, this Plan recommends that such projects be sited in Questa and Peñasco, both of which have their own school systems and health care clinics, as well as housing demand from service sector workers.

# Developer Partnerships

# Employer Assisted Housing

# First-Time Homebuyers

Other than one to three Habitat for Humanity homes that are constructed each year, there is literally no for-sale housing in Taos County that is affordable to entry level and moderate-income homebuyers. A household income of \$72,000 is needed to qualify for the median home price of \$290,000. This means that only a paltry 12% of renter households—the lowest rate in the state—qualify for homeownership at the median price.

The Town of Taos attempted to address this issue in [year], when it developed the Chamisa Verde subdivision. However, the lots and homes in the project did not carry long-term affordability restrictions and many have since been sold at market rate prices. This Plan recommends that a Community Land Trust (CLT) be established to develop 50-100 starter homes. The CLT model would ensure long-term affordability and create a stable supply of entry-level homeownership units in Taos.

The actual development could be a combination of single-family residences on small lots, townhomes and attached units. Additional phases can be added to meet demand. Moderately-priced workforce rentals can be included alongside the homeownership units. The Sawmill Community Land Trust in Albuquerque is a good example of this type of development. While Sawmill has also struggled with ensuring long-term affordability, the physical development is very attractive and includes a mix of homeownership and rental units to meet a broad range of community needs.

Properly executed and with affordability ensured, a land trust development could be a catalyst for change in Taos. Currently, there is a bottleneck in the housing market because otherwise eligible homebuyers cannot purchase a home. This keeps prices high due to lack of competition and places additional pressure on rental units, both affordable and market rate. A land trust development could act as a “pressure release valve” for the Taos housing market. The Town could consider some of its potential sites for this purpose or could work with a developer or landowner. A private entity could take advantage of the New Mexico Affordable Housing Tax Credit if he or she donated or wrote down the cost of the land for the project.

While siting of a CLT development would be more appropriate in the Town given infrastructure needs, County support is critical to this effort. County sites adjacent to the Town boundaries which have or can access infrastructure also have potential. While scattered sites could be added to the CLT in the future, only one development is recommended initially to create economies of scale among a modest number of units.

Please refer to [pages x and x](#) for a description of Community Land Trusts and the New Mexico Affordable Housing Tax Credit.

# Community Land Trusts

Land trusts are usually non-profit organizations that jointly own land for environmental conservation or affordable housing purposes. Conservation land trusts are already a strong force in Northern New Mexico. Community Land Trusts (CLTs) are less apparent but are an increasingly used model in developing affordable housing in areas battling gentrification, rising cost of living, and displacement. The typical model is that the CLT maintains ownership of the land while the buildings are owned or leased by the residents. This approach prevents the market from driving up the price of housing. When the homeowner sells, the majority of the increased property value goes back to the land trust which assists in maintaining the affordability of the property for future residents.

Communitywealth.org provides four reasons why CLTs are pivotal in building community wealth:

- They provide low and moderate-income people with the opportunity to build equity through homeownership and ensure these residents are not displaced due to land speculation and gentrification.
- Land trust housing also protects owners from downturns because people are not over extended; as a result, foreclosure rates for land trusts have been as much as 90% less than conventional home mortgages.
- Most commonly, at least one third of a land trust's board is composed of community residents, allowing for the possibility of direct, grassroots participation in decision-making and community control of local assets.
- In addition to the development of affordable housing, many land trusts are involved in a range of community-focused initiatives including home ownership education programs, commercial development projects, and community greening efforts.

Currently there are many land trusts operating in New Mexico, most in the conservation arena. In addition to Sawmill Community Land Trust, Mil Abrazos and La Mesa CLT also operate in the Albuquerque area.

# NM Affordable Housing Tax Credits

The New Mexico Affordable Housing Tax Credit Act enables qualifying entities including individuals, businesses and tribes to receive a state tax credit valued at 50% of their contribution to affordable housing. Land is the most common contribution, but cash, buildings and even services are eligible.

The New Mexico Mortgage Finance Authority (MFA) issues the tax credit vouchers. Cash contributions can be made directly to MFA, or a donor can apply to have the project for which the contribution is made certified by MFA as affordable housing. Tax credits may be used to offset New Mexico income tax, gross receipts tax, compensating tax and withholding taxes. Tax credits may be taken over a period of five years and may be transferred or sold. If the contribution is made to a non-profit entity, the donor may also claim the federal and state tax deduction for charitable contributions. For high-worth donors, the Affordable Housing Tax Credit plus the deductions are estimated to be worth 90% of the initial contribution.

The New Mexico Affordable Housing Tax Credit is currently underutilized. They is not widely understood and many find the value of the credit hard to believe. The tax credit can be a very useful tool especially in communities with large land or property owners who would like to liquidate their assets, communities with vacant or foreclosed homes or buildings that can be repurposed as affordable housing and places where employers would like to contribute to affordable housing.

# Public Policy and Financing

## Short-Term Rentals

The Town of Taos has short-term rental regulations and is in the process of amending them. Under current regulations, short-term rentals are allowed in all zones except M-1 and ARO (Agricultural Reserve). The owner must obtain a short-term rental permit and business license from the Town, both of which must be renewed annually. The owner must also pay lodgers tax in accordance with the Town of Taos Lodgers' Tax ordinance. The Town is considering placing a cap on or limiting the number of short-term rentals and/or disallowing them in additional zones such as the Central Business District (CBD) where they are concentrated.

This Plan concurs with the Town's plans to limit short-term rentals as a strategy to mitigate the negative impact they continue to have on housing prices and housing availability. However, it is important that the regulations also be implemented at the county level, particularly because the Town of Taos boundaries are very narrowly drawn. Many unincorporated areas of the county, such as El Prado, Ranchos de Taos and even parts of the Weimer Foothills, are immediately adjacent to the Town and short-term rentals could easily shift to these locations. While limiting short-term rentals will relieve pressure on the CBD in particular, without involvement from the County, such limitations will not structurally alter the impact of short-term rentals on the Taos housing market overall. It is therefore recommended that the Town and County collaborate on this issue with the intention of placing limits on short-term rentals countywide.

In the 2019 Legislative Session, Senator Peter Wirth sponsored SB 7 which would allow local governments to utilize 50% of the revenue captured by the lodger's tax on short-term rentals to defray the cost of affordable housing. Currently, the use of lodgers' tax is restricted to advertising, promotion and furtherance of tourism activities. The bill died in committee but could be revived in future legislative sessions if the Town of Taos, Taos County and other communities with short-term rentals, such as Santa Fe and Ruidoso, chose to support such legislation.

# Public Policy and Financing

Taos County could also consider raising its lodgers' tax rate; however, this would have no immediate impact on affordable housing since the uses of lodgers' tax in New Mexico are limited. Taos County and the Town of Taos collect a 5% lodgers' tax on all vacation and short-term rentals. This is average for the state with Santa Fe having the highest rate at 7%. Compared to highs in the rest of the country, these rates are relatively affordable. Anaheim, CA and Houston, TX both have highest lodging tax in the country at 17% and Chicago, Atlanta and Seattle all tax overnight visitors at 16%.

## **Real Estate Transfer Tax**

New Mexico is one the few states in the country to not impose a real estate transfer tax. A transfer tax may be imposed on the buyer, seller, or both when a property changes in ownership. New Mexico has been ranked first in the country by taxfoundation.org in tax advantages and the absence of a transfer tax means lower barriers for home ownership.

While there are certainly tax advantages associated with this lack of a transfer tax, a transfer tax limited to high priced home sales could have significant benefits for tourist communities like Taos, Santa Fe and Ruidoso because proceeds could be used to develop affordable housing. The City of Santa Fe attempted to pass such as tax in 2009 but the measure narrowly failed in the public vote after considerable lobbying by the real estate industry. Taos and other tourism communities should remain vigilant that the state does not pass legislation that limits local options for real estate transfer tax.

This Plan also strongly recommends that Taos County and the Town consider implementing a transfer tax on high-priced home sales. The tax could be imposed on sellers rather than buyers and limits could be set very high, even as high as \$500,000. This would ensure that there is no impact on first-time or moderate-income homeowners and would limit the impact to wealthy individuals. If this is considered, Taos County and the Town should reach out to the real estate community to garner its support. If support is not forthcoming, the County and Town will need to be prepared to invest in a public relations campaign so the public is educated about the benefits of such a tax.





## **Taos County**

### **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Approval of Resolution No. 2020-28, A Resolution Imposing and Ad-Valorem Tax for the benefit of the El Prado Water and Sanitation District - Christine Dimas, El Prado Water and Sanitation

---

[Resolution 2020-28.pdf](#)

# TAOS COUNTY AGENDA REQUEST FORM

<b>Presenters Name</b> <i>(If there is more than one presenter list them all)</i>	Christine Dimas	<b>Presenters Title</b>	El Prado Water and Sanitation
<b>Meeting date requesting to be on</b>	5/19/20	<b>Are there any documents For this item? <i>(all documents must be single sided)</i></b>	X Yes      No
<b>Will action be needed on this item?</b>	X Yes      No	<b>Are there signatures required on the documents?</b>	X Yes      No
<b>Has Legal Department approved this Item (if applicable)?</b> <i>All Contracts, Resolutions, Ordinances and Agreements must be approved by Legal</i>	X      Yes      No  <input type="checkbox"/> N/A	<b>Legal Department Signature</b>  <i>If item does need Legal approval it must be submitted their first.</i>	

## AGENDA ITEM DESCRIPTION

Discussion, Consideration, and Approval:

Resolution No. 2020-28 A Resolution Imposing and Ad-Valorem Tax for the Benefit of the El Prado Water and Sanitation District



**TAOS COUNTY  
RESOLUTION NO. 2020-28**

**A RESOLUTION IMPOSING AN AD-VALOREM TAX FOR  
THE BENEFIT OF THE EL PRADO WATER AND  
SANITATION DISTRICT**

**WHEREAS**, the El Prado Water and Sanitation District has certified to the Taos County Commission that it has imposed a tax of 7.622 mils upon on all real estate within the District, including mobile homes, personal property and livestock for the Fiscal Year 2021 beginning on July 1, 2020 through June 30, 2021, as shown by the attached Resolution #4-20 of the Board of Directors of the El Prado Water and Sanitation District and as permitted by NMSA 73-21-17; and

**WHEREAS**, Taos County is required by the terms of NMSA 73-21-18 to levy the 7.622 mils on all real estate within the District, including mobile homes, personal property and livestock and to further collect the tax for the benefit of the El Prado Water and Sanitation District.

**NOW, THEREFORE BE IT RESOLVED** that the Taos County Assessor shall be and hereby is instructed to levy 7.622 mils upon on all real estate within the District, including mobile homes, personal property and livestock and to further collect such taxes in the manner prescribed by law for levy and collection of property taxes.

**BE IT FURTHER RESOLVED**, that the Taos County Treasurer is instructed to remit to the El Prado Water and Sanitation District the proceeds of such levy and collection of taxes in accordance with the provisions of NMSA 73-21-20.

**PASSED, APPROVED AND ADOPTED**, this \_\_\_\_ day of \_\_\_\_\_ 2020.

**BOARD OF COUNTY COMMISSIONERS  
OF TAOS COUNTY, NEW MEXICO**

\_\_\_\_\_  
Tom Blankenhorn, Chairman

**Attest:**

\_\_\_\_\_  
Anna Martinez, Taos County Clerk

**VOTE RECORD:**

T. Blankenhorn	yes	no	abstain	absent
C. O'Donnell	yes	no	abstain	absent
J. Fambro	yes	no	abstain	absent
M. Gallegos	yes	no	abstain	absent
G. J. Romero	yes	no	abstain	absent

**Approved as to legal form:**

\_\_\_\_\_  
Randy Autio, Contract County Attorney

**Telesfor R. Gonzales, Chairman**  
**Bernadine DeHerrera, Vice-Chair**  
**John Painter, Secretary-Treasurer**  
**Trudy Abrams, Member**  
**Kathryn Cordova, Member**

---

**El Prado Water and Sanitation District**  
**P.O. Box 1110**  
**El Prado, NM 87529**

**575-751-3335 Telephone**  
**575-751-0354 Fax**

---

**RESOLUTION**

April 29, 2020

Resolution No. 4-20

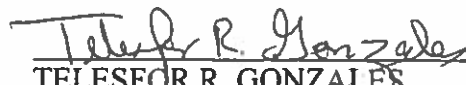
Motion Made by: John Painter  
 Motion Seconded by: Trudy Abrams

WHEREAS, the Board of Directors of El Prado Water and Sanitation District held a Regular Board meeting on April 29, 2020. The Board of Directors reviewed and discussed the ad valorem tax rate for Fiscal Year 2020-2021. The Board of Directors hereby certifies to the Taos County Board of Commissioners an ad valorem tax rate of 7.622 Mills on all real estate within the District, including mobile homes, personal property and livestock.

NOW THEREFORE, The Board of Directors of El Prado Water and Sanitation District hereby adopt Resolution No. 4-20 and direct the Taos County Board of Commissioners to collect this tax for the District as part of Taos County's regular collection procedures.

Aye: 4  
 Nay: 0  
 Abstain: 0

EL PRADO WATER AND SANITATION DISTRICT

  
 TELESFOR R. GONZALES  
 Chairman of the Board

ATTEST:

  
 Bernadine DeHerrera, Vice-Chair



## **Taos County**

### **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Approval of Resolution No. 2020-29, A Resolution declaring Hazardous Fire Conditions and Imposing Restrictions on Open Fires, Smoking and other Ignition Sources - Michael Cordova, Fire Chief

---

[Resolution 2020-29.pdf](#)

# TAOS COUNTY AGENDA REQUEST FORM

<b>Presenters Name</b> <i>(If there is more than one presenter list them all)</i>	Mike Cordova	<b>Presenters Title</b>	Fire Chief
<b>Meeting date requesting to be on</b>	5/19/20	<b>Are there any documents For this item? <i>(all documents must be single sided)</i></b>	X Yes      No
<b>Will action be needed on this item?</b>	Yes      X No	<b>Are there signatures required on the documents?</b>	Yes      X No
<b>Has Legal Department approved this Item (if applicable)?</b> <i>All Contracts, Resolutions, Ordinances and Agreements must be approved by Legal</i>	Yes      No  <input type="checkbox"/> N/A	<b>Legal Department Signature</b>  <i>If item does need Legal approval it must be submitted their first.</i>	

## AGENDA ITEM DESCRIPTION

Discussion, consideration, and decision:

Resolution 2020-29 Declaring Hazardous Fire Conditions and Imposing Restrictions on Open Fires, Smoking and Other Ignition Sources.



**TAOS COUNTY  
RESOLUTION NO. 2020-29**

**A RESOLUTION DECLARING HAZARDOUS FIRE CONDITIONS AND  
IMPOSING RESTRICTIONS ON OPEN FIRES, SMOKING  
AND OTHER IGNITION SOURCES**

**WHEREAS**, Taos County has ordained that below average precipitation and high fuel loadings combined with high winds continue drying out of fine fuels throughout Taos County; and

**WHEREAS**, consistent with its authority to provide for the safety and to preserve the health and welfare of the residents of Taos County pursuant to NMSA 1978, sections 4-37-1 and Taos County Ordinance No. 2018-3, the following restrictions are being imposed effective immediately: and

**WHEREAS**, this resolution shall be consistent with the New Mexico State Forestry Order 2020-01 "Smoking, Firework, Campfire, and Open Fire Restrictions for New Mexico";

**RESTRICTIONS:**

- **OPEN BURNING IS PROHIBITED:** Agricultural burning; bonfires; burning of explosives and fireworks; campfires; ceremonial fires; controlled burning; outdoor cooking fires; outdoor heating fires; hot torch burning; open burning; open flames; slash piles; outdoor smoking; and weed burning
- **SMOKING OUTDOORS IS PROHIBITED:** Smoking is restricted to designated areas, within structures, or inside vehicles equipped with ashtrays and on paved, cemented or surfaced areas with at least three foot in diameter that is cleared of flammable materials.
- **EXCEPTIONS:** Cooking and heating devices that use kerosene, or propane as fuel if used with adequate fire protection and defensible space; commercial grade smokers with adequate fire protection and defensible space; commercially constructed personal smokers with adequate fire protection and defensible space. Charcoal barbeque grills and coal-burning stoves are permitted, provided that they are located in an area devoid of flammable vegetation or ground fuels within 30 feet of the grill or stove.
- **ENFORCEABILITY:** Pursuant to Taos County Ordinance 2018-3 any individual, firm, partnership, or other entity found violating this Resolution shall be deemed guilty of a petty misdemeanor and may be punished by imprisonment for up to ninety (90) days, or a fine not to exceed three hundred dollars (\$300.00), or both. If any article, section or provision of this Resolution is deemed invalid or void, the remaining portions shall not be affected and shall be enforced accordingly.

**NOW, THEREFORE, BE IT RESOLVED THAT:** the Board of County Commissioners hereby resolves that the fire restrictions listed above are hereby imposed and will remain in effect until conditions improve and this resolution is either rescinded or suspended by another.

**SIGNATURE PAGE TO FOLLOW**

**PASSED, APPROVED AND ADOPTED**, this \_\_\_\_\_ day of \_\_\_\_\_ 2020.

**BOARD OF COUNTY COMMISSIONERS  
OF TAOS COUNTY, NEW MEXICO**

\_\_\_\_\_  
Tom Blankenhorn, Chairman

**Attest:**

**VOTE RECORD:**

T. Blankenhorn	yes	no	abstain	absent
C. O'Donnell	yes	no	abstain	absent
J. Fambro	yes	no	abstain	absent
M. Gallegos	yes	no	abstain	absent
G. J. Romero	yes	no	abstain	absent

\_\_\_\_\_  
Anna Martinez, Taos County Clerk

**Approved as to legal form:**

\_\_\_\_\_  
Randy Autio, Contract County Attorney





## **Taos County**

### **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Approval of Resolution No. 2020-30, A Resolution Imposing and Ad-Valorem Tax for the benefit of the El Valle de los Ranchos Water and Sanitation District - Melen Montano, El Valle de los Ranchos Water

---

[Resolution 2020-30.pdf](#)

# TAOS COUNTY AGENDA REQUEST FORM

<b>Presenters Name</b> <i>(If there is more than one presenter list them all)</i>	Melene Montano	<b>Presenters Title</b>	El Valle de los Ranchos Water
<b>Meeting date requesting to be on</b>	5/19/20	<b>Are there any documents For this item? <i>(all documents must be single sided)</i></b>	X Yes      No
<b>Will action be needed on this item?</b>	X Yes      No	<b>Are there signatures required on the documents?</b>	X Yes      No
<b>Has Legal Department approved this Item (if applicable)?</b> <i>All Contracts, Resolutions, Ordinances and Agreements must be approved by Legal</i>	X Yes      No  <input type="checkbox"/> N/A	<b>Legal Department Signature</b>  <i>If item does need Legal approval it must be submitted their first.</i>	

## AGENDA ITEM DESCRIPTION

Discussion, consideration, and decision:

Resolution 2020-30 Imposing an Ad-Valorem Tax for the Benefit of the El Valle de los Ranchos Water and Sanitation District



**TAOS COUNTY  
RESOLUTION NO. 2020-30**

**IMPOSING AN AD-VALOREM TAX FOR THE BENEFIT  
OF THE EL VALLE DE LOS RANCHOS WATER AND SANITATION DISTRICT**

**WHEREAS**, the Board of Directors of the El Valle de Los Ranchos Water and Sanitation District (hereinafter "District") has certified to the Taos County Commission that it has imposed an ad valorem tax of 5.312 mils upon on all real and personal property, including mobile home, personal property and livestock, located within the boundaries of the District for the fiscal Year July 1, 2020 through June 30, 2021 , as shown by the attached Resolution 2020-05-03 of the El Valle de Los Ranchos Water & Sanitation District and as permitted by NMSA 73-21-17; and

**WHEREAS**, Taos County is required by the terms of NMSA 73-21-18 to levy the 5.312 mils upon property including mobile homes, personal property and livestock, located within the boundaries of the District and to further collect the tax for the benefit of the District.

**NOW, THEREFORE BE IT RESOLVED** that the Taos County Assessor shall be and hereby is instructed to levy 5.312 mils upon property located within the boundaries of the District and to further collect such taxes in the manner prescribed by law for levy and collection of property taxes.

**BE IT FURTHER RESOLVED**, that the Taos County Treasurer is instructed to remit to the District the proceeds of such levy and collection of taxes in accordance with the provisions of NMSA 73-21-20.

**PASSED, APPROVED AND ADOPTED**, this \_\_\_\_ day of \_\_\_\_\_ 2020.

**BOARD OF COUNTY COMMISSIONERS  
OF TAOS COUNTY, NEW MEXICO**

\_\_\_\_\_  
Tom Blankenhorn, Chairman

**Attest:**

\_\_\_\_\_  
Anna Martinez, Taos County Clerk

**Approved as to legal form:**

\_\_\_\_\_  
Randy Autio, Contract County Attorney

**VOTE RECORD:**

T. Blankenhorn	yes	no	abstain	absent
C. O'Donnell	yes	no	abstain	absent
J. Fambro	yes	no	abstain	absent
M. Gallegos	yes	no	abstain	absent
G. J. Romero	yes	no	abstain	absent

El Valle de Los Ranchos Water & Sanitation District

Resolution 2020-05-03

**A RESOLUTION CONTINUING THE AD-VALOREM TAX FOR THE BENEFIT OF  
THE EL VALLE DE LOS RANCHOS WATER & SANITATION DISTRICT**

**Whereas**, the Board of Directors of El Valle de Los Ranchos Water & Sanitation District (hereinafter "District"), met in regular session, as required by law; and

**Whereas**, NMSA 1978 §73-21-18 (1978) as amended, required the Board of Directors, annually for the term of July 1, 2020 through June 30, 2021, to levy and collect taxes to supply funds for paying expenses of the organization and the costs of construction, operating and maintaining the works and equipment of the District; and

**Whereas**, the District is required to certify the rate imposed to the Board of County Commissioners:

**NOW THEREFORE, BE IT RESOLVED** that:

1. The Board of Directors of the District hereby certifies, to the Taos Board of County Commissioners that the Ad-Valorem Tax rate shall be 5.312 mills on all real and personal property within the District's boundaries, including mobile homes and other personal property, including livestock.
2. The Board of Directors request that the Taos Board of County Commissioners provide, pursuant to state law, for the collection of said tax and, upon receipt thereof, remit said monies to the District.
3. This Resolution repeals and supersedes all previous resolutions imposing ad-valorem taxes.

**PASSED AND ADOPTED** on this 13th day of May, 2020.

ATTESTED:

  
Delfino Torres, Secretary/Treasurer

  
Gabriel J. Romero, Chairman



# **Taos County**

## **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Approval of a Budget Adjustment for Facilities Management Fund (0101-1090) - Lupe Martinez, Finance Director

---

[BAR Facilities.pdf](#)

# TAOS COUNTY AGENDA REQUEST FORM

<b>Presenters Name</b> <i>(If there is more than one presenter list them all)</i>	Lupe Martinez	<b>Presenters Title</b>	Finance Director
<b>Meeting date requesting to be on</b>	May 19, 2020	<b>Are there any documents For this item? <u>(all documents must be single sided)</u></b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Will action be needed on this item?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>Are there signatures required on the documents?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Has Legal Department approved this Item (if applicable)?</b> <i>All Contracts, Resolutions, Ordinances and Agreements must be approved by Legal</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No  <input checked="" type="checkbox"/> N/A	<b>Legal Department Signature</b>  <i>If item does need Legal approval it must be submitted their first.</i>	

## AGENDA ITEM DESCRIPTION

**Budget Adjustment  
Facilities Management  
Fund 0101-1090**

Signature/Date of person picking up final documents:



BUDGET LINE ITEM ADJUSTMENTS  
FY 2020 Final Budget

Facilities Department (0101-1090)									
BA #	Control #	General Ledger	Line Item Description	Debit (In)	Credit (Out)	Comment	Curr Budget	Adj Budget	Initials
	BA-1	0101-1090-44020	Maintenance Contracts	17,000.00	-		70,000.00	87,000.00	SF
	BA-2	0101-1090-43020	Per Diem	-	2,003.23		2,500.00	496.77	SF
	BA-3	0101-1090-46040	Uniform/Linen	-	4,110.00		8,500.00	4,390.00	SF
	BA-4	0101-1090-47080	Printing/Publishing	-	500.00		500.00	-	SF
	BA-5	0101-1090-44030	Transportation	-	2,000.00		11,500.00	9,500.00	SF
	BA-6	0101-1090-44010	Maintenance of Building	-	3,500.00		71,500.00	68,000.00	SF
	BA-7	0101-1090-42050	Health Insurance	-	4,886.77		51,950.00	47,063.23	SF
			TOTALS THIS PAGE	17,000.00	17,000.00		216,450.00	216,450.00	

Page No. 1 of 1

County Chairman Approval

Date

*[Signature]* 05/14/20  
Requested by: Department Head

Attested by: Taos County Clerk

Date

*[Signature]* 5/15/20  
Reviewed by: Finance Department  
*[Signature]*  
Reviewed by: County Manager

Date

Date

Batch No: Entered By: Date:

## COUNTY OF TACOS

## Expense Budget

Reported as of SUNDAY MAY 31, 2020 91.84

Page 1

G/L#	Description	Yearly Budget	Yearly Adjustment	Yearly Adj-Bdgt	Monthly Detail	Yearly Detail	Yearly Budget Balance	Ytd BBal/Bdgt	Yearly Encumber	Yearly Unencum-Bal	Ytd Unen/Bdgt
<b>Fund 0101 GENERAL OPERATING ACCOUNT</b>											
<b>Dept 1090 FACILITIES MANAGEMENT</b>											
<b>0101-1090-41020 FULL-TIME POSITIONS</b>											
<b>PAYROLL</b>											
<b>Total</b>		<b>229,823</b>	<b>0</b>	<b>229,823</b>	<b>6,415.10</b>	<b>148,479.84</b>	<b>81,343.55</b>	<b>35.4</b>	<b>352</b>	<b>80,992</b>	<b>35.2</b>
		<b>229,823</b>	<b>0</b>	<b>229,823</b>	<b>6,415.10</b>	<b>148,479.84</b>	<b>81,343.55</b>	<b>35.4</b>	<b>352</b>	<b>80,992</b>	<b>35.2</b>
<b>0101-1090-42010 F.I.C.A.</b>											
0101-1090-42010 F.I.C.A.		14,249	0	14,249	418.73	9,315.59	4,933.46	34.6	0	4,933	34.6
0101-1090-42020 F.I.C.A. MEDICARE		3,332	0	3,332	97.92	2,178.32	1,154.12	34.6	0	1,154	34.6
0101-1090-42021 P.E.R.A. RETIREMENT CONTRIBUT		34,014	0	34,014	979.04	21,961.95	12,051.91	35.4	0	12,052	35.4
0101-1090-42050 HEALTH INSURANCE		51,950	0	51,950	0.00	17,451.51	34,498.49	66.4	1,048	33,450	64.4
0101-1090-42060 RETIREE HEALTH CARE		4,596	0	4,596	132.87	2,972.74	1,623.73	35.3	0	1,624	35.3
0101-1090-42070 UNEMPLOYMENT INSURANCE		280	0	280	0.00	280.00	0.00	0.0	0	0	0.0
0101-1090-42080 WORKERS' COMP. ASSESS		64	0	64	0.00	33.35	31.05	48.2	0	31	48.2
<b>Total</b>		<b>108,486</b>	<b>0</b>	<b>108,486</b>	<b>1,628.56</b>	<b>54,193.46</b>	<b>54,292.76</b>	<b>50.0</b>	<b>1,048</b>	<b>53,245</b>	<b>49.1</b>
<b>0101-1090-43020 PER DIEM</b>											
0101-1090-43020 PER DIEM		2,500	0	2,500	0.00	496.77	2,003.23	80.1	0	2,003	80.1
<b>0101-1090-43030 TRANSPORTATION EXPENSE</b>											
0101-1090-43030 TRANSPORTATION EXPENSE		11,500	0	11,500	27.06	6,947.63	4,552.37	39.6	0	4,552	39.6
<b>0101-1090-44010 MAINTENANCE/BUILDING/STRUCTURE</b>											
0101-1090-44010 MAINTENANCE/BUILDING/STRUCTURE		71,500	0	71,500	4,094.78	44,053.93	27,446.07	38.4	16,202	11,244	15.7
<b>0101-1090-44020 MAINTENANCE CONTRACTS</b>											
0101-1090-44020 MAINTENANCE CONTRACTS		70,000	0	70,000	11,163.19	47,667.23	22,332.77	31.9	18,239	4,094	5.8
<b>0101-1090-44030 MAINTENANCE GROUNDS/ROADWAYS</b>											
0101-1090-44030 MAINTENANCE GROUNDS/ROADWAYS		20,000	0	20,000	0.00	5,845.00	14,155.00	70.8	0	14,155	70.8
<b>0101-1090-44040 MAINTENANCE VEHICLE/FURN/EQUIP</b>											
0101-1090-44040 MAINTENANCE VEHICLE/FURN/EQUIP		5,000	0	5,000	0.00	2,289.10	2,710.90	54.2	0	2,711	54.2
<b>0101-1090-45900 OTHER CONTRACTUAL SERVICES</b>											
0101-1090-45900 OTHER CONTRACTUAL SERVICES		18,000	0	18,000	388.65	5,331.12	12,668.88	70.4	1,995	10,674	59.3
<b>0101-1090-46010 SUPPLIES (OFFICE/FIELD/ED/ETC.</b>											
0101-1090-46010 SUPPLIES (OFFICE/FIELD/ED/ETC.		25,000	0	15,000	0.00	2,930.51	12,069.49	80.5	1,123	10,946	73.0
<b>0101-1090-46020 NON-CAPITAL FURN/FIX/EQUIP</b>											
0101-1090-46020 NON-CAPITAL FURN/FIX/EQUIP		2,400	0	2,400	0.00	1,750.68	649.32	27.1	351	99	4.1
<b>0101-1090-46030 SAFETY EQUIPMENT</b>											
0101-1090-46030 SAFETY EQUIPMENT		5,000	0	5,000	159.02	444.35	4,555.65	91.1	2,356	2,200	44.0
<b>0101-1090-46040 UNIFORM/LINEN EXPENSE</b>											
0101-1090-46040 UNIFORM/LINEN EXPENSE		8,500	0	8,500	3,350.00	3,350.00	5,150.00	60.6	1,040	4,110	48.4
<b>0101-1090-47066 NMIA BOILER/MACHINERY INSURANCE</b>											
0101-1090-47066 NMIA BOILER/MACHINERY INSURANCE		1,300	0	1,300	0.00	1,300.00	0.00	0.0	0	0	0.0
<b>0101-1090-47080 PRINTING/PUBLISHING (INC.ADV)</b>											
0101-1090-47080 PRINTING/PUBLISHING (INC.ADV)		500	0	500	0.00	0.00	500.00	100.0	0	500	100.0
<b>0101-1090-47120 RENT EQUIPMENT/MACHINERY</b>											
0101-1090-47120 RENT EQUIPMENT/MACHINERY		1,000	0	1,000	0.00	0.00	1,000.00	100.0	0	1,000	100.0
<b>0101-1090-47210 WORKER'S COMPENSATION PREMIUMS</b>											
0101-1090-47210 WORKER'S COMPENSATION PREMIUMS		8,288	0	8,288	0.00	8,288.22	0.00	0.0	0	0	0.0
<b>Total</b>		<b>240,488</b>	<b>0</b>	<b>240,488</b>	<b>19,182.70</b>	<b>130,694.54</b>	<b>109,793.68</b>	<b>45.7</b>	<b>41,505</b>	<b>68,289</b>	<b>28.4</b>
<b>0101-1090-46030 SAFETY EQUIPMENT</b>											
0101-1090-46030 SAFETY EQUIPMENT		578,798	0	578,798	27,236.36	333,367.84	245,429.99	42.4	42,905	202,525	35.0
<b>Total Dept</b>		<b>578,798</b>	<b>0</b>	<b>578,798</b>	<b>27,236.36</b>	<b>333,367.84</b>	<b>245,429.99</b>	<b>42.4</b>	<b>42,905</b>	<b>202,525</b>	<b>35.0</b>
<b>0101-1090-46040 UNIFORM/LINEN EXPENSE</b>											
0101-1090-46040 UNIFORM/LINEN EXPENSE		578,798	0	578,798	27,236.36	333,367.84	245,429.99	42.4	42,905	202,525	35.0
<b>Total Fund</b>		<b>578,798</b>	<b>0</b>	<b>578,798</b>	<b>27,236.36</b>	<b>333,367.84</b>	<b>245,429.99</b>	<b>42.4</b>	<b>42,905</b>	<b>202,525</b>	<b>35.0</b>
<b>0101-1090-47210 WORKER'S COMPENSATION PREMIUMS</b>											
0101-1090-47210 WORKER'S COMPENSATION PREMIUMS		578,798	0	578,798	27,236.36	333,367.84	245,429.99	42.4	42,905	202,525	35.0
<b>Total</b>		<b>578,798</b>	<b>0</b>	<b>578,798</b>	<b>27,236.36</b>	<b>333,367.84</b>	<b>245,429.99</b>	<b>42.4</b>	<b>42,905</b>	<b>202,525</b>	<b>35.0</b>

Adjustment Needed for  
Maintenance Contract  
JACB





# **Taos County**

## **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Approval of a Budget Adjustment for E-911 Central  
Communications Fund (0207-0911) - Lupe Martinez, Finance  
Director

---

[BAR E-911.pdf](#)

# TAOS COUNTY AGENDA REQUEST FORM

<b>Presenters Name</b> <i>(If there is more than one presenter list them all)</i>	Lupe Martinez	<b>Presenters Title</b>	Finance Director
<b>Meeting date requesting to be on</b>	May 19, 2020	<b>Are there any documents For this item? <i>(all documents must be single sided)</i></b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Will action be needed on this item?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>Are there signatures required on the documents?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Has Legal Department approved this Item (if applicable)?</b> <i>All Contracts, Resolutions, Ordinances and Agreements must be approved by Legal</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No  <input checked="" type="checkbox"/> N/A	<b>Legal Department Signature</b>  <i>If item does need Legal approval it must be submitted their first.</i>	

## AGENDA ITEM DESCRIPTION

**Budget Adjustment**  
**E-911 Central Communications**  
**Fund 0207-0911**

Signature/Date of person picking up final documents:



BUDGET LINE ITEM ADJUSTMENTS  
FY 2020 Final Budget

Emergency Communications Department E-911 (0207-0911)					Date: 5/14/2020	
BA #	General Ledger	Line Item Description	Debit (In)	Credit (Out)	Comment	Initials
BA-1	0207-0911-44020	Maintenance Contracts	3,000.00	-	To allocate budget to cover maintenance contract expenses for Motorola through Fiscal Year End	DC
BA-2	0207-0911-42050	Health Insurance	-	3,000.00		DC
TOTALS THIS PAGE			3,000.00	3,000.00		
					Curr Budget	Adj Budget
					117,290.30	120,290.30
					18,510.45	15,510.45
					135,800.75	135,800.75
					Page No. 1 of 1	

Request by: Department Head Date: 5-14-20

Reviewed by: Finance Department Date: 5/14/20

Reviewed by: County Manager Date: 5/14/20

County Chairman Approval \_\_\_\_\_ Date \_\_\_\_\_

Attested by: Taos County Clerk \_\_\_\_\_ Date \_\_\_\_\_

Batch No: \_\_\_\_\_ Entered By: \_\_\_\_\_ Date: \_\_\_\_\_

COUNTY OF TADS  
Expense Budget  
Reported as of SUNDAY MAY 31, 2020 91.8t

G/L#	Description	Yearly Budget	Yearly Adjustment	Yearly Adjst Bdg	Monthly Detail	Yearly Detail	Budget Balance	Yearly Bdggt	Ytd Bdggt	Yearly Unencum Bal	Ytd Unen/ Bdggt
<b>EXPENSE</b>											
<b>Fund 0207 EMERGENCY 911 (K-911)</b>											
<b>Dept 0911 CENTRAL COMMUNICATIONS</b>											
0207-0911-41020	FULL-TIME POSITIONS	541,034	0	541,034	18,877.09	426,536.53	114,497.82	21.2	113,277	113,277	20.9
0207-0911-41050	OVERTIME	40,000	0	40,000	1,390.65	31,030.02	8,969.98	22.4	8,969	8,969	22.4
0207-0911-41051	HOLIDAY OVERTIME	20,000	0	20,000	0.00	16,384.85	3,615.15	18.1	3,615	3,615	18.1
<b>Total</b>	<b>PAYROLL</b>	<b>601,034</b>	<b>0</b>	<b>601,034</b>	<b>20,267.74</b>	<b>473,951.40</b>	<b>127,082.95</b>	<b>21.1</b>	<b>1,222</b>	<b>125,861</b>	<b>20.9</b>
<b>0207-0911-42010 P.I.C.A.</b>											
0207-0911-42020	P.I.C.A. MEDICARE	37,264	0	37,264	1,317.97	29,133.03	8,131.11	21.8	8,131	8,131	21.8
0207-0911-42021	P.E.R.A. RETIREMENT CONTRIBUT	8,715	0	8,715	308.24	6,813.36	1,901.71	21.8	1,902	1,902	21.8
0207-0911-42050	HEALTH INSURANCE	80,073	0	80,073	2,683.38	61,561.36	18,511.75	23.1	18,512	18,512	23.1
0207-0911-42060	RETIREE HEALTH CARE	112,120	0	112,120	0.00	89,160.86	22,959.25	20.5	4,449	18,510	16.5
0207-0911-42070	UNEMPLOYMENT INSURANCE	10,821	0	10,821	363.53	8,332.63	2,488.06	21.0	2,488	2,488	23.0
0207-0911-42080	WORKERS' COMP. ASSESS	640	0	640	0.00	640.00	0.00	0.0	0	0	0.0
0207-0911-42090	WORKERS' COMP. ASSESS	147	0	147	0.00	92.00	55.20	37.5	55	55	37.5
<b>Total</b>	<b>BENEFITS</b>	<b>249,780</b>	<b>0</b>	<b>249,780</b>	<b>4,673.12</b>	<b>195,733.24</b>	<b>54,047.08</b>	<b>21.6</b>	<b>4,449</b>	<b>49,598</b>	<b>19.9</b>
<b>0207-0911-43020 PER DIEM</b>											
0207-0911-43030	TRANSPORTATION EXPENSE	9,600	1,000-	8,600	0.00	6,258.60	2,341.40	27.2	2,341	2,341	27.2
0207-0911-43030	MAINTENANCE CONTRACTS	2,600	0	2,600	0.00	2,023.71	576.29	22.2	576	576	22.2
0207-0911-44020	PROFESSIONAL SERVICES	94,100	23,190	117,290	0.00	86,667.55	30,622.75	26.1	30,623	0	0.0
0207-0911-45030	OTHER CONTRACTUAL SERVICES	10,000	3,150-	6,850	627.78	3,527.36	3,322.64	48.5	1,473	1,850	27.0
0207-0911-45030	ADMINISTRATIVE FEES	9,480	0	9,480	20.28	5,403.13	4,076.87	43.0	4,076	4,076	43.0
0207-0911-45031	CONTRACTUAL XEROX LEASE/MAINT	53,500	0	53,500	0.00	40,125.00	13,375.00	25.0	13,375	0	0.0
0207-0911-45033	SUPPLIES (OFFICE/FIELD/ED/ETC.)	6,000	1,000-	5,000	0.00	3,422.51	1,577.49	31.5	781	797	15.9
0207-0911-46010	NON CAPITAL FURN/FIX/EQUIP	3,000	0	3,000	11.80	1,547.30	1,452.70	48.4	696	756	25.2
0207-0911-46040	UNIFORM/LINEN EXPENSE	7,500	5,000-	2,500	450.50	1,670.49	829.51	33.2	300	530	21.2
0207-0911-47010	COMMUNICATIONS	2,500	1,500-	1,000	0.00	0.00	1,000.00	100.0	1,000	0	0.0
0207-0911-47040	EMPLOYEE TRAINING	9,120	1,500-	7,620	596.75	6,517.50	1,102.50	14.5	1,103	1,103	14.5
0207-0911-47063	NMAC PROPERTY/LIABILITY	12,000	5,000-	7,000	901.97	1,101.97	5,898.03	84.3	1,931	3,967	56.7
0207-0911-47140	SUBSCRIPTIONS & DUES	20,000	3,500-	16,500	0.00	16,500.00	0.00	0.0	0	0	0.0
0207-0911-47150	TELEPHONE	1,550	0	1,550	0.00	1,127.00	423.00	27.3	423	423	27.3
0207-0911-47210	WORKER'S COMPENSATION PREMIUMS	12,000	1,540-	10,460	616.54	6,913.25	3,546.45	33.9	0	3,546	33.9
0207-0911-48020	EQUIPMENT AND MACHINERY	17,004	0	17,004	0.00	17,003.80	0.00	0.0	0	0	0.0
<b>Total</b>	<b>OPERATIONAL</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	<b>0.00</b>	<b>16,379.76</b>	<b>283,620.24</b>	<b>94.5</b>	<b>142,370</b>	<b>141,250</b>	<b>47.1</b>
<b>Total</b>		<b>569,954</b>	<b>0</b>	<b>569,954</b>	<b>3,225.62</b>	<b>216,188.93</b>	<b>353,764.87</b>	<b>62.1</b>	<b>192,549</b>	<b>161,216</b>	<b>28.3</b>
<b>0207-0911-47905 CRT STATE INTERCEPT</b>											
0207-0911-47905	EXPENSE OTHER	49,290	0	49,290	0.00	36,497.72	12,792.52	26.0	0	12,793	26.0
<b>Total</b>		<b>49,290</b>	<b>0</b>	<b>49,290</b>	<b>0.00</b>	<b>36,497.72</b>	<b>12,792.52</b>	<b>26.0</b>	<b>0</b>	<b>12,793</b>	<b>26.0</b>
<b>Total Dept 0911 CENTRAL COMMUNICATIONS 1,470,059</b>											
<b>Total Fund 0207 EMERGENCY 911 (K-911) 1,470,059</b>											
<b>Total</b>	<b>All Expenses</b>	<b>1,470,059</b>	<b>0</b>	<b>1,470,059</b>	<b>28,166.48</b>	<b>922,371.29</b>	<b>547,687.42</b>	<b>37.3</b>	<b>198,220</b>	<b>349,468</b>	<b>23.8</b>

Adjustment Needed for  
outstanding invoices  
JAL



## **Taos County**

### **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Approval of a contract TCC-2020-24 between FacilityBuild Inc.  
and Taos County for the renovations at Ojo Caliente Fire  
Department - Richard Sanchez, Construction Management

---

[TCC-2020-24.pdf](#)

# TAOS COUNTY AGENDA REQUEST FORM

<b>Presenters Name</b> <i>(If there is more than one presenter list them all)</i>	Richard Sanchez	<b>Presenters Title</b>	Construction Management
<b>Meeting date requesting to be on</b>	5/19/20	<b>Are there any documents For this item? <i>(all documents must be single sided)</i></b>	X Yes      No
<b>Will action be needed on this item?</b>	X Yes      No	<b>Are there signatures required on the documents?</b>	X Yes      No
<b>Has Legal Department approved this Item (if applicable)?</b> <i>All Contracts, Resolutions, Ordinances and Agreements must be approved by Legal</i>	X Yes      No  <input type="checkbox"/> N/A	<b>Legal Department Signature</b>  <i>If item does need Legal approval it must be submitted their first.</i>	

## AGENDA ITEM DESCRIPTION

Discussion, consideration, and decision:

TCC 2020-24 FacilityBuild Inc.

Amount: \$340,873.94

Purpose: This contract is for renovations at the Ojo Caliente Fire Dept.



## CONTRACT

This Contract is hereby made and entered into by and between **Taos County**, a political subdivision of the State of New Mexico (hereinafter "**County**") and **FacilityBuild Inc.**, (hereinafter "**Contractor**"). For good and valuable consideration and in consideration of the provisions set forth below, the parties agree as follows.

1. **Scope of Work.** Contractor shall provide all labor, materials, and required permitting to plan, design, and renovate the Ojo Caliente Fire Department located at 21 Los Banos Drive, Ojo Caliente, NM 87549. Work will be done according to specifications and drawings provided by FacilityBuild as set out in greater detail in construction plans attached hereto by reference and incorporated herein for all purposes. Contractor hereby extends to County all of the terms and conditions extended to Cooperative Educational Services ("CES") in CES RFP Number #2020-09N-G1133-ALL and 2020-09N-R1239-ALL and warrants that the prices set out in Exhibit 1 are at or below the prices extended to CES. The full price agreement and all amendments thereto are incorporated herein for all purposes by reference and done pursuant to the specifications set out in the CES Contract Award for RFP #2020-09N-G1133-ALL and 2020-09N-R1239-ALL, attached as Exhibit 2.
2. **Compensation.** Contractor shall provide all labor and materials to perform the scope of work described in this contract for an amount not to exceed \$340,873.94, exclusive of New Mexico gross receipts tax (GRT). County shall pay applicable GRT.

Contractor shall invoice County on a monthly basis by delivering an invoice detailing work performed in accordance with the schedule of values on a percentage complete basis. Contractor shall submit application for payment, attached hereto as Exhibit 3, to Richard Sanchez, Construction Manager, 105 Albright St. Ste., G, Taos, NM 87571. Within 15 days of receipt of the application for payment from Contractor, Richard Sanchez and the Taos County Finance Department shall either certify the application for payment by signature and return the application to Contractor, or notify Contractor of any defect in the invoice or the work. Contractor shall forward the certified application for payment to CES with an invoice for payment. CES shall then invoice County for payment. Within 30 days of receipt of the invoice for payment from CES, the Taos County Finance Department shall tender payment to CES. If payment is by mail, the date of tender shall be the postmark date.

3. **Miscellaneous.**
  - A. **New Mexico Department of Work Force Solutions and United States Department of Labor Requirements:** Contractor shall comply with all applicable laws, regulations and rules of the New Mexico Department of Workforce solutions and the United States Department of Labor.
  - B. **Time to Commence and Complete Work.** Contractor shall commence work when it has received an email notice to proceed from Richard Sanchez, Construction Manager, or such other representative as the County Manager shall designate from time to time. Contractor shall have until August 30, 2020 to complete the work from the date of the notice to proceed unless events outside Contractor's control make it impossible to complete the work by August 30, 2020, in which case County shall grant Contractor a reasonable amount of additional time by written change order only.
  - C. **Performance and Payment Bonds:** Contractor shall obtain and present to County performance and payment bonds from a surety company authorized to do business in New Mexico in the amount of \$365,800.35 within seven days of the date this Contract is signed by County acceptable to County in its sole discretion. If Contractor fails to do so, County may, in its sole discretion declare this Contract null and void or give Contractor such additional time to obtain and present the performance and payment bonds as it deems appropriate. If County grants contractor additional time, County shall continue to have the right to declare this Contract null and void if Contractor fails to obtain and present the performance and payment bonds in the additional time granted. In no event shall Contractor provide any materials or services pursuant to this Contract until the performance and payment bond have been accepted by County and in no event shall County have any obligations to Contractor pursuant to this Contract until the performance and payment bonds have been accepted by County.
4. **Warranty.** Contractor warrants that all materials and services supplied pursuant to this Contract shall meet the specifications contained in the Contract and exhibits and in addition shall comply with industry standards and be of merchantable quality and suitable for the purposes for which they are intended. The contractor warrants to the

Owner/Client that the construction shall be new unless otherwise specified, of food commercial quality, in conformance with the Contract Documents and free of defects in materials and workmanship for one (1) year from substantial completion.

5. **Appropriations.** This contract is funded in part by funds made available under loan proceeds and Fire Protection Funds. This Contract is contingent upon there being sufficient funds available for County to appropriate funds to make payments pursuant to this Contract. County shall be the sole and final determiner, in its sole discretion, of whether sufficient funds are available to appropriate funds for this Contract.

6. **Term.** This Contract shall be effective from the date last signed by all parties through August 30, 2020, unless terminated earlier pursuant to its terms.

7. **Termination.**

County may terminate the Contract with or without cause at any time in the County's sole discretion by giving written notice to the Contractor of termination, which shall occur no less than 30 calendar days after the date of notice and shall specify the effective date thereof.

Termination shall be by written notice that shall be hand delivered or mailed (certified mail, return receipt requested). If notice is by mail, the effective date of notice will be deemed to be three (3) calendar days from the date of the postmark. If notice is hand delivered, notice of termination is effective as of the time of delivery to the Contractor or Contractor's place of business, or to the County Manager.

In no event shall termination nullify obligations of either party incurred prior to the effective date of termination.

8. **Indemnification.** Contractor agrees, to the fullest extent permitted by law, to defend, indemnify and hold County and County's employees, agents, independent contractors and representatives harmless from damages and losses arising from the subject matter of this Contract whether such damages are based in tort, contract, statute, any other category of law or in equity. Contractor's obligation pursuant to this paragraph is specifically intended to extend to, but is not limited to, all claims for any damages sustained by Contractor, its employees, independent contractors, agents or other representatives while engaged in the performance of this Contract
9. **Required Insurance.** Contractor shall maintain liability insurance in an amount at least equal to the damage limits set forth by the New Mexico Tort Claims Act, Sec. 41-4-19, N.M.S.A. 1978 (as amended). Contractor shall maintain employee's liability and workmen's compensation insurance and will make Taos County additional insured. Contractor shall provide the County with a Certificate of Insurance establishing to the County's satisfaction that all insurance is in effect for the term of this contract before commencing work.
10. **Limitation of Liability.** County shall have no liability to Contractor for any matter relating in any way to the subject matter of this Contract except for the compensation provided for herein, whether such liability is in contract, tort, statute, any other category of law or in equity. There shall be no liability for compensation that has not yet been earned pursuant to the terms of this Contract or for consequential damages.
11. **Required Licenses and Permits.** Contractor shall maintain liability insurance in an amount at least equal to the damage limits set forth by the New Mexico Tort Claims Act, Sec. 41-4-19, N.M.S.A. 1978 (as amended). Contractor shall maintain employee's liability and workmen's compensation insurance and will make County an additional insured. Contractor shall provide the County with a Certificate of Insurance establishing to the County's satisfaction that all insurance is in effect for the term of this contract before commencing work.
12. **Work Product.** All work and work product produced under this Contract shall be and remain the exclusive property of County and Contractor shall not use, sell, disclose or otherwise make available to anyone (individual, corporation, legal entity or organization), other than County, any such work or work product or copies thereof.
13. **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 anyone (individual, corporation, legal entity or organization) without the prior written approval of the County.
14. **Status of Contractor.** Contractor acknowledges that Contractor is an independent contractor and as such neither Contractor, Contractor's employees, independent contractors, agents nor representatives shall be considered



employees or agents of County nor shall they be eligible to accrue leave, retirement benefits, insurance benefits, or any other benefits provided to County employees.

15. **Non-Agency.** Contractor agrees not to purport to bind County to any obligation not assumed herein by County, unless Contractor has express written approval and then only within the limits of that express authority.
16. **Worker's Compensation.** Contractor acknowledges that neither Contractor, Contractor's employees, independent contractors, agents nor representatives shall have any claim whatsoever to worker's compensation coverage under County's policy.
17. **Taxes.** Contractor acknowledges that Contractor, and Contractor 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 County shall have no liability for payment of such taxes or amounts.
18. **Records and Audit.** Contractor shall keep, maintain and make available, to County, all records, invoices, bills, etc. related to performance of this Contract for a period of no less than three (3) years after the date of final payment. 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 County or its authorized representative or agent, including federal and/or state auditors.
19. **Conflict of Interest and Governmental Conduct Act.** Contractor warrants that Contractor presently has no interest or conflict of interest and shall not acquire any interest or conflict of interest, which would conflict with Contractor's performance of services under this contract. Contractor certifies that the requirements of the Governmental Conduct Act, Sections 10-16-1 through 10-16-18, NMSA 1978, regarding contracting with a public officer, public employee or former public employee have been followed.
20. **Non-Discrimination.** Contractor agrees that Contractor, Contractor's employees, independent contractors, agents and representatives 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.
21. **Assignment and 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 County.

Independent contractors may only be hired by Contractor pursuant to a written contract that incorporates this Contract by reference and by which such independent contractors agree to be bound by the terms of this Contract. Executed copies of such contracts shall be provided to County by Contractor before such independent contractors commence work.

## 22. **Events of Default and Remedies.**

- A. **Default.** If either party fails to fulfill its obligations under this Contract in a timely and proper manner, or if either party violates any material covenant, agreement or stipulation of this Contract, the other party shall have the right to terminate the Contract by giving written notice of termination which shall occur not less than 30 calendar days after the date of notice, unless the party to whom notice is given cures the breach to the satisfaction of the party giving notice prior to the effective date of termination. The notice shall specify the effective date of the termination and the reasons therefore. County may withhold payment for services that are in default until such default is cured.
- B. **Remedies Upon Default.** Upon failure by a party to cure a default following notice and opportunity to cure as specified herein, the non-defaulting party may:
  - i) Terminate this Agreement with no further obligation to the defaulting party except those incurred prior to the effective date of termination;
  - ii) File suit in a court of competent jurisdiction for such damages and remedies as are available in law or equity, including costs and reasonable attorney's fees, which may include the reasonable value of services provided by the County legal department as though such services had been provided by outside counsel.; or

- iii) Waive the default and proceed with performance under the terms of the Agreement.
- C. The failure of a party to pursue any remedy provided for in this section shall not be construed as a waiver by that party of the default or breach except as expressly stated and shall not constitute a waiver of any other default or provision of the Agreement. The remedies in this section are intended to be cumulative, and a party may pursue one or more or any combination of the remedies provided for in this section.
23. **Severability.** In the event that a court of competent jurisdiction rules that any provision of this Contract is void, voidable or otherwise unenforceable, all other provisions shall remain in full force and effect that are not inconsistent with the court's ruling.
24. **Sole Contract.** This Contract, including all exhibits whether attached hereto or incorporated herein by reference, incorporates all of the agreements and understandings between the parties involving the Scope of Work contained herein. No prior agreement(s) or understanding(s), verbal or otherwise, shall be valid or enforceable unless embodied in this Contract.
25. **Survival.** All terms of this Contract that as a practical matter would require actions by either party after the expiration, termination or voiding of this Contract to effectuate those terms, shall survive such expiration, termination or voiding.
26. **Amendment.** This Contract shall not be altered, changed, modified or amended, except by instrument, in writing, executed by all parties.
27. **Applicable Law.** This Contract shall be governed by the Laws of the State of New Mexico.
28. **Jurisdiction and Venue.** Any legal proceeding arising out of the subject matter of this Contract, whether based in contract, tort, statute, other category of law or in equity, shall be brought before the Eighth Judicial District Court, Taos County, State of New Mexico. Contractor hereby agrees that such court shall have jurisdiction over it and that venue shall be proper in such court.
29. **Illegal Acts.** Pursuant to Sec. 13-1-191, N.M.S.A. 1978 (as amended), it shall be unlawful for any Contractor to engage in bribery, offer gratuities with the intent to solicit business, or offer or accept kickbacks of any kind. All other similar act(s) of bribes, gratuities and/or kickbacks are likewise hereby prohibited. Contractor warrants and represents that it has not engaged in and will not engage in such activity.
30. **Release.** Contractor agrees that, upon final payment of the amount due under this Contract, Contractor releases County from all liability, claims and/or obligations whatsoever arising from the subject matter of this Contract, whether based in contract, tort, statute, other category of law or in equity.
31. **Contact Information for Parties.** The contact information for the parties to this Contract is as set out in this paragraph. Unless such information is changed in writing, all notices or other communication pursuant to this Contract shall be through the contact information in this paragraph.
- |  |   |
|--|---|
| <b>County</b>                                | <b>Contractor</b>                       |
| <b>Richard Sanchez, Construction Manager</b> | <b>Louie Campos, Project Manager</b>    |
| <b>105 Albright St. Ste. G</b>               | <b>5904 Florence Avenue NE</b>          |
| <b>Taos, NM 87571</b>                        | <b>Albuquerque, NM 87113</b>            |
| <b>575-779-7922</b>                          | <b>505-828-0060</b>                     |
| <b>Email: richard.sanchez@taoscounty.org</b> | <b>Email: lcampos@facilitybuild.com</b> |
32. **Authority.** The individuals signing below on behalf of the parties hereby warrant and represent that they have full legal authority to bind the parties to this Contract and have taken whatever steps are required by law and their governing documents to do so. Electronically duplicated signatures shall be permitted and if used, shall be binding. This Contract may be signed in duplicate originals bearing the signatures of fewer than all parties if all parties have signed at least one duplicate original.

**SIGNATURE PAGE TO FOLLOW**

**Signed and Agreed:**

**Taos County**

**Contractor**

\_\_\_\_\_  
**Tom Blankenhorn, Chairman  
Taos County Commission**

\_\_\_\_\_  
**Cameron Kilcup, Vice-President**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Date**

**Attest:**

\_\_\_\_\_  
**Anna Martinez, County Clerk**

## CONSTRUCTION COST PROPOSAL - Per the Construction Drawings

Date: 4/13/2020

RFE: 20-066

Taos County  
Brent Jaramillo  
105 Albright

Taos County-Ojo Caliente FS  
Cost Proposal Project Name: **Renovation**  
Procurement Contract: *Ces*  
Email address: [brent.jaramillo@taoscounty.org](mailto:brent.jaramillo@taoscounty.org)  
Telephone #: 575-779-3907

Physical Job Address: 21 Los banos LN Ojo Caliente, NM  
Plans and specifications provided by: FacilityBUILD

### Scope of Work:

Per attached plans by FacilityBUILD Dated 3-23-2020, Sheets A1.0, A1.1, A1.2, A1.3, and A1.4 See detailed written scope of work on page 2 below.

### Includes:

As needed: prevailing wages; performance and payment bonds; insurance; permits, - Unless specifically excluded in the scope of work:

### Clarifications:

### Excludes:

Repair or replacement of existing architectural, structural, electrical, fire systems, life safety, code violations, hidden conditions or additional material testing, site improvements; Irrigation or landscape work or any design construction work not specifically described in the scope of work or construction documents :Material Testing, Hazardous Materials Assessment, Abatement, Disposal, Fire Alarm and Fire Protection

NM GRT @

Taos - City

7.3125%

\$340,873.94

\$24,926.41

**TOTAL**

**\$365,800.35**

FacilityBUILD's Authorized Signature:

date 4-13-2020

Robert Pino

[rpino@facilitybuild.com](mailto:rpino@facilitybuild.com)

Acceptance: The above scope of work, cost proposal and Services Agreement General Conditions are hereby accepted. You are authorized to do the work as specified. Costs are valid for 30 days.

Project Name: Taos County-Ojo Caliente FS Renovation

Client Authorized Signature:

date

This agreement is the only agreement expressed or implied in which the work will be completed. The agreement takes precedent over any previous oral agreements and representations. See attached General Conditions on pages 3 and 4 of this proposal.

**FacilityBUILD, Inc.**

NM Contractors License: # 88676 - GB98, MM98, EE98, GA98, GF98, GF05 and GS04  
5904 Florence Avenue NE, Albuquerque, NM 87113 Phone (505) 828-0060 Fax: (505) 823-0616  
[www.facilitybuild.com](http://www.facilitybuild.com)

TCC 2020-24  
EXHIBIT 1

Cost Proposal Project Name: Taos County-Ojo Caliente FS Renovation

Physical Job Address: 21 Los banos LN Ojo Caliente, NM

Cost Breakdown (Per CSI Division 1-16):

Div: 1	<b>General Requirements:</b> Construction Design and Engineering (if applicable), Building Construction Permits, General Liability and Builders Risk Insurance, Project Management and Coordination, Weekly Construction Progress Documents, Construction Administration, Submittals, Product Approval Process, Quality Assurance and Quality Control inspections, Temporary Facilities and Utilities, Waste Management, Regulatory Control, Safety Plan, Closeouts and Training	<b>\$57,234.85</b>
Div: 2	<b>Site work/Demolition:</b> Provide labor and material to remove Asbestos containing flooring in the meeting room, demo wall partitions in restroom, demo ceiling in restroom, demo jams and doors, demo windows and existing security bars. Install new snow guards, install gutters and down spouts, paint new handicap striping. Demo and remove concrete for new plumbing in restroom.	<b>\$22,482.78</b>
Div: 3	<b>Concrete:</b> Pour concrete back after plumbing rough-in is complete in restroom.	<b>\$1,339.68</b>
Div: 5	<b>Metals:</b> Provide and install new steel lintel for door openings in the exterior, cut existing block opening for new hollow frame and door, Provide labor and material to fabricate new security bars at 8ea new windows	<b>\$9,578.39</b>
Div: 6	<b>Wood &amp; Plastics:</b> Provide labor and material to install new FRP at restrooms walls, provide wood backing for new restroom accessories.	<b>\$3,109.25</b>
Div: 8	<b>Doors &amp; Windows:</b> Provide labor and material to install 8 ea clear anodized aluminum commercial grade sliding windows complete with screens, standard hardware and clear insulated low -E glass. Provide labor and material to install 10 ea new hollow metal frames, 4 ea hollow metal doors, and 6 ea clear finished wood birch doors, Provide and install new hardware for each door.	<b>\$41,884.35</b>
Div: 9	<b>Finishes:</b> Provide labor and material to frame interior walls, install and finish new sheetrock, repair walls from electrical changes. Provide labor and material to install new ceiling grid and tile in the restroom. Install new cove base in meeting room, office and restroom, provide labor and material to install new stucco on South and west wall only (Stucco work at North and East wall is not included.) Prime and paint walls in office, Kitchenette, Meeting Room and Restroom, prime and paint metal doors and frames, Sand, clean and apply a gray epoxy to the floors in office, Kitchenette, Meeting Room and Restroom.	<b>\$48,385.21</b>
Div: 10	<b>Specialties:</b> Provide labor and material to install 1 ea fire extinguisher, 1 ea heavy duty mounting bracket, 1 ea soap dispenser, 1 ea SS framed mirror 18" x 36", 1 ea paper towel dispenser, 1 ea 18" grab bar, 1 ea 36" grab bar, 1 ea 42" grab bar and 1 ea toilet paper holder.	<b>\$1,660.55</b>
Div: 15-3	<b>Plumbing:</b> Provide labor and material to rough in and install one new tank type floor mount ADA water closet, one new wall hung lavatory with chrome faucet, one 40 gallon propane water heater and expansion tank, install new propane gas line to RTU unit, install one new double bowl stainless stall sink with chrome pull out spray faucet, replace all main water lines with new copper lines, waster lines will be insulated with R-4 insulation, Provide four new water filling points with valves for the four trucks in the bays, new sediment and taste and odor filter installed on incoming water main in mechanical room, install new back flow device at water entrance in bay 4 with drain through the wall, cap old plumbing in apparatus at bay # 1.	<b>\$52,011.26</b>
Div: 15-5	<b>Mechanical:</b> Provide labor and material to install new exhaust fans, provide and install 1 ea RTU, provide and install 1 ea unit heater, Provide and install 4 ea portable scrubbers, provide and install new ductwork, move existing SCBA to existing office, install duct insulation at new ductwork. Provide engineered drawings for mechanical work.	<b>\$55,751.26</b>
Div: 16	<b>Electrical:</b> Provide labor and material to relocate switching to ADA height, remove existing light fixtures and replace with new LED's, Relocate 1 ea 100 amp panel 10' to new wall, raise up electrical devices in bay # 1 to meet NEC requirements, install power form existing panel to feed AC combo unit outside of building, remove 1 ea 50 amp circuit feeding 50 amp plug and use circuit for AC unit, coordinate with KIT Carson to disconnect light and over head lines, relocate 1 ea 30 amp circuit for SCBA equipment, inter lock damper with compressor ( equipment by mech). Provide electrical engineered drawings for project.	<b>\$47,436.36</b>
		<b>\$340,873.94</b>
		<b>NM GRT @ 7.3125%</b>
		<b>\$24,926.41</b>
		<b>TOTAL</b>
		<b>\$365,800.35</b>



Your New Mexico Purchasing Cooperative

Since 1979

## Contract Award Letter

December 13, 2019

FacilityBUILD Inc  
5904 Florence NE  
Albuquerque, NM 87113

Re: ACCEPTANCE OF OFFER and CONTRACT AWARD For:

2020-09N-G1133-ALL JOC General Contractor - Gordian  
2020-09N-R1239-ALL JOC General Contractor - RS Means

Dear Procurement Partner,

Cooperative Educational Services (CES) thanks you for responding to our 2020-09 solicitation. The responses have been reviewed and it is our pleasure to inform you that your company has been selected to provide the products and services indicated in your response.

The enclosed Acceptance of Offer and Contract Award, in conjunction with the RFP documents that you submitted with your proposal, constitute the Agreement between the parties. Please retain all documents for your records. The term of this Indefinite Quantity Contract Award as defined in NMSA 13-1-63; is for three (3) years beginning December 13, 2019 and expiring December 12, 2022, pursuant to 13-1-150 NMSA.

*It is the vendor's responsibility to keep pricing up-to-date, throughout the life of the contract.*

Sincerely Yours,

Cooperative Educational Services

David Chavez  
Executive Director  
Ofc: 505.344.5470  
Fax: 505.344.9343

[illegible]

## 123



## **Taos County**

### **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Approval of a contract TCC-2019-54 between B.T.U. Block and Concrete Inc. and Taos County renewal one for scoria and salt mix for Peñasco and Taos - Ramon Pacheco, Public Works

---

[TCC-2019-54.pdf](#)



# TAOS COUNTY AGENDA REQUEST FORM

<b>Presenters Name</b> <i>(If there is more than one presenter list them all)</i>	Ramon Pacheco	<b>Presenters Title</b>	Public Works
<b>Meeting date requesting to be on</b>	5/19/20	<b>Are there any documents For this item? <u>(all documents must be single sided)</u></b>	X Yes      No
<b>Will action be needed on this item?</b>	X Yes      No	<b>Are there signatures required on the documents?</b>	X Yes      No
<b>Has Legal Department approved this Item (if applicable)?</b> <i>All Contracts, Resolutions, Ordinances and Agreements must be approved by Legal</i>	X Yes      No  <input type="checkbox"/> N/A	<b>Legal Department Signature</b> <i>If item does need Legal approval it must be submitted their first.</i>	

## AGENDA ITEM DESCRIPTION

Discussion, consideration, and decision:

TCC 2019-54 R1 B.T.U. Block and Concrete, Inc.

Amount: \$67,285.34

Purpose: This is the first renewal on the above noted contract for scoria and salt mix for Penasco and Taos.



**RENEWAL 1  
TO CONTRACT TCC 2019-54  
B.T.U BLOCK AND CONCRETE, INC.**

For and in consideration of the mutual promises and agreements set out below, the County of Taos, a political subdivision of the State of New Mexico (hereinafter "County") and **B.T.U. Block and Concrete, Inc.** (hereinafter "Contractor"), agree to the following:

1. The parties have previously entered into a contract, TCC 2019-54, for certain professional services.
2. Pursuant to paragraph 7, the Contract provides for three renewals by mutual consent of the parties.
3. The parties agree to renew the previous Taos County contract TCC 2019-54 as set out below
4. Paragraph 6, Term, shall be as follows:

This Contract shall be effective from July 1, 2020 through June 30, 2021 unless terminated earlier pursuant to its terms.

5. This agreement comprises one (1) of three (3) renewals permitted under the Contract.
6. All other provisions of the contract by and between County and Contractor remain in full force and effect.
7. The individuals signing below on behalf of the parties hereby warrant and represent that they have full legal authority to bind the parties to this Contract and have taken whatever steps are required by law and their governing documents to do so. Electronically duplicated signatures shall be permitted and if used, shall be binding.

Signed and Agreed:

Taos County

Contractor

\_\_\_\_\_  
Brent Jaramillo, County Manager

\_\_\_\_\_  
Buddy Sonchar, Owner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



# **Taos County**

## **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Approval of Contract TCC-2017-052 R3 between Northern Mountain Constructors and Taos County for road and construction materials as per Bid ITB 2017-03 - Ramon Pacheco, Public Works

---

[TCC-2017-52.pdf](#)

# TAOS COUNTY AGENDA REQUEST FORM

<b>Presenters Name</b> <i>(If there is more than one presenter list them all)</i>	Ramon Pacheco	<b>Presenters Title</b>	Public Works
<b>Meeting date requesting to be on</b>	5/19/20	<b>Are there any documents For this item? <i>(all documents must be single sided)</i></b>	X Yes      No
<b>Will action be needed on this item?</b>	X Yes      No	<b>Are there signatures required on the documents?</b>	X Yes      No
<b>Has Legal Department approved this Item (if applicable)?</b> <i>All Contracts, Resolutions, Ordinances and Agreements must be approved by Legal</i>	X      Yes      No  <input type="checkbox"/> N/A	<b>Legal Department Signature</b>  <i>If item does need Legal approval it must be submitted their first.</i>	

## AGENDA ITEM DESCRIPTION

Discussion, Consideration, and Approval:

TCC 2017-052 R3 Northern Mountain Constructors

Amount \$125,000.00

Purpose: This is a request to renew the contract with Northern Mountain Constructors for road and construction materials as per bid ITB 2017-03. This will be the final renewal.



**RENEWAL 3  
TO CONTRACT TCC 2017-052  
NORTHERN MOUNTAIN CONSTRUCTORS**

For and in consideration of the mutual promises and agreements set out below, the County of Taos, a political subdivision of the State of New Mexico (hereinafter "County") and Northern Mountain Constructors (hereinafter "Contractor"), agree to the following:

1. The parties have previously entered into a contract, TCC 2017-052, for certain professional services.
2. Pursuant to paragraph 6, the Contract provides for three renewals by mutual consent of the parties.
3. The parties agree to renew the previous Taos County contract TCC 2017-052 as set out below
4. Paragraph 6, Term, shall be as follows:

This Contract shall be effective from July 1, 2020 through June 30, 2021 unless terminated earlier pursuant to its terms.

5. This agreement comprises FINAL of three (3) renewals permitted under the Contract.
6. All other provisions of the contract by and between County and Contractor remain in full force and effect.
7. The individuals signing below on behalf of the parties hereby warrant and represent that they have full legal authority to bind the parties to this Contract and have taken whatever steps are required by law and their governing documents to do so. Electronically duplicated signatures shall be permitted and if used, shall be binding.

Signed and Agreed:

Taos County

Contractor

\_\_\_\_\_  
Tom Blankenhorn, Chairman  
Taos County Commission

\_\_\_\_\_  
Joe Perovich, Owner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

Attest:

\_\_\_\_\_  
Anna Martinez, County Clerk



## **Taos County**

### **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Adoption of the 2020/2021 FY Interim Budget - Lupe Martinez,  
Finance Director

---

[2021 FY Interim Budget Adoption.pdf](#)

# TAOS COUNTY AGENDA REQUEST FORM

<b>Presenters Name</b> <i>(If there is more than one presenter list them all)</i>	Lupe Martinez	<b>Presenters Title</b>	Finance Director
<b>Meeting date requesting to be on</b>	May 19, 2020	<b>Are there any documents For this item? <i>(all documents must be single sided)</i></b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Will action be needed on this item?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>Are there signatures required on the documents?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Has Legal Department approved this Item (if applicable)?</b> <i>All Contracts, Resolutions, Ordinances and Agreements must be approved by Legal</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No  <input checked="" type="checkbox"/> N/A	<b>Legal Department Signature</b> <i>If item does need Legal approval it must be submitted their first.</i>	

## AGENDA ITEM DESCRIPTION

### Adoption of 2020/2021 FY Interim Budget

Signature/Date of person picking up final documents:



# 2020/2021 FY INTERIM BUDGET

Jim Fambro  
Commissioner District I

Mark Gallegos  
Commissioner District II

Gabriel J. Romero  
Commissioner District III

Tom Blankenhorn  
Commissioner District IV

Candyce O'Donnell  
Commissioner District V

Brent P. Jaramillo  
County Manager

Lupe E. Martinez  
Interim Deputy County  
Manager/ Finance Director





# 2021 FY Interim Budget Summary

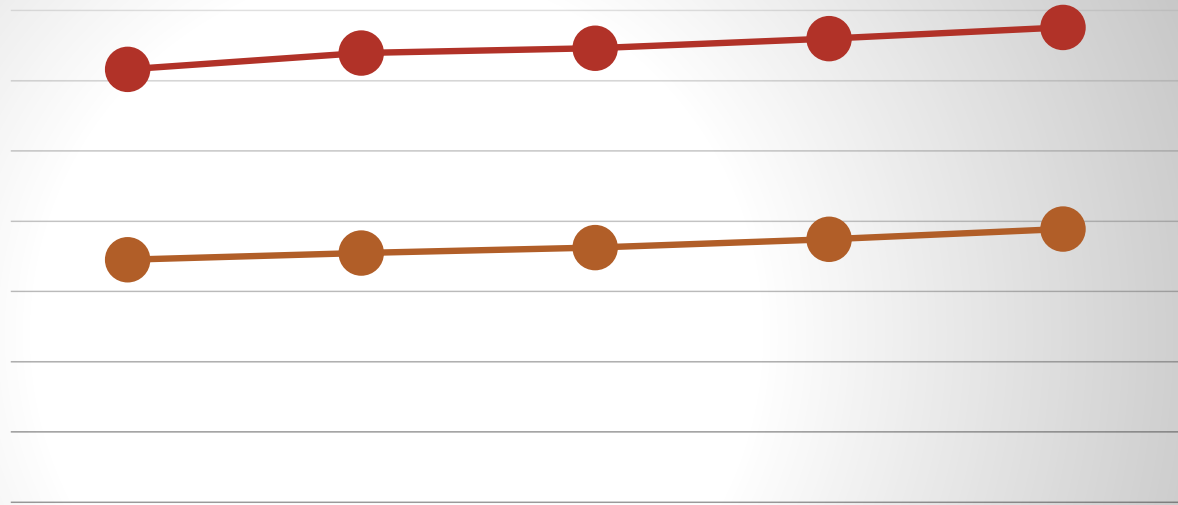
---

- 2019 Certified Property Tax Valuations
- General Fund Revenue & Expenditures  
(Projected Increase Less than 1%)
- 15% Projected Decrease Gross Receipts Tax Revenue
- Salary Increases for Local 2911 and Local 1193
- Minor Adjustments to the Operating Budget
- Actuals as of March 31, 2020





# Property Valuations Historical Data



	2016	2017	2018	2019*	2020
—●— Non-Residential	542,793,623	569,589,771	567,945,231	571,873,045	573,746,682
—●— Residential	890,182,427	909,124,131	925,225,638	948,510,903	978,208,123

ENTITY:  
**TAOS COUNTY**

Fiscal Year: 2020-2021

### PROPERTY TAX BUDGET SUPPORTING SCHEDULE

ROUNDED TO NEAREST DOLLAR

(Insert information into cells with blue fonts. Black font cells are formula driven.)

(A) PROPERTY TAX CATEGORY	(B) YEAR - 2019 FINAL VALUATIONS	(C) OPERATING TAX RATE	(D) TOTAL PRODUCTION [B X C]	(E) COLLECTION RATE %	(F) INDIVIDUAL TOTAL PRODUCTIONS
RESIDENTIAL - Operational	\$948,510,903	0.006469	6,136,107	91.50%	\$5,614,538
NON-RES. - Operational	\$571,873,045	0.011850	6,776,696	91.50%	\$6,200,676
OIL & GAS EQUIPMENT	\$0	0.000000	0	0.00%	\$0
OIL & GAS PRODUCTION	\$0	0.000000	0	0.00%	\$0
COPPER	\$0	0.000000	0	0.00%	\$0

GRAND TOTAL PRODUCTIONS	GRAND TOTALS
PROPERTY TAX - CURRENT YEAR (RESIDENTIAL & NON RESIDENTIAL COMBINED)	\$11,815,214
OIL & GAS EQUIPMENT	\$0
OIL & GAS PRODUCTION	\$0
COPPER	\$0

When entering the Operating Tax Rate  
please enter the rate to the sixth decimal  
place.  
(ex - 11.842 should be entered as  
0.011842)

2021 FY Collection Rate 91.50% ~ \$11,815,214

Operating Tax Rate for Taos County

**Residential Rate: .006469      Non-Residential Rate: .01185**

Certified Property Tax Valuations can be found on the following link:

[http://www.nmdfa.state.nm.us/Net\\_Taxable\\_Value.aspx](http://www.nmdfa.state.nm.us/Net_Taxable_Value.aspx)

# TAOS COUNTY

---

## GROSS RECEIPTS TAX ANALYSIS





# TAOS COUNTY GRT REVENUE PROJECTED ESTIMATES 2020/2021 FY INTERIM BUDGET

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	DIFFERENCE TO MEET BUDGET	13% REDUCTION	15% REDUCTION	17% REDUCTION
11000 General Operating Fund	0001 No Department	41200 Gross Receipts Tax - County Local Option General	1,264,005.00	1,217,288.61	46,716.39	1,099,684.35	1,074,404.25	1,049,124.15
20400 County Road	0001 No Department	41200 Gross Receipts Tax - County Local Option General	117,422.00	102,976.04	14,445.96	102,157.14	99,808.70	97,460.26
<b>20700 E-911 Fund</b>	<b>0001 No Department</b>	<b>41200 Gross Receipts Tax - County Local Option General</b>	<b>1,099,880.00</b>	<b>1,215,437.76</b>	<b>(115,557.76)</b>	956,895.60	934,898.00	912,900.40
22000 Indigent Fund	0001 No Department	41201 Gross Receipts Tax - County Indigent	1,443,539.00	1,157,728.92	285,810.08	1,255,878.93	1,227,008.15	1,198,137.37
22200 County Fire Gross Receipts Tax	0001 No Department	41202 Gross Receipts Tax - County Fire Excise *	324,325.00	269,377.55	54,947.45	282,162.75	275,676.25	269,189.75
22600 Jail - Detention	0001 No Department	41210 Gross Receipts Tax - County Correctional	249,332.00	458,822.96	(209,490.96)	216,918.84	211,932.20	206,945.56
23200 County Education GRT	0001 No Department	41215 Gross Receipts Tax - County Education *	3,304,653.07	2,929,327.35	375,325.72	2,875,048.17	2,808,955.11	2,742,862.05
<b>39900 Other Capital Projects</b>	<b>0001 No Department</b>	<b>42400 GRT Shared 0103 Plus County Equalization *</b>	<b>1,187,933.00</b>	<b>1,665,895.17</b>	<b>(477,962.17)</b>	1,033,501.71	1,009,743.05	985,984.39
<b>40200 GRT Revenue Bond Debt Service</b>	<b>0001 No Department</b>	<b>41200 Gross Receipts Tax - Hospital Local Option General</b>	<b>58.00</b>	<b>809.29</b>	<b>(751.29)</b>	50.46	49.30	48.14
40300 Other Revenue Bond Debt Service	0001 No Department	46900 GRT Intercept Loan	920,000.00	906,143.52	13,856.48	800,400.00	782,000.00	763,600.00
50200 Solid Waste Enterprise	0001 No Department	41204 Gross Receipts Tax - County Environmental Services	244,118.00	214,343.22	29,774.78	212,382.66	207,500.30	202,617.94
70300 Gross Receipts Taxes Held for Others	0001 No Department	41200 Gross Receipts Tax - County Local Option General	118,537.00	78,744.88	39,792.12	103,127.19	100,756.45	98,385.71
70300 Gross Receipts Taxes Held for Others	0001 No Department	41202 Gross Receipts Tax - County Fire Excise	18,000.00	13,400.15	4,599.85	15,660.00	15,300.00	14,940.00
70300 Gross Receipts Taxes Held for Others	0001 No Department	41204 Gross Receipts Tax - County Environmental Services	9,107.00	6,699.43	2,407.57	7,923.09	7,740.95	7,558.81
70300 Gross Receipts Taxes Held for Others	0001 No Department	41206 Gross Receipts Tax - Special County Hospital	10.00	26.46	(16.46)	8.70	8.50	8.30
70300 Gross Receipts Taxes Held for Others	0001 No Department	41209 Gross Receipts Tax - County Capital Outlay	76,693.00	51,652.44	25,040.56	66,722.91	65,189.05	63,655.19
70300 Gross Receipts Taxes Held for Others	0001 No Department	41210 Gross Receipts Tax - County Correctional	33,815.00	22,484.28	11,330.72	29,419.05	28,742.75	28,066.45
70300 Gross Receipts Taxes Held for Others	0001 No Department	41212 Gross Receipts Tax - County Water & Sanitation	102,285.47	85,957.18	16,328.29	88,988.36	86,942.65	84,896.94
70300 Gross Receipts Taxes Held for Others	0001 No Department	41215 Gross Receipts Tax - County Education	135,122.00	89,869.88	45,252.12	117,556.14	114,853.70	112,151.26
70300 Gross Receipts Taxes Held for Others	0001 No Department	41216 Gross Receipts Tax - County Emergency Communications	49,290.00	33,323.86	15,966.14	42,882.30	41,896.50	40,910.70
70300 Gross Receipts Taxes Held for Others	0001 No Department	41217 Gross Receipts Tax - County Regional Transit	1,052,642.02	928,729.60	123,912.42	915,798.56	894,745.72	873,692.88
<b>Grand Total Gross Receipts Tax Budgeted included GRT ADMIN FEE</b>			<b>11,750,766.56</b>	<b>11,449,038.55</b>	<b>301,728.01</b>	<b>10,223,166.91</b>	<b>9,988,151.58</b>	<b>9,753,136.24</b>

Please note: GRT's in bold have already meet or exceeded 2020 FY Budget

13% Reduction would total approximately	1,527,599.65
15% Reduction would total approximately	1,762,614.98
17% Reduction would total approximately	1,997,630.32



CONTRACTS WITH NMFA/NM TAX & REVENUE	
TAOS COUNTY MONTHLY GRT INTERCEPTS	
2013 & 2018 ED GRT Bonds	3,000,000.00
NMFA Taos 51 Fire Excise Tax Loan	212,466.60
NMFA 4699-PP Restructure Complex Loan	1,680,000.00
PPRF 4983 ~ 2019 Operations Building Loan	294,000.00
	<b>5,186,466.60</b>
Amounts represented as Annual Intercepts	

Reasonable Assumptions

	MONTH		
	Accrual	Reporting	Distribution
0%	February	March	April
-15%	March	April	May
-25%	April	May	June
-30%	May	June	July

\*These figures are based on model estimates, not actual return data

**DFA FUND NO. 11000**

---

**GENERAL FUND**



# 2021 FY Interim Budget General Fund Summary



General Fund Projected Revenue \$15,109,690

## Budgeted Transfers OUT

☐ Detention \$2,000,000

☐ Public Works \$150,000

☐ EMS Ambulance Fund \$250,000

☐ Senior Citizen Fund \$102,800

Budgeted Transfers IN \$424,446

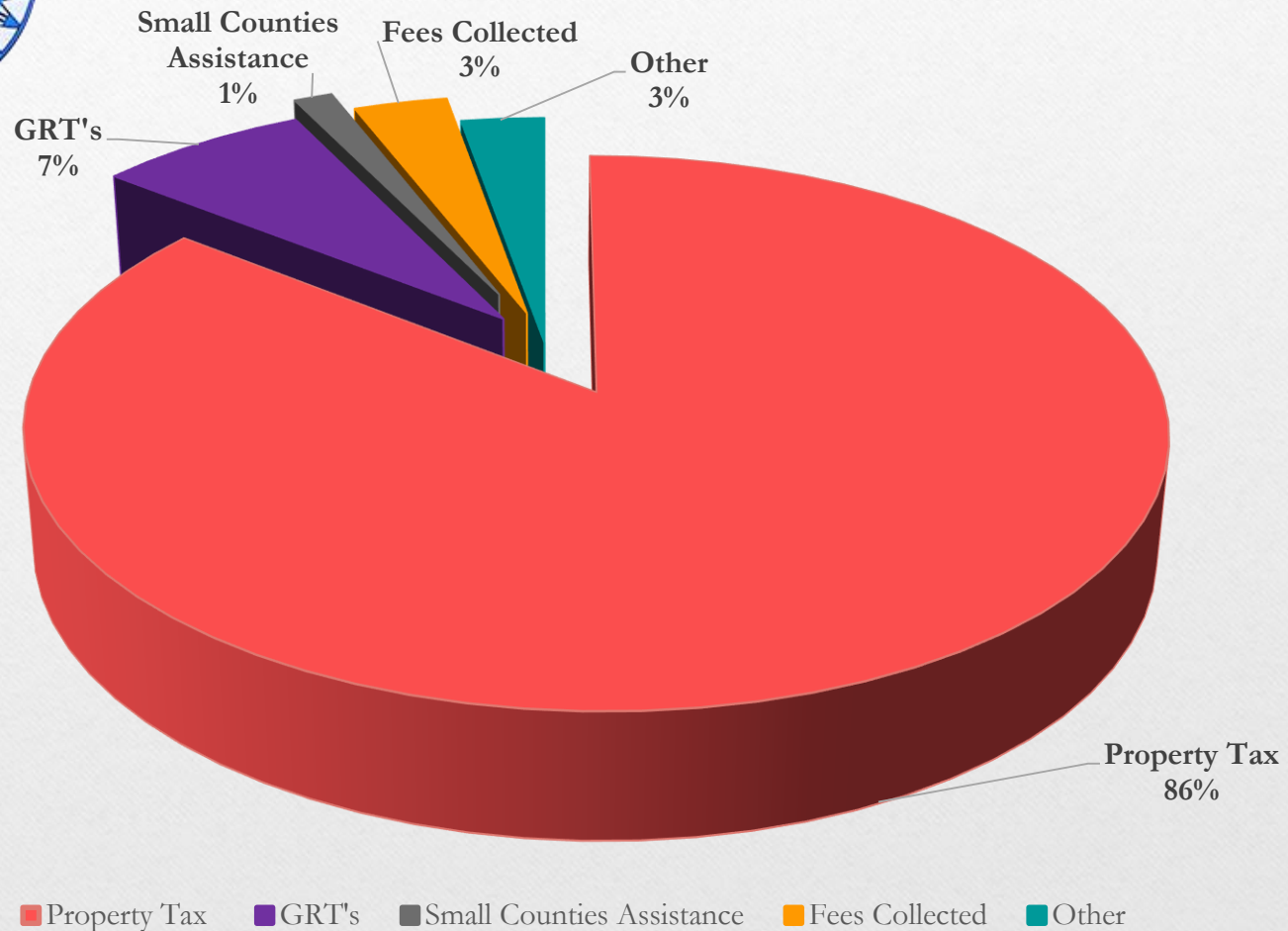
General Fund Projected Expenditures \$13,030,558

Difference \$778



# General Fund Revenue

## \$15,109,690





# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
11000 General Operating Fund	0001 No Department	10101 Unrestricted Cash	4,285,717.02	4,285,717.02	4,000,000.00	(285,717.02)	-6.67%
11000 General Operating Fund	0001 No Department	10103 Investments	3,250,000.00	3,250,000.00	3,250,000.00	-	0.00%
Total Cash			<b>7,535,717.02</b>	<b>7,535,717.02</b>	<b>7,250,000.00</b>	<b>(285,717.02)</b>	<b>-3.79%</b>
11000 General Operating Fund	0001 No Department	41100 Franchise Tax	12,000.00	7,345.49	12,000.00	-	0.00%
11000 General Operating Fund	0001 No Department	41200 Gross Receipts Tax - County Local Option General	1,264,005.00	1,217,288.61	1,074,404.25	(189,600.75)	-15.00%
11000 General Operating Fund	0001 No Department	41500 Property Tax - Current - 91.5% Collection Rate	11,634,624.00	8,119,030.90	11,815,214.00	180,590.00	1.55%
11000 General Operating Fund	0001 No Department	41510 Property Tax - Prior Year	825,000.00	716,375.18	825,000.00	-	0.00%
11000 General Operating Fund	0001 No Department	41520 Property Tax - Penalty & Interest	300,500.00	220,656.34	300,500.00	-	0.00%
11000 General Operating Fund	0001 No Department	43100 Animal Licenses	500.00	1,233.50	750.00	250.00	50.00%
11000 General Operating Fund	0001 No Department	43300 Building Permit	203,000.00	288,703.93	245,000.00	42,000.00	20.69%
11000 General Operating Fund	0001 No Department	43400 Business Licenses/Registration	39,000.00	37,765.50	39,000.00	-	0.00%
11000 General Operating Fund	0001 No Department	43500 Liquor Licenses	7,500.00	3,850.00	7,500.00	-	0.00%
11000 General Operating Fund	0001 No Department	43600 Subdivision Permits	18,500.00	17,400.00	18,500.00	-	0.00%
11000 General Operating Fund	0001 No Department	43800 Zoning Permits	8,500.00	9,885.00	8,500.00	-	0.00%
11000 General Operating Fund	0001 No Department	43900 Other Licenses and Permits	18,750.00	17,799.00	18,750.00	-	0.00%
11000 General Operating Fund	0001 No Department	44010 Administrative Fees	93,500.00	102,129.87	97,500.00	4,000.00	4.28%
11000 General Operating Fund	0001 No Department	44090 Election Fees	-	879.40	1,500.00	1,500.00	n/a
11000 General Operating Fund	0001 No Department	44160 Probate Fees	3,500.00	3,450.00	3,500.00	-	0.00%
11000 General Operating Fund	0001 No Department	44190 Rental Fees	45,700.00	34,315.70	15,700.00	(30,000.00)	-65.65%
11000 General Operating Fund	0001 No Department	44200 Sheriff Fees	28,685.00	12,996.13	20,000.00	(8,685.00)	-30.28%
11000 General Operating Fund	0001 No Department	44260 Treasurer Fees	872.00	4.00	872.00	-	0.00%
11000 General Operating Fund	0001 No Department	46020 Insurance Recoveries	8,999.00	-	8,500.00	(499.00)	-5.55%
11000 General Operating Fund	0001 No Department	46030 Interest Income	205,000.00	265,040.78	250,000.00	45,000.00	21.95%
11000 General Operating Fund	0001 No Department	46040 Investment Income	4,000.00	1,055.75	4,000.00	-	0.00%
11000 General Operating Fund	0001 No Department	46060 Reimbursements/Refunds	12,000.00	25,839.64	12,000.00	-	0.00%
11000 General Operating Fund	0001 No Department	46091 Sale of Fixed Assets	5,000.00	-	5,000.00	-	0.00%
11000 General Operating Fund	0001 No Department	46099 Sales - Other	500.00	170.80	500.00	-	0.00%
11000 General Operating Fund	0001 No Department	46100 Vending/Concession Proceeds	500.00	300.59	500.00	-	0.00%
11000 General Operating Fund	0001 No Department	46900 Miscellaneous - Other	125,000.00	111,378.14	125,000.00	-	0.00%
11000 General Operating Fund	0001 No Department	47150 Small Counties Assistance (DFA)	196,000.00	200,000.00	200,000.00	4,000.00	2.04%
Total Revenue			<b>15,061,135.00</b>	<b>11,414,894.25</b>	<b>15,109,690.25</b>	<b>48,555.25</b>	<b>0.32%</b>
11000 General Operating Fund	0001 No Department	61100 Transfers In	1,737,439.00	2,303.75	6,624,326.23	4,886,887.23	281.27%
11000 General Operating Fund	0001 No Department	61200 Transfers Out	(6,288,059.00)	(1,802,413.50)	(8,217,352.25)	(1,929,293.25)	30.68%
Total Transfers			<b>(4,550,620.00)</b>	<b>(1,800,109.75)</b>	<b>(1,593,026.02)</b>	<b>2,957,593.98</b>	<b>-64.99%</b>
11000 General Operating Fund	0001 No Department	10104 State Required Reserve	3,236,900.25	2,160,422.70	3,257,639.59	20,739.34	0.64%

# TAOS COUNTY

---

## DETAIL OF TRANSFERS





**Taos County  
Detail of Transfers  
FY 2021 Interim Budget**

GENERAL FUND <OUT> FUND NAME	FUND NO.	TRANSFER DESCRIPTION	TRANSFERS <OUT> <IN> BUDGET AMOUNT	TRANSFER AMOUNT	Remaining Transfer Amount
Road Fund	204	Permanent Operations Transfer	150,000.00	-	150,000.00
Detention Facility Fund	226	Permanent Operations Transfer	2,000,000.00	-	2,000,000.00
EMS Ambulance Fund	509	Permanent Operations Transfer	250,000.00	-	250,000.00
Senior Citizen Fund	219	Permanent Transfer - Cash Balance	102,800.00	-	102,800.00
<b>Budgeted Transfers &lt;OUT&gt; from FY 2021 Revenues</b>			<b>2,502,800.00</b>	<b>-</b>	<b>2,502,800.00</b>
FUND NAME	FUND NO.	DESCRIPTION	AMOUNT		
Grant Match Fund	398	Permanent Transfer	980,000.00	-	980,000.00
NMDOT - Traffic Safety Bureau Grant	1236	Temporary Cash Transfer	16,240.24	-	16,240.24
Camino del Medio Joint Project	2449	Temporary Cash Transfer	28,170.44	-	28,170.44
NM Aging & Long Term ~ Questa Senior Center Const.	2381-2315	Temporary Cash Transfer	398,645.57	-	398,645.57
NMDOT - CAP, COOP & SB Road Projects	2416	Temporary/Permanent Cash Transfer	1,309,392.00	-	1,309,392.00
DWI Distribution Fund	1223	Permanent Cash Transfers	20,000.00	-	20,000.00
Veteran's Cemetery	2449-2571	Temporary Cash Transfer	2,962,104.00	-	2,962,104.00
<b>Temporary/Permanent Transfer &lt;OUT&gt; from FY 2021 Cash Balance</b>			<b>5,714,552.25</b>	<b>-</b>	<b>5,714,552.25</b>
FUND NAME	FUND NO.	DESCRIPTION	AMOUNT		
Temporary Loans to the GF	1236 to 0101	17 ENDWI, BUCKL, etc. to General Fund	20,798.82	-	20,798.82
Temporary Loans to the GF	1224 to 0101	DWI Grant Fund	23,974.71	-	23,974.71
Temporary Loans to the GF	2219 to 0101	NM Aging & Long Term FGP/SCP	18,891.63	-	18,891.63
Temporary Loans to the GF	0205 to 0101	75% of Emergency COVID-19	225,000.00	-	225,000.00
Temporary Loans to the GF	2381 to 0101	19-D2072-123 Senior Center Dishwasher	16,600.00	-	16,600.00
Temporary Loans to the GF	2381 to 0101	19-D2073-194 Amalia Senior Well Improve	9,875.00	-	9,875.00
Temporary Loans to the GF	2381 to 0101	19-D2073-124 Chamisal Senior Center	13,985.00	-	13,985.00
Temporary Loans to the GF	2381 to 0101	19-D2073-122 Taos Senior Construct	69,848.00	-	69,848.00
Temporary Loans to the GF	2381 to 0101	18-C5073 Questa Senior Construct	688,200.00	-	688,200.00
Temporary Loans to the GF	2381 to 0101	18-C5071 Amalia Senior Center Improve	195,000.00	-	195,000.00
Temporary Loans to the GF	2381 to 0101	A19-D2075 Furnitures/Fixtures	43,397.00	-	43,397.00
Temporary Loans to the GF	2416 to 0101	NMDOT CAP, COOP & SB Road Project	1,586,101.00	-	1,586,101.00
Temporary Loans to the GF	2446 to 0101	DHS Trailer to General Fund	33,433.38	-	33,433.38
Temporary Loans to the GF	2449 to 0101	Camino del Medio Joint Project	50,000.00	-	50,000.00
Temporary Loans to the GF	2449 to 0101	Veteran's Cemetery	3,200,000.00	-	3,200,000.00
Temporary Loans to the GF	2410 to 0101	GO Bond Talpa Library	4,775.69	-	4,775.69
USDA - RUS DEBT SERVICE FUND	0411 to 0101	Permanent Transfer	424,446.00	-	424,446.00
<b>Budgeted Transfers IN To FY 2021 General Fund Cash Balance</b>			<b>6,624,326.23</b>	<b>-</b>	<b>6,624,326.23</b>



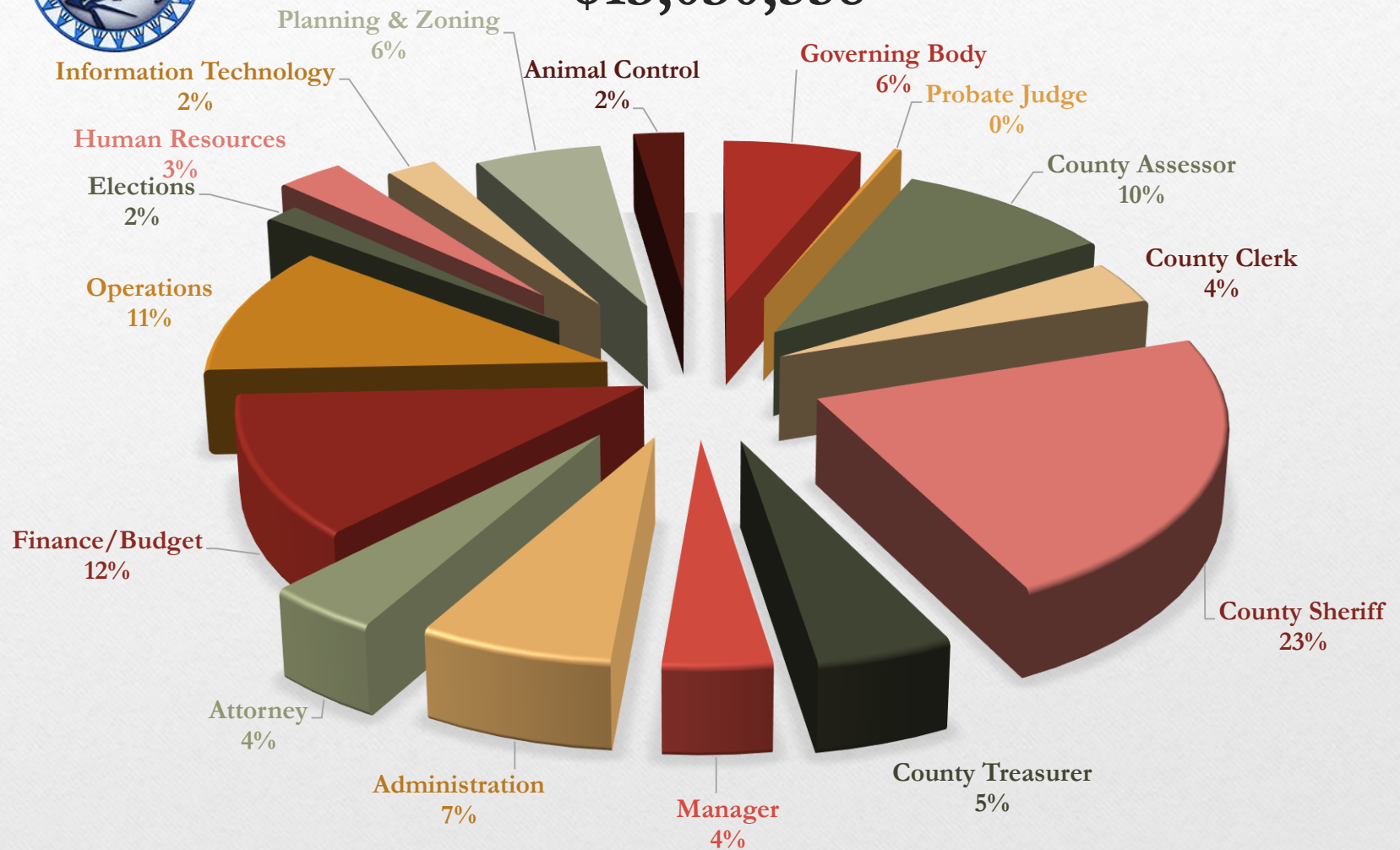
**Taos County  
Detail of Transfers  
FY 2021 Interim Budget**

Other Funds Transfer In and Out		TRANSFER	TRANSFER		TRANSFER
FUND NAME	FUND NO.	DESCRIPTION	AMOUNT		AMOUNT
Correction Fee to Detention Fund	201 to 226	Permanent Transfer	45,000.00	-	45,000.00
Admin/Judicial Complex to Road Fund	103 to 204	Permanent Transfer	350,000.00	-	350,000.00
Admin/Judicial Complex to Detention Fund	103 to 226	Permanent Transfer	200,000.00	-	200,000.00
Lodgers Tax to RUS.Debt Service	215 to 430	Permanent Transfer	91,308.00	-	91,308.00
Lodgers Tax to Recreation Fund	215 to 217	Permanent Transfer	60,000.00	-	60,000.00
Fire Excise Fund to EMS	222 to 509	Permanent Operations Transfer	151,467.44	-	151,467.44
USDA - Loan Fund to USDA - RUS Income Fund	417 to 419	Permanent Transfer	716,119.30	-	716,119.30
Grant Match Fund to Old County Courthouse 2449-2562	398 to 2449	Permanent Transfer	1,500.00	-	1,500.00
Other Funds Transfer In and Out		TRANSFER	TRANSFER		TRANSFER
FUND NAME	FUND NO.	DESCRIPTION	AMOUNT		AMOUNT
Capital Fund to Detention Fund	399 to 226	Permanent Transfer	355,000.00	-	355,000.00
Capital Fund to EMS Fund	399 to 509	Permanent Transfer	248,532.56	-	248,532.56
Capital Fund to Road Fund	399 to 204	Permanent Transfer	200,000.00	-	200,000.00
Capital Fund to Capital Appropriation 19-D3225 Sheriff	399 to 2449	Temporary Transfer	40,130.00	-	40,130.00
Capital Fund to Old County Courthouse	399 to 2449	Temporary Transfer	148,500.00	-	148,500.00
Capital Fund to NM Clean & Beautiful Grant	399 to 2329	Temporary Transfer	2,704.00	-	2,704.00
Capital Fund to Veteran's Cemetery	399 to 2449	Temporary Transfer	73,800.00	-	73,800.00
Capital Fund to Talpa Community Center	399 to 2449	Temporary Transfer	50,000.00	-	50,000.00
Capital Fund to Senior Center Construct	399 to 2381	Temporary Transfer	6,313.56	-	6,313.56
Capital Fund to Cerro Multi-Purpose Building	399 to 2449	Temporary Transfer	100,000.00	-	100,000.00
Capital Fund to Capital Projects Assistance	399 to 2449	Temporary Transfer	30,000.00	-	30,000.00
<b>Other Transfers OUT</b>			<b>1,254,980.12</b>	<b>-</b>	<b>1,254,980.12</b>
NM Clean & Beautiful Grant to Capital Fund	2329 to 399	Permanent Transfer	3,634.20	-	3,634.20
Senior Construct LOT to Capital Fund	2381 to 399	Permanent Transfer	12,627.12	-	12,627.12
Veteran's Cemetery 2449-2560 to Capital Fund	2449 to 399	Permanent Transfer	30,513.69	-	30,513.69
Veteran's Cemetery 2449-2566 to Capital Fund	2449 to 399	Permanent Transfer	73,800.00	-	73,800.00
Amalia Community Center 2449-2561 to Capital Fund	2449 to 399	Permanent Transfer	3,589.53	-	3,589.53
Old County Courthouse to Capital Fund	2449 to 399	Permanent Transfer	148,500.00	-	148,500.00
Capital Appropriation Vehicles 2449-2568	2449 to 399	Permanent Transfer	100,000.00	-	100,000.00
Talpa Community Center 2449-2569	2449 to 399	Permanent Transfer	50,000.00	-	50,000.00
Cerro Multi-Purpose Building to Capital Fund	2449 to 399	Permanent Transfer	100,000.00	-	100,000.00
Capital Projects Assistance to Capital Fund	2449 to 399	Permanent Transfer	30,000.00	-	30,000.00
MFA Planning Grant (Affordable Housing Project)	2457 to 399	Permanent Transfer	40,000.00	-	40,000.00
Admin/Judicial Complex Fund to Capital Fund	0103 to 399	Permanent Transfer	200,000.00	-	200,000.00
<b>Other Transfers IN</b>			<b>792,664.54</b>	<b>-</b>	<b>792,664.54</b>



# General Fund Expenditures

## \$13,030,558



# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>Governing Body</b>							
11000 General Operating Fund	1001 Governing Body	51010 Salaries - Elected Officials	131,285.00	100,959.99	135,224.00	3,939.00	3.00%
11000 General Operating Fund	1001 Governing Body	52010 FICA - Regular	8,140.00	6,091.80	8,383.89	243.89	3.00%
11000 General Operating Fund	1001 Governing Body	52011 FICA - Medicare	1,904.00	1,424.72	1,960.75	56.75	2.98%
11000 General Operating Fund	1001 Governing Body	52020 Retirement	19,431.00	8,950.05	20,013.15	582.15	3.00%
11000 General Operating Fund	1001 Governing Body	52021 Retiree Health Care	2,626.00	1,211.40	2,704.48	78.48	2.99%
11000 General Operating Fund	1001 Governing Body	52030 Health and Medical Premiums	37,400.00	25,889.06	45,450.00	8,050.00	21.52%
11000 General Operating Fund	1001 Governing Body	52100 Workers' Compensation Premium	4,188.00	4,187.99	4,313.65	125.65	3.00%
11000 General Operating Fund	1001 Governing Body	52110 Workers' Compensation Employer's Fee	46.00	34.50	46.00	-	0.00%
11000 General Operating Fund	1001 Governing Body	53030 Travel - Employees	15,000.00	3,700.42	15,000.00	-	0.00%
11000 General Operating Fund	1001 Governing Body	53050 Transportation Costs	5,800.00	3,360.23	5,800.00	-	0.00%
11000 General Operating Fund	1001 Governing Body	53999 Other Travel	4,000.00	864.94	4,000.00	-	0.00%
11000 General Operating Fund	1001 Governing Body	55999 Contract - Other Services	65,232.00	39,615.76	65,232.00	-	0.00%
11000 General Operating Fund	1001 Governing Body	57080 Postage	110,000.00	51,987.65	110,000.00	-	0.00%
11000 General Operating Fund	1001 Governing Body	57090 Printing/Publishing/Advertising	5,000.00	-	5,000.00	-	0.00%
11000 General Operating Fund	1001 Governing Body	57150 Subscriptions & Dues	16,931.00	9,931.00	13,431.00	(3,500.00)	-20.67%
11000 General Operating Fund	1001 Governing Body	57999 Other Operating Costs	369,196.00	356,260.40	372,696.00	3,500.00	0.95%
<b>Total Expenditures</b>			<b>796,179.00</b>	<b>614,469.91</b>	<b>809,254.92</b>	<b>13,075.92</b>	<b>1.64%</b>



# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>Probate Judge</b>							
11000 General Operating Fund	1002 County Probate	51010 Salaries - Elected Officials	23,028.00	17,711.96	23,028.00	-	0.00%
11000 General Operating Fund	1002 County Probate	52010 FICA - Regular	1,427.74	1,092.14	1,427.74	-	0.00%
11000 General Operating Fund	1002 County Probate	52011 FICA - Medicare	333.91	255.48	333.91	-	0.00%
11000 General Operating Fund	1002 County Probate	52020 Retirement	3,408.14	2,616.96	3,408.14	-	0.00%
11000 General Operating Fund	1002 County Probate	52021 Retiree Health Care	460.56	354.20	460.56	-	0.00%
11000 General Operating Fund	1002 County Probate	52030 Health and Medical Premiums	6,475.00	5,024.43	6,750.00	275.00	4.25%
11000 General Operating Fund	1002 County Probate	52100 Workers' Compensation Premium	734.59	734.59	734.59	-	0.00%
11000 General Operating Fund	1002 County Probate	52110 Workers' Compensation Employer's Fee	9.20	6.90	9.20	-	0.00%
11000 General Operating Fund	1002 County Probate	53030 Travel - Employees	405.00	-	405.00	-	0.00%
11000 General Operating Fund	1002 County Probate	53050 Transportation Costs	95.00	-	95.00	-	0.00%
11000 General Operating Fund	1002 County Probate	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	320.00	-	320.00	-	0.00%
11000 General Operating Fund	1002 County Probate	57150 Subscriptions & Dues	100.00	-	100.00	-	0.00%
<b>Total Expenditures</b>			<b>36,797.14</b>	<b>27,796.66</b>	<b>37,072.14</b>	<b>275.00</b>	<b>0.75%</b>

# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>County Assessor</b>							
11000 General Operating Fund	1003 County Assessor	51010 Salaries - Elected Officials	69,348.00	53,344.00	69,348.00	-	0.00%
11000 General Operating Fund	1003 County Assessor	51020 Salaries - Full-Time Positions	773,593.00	491,209.05	755,710.52	(17,882.48)	-2.31%
11000 General Operating Fund	1003 County Assessor	52010 FICA - Regular	52,263.00	33,170.20	50,937.06	(1,325.94)	-2.54%
11000 General Operating Fund	1003 County Assessor	52011 FICA - Medicare	12,223.00	7,757.21	11,912.70	(310.30)	-2.54%
11000 General Operating Fund	1003 County Assessor	52020 Retirement	124,756.00	80,129.42	121,591.69	(3,164.31)	-2.54%
11000 General Operating Fund	1003 County Assessor	52021 Retiree Health Care	16,859.00	10,847.72	16,431.31	(427.69)	-2.54%
11000 General Operating Fund	1003 County Assessor	52030 Health and Medical Premiums	174,775.00	107,036.02	171,282.00	(3,493.00)	-2.00%
11000 General Operating Fund	1003 County Assessor	52090 Unemployment Compensation	800.00	800.00	800.00	-	0.00%
11000 General Operating Fund	1003 County Assessor	52100 Workers' Compensation Premium	26,539.00	26,538.87	25,857.04	(681.96)	-2.57%
11000 General Operating Fund	1003 County Assessor	52110 Workers' Compensation Employer's Fee	194.00	117.30	193.20	(0.80)	-0.41%
11000 General Operating Fund	1003 County Assessor	53030 Travel - Employees	8,000.00	2,010.70	7,000.00	(1,000.00)	-12.50%
11000 General Operating Fund	1003 County Assessor	53050 Transportation Costs	1,000.00	657.96	1,000.00	-	0.00%
11000 General Operating Fund	1003 County Assessor	54020 Maintenance & Repairs - Contracts	17,650.00	1,974.94	17,650.00	-	0.00%
11000 General Operating Fund	1003 County Assessor	54040 Maintenance & Repairs - Vehicles	1,000.00	66.71	1,000.00	-	0.00%
11000 General Operating Fund	1003 County Assessor	55999 Contract - Other Services	19,000.00	-	20,000.00	1,000.00	5.26%
11000 General Operating Fund	1003 County Assessor	56020 Supplies - General Office	5,500.00	2,460.19	6,000.00	500.00	9.09%
11000 General Operating Fund	1003 County Assessor	57050 Employee Training	7,000.00	700.00	6,000.00	(1,000.00)	-14.29%
11000 General Operating Fund	1003 County Assessor	57090 Printing/Publishing/Advertising	2,000.00	812.46	2,500.00	500.00	25.00%
11000 General Operating Fund	1003 County Assessor	57150 Subscriptions & Dues	1,000.00	100.00	1,000.00	-	0.00%
<b>Total Expenditures</b>			<b>1,313,500.00</b>	<b>819,732.75</b>	<b>1,286,213.52</b>	<b>(27,286.48)</b>	<b>-2.08%</b>

**Note: Please be advised for purposes of LGBMS ~ Chart of Accounts, County Assessor includes the following departments:**

County Assessor

Assessor - GIS Department



# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>County Clerk</b>							
11000 General Operating Fund	1004 County Clerk	51010 Salaries - Elected Officials	65,855.00	50,656.00	70,792.80	4,937.80	7.50%
11000 General Operating Fund	1004 County Clerk	51020 Salaries - Full-Time Positions	230,319.00	175,255.04	247,131.56	16,812.56	7.30%
11000 General Operating Fund	1004 County Clerk	52010 FICA - Regular	18,363.00	13,778.52	19,711.31	1,348.31	7.34%
11000 General Operating Fund	1004 County Clerk	52011 FICA - Medicare	4,295.00	3,222.40	4,609.90	314.90	7.33%
11000 General Operating Fund	1004 County Clerk	52020 Retirement	43,834.00	33,379.09	47,052.81	3,218.81	7.34%
11000 General Operating Fund	1004 County Clerk	52021 Retiree Health Care	5,924.00	4,518.34	6,358.49	434.49	7.33%
11000 General Operating Fund	1004 County Clerk	52030 Health and Medical Premiums	48,950.00	44,664.13	48,950.00	-	0.00%
11000 General Operating Fund	1004 County Clerk	52090 Unemployment Compensation	240.00	240.00	240.00	-	0.00%
11000 General Operating Fund	1004 County Clerk	52100 Workers' Compensation Premium	9,448.00	9,447.93	10,141.79	693.79	7.34%
11000 General Operating Fund	1004 County Clerk	52110 Workers' Compensation Employer's Fee	65.00	48.30	64.40	(0.60)	-0.92%
11000 General Operating Fund	1004 County Clerk	53030 Travel - Employees	5,000.00	1,804.00	5,000.00	-	0.00%
11000 General Operating Fund	1004 County Clerk	53050 Transportation Costs	1,000.00	209.25	1,000.00	-	0.00%
11000 General Operating Fund	1004 County Clerk	54040 Maintenance & Repairs - Vehicles	500.00	-	500.00	-	0.00%
11000 General Operating Fund	1004 County Clerk	56020 Supplies - General Office	5,000.00	268.05	5,000.00	-	0.00%
11000 General Operating Fund	1004 County Clerk	57050 Employee Training	2,500.00	450.00	2,500.00	-	0.00%
11000 General Operating Fund	1004 County Clerk	57090 Printing/Publishing/Advertising	250.00	-	250.00	-	0.00%
11000 General Operating Fund	1004 County Clerk	57150 Subscriptions & Dues	500.00	240.00	500.00	-	0.00%
11000 General Operating Fund	1004 County Clerk	57999 Other Operating Costs	1,500.00	-	1,500.00	-	0.00%
<b>Total Expenditures</b>			<b>443,543.00</b>	<b>338,181.05</b>	<b>471,303.06</b>	<b>27,760.06</b>	<b>6.26%</b>

# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>County Sheriff</b>							
11000 General Operating Fund	1005 County Sheriff	51010 Salaries - Elected Officials	68,654.00	52,816.00	68,654.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	51020 Salaries - Full-Time Positions	1,405,176.00	1,006,014.60	1,534,697.60	129,521.60	9.22%
11000 General Operating Fund	1005 County Sheriff	51060 Salaries - Overtime	142,000.00	108,067.12	142,000.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	52010 FICA - Regular	22,249.00	8,992.19	23,212.11	963.11	4.33%
11000 General Operating Fund	1005 County Sheriff	52011 FICA - Medicare	23,430.00	16,613.36	25,307.60	1,877.60	8.01%
11000 General Operating Fund	1005 County Sheriff	52020 Retirement	298,119.00	205,171.93	325,095.19	26,976.19	9.05%
11000 General Operating Fund	1005 County Sheriff	52021 Retiree Health Care	35,805.00	24,114.97	38,997.93	3,192.93	8.92%
11000 General Operating Fund	1005 County Sheriff	52030 Health and Medical Premiums	326,950.00	238,656.99	353,150.00	26,200.00	8.01%
11000 General Operating Fund	1005 County Sheriff	52090 Unemployment Compensation	1,240.00	1,240.00	1,240.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	52100 Workers' Compensation Premium	46,464.00	36,463.42	48,999.39	2,535.39	5.46%
11000 General Operating Fund	1005 County Sheriff	52110 Workers' Compensation Employer's Fee	295.00	209.30	294.40	(0.60)	-0.20%
11000 General Operating Fund	1005 County Sheriff	53030 Travel - Employees	9,020.00	7,582.00	9,020.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	53050 Transportation Costs	110,000.00	79,324.84	110,000.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	54020 Maintenance & Repairs - Contracts	32,500.00	7,006.61	32,500.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	54040 Maintenance & Repairs - Vehicles	1,000.00	-	1,000.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	55999 Contract - Other Services	2,500.00	16.60	2,500.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	56020 Supplies - General Office	8,000.00	6,068.64	8,000.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	20,800.00	7,615.63	20,800.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	56090 Supplies - Safety	7,000.00	1,652.45	7,000.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	56110 Supplies - Uniforms/Linen	21,500.00	21,449.04	21,500.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	57050 Employee Training	12,100.00	8,360.30	12,100.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	57090 Printing/Publishing/Advertising	4,000.00	172.00	4,000.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	57150 Subscriptions & Dues	1,700.00	740.00	1,700.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	57160 Telecommunications	8,000.00	6,457.38	8,000.00	-	0.00%
11000 General Operating Fund	1005 County Sheriff	57999 Other Operating Costs	143,000.00	141,249.75	143,000.00	-	0.00%
<b>Total Expenditures</b>			<b>2,751,502.00</b>	<b>1,986,055.12</b>	<b>2,942,768.22</b>	<b>191,266.22</b>	<b>6.95%</b>

# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>County Treasurer</b>							
11000 General Operating Fund	1006 County Treasurer	51010 Salaries - Elected Officials	65,855.00	50,656.00	70,792.80	4,937.80	7.50%
11000 General Operating Fund	1006 County Treasurer	51020 Salaries - Full-Time Positions	300,560.00	222,332.88	314,632.65	14,072.65	4.68%
11000 General Operating Fund	1006 County Treasurer	52010 FICA - Regular	22,718.00	16,765.69	23,896.38	1,178.38	5.19%
11000 General Operating Fund	1006 County Treasurer	52011 FICA - Medicare	5,314.00	3,921.04	5,588.67	274.67	5.17%
11000 General Operating Fund	1006 County Treasurer	52020 Retirement	54,230.00	32,667.81	57,024.97	2,794.97	5.15%
11000 General Operating Fund	1006 County Treasurer	52021 Retiree Health Care	7,329.00	4,421.80	7,708.51	379.51	5.18%
11000 General Operating Fund	1006 County Treasurer	52030 Health and Medical Premiums	76,000.00	60,448.70	82,975.00	6,975.00	9.18%
11000 General Operating Fund	1006 County Treasurer	52090 Unemployment Compensation	320.00	320.00	320.00	-	0.00%
11000 General Operating Fund	1006 County Treasurer	52100 Workers' Compensation Premium	11,727.00	11,726.78	12,333.22	606.22	5.17%
11000 General Operating Fund	1006 County Treasurer	52110 Workers' Compensation Employer's Fee	83.00	59.80	82.80	(0.20)	-0.24%
11000 General Operating Fund	1006 County Treasurer	53030 Travel - Employees	5,990.00	2,241.00	5,990.00	-	0.00%
11000 General Operating Fund	1006 County Treasurer	53050 Transportation Costs	1,164.00	575.72	1,164.00	-	0.00%
11000 General Operating Fund	1006 County Treasurer	53999 Other Travel	500.00	-	500.00	-	0.00%
11000 General Operating Fund	1006 County Treasurer	54020 Maintenance & Repairs - Contracts	1,050.00	-	1,050.00	-	0.00%
11000 General Operating Fund	1006 County Treasurer	54040 Maintenance & Repairs - Vehicles	1,000.00	293.00	1,000.00	-	0.00%
11000 General Operating Fund	1006 County Treasurer	55999 Contract - Other Services	5,500.00	3,161.71	5,500.00	-	0.00%
11000 General Operating Fund	1006 County Treasurer	56020 Supplies - General Office	6,000.00	5,865.67	6,000.00	-	0.00%
11000 General Operating Fund	1006 County Treasurer	57050 Employee Training	4,525.00	1,400.00	4,525.00	-	0.00%
11000 General Operating Fund	1006 County Treasurer	57090 Printing/Publishing/Advertising	37,760.00	23,709.18	37,760.00	-	0.00%
11000 General Operating Fund	1006 County Treasurer	57150 Subscriptions & Dues	425.00	50.00	425.00	-	0.00%
<b>Total Expenditures</b>			<b>608,050.00</b>	<b>440,616.78</b>	<b>639,269.00</b>	<b>31,219.00</b>	<b>5.13%</b>

# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>Manager</b>							
11000 General Operating Fund	2001 Manager	51020 Salaries - Full-Time Positions	360,232.00	150,008.01	273,275.81	(86,956.19)	-24.14%
11000 General Operating Fund	2001 Manager	51040 Salaries - Part-Time Positions	20,670.00	8,272.00	18,002.40	(2,667.60)	-12.91%
11000 General Operating Fund	2001 Manager	51060 Salaries - Overtime	15,000.00	6,440.61	15,000.00	-	0.00%
11000 General Operating Fund	2001 Manager	52010 FICA - Regular	24,546.00	9,857.78	18,989.25	(5,556.75)	-22.64%
11000 General Operating Fund	2001 Manager	52011 FICA - Medicare	5,741.00	2,305.30	4,441.03	(1,299.97)	-22.64%
11000 General Operating Fund	2001 Manager	52020 Retirement	53,315.00	21,794.86	40,444.82	(12,870.18)	-24.14%
11000 General Operating Fund	2001 Manager	52021 Retiree Health Care	7,205.00	2,947.16	5,465.52	(1,739.48)	-24.14%
11000 General Operating Fund	2001 Manager	52030 Health and Medical Premiums	47,675.00	30,057.60	42,000.00	(5,675.00)	-11.90%
11000 General Operating Fund	2001 Manager	52090 Unemployment Compensation	240.00	240.00	200.00	(40.00)	-16.67%
11000 General Operating Fund	2001 Manager	52100 Workers' Compensation Premium	12,151.00	12,150.75	9,291.77	(2,859.23)	-23.53%
11000 General Operating Fund	2001 Manager	52110 Workers' Compensation Employer's Fee	56.00	28.57	46.00	(10.00)	-17.86%
11000 General Operating Fund	2001 Manager	53030 Travel - Employees	4,000.00	2,509.05	4,000.00	-	0.00%
11000 General Operating Fund	2001 Manager	53050 Transportation Costs	2,000.00	1,138.17	2,000.00	-	0.00%
11000 General Operating Fund	2001 Manager	53999 Other Travel	2,000.00	608.32	2,000.00	-	0.00%
11000 General Operating Fund	2001 Manager	55030 Contract - Professional Services	45,000.00	27,093.75	45,000.00	-	0.00%
11000 General Operating Fund	2001 Manager	56020 Supplies - General Office	750.00	-	750.00	-	0.00%
11000 General Operating Fund	2001 Manager	57090 Printing/Publishing/Advertising	25,000.00	9,987.53	25,000.00	-	0.00%
11000 General Operating Fund	2001 Manager	57150 Subscriptions & Dues	2,000.00	280.00	2,000.00	-	0.00%
11000 General Operating Fund	2001 Manager	57999 Other Operating Costs	800.00	-	800.00	-	0.00%
<b>Total Expenditures</b>			<b>628,381.00</b>	<b>285,719.46</b>	<b>508,706.60</b>	<b>(119,674.40)</b>	<b>-19.04%</b>

# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>General Administration</b>							
11000 General Operating Fund	2002 General Administration	51020 Salaries - Full-Time Positions	352,580.00	248,880.85	359,771.36	7,191.36	2.04%
11000 General Operating Fund	2002 General Administration	51050 Salaries - Temporary Positions	20,432.00	3,014.12	-	(20,432.00)	-100.00%
11000 General Operating Fund	2002 General Administration	52010 FICA - Regular	23,127.00	15,182.88	22,305.83	(821.17)	-3.55%
11000 General Operating Fund	2002 General Administration	52011 FICA - Medicare	5,806.00	3,550.79	5,216.69	(589.31)	-10.15%
11000 General Operating Fund	2002 General Administration	52020 Retirement	54,761.00	36,763.01	53,256.16	(1,504.84)	-2.75%
11000 General Operating Fund	2002 General Administration	52021 Retiree Health Care	7,401.00	4,369.44	7,195.43	(205.57)	-2.78%
11000 General Operating Fund	2002 General Administration	52030 Health and Medical Premiums	87,650.00	49,491.97	86,400.00	(1,250.00)	-1.43%
11000 General Operating Fund	2002 General Administration	52090 Unemployment Compensation	600.00	600.00	360.00	(240.00)	-40.00%
11000 General Operating Fund	2002 General Administration	52100 Workers' Compensation Premium	14,277.00	14,276.86	12,507.69	(1,769.31)	-12.39%
11000 General Operating Fund	2002 General Administration	52110 Workers' Compensation Employer's Fee	138.00	62.10	82.80	(55.20)	-40.00%
11000 General Operating Fund	2002 General Administration	53030 Travel - Employees	6,835.00	2,210.00	6,835.00	-	0.00%
11000 General Operating Fund	2002 General Administration	53050 Transportation Costs	4,550.00	2,700.16	4,550.00	-	0.00%
11000 General Operating Fund	2002 General Administration	54010 Maintenance & Repairs - Building/Structure	24,000.00	16,594.73	24,000.00	-	0.00%
11000 General Operating Fund	2002 General Administration	54020 Maintenance & Repairs - Contracts	202,712.43	129,152.99	202,712.43	-	0.00%
11000 General Operating Fund	2002 General Administration	55999 Contract - Other Services	55,769.00	37,179.30	55,769.00	-	0.00%
11000 General Operating Fund	2002 General Administration	56020 Supplies - General Office	14,586.00	3,537.95	5,000.00	(9,586.00)	-65.72%
11000 General Operating Fund	2002 General Administration	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	2,750.00	745.95	2,750.00	-	0.00%
11000 General Operating Fund	2002 General Administration	57150 Subscriptions & Dues	1,320.00	599.75	1,320.00	-	0.00%
11000 General Operating Fund	2002 General Administration	57999 Other Operating Costs	5,600.00	2,317.63	5,600.00	-	0.00%
11000 General Operating Fund	2002 General Administration	59050 Commitments and Other Fees <b>(Bank Charges)</b>	45,000.00	27,064.12	45,000.00	-	0.00%
<b>Total Expenditures</b>			<b>929,894.43</b>	<b>598,294.60</b>	<b>900,632.39</b>	<b>(29,262.04)</b>	<b>-3.15%</b>

**Note: Please be advised for purposes of LGBMS ~ Chart of Accounts, General Administration includes the following departments:**

County Complex  
General Administration - Operations  
Office of Emergency Management  
County Fire Chief  
General Fund Bank Charges

# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>Attorney</b>							
11000 General Operating Fund	2003 Attorney	51020 Salaries - Full-Time Positions	135,000.00	35,763.20	131,781.95	(3,218.05)	-2.38%
11000 General Operating Fund	2003 Attorney	52010 FICA - Regular	8,370.00	1,991.40	8,170.48	(199.52)	-2.38%
11000 General Operating Fund	2003 Attorney	52011 FICA - Medicare	1,958.00	465.73	1,910.84	(47.16)	-2.41%
11000 General Operating Fund	2003 Attorney	52020 Retirement	19,980.00	5,284.04	19,503.73	(476.27)	-2.38%
11000 General Operating Fund	2003 Attorney	52021 Retiree Health Care	2,700.00	715.20	2,635.64	(64.36)	-2.38%
11000 General Operating Fund	2003 Attorney	52030 Health and Medical Premiums	23,725.00	11,887.73	22,825.00	(900.00)	-3.79%
11000 General Operating Fund	2003 Attorney	52090 Unemployment Compensation	80.00	80.00	80.00	-	0.00%
11000 General Operating Fund	2003 Attorney	52100 Workers' Compensation Premium	4,307.00	4,306.49	4,203.84	(103.16)	-2.40%
11000 General Operating Fund	2003 Attorney	52110 Workers' Compensation Employer's Fee	19.00	6.90	18.40	(0.60)	-3.16%
11000 General Operating Fund	2003 Attorney	53030 Travel - Employees	500.00	-	500.00	-	0.00%
11000 General Operating Fund	2003 Attorney	53050 Transportation Costs	500.00	-	500.00	-	0.00%
11000 General Operating Fund	2003 Attorney	53999 Other Travel	500.00	-	500.00	-	0.00%
11000 General Operating Fund	2003 Attorney	55030 Contract - Professional Services	175,000.00	181,393.43	175,000.00	-	0.00%
11000 General Operating Fund	2003 Attorney	57020 Claims/Judgments/Settlements	150,000.00	148,257.60	150,000.00	-	0.00%
11000 General Operating Fund	2003 Attorney	57050 Employee Training	4,450.00	407.95	4,450.00	-	0.00%
11000 General Operating Fund	2003 Attorney	57090 Printing/Publishing/Advertising	3,240.00	207.06	3,240.00	-	0.00%
11000 General Operating Fund	2003 Attorney	57150 Subscriptions & Dues	6,500.00	4,204.96	6,500.00	-	0.00%
<b>Total Expenditures</b>			<b>536,829.00</b>	<b>394,971.69</b>	<b>531,819.88</b>	<b>(5,009.12)</b>	<b>-0.93%</b>

# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>Finance/Budget/Accounting</b>							
11000 General Operating Fund	2004 Finance/Budget/Accounting	51020 Salaries - Full-Time Positions	435,097.00	312,860.78	436,707.07	1,610.07	0.37%
11000 General Operating Fund	2004 Finance/Budget/Accounting	52010 FICA - Regular	26,976.00	18,034.98	27,323.84	347.84	1.29%
11000 General Operating Fund	2004 Finance/Budget/Accounting	52011 FICA - Medicare	6,309.00	4,217.98	6,390.26	81.26	1.29%
11000 General Operating Fund	2004 Finance/Budget/Accounting	52020 Retirement	64,395.00	45,860.34	65,224.64	829.64	1.29%
11000 General Operating Fund	2004 Finance/Budget/Accounting	52021 Retiree Health Care	8,702.00	6,206.89	8,814.14	112.14	1.29%
11000 General Operating Fund	2004 Finance/Budget/Accounting	52030 Health and Medical Premiums	100,773.00	66,677.01	118,700.00	17,927.00	17.79%
11000 General Operating Fund	2004 Finance/Budget/Accounting	52090 Unemployment Compensation	400.00	400.00	400.00	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	52100 Workers' Compensation Premium	13,880.00	13,879.57	14,058.56	178.56	1.29%
11000 General Operating Fund	2004 Finance/Budget/Accounting	52110 Workers' Compensation Employer's Fee	92.00	68.03	92.00	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	53030 Travel - Employees	7,500.00	2,754.00	7,500.00	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	53050 Transportation Costs	700.00	103.73	700.00	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	55030 Contract - Professional Services	59,331.25	55,016.25	59,331.25	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	55999 Contract - Other Services	114,100.00	74,320.93	114,100.00	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	56020 Supplies - General Office	48,000.00	14,626.13	48,000.00	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	1,200.00	777.34	1,200.00	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	57090 Printing/Publishing/Advertising	10,400.00	3,606.02	10,400.00	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	57150 Subscriptions & Dues	1,820.00	387.00	1,820.00	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	57160 Telecommunications	108,500.00	128,724.82	128,500.00	20,000.00	18.43%
11000 General Operating Fund	2004 Finance/Budget/Accounting	57170 Utilities - Electricity	500,000.00	361,606.98	500,000.00	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	57171 Utilities - Natural Gas	3,000.00	1,737.27	3,000.00	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	57173 Utilities - Water	3,000.00	201.47	3,000.00	-	0.00%
11000 General Operating Fund	2004 Finance/Budget/Accounting	57999 Other Operating Costs	3,250.00	178.04	3,250.00	-	0.00%
<b>Total Expenditures</b>			<b>1,517,425.25</b>	<b>1,112,245.56</b>	<b>1,558,511.76</b>	<b>41,086.51</b>	<b>2.71%</b>

**Note:** Please be advised for purposes of LGBMS ~ Chart of Account,

**Finance/Budget/Accounting includes the following departments:**

Finance

Purchasing Department

# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>Operations &amp; Maintenance</b>							
11000 General Operating Fund	2006 Operations & Maintenance	51020 Salaries - Full-Time Positions	620,124.00	420,745.93	623,999.37	3,875.37	0.62%
11000 General Operating Fund	2006 Operations & Maintenance	52010 FICA - Regular	38,448.00	25,716.85	38,687.96	239.96	0.62%
11000 General Operating Fund	2006 Operations & Maintenance	52011 FICA - Medicare	8,992.00	6,014.36	9,047.99	55.99	0.62%
11000 General Operating Fund	2006 Operations & Maintenance	52020 Retirement	91,779.00	62,038.70	91,907.90	128.90	0.14%
11000 General Operating Fund	2006 Operations & Maintenance	52021 Retiree Health Care	12,963.00	8,398.04	12,988.87	25.87	0.20%
11000 General Operating Fund	2006 Operations & Maintenance	52030 Health and Medical Premiums	118,375.00	68,108.51	118,375.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	52090 Unemployment Compensation	600.00	600.00	600.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	52100 Workers' Compensation Premium	20,739.00	20,738.78	20,828.58	89.58	0.43%
11000 General Operating Fund	2006 Operations & Maintenance	52110 Workers' Compensation Employer's Fee	138.00	88.55	138.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	53030 Travel - Employees	3,500.00	790.77	3,500.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	53050 Transportation Costs	16,850.00	9,246.85	16,850.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	54010 Maintenance & Repairs - Building/Structure	81,500.00	28,720.83	76,500.00	(5,000.00)	-6.13%
11000 General Operating Fund	2006 Operations & Maintenance	54020 Maintenance & Repairs - Contracts	70,000.00	28,482.08	70,000.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	54030 Maintenance & Repairs - Grounds/Roadways	20,000.00	3,934.00	20,000.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	54040 Maintenance & Repairs - Vehicles	215,000.00	175,672.18	215,000.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	55999 Contract - Other Services	19,200.00	4,783.82	19,200.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	56020 Supplies - General Office	15,500.00	2,930.51	15,500.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	13,400.00	6,185.74	13,400.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	56090 Supplies - Safety	13,500.00	3,696.51	13,500.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	56110 Supplies - Uniforms/Linen	14,500.00	2,582.84	14,500.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	57070 Insurance - General Liability/Property	1,300.00	1,300.00	1,300.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	57090 Printing/Publishing/Advertising	500.00	-	500.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	57130 Rent of Equipment/Machinery	1,000.00	-	1,000.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	57150 Subscriptions & Dues	400.00	-	400.00	-	0.00%
11000 General Operating Fund	2006 Operations & Maintenance	57999 Other Operating Costs	25,000.00	7,500.00	25,000.00	-	0.00%
<b>Total Expenditures</b>			<b>1,423,308.00</b>	<b>888,275.85</b>	<b>1,422,723.67</b>	<b>(584.33)</b>	<b>-0.04%</b>

**Note: Please be advised for purposes of LGBMS ~ Chart of Accounts, Operating & Maintenance includes the following departments:**

Facilities Management  
Fleet Department  
Project Manager  
Risk Manager



# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>Elections</b>							
11000 General Operating Fund	2007 Elections	51020 Salaries - Full-Time Positions	57,804.00	18,576.96	61,276.80	3,472.80	6.01%
11000 General Operating Fund	2007 Elections	51050 Salaries - Temporary Positions	19,012.00	7,824.00	19,012.00	-	0.00%
11000 General Operating Fund	2007 Elections	52010 FICA - Regular	4,763.00	3,293.65	4,977.91	214.91	4.51%
11000 General Operating Fund	2007 Elections	52011 FICA - Medicare	1,114.00	770.23	1,164.19	50.19	4.51%
11000 General Operating Fund	2007 Elections	52020 Retirement	8,555.00	2,743.25	9,068.97	513.97	6.01%
11000 General Operating Fund	2007 Elections	52021 Retiree Health Care	1,157.00	371.53	1,225.54	68.54	5.92%
11000 General Operating Fund	2007 Elections	52030 Health and Medical Premiums	12,950.00	5,032.93	12,950.00	-	0.00%
11000 General Operating Fund	2007 Elections	52090 Unemployment Compensation	80.00	80.00	80.00	-	0.00%
11000 General Operating Fund	2007 Elections	52100 Workers' Compensation Premium	1,844.00	1,843.92	1,954.73	110.73	6.00%
11000 General Operating Fund	2007 Elections	52110 Workers' Compensation Employer's Fee	63.00	9.20	62.10	(0.90)	-1.43%
11000 General Operating Fund	2007 Elections	53030 Travel - Employees	3,000.00	370.00	3,000.00	-	0.00%
11000 General Operating Fund	2007 Elections	53050 Transportation Costs	500.00	171.74	500.00	-	0.00%
11000 General Operating Fund	2007 Elections	54020 Maintenance & Repairs - Contracts	3,300.00	-	3,300.00	-	0.00%
11000 General Operating Fund	2007 Elections	55999 Contract - Other Services	10,000.00	3,690.00	10,000.00	-	0.00%
11000 General Operating Fund	2007 Elections	56020 Supplies - General Office	7,000.00	365.40	7,000.00	-	0.00%
11000 General Operating Fund	2007 Elections	57050 Employee Training	1,500.00	-	1,500.00	-	0.00%
11000 General Operating Fund	2007 Elections	57090 Printing/Publishing/Advertising	4,500.00	736.93	4,500.00	-	0.00%
11000 General Operating Fund	2007 Elections	57140 Rent of Land/Building	3,000.00	1,896.00	3,000.00	-	0.00%
11000 General Operating Fund	2007 Elections	57160 Telecommunications	1,500.00	1,050.34	1,500.00	-	0.00%
11000 General Operating Fund	2007 Elections	57999 Other Operating Costs	52,000.00	20,355.48	52,000.00	-	0.00%
<b>Total Expenditures</b>			<b>193,642.00</b>	<b>69,181.56</b>	<b>198,072.24</b>	<b>4,430.24</b>	<b>2.29%</b>

# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>Human Resources</b>							
11000 General Operating Fund	2010 Human Resources/Payroll	51020 Salaries - Full-Time Positions	175,407.00	114,039.90	176,493.46	1,086.46	0.62%
11000 General Operating Fund	2010 Human Resources/Payroll	52010 FICA - Regular	10,876.00	6,926.67	10,942.59	66.59	0.61%
11000 General Operating Fund	2010 Human Resources/Payroll	52011 FICA - Medicare	2,544.00	1,620.09	2,559.16	15.16	0.60%
11000 General Operating Fund	2010 Human Resources/Payroll	52020 Retirement	25,961.00	21,007.90	26,121.03	160.03	0.62%
11000 General Operating Fund	2010 Human Resources/Payroll	52021 Retiree Health Care	3,509.00	2,827.57	3,529.87	20.87	0.59%
11000 General Operating Fund	2010 Human Resources/Payroll	52030 Health and Medical Premiums	40,700.00	23,212.18	47,450.00	6,750.00	16.58%
11000 General Operating Fund	2010 Human Resources/Payroll	52090 Unemployment Compensation	160.00	160.00	160.00	-	0.00%
11000 General Operating Fund	2010 Human Resources/Payroll	52100 Workers' Compensation Premium	5,596.00	5,595.47	5,630.14	34.14	0.61%
11000 General Operating Fund	2010 Human Resources/Payroll	52110 Workers' Compensation Employer's Fee	37.00	23.00	36.80	(0.20)	-0.54%
11000 General Operating Fund	2010 Human Resources/Payroll	53030 Travel - Employees	4,130.00	432.15	4,130.00	-	0.00%
11000 General Operating Fund	2010 Human Resources/Payroll	53050 Transportation Costs	795.00	31.75	795.00	-	0.00%
11000 General Operating Fund	2010 Human Resources/Payroll	55030 Contract - Professional Services	14,500.00	2,824.08	14,500.00	-	0.00%
11000 General Operating Fund	2010 Human Resources/Payroll	55999 Contract - Other Services	65,000.00	19,413.17	45,000.00	(20,000.00)	-30.77%
11000 General Operating Fund	2010 Human Resources/Payroll	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	2,000.00	213.68	2,000.00	-	0.00%
11000 General Operating Fund	2010 Human Resources/Payroll	57050 Employee Training	32,000.00	17,761.44	32,000.00	-	0.00%
11000 General Operating Fund	2010 Human Resources/Payroll	57090 Printing/Publishing/Advertising	15,000.00	5,842.22	15,000.00	-	0.00%
11000 General Operating Fund	2010 Human Resources/Payroll	57150 Subscriptions & Dues	680.00	339.00	680.00	-	0.00%
11000 General Operating Fund	2010 Human Resources/Payroll	57999 Other Operating Costs	800.00	-	800.00	-	0.00%
<b>Total Expenditures</b>			<b>399,695.00</b>	<b>222,270.27</b>	<b>387,828.05</b>	<b>(11,866.95)</b>	<b>-2.97%</b>

# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>Information Technology/Telecommunications</b>							
11000 General Operating Fund	2011 Information Technology/Telecommunications	51020 Salaries - Full-Time Positions	159,092.00	102,864.81	149,211.71	(9,880.29)	-6.21%
11000 General Operating Fund	2011 Information Technology/Telecommunications	52010 FICA - Regular	9,864.00	6,366.59	9,251.13	(612.87)	-6.21%
11000 General Operating Fund	2011 Information Technology/Telecommunications	52011 FICA - Medicare	2,307.00	1,488.82	2,163.57	(143.43)	-6.22%
11000 General Operating Fund	2011 Information Technology/Telecommunications	52020 Retirement	23,546.00	15,199.08	22,083.33	(1,462.67)	-6.21%
11000 General Operating Fund	2011 Information Technology/Telecommunications	52021 Retiree Health Care	3,182.00	2,057.24	2,984.23	(197.77)	-6.22%
11000 General Operating Fund	2011 Information Technology/Telecommunications	52030 Health and Medical Premiums	35,900.00	14,483.83	35,900.00	-	0.00%
11000 General Operating Fund	2011 Information Technology/Telecommunications	52090 Unemployment Compensation	160.00	160.00	160.00	-	0.00%
11000 General Operating Fund	2011 Information Technology/Telecommunications	52100 Workers' Compensation Premium	5,477.00	5,476.11	5,160.95	(316.05)	-5.77%
11000 General Operating Fund	2011 Information Technology/Telecommunications	52110 Workers' Compensation Employer's Fee	37.00	21.85	36.80	(0.20)	-0.54%
11000 General Operating Fund	2011 Information Technology/Telecommunications	53030 Travel - Employees	1,500.00	-	1,500.00	-	0.00%
11000 General Operating Fund	2011 Information Technology/Telecommunications	53050 Transportation Costs	550.00	90.28	550.00	-	0.00%
11000 General Operating Fund	2011 Information Technology/Telecommunications	55999 Contract - Other Services	29,100.00	5,994.70	29,100.00	-	0.00%
11000 General Operating Fund	2011 Information Technology/Telecommunications	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	4,350.00	2,229.31	4,350.00	-	0.00%
11000 General Operating Fund	2011 Information Technology/Telecommunications	57150 Subscriptions & Dues	5,100.00	-	5,100.00	-	0.00%
11000 General Operating Fund	2011 Information Technology/Telecommunications	58999 Other Capital Purchases	50,000.00	15,117.05	25,000.00	(25,000.00)	-50.00%
<b>Total Expenditures</b>			<b>330,165.00</b>	<b>171,549.67</b>	<b>292,551.72</b>	<b>(37,613.28)</b>	<b>-11.39%</b>

# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>Planning &amp; Zoning</b>							
11000 General Operating Fund	2012 Planning & Zoning	51020 Salaries - Full-Time Positions	453,249.00	302,588.90	475,989.49	22,740.49	5.02%
11000 General Operating Fund	2012 Planning & Zoning	52010 FICA - Regular	28,102.00	15,856.28	29,511.35	1,409.35	5.02%
11000 General Operating Fund	2012 Planning & Zoning	52011 FICA - Medicare	6,573.00	3,708.22	6,901.85	328.85	5.00%
11000 General Operating Fund	2012 Planning & Zoning	52020 Retirement	67,081.00	44,460.06	70,446.44	3,365.44	5.02%
11000 General Operating Fund	2012 Planning & Zoning	52021 Retiree Health Care	9,065.00	6,017.83	9,519.79	454.79	5.02%
11000 General Operating Fund	2012 Planning & Zoning	52030 Health and Medical Premiums	102,550.00	65,663.66	97,950.00	(4,600.00)	-4.49%
11000 General Operating Fund	2012 Planning & Zoning	52090 Unemployment Compensation	440.00	440.00	320.00	(120.00)	-27.27%
11000 General Operating Fund	2012 Planning & Zoning	52100 Workers' Compensation Premium	14,459.00	14,458.64	15,184.06	725.06	5.01%
11000 General Operating Fund	2012 Planning & Zoning	52110 Workers' Compensation Employer's Fee	102.00	64.40	101.20	(0.80)	-0.78%
11000 General Operating Fund	2012 Planning & Zoning	53030 Travel - Employees	5,000.00	1,229.00	5,000.00	-	0.00%
11000 General Operating Fund	2012 Planning & Zoning	53050 Transportation Costs	6,000.00	3,308.23	6,000.00	-	0.00%
11000 General Operating Fund	2012 Planning & Zoning	54020 Maintenance & Repairs - Contracts	1,400.00	-	1,400.00	-	0.00%
11000 General Operating Fund	2012 Planning & Zoning	54040 Maintenance & Repairs - Vehicles	1,000.00	-	1,000.00	-	0.00%
11000 General Operating Fund	2012 Planning & Zoning	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	12,000.00	7,322.45	12,000.00	-	0.00%
11000 General Operating Fund	2012 Planning & Zoning	57090 Printing/Publishing/Advertising	7,000.00	538.11	7,000.00	-	0.00%
11000 General Operating Fund	2012 Planning & Zoning	57150 Subscriptions & Dues	1,500.00	721.00	1,500.00	-	0.00%
11000 General Operating Fund	2012 Planning & Zoning	57999 Other Operating Costs	5,400.00	1,764.68	5,400.00	-	0.00%
<b>Total Expenditures</b>			<b>720,921.00</b>	<b>468,141.46</b>	<b>745,224.18</b>	<b>24,303.18</b>	<b>3.37%</b>

# General Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
<b>Animal Control</b>							
11000 General Operating Fund	3004 Animal Control	51020 Salaries - Full-Time Positions	65,479.00	46,564.16	63,398.40	(2,080.60)	-3.18%
11000 General Operating Fund	3004 Animal Control	51060 Salaries - Overtime	3,750.00	2,162.45	3,750.00	-	0.00%
11000 General Operating Fund	3004 Animal Control	52010 FICA - Regular	4,293.00	2,922.43	4,163.20	(129.80)	-3.02%
11000 General Operating Fund	3004 Animal Control	52011 FICA - Medicare	1,004.00	683.46	973.65	(30.35)	-3.02%
11000 General Operating Fund	3004 Animal Control	52020 Retirement	9,691.00	6,880.03	9,382.96	(308.04)	-3.18%
11000 General Operating Fund	3004 Animal Control	52021 Retiree Health Care	1,310.00	931.13	1,267.97	(42.03)	-3.21%
11000 General Operating Fund	3004 Animal Control	52030 Health and Medical Premiums	19,000.00	14,408.72	19,000.00	-	0.00%
11000 General Operating Fund	3004 Animal Control	52090 Unemployment Compensation	80.00	80.00	80.00	-	0.00%
11000 General Operating Fund	3004 Animal Control	52100 Workers' Compensation Premium	2,089.00	2,088.76	2,022.41	(66.59)	-3.19%
11000 General Operating Fund	3004 Animal Control	52110 Workers' Compensation Employer's Fee	19.00	13.80	18.40	(0.60)	-3.16%
11000 General Operating Fund	3004 Animal Control	53030 Travel - Employees	2,000.00	958.00	2,000.00	-	0.00%
11000 General Operating Fund	3004 Animal Control	53050 Transportation Costs	8,700.00	4,049.15	8,700.00	-	0.00%
11000 General Operating Fund	3004 Animal Control	54040 Maintenance & Repairs - Vehicles	2,750.00	-	2,750.00	-	0.00%
11000 General Operating Fund	3004 Animal Control	55030 Contract - Professional Services	144,500.00	108,000.00	144,500.00	-	0.00%
11000 General Operating Fund	3004 Animal Control	56020 Supplies - General Office	2,100.00	688.91	2,100.00	-	0.00%
11000 General Operating Fund	3004 Animal Control	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	1,500.00	127.36	1,500.00	-	0.00%
11000 General Operating Fund	3004 Animal Control	56090 Supplies - Safety	1,000.00	-	1,000.00	-	0.00%
11000 General Operating Fund	3004 Animal Control	56110 Supplies - Uniforms/Linen	1,000.00	980.05	1,000.00	-	0.00%
11000 General Operating Fund	3004 Animal Control	57050 Employee Training	1,000.00	150.00	1,000.00	-	0.00%
11000 General Operating Fund	3004 Animal Control	57999 Other Operating Costs	30,000.00	12,500.00	30,000.00	-	0.00%
<b>Total Expenditures</b>			<b>301,265.00</b>	<b>204,188.41</b>	<b>298,606.99</b>	<b>(2,658.01)</b>	<b>-0.88%</b>
<b>Total General Fund Expenditures</b>			<b>12,931,096.82</b>	<b>8,641,690.80</b>	<b>13,030,558.34</b>	<b>99,461.52</b>	<b>0.77%</b>
<b>Ending Cash Balance</b>			<b>5,115,135.20</b>	<b>8,508,810.72</b>	<b>7,736,105.89</b>		

thank  
you!

**DFA FUND NO. 20100**

---

**CORRECTIONS FEE  
FUND**



# Corrections Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
20100 Corrections	0001 No Department	10102 Restricted Cash	-	-	-	-	n/a
		<b>Total Cash</b>	-	-	-	-	n/a
20100 Corrections	0001 No Department	45010 Correction Fees	75,000.00	19,593.71	45,000.00	(30,000)	-40.00%
		<b>Total Revenue</b>	<b>75,000.00</b>	<b>19,593.71</b>	<b>45,000.00</b>	<b>(30,000)</b>	<b>-40.00%</b>
20100 Corrections	0001 No Department	61200 Transfers Out	(75,000.00)	(13,496.32)	(45,000.00)	30,000	-40.00%
		<b>Total Transfers</b>	<b>(75,000.00)</b>	<b>(13,496.32)</b>	<b>(45,000.00)</b>	<b>30,000</b>	<b>-40.00%</b>
		<b>Ending Cash</b>	<b>-</b>	<b>6,097.39</b>	<b>-</b>		

**DFA FUND NO. 20300**

---

**PROPERTY VALUATION  
FUND**





# Property Valuation Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
20300 County Property Valuation	0001 No Department	10102 Restricted Cash	1,093,633.16	1,093,633.16	1,100,000.00	6,366.84	0.58%
		Beginning Cash	1,093,633.16	1,093,633.16	1,100,000.00	6,366.84	0.58%
20300 County Property Valuation	0001 No Department	41520 Property Tax - Penalty & Interest	250,000.00	221,521.46	250,000.00	-	0.00%
20300 County Property Valuation	0001 No Department	44150 Printing & Copying	2,250.00	-	2,250.00	-	0.00%
20300 County Property Valuation	0001 No Department	46060 Reimbursements/Refunds	150.00	-	150.00	-	0.00%
		Total Revenue	252,400.00	221,521.46	252,400.00	-	0.00%
20300 County Property Valuation	1003 County Assessor	51040 Salaries - Part-Time Positions	111,403.20	-	122,054.40	10,651.20	9.56%
20300 County Property Valuation	1003 County Assessor	51050 Salaries - Temporary Positions	24,689.60	24,120.46	27,123.20	2,433.60	9.86%
20300 County Property Valuation	1003 County Assessor	52010 FICA - Regular	8,419.15	1,495.27	9,249.01	829.86	9.86%
20300 County Property Valuation	1003 County Assessor	52011 FICA - Medicare	1,969.00	349.85	2,163.08	194.08	9.86%
20300 County Property Valuation	1003 County Assessor	52020 Retirement	16,447.27	-	18,064.05	1,616.78	9.83%
20300 County Property Valuation	1003 County Assessor	52021 Retiree Health Care	2,222.06	-	2,441.09	219.03	9.86%
20300 County Property Valuation	1003 County Assessor	52030 Health and Medical Premiums	93,996.00	-	94,000.00	4.00	0.00%
20300 County Property Valuation	1003 County Assessor	52090 Unemployment Compensation	320.00	320.00	320.00	-	0.00%
20300 County Property Valuation	1003 County Assessor	52100 Workers' Compensation Premium	8,912.41	8,912.41	8,912.41	-	0.00%
20300 County Property Valuation	1003 County Assessor	52110 Workers' Compensation Employer's Fee	73.60	16.10	73.60	-	0.00%
20300 County Property Valuation	1003 County Assessor	53030 Travel - Employees	40,000.00	-	40,000.00	-	0.00%
20300 County Property Valuation	1003 County Assessor	53050 Transportation Costs	8,000.00	2,089.09	8,000.00	-	0.00%
20300 County Property Valuation	1003 County Assessor	53999 Other Travel	2,500.00	118.27	2,500.00	-	0.00%
20300 County Property Valuation	1003 County Assessor	54040 Maintenance & Repairs - Vehicles	20,000.00	-	20,000.00	-	0.00%
20300 County Property Valuation	1003 County Assessor	55999 Contract - Other Services	781,080.87	6,348.30	781,080.87	-	0.00%
20300 County Property Valuation	1003 County Assessor	56020 Supplies - General Office	15,000.00	669.84	15,000.00	-	0.00%
20300 County Property Valuation	1003 County Assessor	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	25,000.00	398.99	25,000.00	-	0.00%
20300 County Property Valuation	1003 County Assessor	56110 Supplies - Uniforms/Linen	8,000.00	25.00	8,000.00	-	0.00%
20300 County Property Valuation	1003 County Assessor	57050 Employee Training	30,000.00	190.00	30,000.00	-	0.00%
20300 County Property Valuation	1003 County Assessor	57090 Printing/Publishing/Advertising	3,000.00	1,372.90	3,000.00	-	0.00%
20300 County Property Valuation	1003 County Assessor	57150 Subscriptions & Dues	10,000.00	3,051.14	10,000.00	-	0.00%
20300 County Property Valuation	1003 County Assessor	58080 Vehicles	100,000.00	-	105,988.90	5,988.90	5.99%
20300 County Property Valuation	1003 County Assessor	58999 Other Capital Purchases	35,000.00	12,746.26	19,429.39	(15,570.61)	-44.49%
		Total Expenditures	1,346,033.16	62,223.88	1,352,400.00	6,366.84	0.47%
		Ending Cash Balance	-	1,252,930.74	-		

**DFA FUND NO. 20400**

---

**PUBLIC WORKS  
FUND**



# Public Works Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
20400 County Road	0001 No Department	10102 Restricted Cash	491,445.20	491,445.20	451,210.22	(40,234.98)	-8.19%
		Beginning Cash	491,445.20	491,445.20	451,210.22	(40,234.98)	-8.19%
20400 County Road	0001 No Department	41200 Gross Receipts Tax - County Local Option General	117,422.00	102,976.04	99,808.70	(17,613.30)	-15.00%
20400 County Road	0001 No Department	44110 Motor Vehicle Administrative Fee for Office	417,000.00	380,291.89	417,000.00	-	0.00%
20400 County Road	0001 No Department	46020 Insurance Recoveries	5,000.00	-	5,000.00	-	0.00%
20400 County Road	0001 No Department	46060 Reimbursements/Refunds	1,500.00	149.82	1,500.00	-	0.00%
20400 County Road	0001 No Department	46091 Sale of Fixed Assets	15,000.00	-	15,000.00	-	0.00%
20400 County Road	0001 No Department	46099 Sales - Other	169,500.00	125,992.21	169,500.00	-	0.00%
20400 County Road	0001 No Department	47699 Federal - Other	207,578.00	-	207,578.00	-	0.00%
		Total Revenue	933,000.00	609,409.96	915,386.70	(17,613.30)	-1.89%
20400 County Road	0001 No Department	61100 Transfers In	600,000.00	250,000.00	600,000.00	-	0.00%
		Total Transfers	600,000.00	250,000.00	600,000.00	-	0.00%
20400 County Road	5001 County Roads	51020 Salaries - Full-Time Positions	614,317.00	429,394.53	625,178.11	10,861.11	1.77%
20400 County Road	5001 County Roads	51060 Salaries - Overtime	30,000.00	19,377.96	30,000.00	-	0.00%
20400 County Road	5001 County Roads	52010 FICA - Regular	40,196.00	27,086.56	40,621.04	425.04	1.06%
20400 County Road	5001 County Roads	52011 FICA - Medicare	9,401.00	6,341.98	9,500.08	99.08	1.05%
20400 County Road	5001 County Roads	52020 Retirement	91,511.00	62,373.32	92,526.36	1,015.36	1.11%
20400 County Road	5001 County Roads	52021 Retiree Health Care	12,348.00	8,442.67	12,484.56	136.56	1.11%
20400 County Road	5001 County Roads	52030 Health and Medical Premiums	163,790.00	96,957.35	160,794.00	(2,996.00)	-1.83%
20400 County Road	5001 County Roads	52090 Unemployment Compensation	680.00	680.00	680.00	-	0.00%
20400 County Road	5001 County Roads	52100 Workers' Compensation Premium	23,360.00	26,359.55	26,828.68	3,468.68	14.85%
20400 County Road	5001 County Roads	52110 Workers' Compensation Employer's Fee	157.00	101.20	156.40	(0.60)	-0.38%
20400 County Road	5001 County Roads	53030 Travel - Employees	4,000.00	-	4,000.00	-	0.00%
20400 County Road	5001 County Roads	53050 Transportation Costs	100,000.00	70,004.19	100,000.00	-	0.00%
20400 County Road	5001 County Roads	53999 Other Travel	750.00	-	750.00	-	0.00%
20400 County Road	5001 County Roads	54010 Maintenance & Repairs - Building/Structure	15,000.00	-	15,000.00	-	0.00%
20400 County Road	5001 County Roads	54030 Maintenance & Repairs - Grounds/Roadways	337,280.00	233,651.62	337,280.00	-	0.00%
20400 County Road	5001 County Roads	54040 Maintenance & Repairs - Vehicles	30,000.00	-	-	(30,000.00)	-100.00%
20400 County Road	5001 County Roads	55999 Contract - Other Services	22,000.00	6,446.53	22,000.00	-	0.00%
20400 County Road	5001 County Roads	56020 Supplies - General Office	5,000.00	1,099.14	5,000.00	-	0.00%
20400 County Road	5001 County Roads	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	17,000.00	6,128.79	17,000.00	-	0.00%
20400 County Road	5001 County Roads	56090 Supplies - Safety	19,000.00	4,674.38	19,000.00	-	0.00%
20400 County Road	5001 County Roads	56110 Supplies - Uniforms/Linen	14,000.00	1,649.86	14,000.00	-	0.00%
20400 County Road	5001 County Roads	57050 Employee Training	5,000.00	250.00	5,000.00	-	0.00%
20400 County Road	5001 County Roads	57070 Insurance - General Liability/Property	16,000.00	16,000.00	16,000.00	-	0.00%
20400 County Road	5001 County Roads	57130 Rent of Equipment/Machinery	3,255.00	-	3,255.00	-	0.00%
20400 County Road	5001 County Roads	57150 Subscriptions & Dues	709.00	-	709.00	-	0.00%
20400 County Road	5001 County Roads	57160 Telecommunications	10,510.00	5,760.88	9,510.00	(1,000.00)	-9.51%
20400 County Road	5001 County Roads	57170 Utilities - Electricity	49,500.00	25,287.91	49,500.00	-	0.00%
20400 County Road	5001 County Roads	57999 Other Operating Costs	10,000.00	-	10,000.00	-	0.00%
20400 County Road	5001 County Roads	58020 Equipment & Machinery	8,000.00	7,960.00	8,000.00	-	0.00%
20400 County Road	5001 County Roads	58060 Lease Purchase	35,408.00	-	-	(35,408.00)	-100.00%
20400 County Road	5001 County Roads	58090 Roadways/Bridges	10,000.00	9,974.28	10,000.00	-	0.00%
20400 County Road	5001 County Roads	58999 Other Capital Purchases	170,547.00	124,828.96	170,547.00	-	0.00%
		Total Expenditures	1,868,719.00	1,190,831.66	1,815,320.23	(53,398.77)	-2.86%
20400 County Road	0001 No Department	10104 State Required Reserve	155,726.58	155,726.58	151,276.69	(4,449.89)	-2.86%
		Ending Cash Balance	155,726.20	160,023.50	151,276.69		

**DFA FUND NO. 20600**

---

**STATE EMS  
FUND**



# State EMS Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
20600 Emergency Medical Services	0001 No Department	10102 Restricted Cash	56,045.16	56,045.16	98,067.53	42,022.37	74.98%
		<b>Beginning Cash</b>	<b>56,045.16</b>	<b>56,045.16</b>	<b>98,067.53</b>	<b>42,022.37</b>	<b>74.98%</b>
20600 Emergency Medical Services	0001 No Department	47090 State - EMS Grant (DOH)	62,428.00	62,331.00	62,331.00	(97.00)	-0.16%
		<b>Total Revenue</b>	<b>62,428.00</b>	<b>62,331.00</b>	<b>62,331.00</b>	<b>(97.00)</b>	<b>-0.16%</b>
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	53030 Travel - Employees	7,700.00	886.00	6,600.00	(1,100.00)	-14.29%
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	53999 Other Travel	2,650.00	93.48	2,900.00	250.00	9.43%
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	54040 Maintenance & Repairs - Vehicles	16,412.40	2,307.65	22,771.90	6,359.50	38.75%
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	55999 Contract - Other Services	1,150.00	220.00	1,400.00	250.00	21.74%
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	56020 Supplies - General Office	26,315.84	6,587.62	49,772.51	23,456.67	89.14%
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	20,460.72	4,174.77	13,450.00	(7,010.72)	-34.26%
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	56090 Supplies - Safety	5,000.00	400.00	4,500.00	(500.00)	-10.00%
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	56110 Supplies - Uniforms/Linen	6,000.00	2,407.75	4,500.00	(1,500.00)	-25.00%
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	57050 Employee Training	12,829.32	2,267.00	13,929.32	1,100.00	8.57%
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	57150 Subscriptions & Dues	2,850.00	964.36	3,100.00	250.00	8.77%
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	58020 Equipment & Machinery	17,104.88	-	37,474.80	20,369.92	119.09%
<b>Total Expenditures</b>			<b>118,473.16</b>	<b>20,308.63</b>	<b>160,398.53</b>	<b>41,925.37</b>	<b>35.39%</b>
<b>Ending Cash Balance</b>			<b>-</b>	<b>98,067.53</b>	<b>-</b>		

**Note: Please be advised for purposes of LGBMS - Chart of Accounts, State EMS Fund includes the following Fire Districts:**

Taos Ambulance, Penasco Ambulance, Special Projects, Cerro FD, Hondo/Seco FD, Latir FD, Ojo Caliente FD, Penasco FD, Rio Fernando FD, Wheeler Peak FD, and Carson FD

**DFA FUND NO. 20700**

---

**ENHANCED E-911  
FUND**





# E-911 Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
20700 E-911 Fund	0001 No Department	10102 Restricted Cash	1,093,395.73	1,093,395.73	1,100,000.00	6,604.27	0.60%
		Beginning Cash	1,093,395.73	1,093,395.73	1,100,000.00	6,604.27	0.60%
20700 E-911 Fund	0001 No Department	41200 Gross Receipts Tax - County Local Option General	1,099,880.00	1,215,437.76	1,099,880.00	-	0.00%
20700 E-911 Fund	0001 No Department	46060 Reimbursements/Refunds	8,000.00	-	8,000.00	-	0.00%
20700 E-911 Fund	0001 No Department	47499 Other State Grants	20,890.00	3,414.72	-	(20,890.00)	-100.00%
		Total Revenue	1,128,770.00	1,218,852.48	1,107,880.00	(20,890.00)	-1.85%
20700 E-911 Fund	3005 Dispatch/E911	51020 Salaries - Full-Time Positions	541,035.00	367,069.34	552,519.04	11,484.04	2.12%
20700 E-911 Fund	3005 Dispatch/E911	51060 Salaries - Overtime	60,000.00	42,186.26	60,000.00	-	0.00%
20700 E-911 Fund	3005 Dispatch/E911	52010 FICA - Regular	37,266.00	25,090.17	37,976.18	710.18	1.91%
20700 E-911 Fund	3005 Dispatch/E911	52011 FICA - Medicare	8,716.00	5,867.86	8,882.06	166.06	1.91%
20700 E-911 Fund	3005 Dispatch/E911	52020 Retirement	80,074.00	53,548.20	81,772.82	1,698.82	2.12%
20700 E-911 Fund	3005 Dispatch/E911	52021 Retiree Health Care	10,821.00	7,248.89	11,050.38	229.38	2.12%
20700 E-911 Fund	3005 Dispatch/E911	52030 Health and Medical Premiums	112,116.00	80,263.40	114,120.00	2,004.00	1.79%
20700 E-911 Fund	3005 Dispatch/E911	52090 Unemployment Compensation	640.00	640.00	640.00	-	0.00%
20700 E-911 Fund	3005 Dispatch/E911	52100 Workers' Compensation Premium	17,004.00	17,003.80	17,452.32	448.32	2.64%
20700 E-911 Fund	3005 Dispatch/E911	52110 Workers' Compensation Employer's Fee	147.20	92.00	147.20	-	0.00%
20700 E-911 Fund	3005 Dispatch/E911	53030 Travel - Employees	8,600.00	6,258.60	8,600.00	-	0.00%
20700 E-911 Fund	3005 Dispatch/E911	53050 Transportation Costs	2,600.00	2,023.71	2,600.00	-	0.00%
20700 E-911 Fund	3005 Dispatch/E911	54020 Maintenance & Repairs - Contracts	117,291.00	78,687.41	100,000.00	(17,291.00)	-14.74%
20700 E-911 Fund	3005 Dispatch/E911	55030 Contract - Professional Services	6,850.00	2,126.93	5,000.00	(1,850.00)	-27.01%
20700 E-911 Fund	3005 Dispatch/E911	55999 Contract - Other Services	14,480.00	7,261.58	5,500.00	(8,980.00)	-62.02%
20700 E-911 Fund	3005 Dispatch/E911	56020 Supplies - General Office	3,000.00	1,460.70	3,000.00	-	0.00%
20700 E-911 Fund	3005 Dispatch/E911	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	2,500.00	-	-	(2,500.00)	-100.00%
20700 E-911 Fund	3005 Dispatch/E911	56110 Supplies - Uniforms/Linen	1,000.00	-	1,000.00	-	0.00%
20700 E-911 Fund	3005 Dispatch/E911	57050 Employee Training	7,000.00	200.00	1,500.00	(5,500.00)	-78.57%
20700 E-911 Fund	3005 Dispatch/E911	57070 Insurance - General Liability/Property	16,500.00	16,500.00	16,500.00	-	0.00%
20700 E-911 Fund	3005 Dispatch/E911	57150 Subscriptions & Dues	1,550.00	1,127.00	2,500.00	950.00	61.29%
20700 E-911 Fund	3005 Dispatch/E911	57160 Telecommunications	18,079.00	11,485.97	15,620.00	(2,459.00)	-13.60%
20700 E-911 Fund	3005 Dispatch/E911	58020 Equipment & Machinery	300,000.00	16,379.76	-	(300,000.00)	n/a
20700 E-911 Fund	3005 Dispatch/E911	59050 Commitments and Other Fees	53,500.00	40,125.00	53,500.00	-	0.00%
		Total Expenditures	1,420,769.20	782,646.58	1,099,880.00	(320,889.20)	-22.59%
		Ending Cash Balance	501,396.53	1,529,601.63	1,108,000.00		
** JPA REQUIREMENTS **							
20700 E-911 Fund	0001 No Department	10105 Locally Imposed Reserve (1/12th)	93,397.43	65,220.55	91,656.67	(1,740.77)	-1.86%
20700 E-911 Fund	3005 Dispatch/E911	58020 Equipment & Machinery (\$300,000 Capital Reserve)	300,000.00	16,379.76	300,000.00	-	0.00%

**DFA FUND NO. 20800**

---

**FARM & RANGE  
FUND**





# Farm & Range Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
20800 Farm & Range	0001 No Department	10102 Restricted Cash	15,553.28	15,553.28	14,652.82	(900.46)	-5.79%
		Beginning Cash	15,553.28	15,553.28	14,652.82	(900.46)	-5.79%
20800 Farm & Range	0001 No Department	47610 Federal - Taylor Grazing	1,425.00	4,099.54	2,896.00	1,471.00	103.23%
		Total Revenue	1,425.00	4,099.54	2,896.00	1,471.00	103.23%
20800 Farm & Range	5010 Farm & Range	55999 Contract - Other Services	10,000.00	5,000.00	10,000.00	-	0.00%
20800 Farm & Range	5010 Farm & Range	56020 Supplies - General Office	2,925.00	-	2,925.00	-	0.00%
20800 Farm & Range	5010 Farm & Range	56999 Supplies - Other Field	4,053.28	-	4,623.82	570.54	14.08%
		Total Expenditures	16,978.28	5,000.00	17,548.82	570.54	3.36%
		Ending Cash Balance	-	14,652.82	-		

**DFA FUND NO. 20900**

---

**FIRE PROTECTION  
FUND**



# Fire Protection Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
20900 Fire Protection	0001 No Department	10102 Restricted Cash	2,573,322.22	2,573,322.22	2,651,302.11	77,979.89	3.03%
		Beginning Cash	2,573,322.22	2,573,322.22	2,651,302.11	77,979.89	3.03%
20900 Fire Protection	0001 No Department	46040 Investment Income	316.71	185.44	250.00	(66.71)	-21.06%
20900 Fire Protection	0001 No Department	46060 Reimbursements/Refunds	-	10,740.92	-	-	n/a
20900 Fire Protection	0001 No Department	46900 Miscellaneous - Other	18,750.20	18,470.00	18,749.82	(0.38)	0.00%
20900 Fire Protection	0001 No Department	47100 State - Fire Marshall Allotment	1,063,231.00	846,903.20	746,210.00	(317,021.00)	-29.82%
20900 Fire Protection	0001 No Department	47499 Other State Grants	-	240,151.20	-	-	n/a
		Total Revenue	1,082,297.91	1,116,450.76	765,209.82	(317,088.09)	-29.30%
20900 Fire Protection	3002 Fire Protection	53030 Travel - Employees	38,500.00	6,975.44	40,000.00	1,500.00	3.90%
20900 Fire Protection	3002 Fire Protection	53050 Transportation Costs	55,500.00	22,657.87	58,000.00	2,500.00	4.50%
20900 Fire Protection	3002 Fire Protection	53999 Other Travel	8,700.00	312.02	7,800.00	(900.00)	-10.34%
20900 Fire Protection	3002 Fire Protection	54010 Maintenance & Repairs - Building/Structure	155,202.33	6,833.63	161,500.00	6,297.67	4.06%
20900 Fire Protection	3002 Fire Protection	54030 Maintenance & Repairs - Grounds/Roadways	65,000.00	-	48,887.99	(16,112.01)	-24.79%
20900 Fire Protection	3002 Fire Protection	54040 Maintenance & Repairs - Vehicles	135,000.00	55,066.23	151,000.00	16,000.00	11.85%
20900 Fire Protection	3002 Fire Protection	55030 Contract - Professional Services	47,500.00	13,753.75	37,000.00	(10,500.00)	-22.11%
20900 Fire Protection	3002 Fire Protection	55999 Contract - Other Services	22,750.00	1,637.05	24,000.00	1,250.00	5.49%
20900 Fire Protection	3002 Fire Protection	56020 Supplies - General Office	18,400.00	2,932.19	17,800.00	(600.00)	-3.26%
20900 Fire Protection	3002 Fire Protection	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	79,000.00	24,439.85	75,500.00	(3,500.00)	-4.43%
20900 Fire Protection	3002 Fire Protection	56090 Supplies - Safety	175,630.94	14,229.15	200,944.96	25,314.02	14.41%
20900 Fire Protection	3002 Fire Protection	56110 Supplies - Uniforms/Linen	34,800.00	6,836.47	28,500.00	(6,300.00)	-18.10%
20900 Fire Protection	3002 Fire Protection	57050 Employee Training	22,200.00	3,830.67	21,700.00	(500.00)	-2.25%
20900 Fire Protection	3002 Fire Protection	57090 Printing/Publishing/Advertising	3,000.00	-	3,000.00	-	0.00%
20900 Fire Protection	3002 Fire Protection	57150 Subscriptions & Dues	4,900.00	627.00	5,950.00	1,050.00	21.43%
20900 Fire Protection	3002 Fire Protection	57160 Telecommunications	45,100.00	14,387.36	44,000.00	(1,100.00)	-2.44%
20900 Fire Protection	3002 Fire Protection	57170 Utilities - Electricity	104,300.00	59,317.55	98,800.00	(5,500.00)	-5.27%
20900 Fire Protection	3002 Fire Protection	57999 Other Operating Costs	198,566.00	187,684.02	215,100.00	16,534.00	8.33%
20900 Fire Protection	3002 Fire Protection	58010 Buildings & Structures	1,466,662.26	3,959.23	1,791,682.69	325,020.43	22.16%
20900 Fire Protection	3002 Fire Protection	58020 Equipment & Machinery	138,703.93	20,913.86	147,449.06	8,745.13	6.30%
20900 Fire Protection	3002 Fire Protection	58050 Land Acquisition	100,000.00	-	100,000.00	-	0.00%
20900 Fire Protection	3002 Fire Protection	58080 Vehicles	717,137.76	573,422.09	118,897.41	(598,240.35)	-83.42%
20900 Fire Protection	3002 Fire Protection	59010 Debt Service - Principal Payments	18,474.20	46.60	18,749.82	275.62	1.49%
20900 Fire Protection	3002 Fire Protection	59020 Debt Service - Interest Payments	276.54	138.27	-	(276.54)	-100.00%
		Total Expenditures	3,655,303.96	1,020,000.30	3,416,261.93	(239,042.03)	-6.54%
		Ending Cash Balance	316.17	2,669,772.68	250.00		

Note: Please be advised for purposes of LGBMS - Chart of Accounts, Fire Protection Fund includes the following Fire Districts:

Amalia/Ventero FD, Cerro FD, Costilla FD, Hondo/Seco FD, Latir FD, Ojo Caliente FD, Penasco FD, Rio Fernando FD, Tres Piedras FD, Wheeler Peak FD, La Lama FD, Carson FD, San Cristobal FD and Taos County Fire Chief Operating Budget

**DFA FUND NO. 21100**

---

**LAW ENFORCEMENT  
PROTECTION FUND**



# Law Enforcement Protection Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
21100 Law Enforcement Protection	0001 No Department	10102 Restricted Cash	4,709.86	4,709.86	-	(4,709.86)	-100.00%
		Beginning Cash	4,709.86	4,709.86	-	(4,709.86)	-100.00%
21100 Law Enforcement Protection	0001 No Department	47110 State - Law Enforcement Protection (DFA)	44,400.00	44,400.00	45,000.00	600.00	1.35%
		Total Revenue	44,400.00	44,400.00	45,000.00	600.00	1.35%
21100 Law Enforcement Protection	1005 County Sheriff	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	6,900.00	-	6,900.00	-	0.00%
21100 Law Enforcement Protection	1005 County Sheriff	56090 Supplies - Safety	6,509.86	-	2,400.00	(4,109.86)	-63.13%
21100 Law Enforcement Protection	1005 County Sheriff	57050 Employee Training	2,000.00	-	2,000.00	-	0.00%
21100 Law Enforcement Protection	1005 County Sheriff	58020 Equipment & Machinery	3,700.00	3,120.08	3,700.00	-	0.00%
21100 Law Enforcement Protection	1005 County Sheriff	58080 Vehicles	30,000.00	29,935.00	30,000.00	-	0.00%
		Total Expenditures	49,109.86	33,055.08	45,000.00	(4,109.86)	-8.37%
		Ending Cash Balance	-	16,054.78	-	-	

**DFA FUND NO. 21400**

---

**LODGER'S TAX  
FUND**



# Lodger's Tax

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
21400 Lodgers' Tax	0001 No Department	10102 Restricted Cash	509,486.59	509,486.59	844,684.39	335,197.80	65.79%
Total Cash			509,486.59	509,486.59	844,684.39	335,197.80	65.79%
21400 Lodgers' Tax	0001 No Department	41300 Lodgers' Tax	330,350.00	507,758.33	340,350.00	10,000.00	3.03%
21400 Lodgers' Tax	0001 No Department	44190 Rental Fees	5,000.00	5,725.00	5,000.00	-	0.00%
Total Revenue			335,350.00	513,483.33	345,350.00	10,000.00	2.98%
21400 Lodgers' Tax	0001 No Department	61200 Transfers Out	(151,309.00)	(96,869.03)	(151,309.00)	-	0.00%
Total Transfers			(151,309.00)	(96,869.03)	(151,309.00)	-	0.00%
21400 Lodgers' Tax	2002 General Administration	51050 Salaries - Temporary Positions	44,720.00	-	78,249.60	33,529.60	74.98%
21400 Lodgers' Tax	2002 General Administration	52010 FICA - Regular	2,773.00	-	4,851.48	2,078.48	74.95%
21400 Lodgers' Tax	2002 General Administration	52011 FICA - Medicare	649.00	-	1,134.62	485.62	74.83%
21400 Lodgers' Tax	2002 General Administration	52090 Unemployment Compensation	80.00	80.00	320.00	240.00	300.00%
21400 Lodgers' Tax	2002 General Administration	52100 Workers' Compensation Premium	974.00	-	3,379.60	2,405.60	246.98%
21400 Lodgers' Tax	2002 General Administration	52110 Workers' Compensation Employer's Fee	36.80	-	36.80	-	0.00%
21400 Lodgers' Tax	2002 General Administration	54010 Maintenance & Repairs - Building/Structure	28,500.00	-	200,000.00	171,500.00	601.75%
21400 Lodgers' Tax	2002 General Administration	55030 Contract - Professional Services	53,500.00	-	53,500.00	-	0.00%
21400 Lodgers' Tax	2002 General Administration	55999 Contract - Other Services	34,732.00	16,032.26	36,000.00	1,268.00	3.65%
21400 Lodgers' Tax	2002 General Administration	56020 Supplies - General Office	24,900.00	2,537.56	39,000.00	14,100.00	56.63%
21400 Lodgers' Tax	2002 General Administration	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	12,500.00	3,449.32	22,500.00	10,000.00	80.00%
21400 Lodgers' Tax	2002 General Administration	57060 Grants to Sub-recipients	296,278.00	74,817.34	426,847.70	130,569.70	44.07%
21400 Lodgers' Tax	2002 General Administration	57090 Printing/Publishing/Advertising	30,000.00	-	45,000.00	15,000.00	50.00%
21400 Lodgers' Tax	2002 General Administration	57170 Utilities - Electricity	55,000.00	23,146.95	55,000.00	-	0.00%
21400 Lodgers' Tax	2002 General Administration	58020 Equipment & Machinery	108,884.79	-	72,905.59	(35,979.20)	-33.04%
Total Expenditures			693,527.59	120,063.43	1,038,725.39	345,197.80	49.77%
Ending Cash Balance			-	806,037.46	-	-	

Lodger's Tax Promotional Fund ~ 2021 FY Interim Budget		Lodger's Tax Non-Promotional Fund ~ 2021 FY Interim Budget	
Professional Services	53,500.00	Temporary Positions	78,249.60
Supplies (Office/Field/Ed.)	19,000.00	FICA	4,851.48
Non-Capital Furn./Fix./Equip.	7,500.00	FICA Medicare	1,134.62
Grants to Sub-Recipients	426,847.70	Unemployment Insurance	320.00
Printing/Publishing	45,000.00	Worker's Comp. Assessment Fee	36.80
(Includes Marketing Campaign with Town of Taos)		Maintenance Buildings/Structures	200,000.00
Total Lodger's Tax Promotional Expenditures	551,847.70	Other Contractual Services	7,500.00
		Supplies (Office/Field/Ed.)	20,000.00
		Non-Capital Furn./Fix./Equip.	15,000.00
		NMSU Extension Office	28,500.00
		Utilities	27,500.00
		Utilities (AG Center)	27,500.00
		Worker's Comp Premium	3,379.60
		Equipment & Machinery	72,905.59
		Total Lodger's Tax Non-Promotional Expenditures	486,877.69
		Grand Total Expenditures	1,038,725.39



**DFA FUND NO. 21700**

---

**RECREATION FUND**





# Recreation Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
21700 Recreation	0001 No Department	10102 Restricted Cash	8,041.49	8,041.49	9,500.00	1,458.51	18.14%
		Beginning Cash	8,041.49	8,041.49	9,500.00	1,458.51	18.14%
21700 Recreation	0001 No Department	44190 Rental Fees	3,500.00	5,330.00	3,500.00	-	0.00%
		Total Revenue	3,500.00	5,330.00	3,500.00	-	0.00%
21700 Recreation	0001 No Department	61100 Transfers In	60,000.00	23,000.00	60,000.00	-	0.00%
		Total Transfers	60,000.00	23,000.00	60,000.00	-	0.00%
21700 Recreation	4003 Parks & Recreation	51020 Salaries - Full-Time Positions	22,560.00	5,708.26	27,123.20	4,563.20	20.23%
21700 Recreation	4003 Parks & Recreation	52010 FICA - Regular	1,709.00	359.44	1,681.64	(27.36)	-1.60%
21700 Recreation	4003 Parks & Recreation	52011 FICA - Medicare	400.00	84.05	393.29	(6.71)	-1.68%
21700 Recreation	4003 Parks & Recreation	52020 Retirement	4,079.00	844.83	4,014.23	(64.77)	-1.59%
21700 Recreation	4003 Parks & Recreation	52021 Retiree Health Care	552.00	114.17	542.46	(9.54)	-1.73%
21700 Recreation	4003 Parks & Recreation	52030 Health and Medical Premiums	4,997.00	519.82	10,247.29	5,250.29	105.07%
21700 Recreation	4003 Parks & Recreation	52090 Unemployment Compensation	40.00	40.00	40.00	-	0.00%
21700 Recreation	4003 Parks & Recreation	52100 Workers' Compensation Premium	1,200.00	-	1,171.45	(28.55)	-2.38%
21700 Recreation	4003 Parks & Recreation	52110 Workers' Compensation Employer's Fee	10.00	2.30	9.20	(0.80)	-8.00%
21700 Recreation	4003 Parks & Recreation	54010 Maintenance & Repairs - Building/Structure	4,100.00	-	4,100.00	-	0.00%
21700 Recreation	4003 Parks & Recreation	54030 Maintenance & Repairs - Grounds/Roadways	2,000.00	-	2,000.00	-	0.00%
21700 Recreation	4003 Parks & Recreation	54040 Maintenance & Repairs - Vehicles	2,000.00	-	-	(2,000.00)	-100.00%
21700 Recreation	4003 Parks & Recreation	55999 Contract - Other Services	6,000.00	5,028.27	6,000.00	-	0.00%
21700 Recreation	4003 Parks & Recreation	57170 Utilities - Electricity	21,894.49	19,915.02	15,677.24	(6,217.25)	-28.40%
		Total Expenditures	71,541.49	32,616.16	73,000.00	1,458.51	2.04%
		Ending Cash Balance	-	3,755.33	-		

**DFA FUND NO. 21800**

---

**INTERGOVERNMENTAL  
GRANTS FUND**



# Intergovernmental Grants Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
21800 Intergovernmental Grants	0001 No Department	10102 Restricted Cash	274,798.83	274,798.83	1,358,279.27	1,083,480	394%
		Beginning Cash	274,798.83	274,798.83	1,358,279.27	1,083,480	394%
21800 Intergovernmental Grants	0001 No Department	46900 Miscellaneous - Other	-	1,000.00	1,000.00	1,000	n/a
21800 Intergovernmental Grants	0001 No Department	47060 State - Emergency/Disaster Relief (Homeland Security)	300,000.00	-	225,000.00	(75,000)	-25%
21800 Intergovernmental Grants	0001 No Department	47499 Other State Grants	1,590,146.00	227,993.24	1,518,561.89	(71,584)	-5%
21800 Intergovernmental Grants	0001 No Department	47699 Federal - Other	159,992.00	65,851.26	105,959.09	(54,033)	-34%
21800 Intergovernmental Grants	0001 No Department	47999 Private - Other	527,525.00	288,585.76	1,098,495.44	570,970	108%
		Total Revenue	2,577,663.00	583,430.26	2,949,016.42	371,353	14%
21800 Intergovernmental Grants	0001 No Department	61100 Transfers In	2,383,262.00	701,850.00	1,717,055.13	(666,207)	-28%
21800 Intergovernmental Grants	0001 No Department	61200 Transfers Out	(556,941.00)	(4,976.51)	(2,961,368.02)	(2,404,427)	432%
		Total Transfers	1,826,321.00	696,873.49	(1,244,312.89)	(3,070,634)	-168%
21800 Intergovernmental Grants	2002 General Administration	51020 Salaries - Full-Time Positions	73,222.00	59,110.40	55,640.00	(17,582)	-24%
21800 Intergovernmental Grants	2002 General Administration	51060 Salaries - Overtime	114,583.00	1,036.86	36,193.84	(78,389)	-68%
21800 Intergovernmental Grants	2002 General Administration	52010 FICA - Regular	7,511.00	3,411.83	6,395.00	(1,116)	-15%
21800 Intergovernmental Grants	2002 General Administration	52011 FICA - Medicare	1,758.00	797.77	1,494.75	(263)	-15%
21800 Intergovernmental Grants	2002 General Administration	52020 Retirement	10,897.00	8,738.60	8,234.00	(2,663)	-24%
21800 Intergovernmental Grants	2002 General Administration	52021 Retiree Health Care	1,475.00	1,182.17	1,112.00	(363)	-25%
21800 Intergovernmental Grants	2002 General Administration	52030 Health and Medical Premiums	33,315.00	25,476.58	17,382.00	(15,933)	-48%
21800 Intergovernmental Grants	2002 General Administration	52090 Unemployment Compensation	170.00	170.00	550.00	380	224%
21800 Intergovernmental Grants	2002 General Administration	52100 Workers' Compensation Premium	1,600.00	1,599.74	1,775.00	175	11%
21800 Intergovernmental Grants	2002 General Administration	52110 Workers' Compensation Employer's Fee	25.00	18.40	20.00	(5)	-20%
21800 Intergovernmental Grants	2002 General Administration	53030 Travel - Employees	534.00	534.00	3,700.00	3,166	593%
21800 Intergovernmental Grants	2002 General Administration	53050 Transportation Costs	20,931.00	290.04	20,400.00	(531)	-3%
21800 Intergovernmental Grants	2002 General Administration	53999 Other Travel	23,951.00	17,448.25	25,577.00	1,626	7%
21800 Intergovernmental Grants	2002 General Administration	54010 Maintenance & Repairs - Building/Structure	13,985.00	-	13,985.00	-	0%
21800 Intergovernmental Grants	2002 General Administration	54040 Maintenance & Repairs - Vehicles	-	-	500.00	500	n/a
21800 Intergovernmental Grants	2002 General Administration	55999 Contract - Other Services	266,161.00	130,511.56	281,357.35	15,196	6%
21800 Intergovernmental Grants	2002 General Administration	56020 Supplies - General Office	54,538.00	2,890.47	35,897.66	(18,640)	-34%
21800 Intergovernmental Grants	2002 General Administration	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	28,613.00	20,110.02	10,702.96	(17,910)	-63%
21800 Intergovernmental Grants	2002 General Administration	56080 Supplies - Recreational	2,208.00	-	-	(2,208)	-100%
21800 Intergovernmental Grants	2002 General Administration	56090 Supplies - Safety	95,000.00	-	50,657.05	(44,343)	-47%
21800 Intergovernmental Grants	2002 General Administration	56110 Supplies - Uniforms/Linen	-	-	1,463.00	1,463	n/a
21800 Intergovernmental Grants	2002 General Administration	57050 Employee Training	160.00	160.00	902.00	742	464%
21800 Intergovernmental Grants	2002 General Administration	57090 Printing/Publishing/Advertising	5,860.00	2,521.82	54,181.01	48,321	825%
21800 Intergovernmental Grants	2002 General Administration	57130 Rent of Equipment/Machinery	2,000.00	-	2,000.00	-	0%
21800 Intergovernmental Grants	2002 General Administration	57160 Telecommunications	2,122.00	1,621.09	1,169.00	(953)	-45%
21800 Intergovernmental Grants	2002 General Administration	57170 Utilities - Electricity	4,816.00	1,378.57	5,921.00	1,105	23%
21800 Intergovernmental Grants	2002 General Administration	57999 Other Operating Costs	71,000.00	999.99	70,500.00	(500)	-1%
21800 Intergovernmental Grants	2002 General Administration	58020 Equipment & Machinery	46,425.00	-	274,624.09	228,199	492%
21800 Intergovernmental Grants	2002 General Administration	58999 Other Capital Purchases	1,985,125.00	590,562.11	2,049,332.89	64,208	3%
		Total Expenditures	2,867,985.00	870,570.27	3,031,666.60	163,682	6%
		Ending Cash Balance	1,810,797.83	684,532.31	31,316.20		

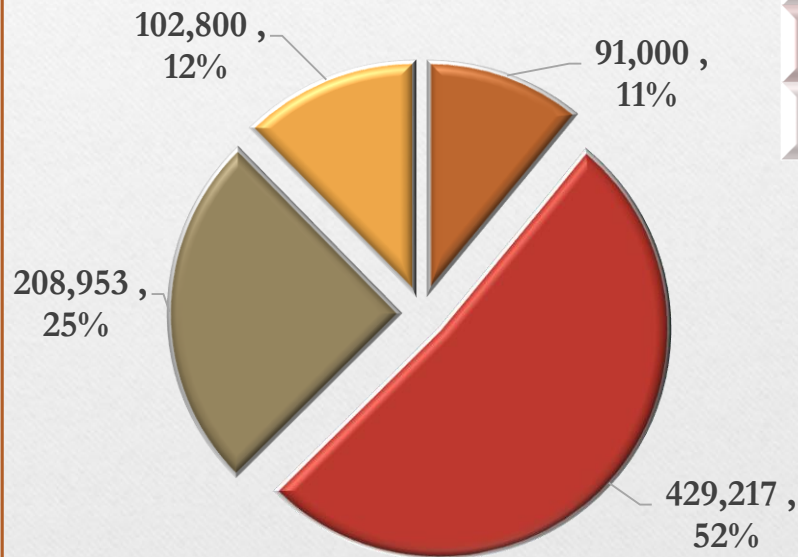
**DFA FUND NO. 21900**

---

**SENIOR CITIZEN  
FUND**



# Senior Citizen Revenue Source



Funding Source	Amount
Federal – Title III	208,953
State	429,217
Contributions/Donations	96,000
County Pledge	102,800



# Senior Citizens Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
21900 Senior Citizens	0001 No Department	10102 Restricted Cash	102,524.03	102,524.03	118,000.00	15,475.97	15.09%
		Beginning Cash	102,524.03	102,524.03	118,000.00	15,475.97	15.09%
21900 Senior Citizens	0001 No Department	46010 Contributions/Donations	96,000.00	38,928.96	96,000.00	-	0.00%
21900 Senior Citizens	0001 No Department	46020 Insurance Recoveries	-	1,675.00	-	-	n/a
21900 Senior Citizens	0001 No Department	46060 Reimbursements/Refunds	200.00	1,915.42	200.00	-	0.00%
21900 Senior Citizens	0001 No Department	47499 Other State Grants	462,992.00	388,380.06	429,217.07	(33,774.93)	-7.29%
21900 Senior Citizens	0001 No Department	47699 Federal - Other	212,954.00	164,346.78	208,953.71	(4,000.29)	-1.88%
		Total Revenue	772,146.00	595,246.22	734,370.78	(37,775.22)	-4.89%
21900 Senior Citizens	0001 No Department	61100 Transfers In	84,730.00	63,547.50	102,800.00	18,070.00	21.33%
		Total Transfers	84,730.00	63,547.50	102,800.00	18,070.00	21.33%
21900 Senior Citizens	4008 Senior Centers/Programs	51020 Salaries - Full-Time Positions	372,387.59	281,521.68	372,387.59	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	51050 Salaries - Temporary Positions	33,001.00	24,966.00	33,001.00	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	52010 FICA - Regular	24,886.98	18,590.90	24,886.98	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	52011 FICA - Medicare	6,125.15	4,348.18	6,125.15	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	52020 Retirement	26,154.85	19,877.94	26,154.85	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	52021 Retiree Health Care	5,383.00	2,670.80	5,383.00	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	52030 Health and Medical Premiums	90,345.94	40,671.31	90,345.94	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	52090 Unemployment Compensation	2,707.01	510.92	982.80	(1,724.21)	-63.69%
21900 Senior Citizens	4008 Senior Centers/Programs	52100 Workers' Compensation Premium	8,636.21	-	6,526.56	(2,109.65)	-24.43%
21900 Senior Citizens	4008 Senior Centers/Programs	52110 Workers' Compensation Employer's Fee	1,145.65	142.60	1,145.65	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	53030 Travel - Employees	774.00	-	-	(774.00)	-100.00%
21900 Senior Citizens	4008 Senior Centers/Programs	53050 Transportation Costs	6,870.22	14,080.73	15,000.00	8,129.78	118.33%
21900 Senior Citizens	4008 Senior Centers/Programs	54040 Maintenance & Repairs - Vehicles	15,210.55	3,463.70	15,210.55	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	55999 Contract - Other Services	5,783.49	2,585.04	5,783.49	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	56020 Supplies - General Office	3,950.88	2,643.02	3,950.88	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	56030 Supplies - Field Supplies	19,897.95	14,675.84	19,897.95	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	56060 Supplies - Kitchen	12,618.80	8,587.64	12,618.80	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	56999 Supplies - Other	91,262.19	55,265.04	91,262.19	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	57070 Insurance - General Liability/Property	6,716.00	1,345.00	6,716.00	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	57150 Subscriptions & Dues	4,930.00	4,371.18	4,930.00	-	0.00%
21900 Senior Citizens	4008 Senior Centers/Programs	57160 Telecommunications	14,622.50	7,400.34	8,692.00	(5,930.50)	-40.56%
21900 Senior Citizens	4008 Senior Centers/Programs	57170 Utilities - Electricity	10,924.01	21,756.34	10,500.00	(424.01)	-3.88%
21900 Senior Citizens	4008 Senior Centers/Programs	57999 Other Operating Costs	55,342.02	55,342.02	55,342.02	-	0.00%
		Total Expenditures	819,675.99	584,816.22	816,843.40	(2,832.59)	-0.35%
		Ending Cash Balance	139,724.04	176,501.53	138,327.38		



**DFA FUND NO. 22000**

---

**HEALTH CARE  
ASSISTANCE FUND**



# Health Care Assistance Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
22000 Indigent Fund	0001 No Department	10102 Restricted Cash	1,304,785.68	1,554,785.68	1,170,000.00	(134,785.68)	-10.33%
22000 Indigent Fund	0001 No Department	10103 Investments	1,000,000.00	750,000.00	500,000.00	(500,000.00)	-50.00%
Beginning Cash + Investments			<b>2,304,785.68</b>	<b>2,304,785.68</b>	<b>1,670,000.00</b>	<b>(634,785.68)</b>	<b>-27.54%</b>
22000 Indigent Fund	0001 No Department	41201 Gross Receipts Tax - County Indigent	1,443,539.00	1,157,728.92	1,227,008.15	(216,530.85)	-15.00%
22000 Indigent Fund	0001 No Department	46030 Interest Income	20,000.00	21,954.11	10,000.00	(10,000.00)	-50.00%
22000 Indigent Fund	0001 No Department	46060 Reimbursements/Refunds	150.00	-	15.00	(135.00)	-90.00%
22000 Indigent Fund	0001 No Department	47499 Other State Grants	2,500.00	750.00	2,500.00	-	0.00%
Total Revenue			<b>1,466,189.00</b>	<b>1,180,433.03</b>	<b>1,239,523.15</b>	<b>(226,665.85)</b>	<b>-15.46%</b>
22000 Indigent Fund	4001 Indigent Care	51020 Salaries - Full-Time Positions	154,586.00	116,456.99	158,909.50	4,323.50	2.80%
22000 Indigent Fund	4001 Indigent Care	52010 FICA - Regular	9,585.00	7,048.63	9,852.39	267.39	2.79%
22000 Indigent Fund	4001 Indigent Care	52011 FICA - Medicare	2,242.00	1,648.49	2,304.16	62.16	2.77%
22000 Indigent Fund	4001 Indigent Care	52020 Retirement	22,879.00	17,206.87	23,518.61	639.61	2.80%
22000 Indigent Fund	4001 Indigent Care	52021 Retiree Health Care	3,092.00	2,328.90	3,178.19	86.19	2.79%
22000 Indigent Fund	4001 Indigent Care	52030 Health and Medical Premiums	33,496.00	27,159.92	39,712.20	6,216.20	18.56%
22000 Indigent Fund	4001 Indigent Care	52090 Unemployment Compensation	160.00	160.00	160.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	52100 Workers' Compensation Premium	6,677.00	6,676.55	6,863.30	186.30	2.79%
22000 Indigent Fund	4001 Indigent Care	52110 Workers' Compensation Employer's Fee	37.00	27.60	26.80	(10.20)	-27.57%
22000 Indigent Fund	4001 Indigent Care	53030 Travel - Employees	6,000.00	2,235.43	6,000.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	53050 Transportation Costs	1,000.00	674.96	1,000.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	53999 Other Travel	2,000.00	-	2,000.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	55030 Contract - Professional Services	36,500.00	10,000.00	36,500.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	55999 Contract - Other Services	5,000.00	1,512.63	5,000.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	56020 Supplies - General Office	3,500.00	860.86	3,500.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	5,000.00	-	5,000.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	56110 Supplies - Uniforms/Linen	500.00	-	500.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	57050 Employee Training	2,230.00	675.00	2,230.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	57070 Insurance - General Liability/Property	3,500.00	3,500.00	3,500.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	57090 Printing/Publishing/Advertising	5,468.00	-	5,468.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	57150 Subscriptions & Dues	2,500.00	140.00	2,500.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	57160 Telecommunications	3,000.00	1,103.64	3,000.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	57200 Sole Community Providers	609,600.00	431,268.42	609,600.00	-	0.00%
22000 Indigent Fund	4001 Indigent Care	57210 Indigent Claims	2,194,200.00	708,030.71	1,979,200.00	(215,000.00)	-9.80%
Total Expenditures			<b>3,112,752.00</b>	<b>1,338,715.60</b>	<b>2,909,523.15</b>	<b>(203,228.85)</b>	<b>-6.53%</b>
Ending Cash Balance			<b>658,222.68</b>	<b>2,146,503.11</b>	-		

### Detail of 57210 Indigent Claims Line Item:

Indigent Claims ~ Detention Contract	115,000.00
Indigent Claims - RFP	120,000.00
Ambulance Claims	100,000.00
State Medicaid Intercept	525,000.00
Drug/Alcohol Rehabilitation & Detox RFP	600,000.00
Mental Health	150,000.00
Health Care Outreach Services	200,000.00
Indigent Burial Claims	4,200.00
Drug/Alcohol/Mental - Youth	150,000.00
Health Council Fund - Health Care Outreach	15,000.00
	<b>1,979,200.00</b>

Breakdown of Health Council Fund	
Mileage Reimbursement	1,500
Professional Services	1,500
Office Supplies	500
Employee Training	230
Printing/Publishing	3,467
Subscription/Dues	500
Health Care Outreach Services	15,000
	<b>22,697</b>



**DFA FUND NO. 22100**

---

**COUNTY HOSPITAL  
FUND**



# County Hospital Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
**County of Taos**

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
22100 Hospital Gross Receipts Tax	0001 No Department	10102 Restricted Cash	1,858,758.85	1,858,758.85	2,000,000.00	141,241.15	7.60%
		Beginning Cash	<b>1,858,758.85</b>	<b>1,858,758.85</b>	<b>2,000,000.00</b>	<b>141,241.15</b>	<b>7.60%</b>
22100 Hospital Gross Receipts Tax	0001 No Department	46900 Miscellaneous - Other	1,300,000.00	1,068,134.56	530,000.00	(770,000.00)	-59.23%
		Total Revenue	<b>1,300,000.00</b>	<b>1,068,134.56</b>	<b>530,000.00</b>	<b>(770,000.00)</b>	<b>-59.23%</b>
22100 Hospital Gross Receipts Tax	4002 Hospital Care	55999 Contract - Other Services	3,158,758.85	832,394.70	2,530,000.00	(628,758.85)	-19.91%
		Total Expenditures	<b>3,158,758.85</b>	<b>832,394.70</b>	<b>2,530,000.00</b>	<b>(628,758.85)</b>	<b>-19.91%</b>
		Ending Cash Balance	-	<b>2,094,498.71</b>	-		

**DFA FUND NO. 22200**

---

**FIRE EXCISE TAX  
FUND**



# Fire Excise Tax Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

**County of Taos**

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
22200 County Fire Gross Receipts Tax	0001 No Department	10102 Restricted Cash	1,316,689.83	1,316,689.83	1,279,012.91	(37,676.92)	-2.86%
		<b>Beginning Cash</b>	<b>1,316,689.83</b>	<b>1,316,689.83</b>	<b>1,279,012.91</b>	<b>(37,676.92)</b>	<b>-2.86%</b>
22200 County Fire Gross Receipts Tax	0001 No Department	41202 Gross Receipts Tax - County Fire Excise	324,324.69	269,377.55	275,675.99	(48,648.63)	-15.00%
22200 County Fire Gross Receipts Tax	0001 No Department	46060 Reimbursements/Refunds	-	-	-	-	N/A
		<b>Total Revenue</b>	<b>324,324.69</b>	<b>269,377.55</b>	<b>275,675.99</b>	<b>(48,648.63)</b>	<b>-15.00%</b>
22200 County Fire Gross Receipts Tax	0001 No Department	61200 Transfers Out	(164,995.94)	(87,104.73)	(151,467.44)	13,528.50	-8.20%
		<b>Total Transfers</b>	<b>(164,995.94)</b>	<b>(87,104.73)</b>	<b>(151,467.44)</b>	<b>13,528.50</b>	<b>-8.20%</b>
22200 County Fire Gross Receipts Tax	3002 Fire Protection	53030 Travel - Employees	8,500.00	-	8,500.00	-	0.00%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	53050 Transportation Costs	1,000.00	-	1,000.00	-	0.00%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	53999 Other Travel	7,500.00	-	4,800.00	(2,700.00)	-36.00%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	54010 Maintenance & Repairs - Building/Structure	34,000.00	364.00	38,500.00	4,500.00	13.24%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	54030 Maintenance & Repairs - Grounds/Roadways	2,000.00	-	5,000.00	3,000.00	150.00%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	54040 Maintenance & Repairs - Vehicles	69,500.00	-	54,000.00	(15,500.00)	-22.30%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	55030 Contract - Professional Services	19,500.00	-	27,000.00	7,500.00	38.46%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	55999 Contract - Other Services	6,000.00	2,464.77	6,000.00	-	0.00%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	56020 Supplies - General Office	5,000.00	478.52	6,000.00	1,000.00	20.00%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	31,500.00	1,277.54	30,500.00	(1,000.00)	-3.17%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	56090 Supplies - Safety	39,000.00	3,654.50	48,000.00	9,000.00	23.08%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	56110 Supplies - Uniforms/Linen	8,300.00	-	8,050.00	(250.00)	-3.01%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	57050 Employee Training	15,000.00	3,624.00	12,800.00	(2,200.00)	-14.67%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	57150 Subscriptions & Dues	-	-	2,000.00	2,000.00	N/A
22200 County Fire Gross Receipts Tax	3002 Fire Protection	58010 Buildings & Structures	753,436.20	-	814,009.78	60,573.58	8.04%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	58020 Equipment & Machinery	152,159.21	4,364.50	204,010.50	51,851.29	34.08%
22200 County Fire Gross Receipts Tax	3002 Fire Protection	58050 Land Acquisition	-	-	31,000.00	31,000.00	N/A
22200 County Fire Gross Receipts Tax	3002 Fire Protection	58080 Vehicles	323,623.17	203,721.91	102,051.18	(221,571.92)	-68.47%
		<b>Total Expenditures</b>	<b>1,476,018.58</b>	<b>219,949.74</b>	<b>1,403,221.46</b>	<b>(72,797.05)</b>	<b>-4.93%</b>
		<b>Ending Cash Balance</b>	<b>-</b>	<b>1,279,012.91</b>	<b>-</b>		

**Note: Please be advised for purposes of LGBMS - Chart of Accounts, Fire Excise Tax Fund includes the following departments:**

Taos Ambulance, Amalia/Ventero FD, Cerro FD, Costilla FD, Hondo/Seco FD, Latir FD, Ojo Caliente FD, Penasco FD, Rio Fernando FD, Tres Piedras FD, Wheeler Peak FD, La Lama FD, Carson FD and San Cristobal FD

**DFA FUND NO. 22300**

---

**DWI FUND**



# DWI Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
**County of Taos**

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
22300 DWI Fund	0001 No Department	10102 Restricted Cash	151,423.71	151,423.71	53,484.82	(97,938.89)	-64.68%
		Beginning Cash	151,423.71	151,423.71	53,484.82	(97,938.89)	-64.68%
22300 DWI Fund	0001 No Department	46099 Sales - Other	10,000.00	6,055.00	10,000.00	-	0.00%
22300 DWI Fund	0001 No Department	46900 Miscellaneous - Other	25,440.00	27,184.00	21,200.00	(4,240.00)	-16.67%
22300 DWI Fund	0001 No Department	47070 State - DWI Formula Distribution (DFA)	243,025.00	208,717.79	267,530.00	24,505.00	10.08%
22300 DWI Fund	0001 No Department	47499 Other State Grants (NMDOT - TSB Grants)	34,621.00	18,563.98	20,798.82	(13,822.18)	-39.92%
22300 DWI Fund	0001 No Department	47999 Private - Other (Grant 1224)	43,211.00	58,189.83	30,000.00	(13,211.00)	-30.57%
		Total Revenue	356,297.00	318,710.60	349,528.82	(6,768.18)	-1.90%
22300 DWI Fund	0001 No Department	61100 Transfers In	37,016.00	500.00	36,240.24	(775.76)	-2.10%
22300 DWI Fund	0001 No Department	61200 Transfers Out	(49,678.00)	-	(44,773.23)	4,904.77	-9.87%
		Total Transfers	(12,662.00)	500.00	(8,532.99)	4,129.01	-32.61%
22300 DWI Fund	3006 DWI Prevention	51020 Salaries - Full-Time Positions	165,978.00	120,659.05	181,657.72	15,679.72	9.45%
22300 DWI Fund	3006 DWI Prevention	51050 Salaries - Temporary Positions	22,241.00	5,280.63	-	(22,241.00)	-100.00%
22300 DWI Fund	3006 DWI Prevention	51060 Salaries - Overtime	6,858.00	11,601.77	20,219.82	13,361.82	194.84%
22300 DWI Fund	3006 DWI Prevention	52010 FICA - Regular	12,045.00	7,810.07	11,725.61	(319.39)	-2.65%
22300 DWI Fund	3006 DWI Prevention	52011 FICA - Medicare	2,766.00	1,826.46	2,690.87	(75.13)	-2.72%
22300 DWI Fund	3006 DWI Prevention	52020 Retirement	24,565.00	17,187.91	27,465.49	2,900.49	11.81%
22300 DWI Fund	3006 DWI Prevention	52021 Retiree Health Care	3,705.00	2,326.90	4,145.51	440.51	11.89%
22300 DWI Fund	3006 DWI Prevention	52030 Health and Medical Premiums	32,145.00	18,627.35	37,320.00	5,175.00	16.10%
22300 DWI Fund	3006 DWI Prevention	52090 Unemployment Compensation	900.00	1,300.00	935.00	35.00	3.89%
22300 DWI Fund	3006 DWI Prevention	52100 Workers' Compensation Premium	6,973.00	7,196.70	7,534.60	561.60	8.05%
22300 DWI Fund	3006 DWI Prevention	52110 Workers' Compensation Employer's Fee	65.00	29.90	55.20	(9.80)	-15.08%
22300 DWI Fund	3006 DWI Prevention	53030 Travel - Employees	6,458.00	2,524.00	3,961.00	(2,497.00)	-38.67%
22300 DWI Fund	3006 DWI Prevention	53050 Transportation Costs	1,372.00	357.00	1,200.00	(172.00)	-12.54%
22300 DWI Fund	3006 DWI Prevention	55999 Contract - Other Services	36,938.00	33,482.04	30,874.00	(6,064.00)	-16.42%
22300 DWI Fund	3006 DWI Prevention	56020 Supplies - General Office	5,562.00	2,240.12	3,365.00	(2,197.00)	-39.50%
22300 DWI Fund	3006 DWI Prevention	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	199.00	199.00	7,300.00	7,101.00	3568.34%
22300 DWI Fund	3006 DWI Prevention	56110 Supplies - Uniforms/Linen	1,000.00	595.00	-	(1,000.00)	-100.00%
22300 DWI Fund	3006 DWI Prevention	56999 Supplies - Other	541.00	-	530.83	(10.17)	-1.88%
22300 DWI Fund	3006 DWI Prevention	57050 Employee Training	3,343.00	946.81	2,500.00	(843.00)	-25.22%
22300 DWI Fund	3006 DWI Prevention	57070 Insurance - General Liability/Property	5,000.00	3,601.00	4,500.00	(500.00)	-10.00%
22300 DWI Fund	3006 DWI Prevention	57150 Subscriptions & Dues	3,750.00	1,580.00	1,500.00	(2,250.00)	-60.00%
		Total Expenditures	342,404.00	239,371.71	349,480.65	7,076.65	2.07%
		Ending Cash Balance	152,654.71	231,262.60	45,000.00		



**DFA FUND NO. 22500**

---

**CLERK RECORDING &  
FILING FEE FUND**



# Clerks Recording & Filing Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
22500 Clerks Recording & Filing Fund	0001 No Department	10102 Restricted Cash	79,577.57	79,577.57	95,000.00	15,422.43	19.38%
		Beginning Cash	79,577.57	79,577.57	95,000.00	15,422.43	19.38%
22500 Clerks Recording & Filing Fund	0001 No Department	44070 County Clerk Filing & Recording Fees	57,000.00	48,018.20	57,000.00	-	0.00%
22500 Clerks Recording & Filing Fund	0001 No Department	46060 Reimbursements/Refunds	25.00	-	25.00	-	0.00%
		Total Revenue	57,025.00	48,018.20	57,025.00	-	0.00%
22500 Clerks Recording & Filing Fund	1004 County Clerk	53030 Travel - Employees	8,000.00	-	8,000.00	-	0.00%
22500 Clerks Recording & Filing Fund	1004 County Clerk	53050 Transportation Costs	1,000.00	-	1,000.00	-	0.00%
22500 Clerks Recording & Filing Fund	1004 County Clerk	53999 Other Travel	500.00	-	500.00	-	0.00%
22500 Clerks Recording & Filing Fund	1004 County Clerk	54020 Maintenance & Repairs - Contracts	1,000.00	-	1,000.00	-	0.00%
22500 Clerks Recording & Filing Fund	1004 County Clerk	54040 Maintenance & Repairs - Vehicles	500.00	-	500.00	-	0.00%
22500 Clerks Recording & Filing Fund	1004 County Clerk	55999 Contract - Other Services	93,602.57	28,403.94	109,025.00	15,422.43	16.48%
22500 Clerks Recording & Filing Fund	1004 County Clerk	56020 Supplies - General Office	15,000.00	229.85	15,000.00	-	0.00%
22500 Clerks Recording & Filing Fund	1004 County Clerk	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	10,000.00	2,936.74	10,000.00	-	0.00%
22500 Clerks Recording & Filing Fund	1004 County Clerk	57050 Employee Training	7,000.00	-	7,000.00	-	0.00%
		Total Expenditures	136,602.57	31,570.53	152,025.00	15,422.43	11.29%
		Ending Cash Balance	-	96,025.24	-		



**DFA FUND NO. 22600**

---

**DETENTION FUND**



# Detention Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
22600 Jail - Detention	0001 No Department	10102 Restricted Cash	762,362.36	762,362.36	624,409.84	(137,952.52)	-18.10%
		Beginning Cash	762,362.36	762,362.36	624,409.84	(137,952.52)	-18.10%
22600 Jail - Detention	0001 No Department	41210 Gross Receipts Tax - County Correctional	249,332.00	458,822.96	211,932.20	(37,399.80)	-15.00%
22600 Jail - Detention	0001 No Department	44040 Care of Prisoners	175,000.00	112,390.00	175,000.00	-	0.00%
22600 Jail - Detention	0001 No Department	46060 Reimbursements/Refunds	5,600.00	3,799.26	5,600.00	-	0.00%
22600 Jail - Detention	0001 No Department	46099 Sales - Other	2,750.00	2,089.34	2,750.00	-	0.00%
22600 Jail - Detention	0001 No Department	46100 Vending/Concession Proceeds	5,000.00	6,096.26	5,000.00	-	0.00%
22600 Jail - Detention	0001 No Department	47530 Federal - Care of Prisoners	23,000.00	19,504.98	23,000.00	-	0.00%
22600 Jail - Detention	0001 No Department	47699 Federal - Other	-	1,173.00	-	-	n/a
		Total Revenue	460,682.00	603,875.80	423,282.20	(37,399.80)	-8.12%
22600 Jail - Detention	0001 No Department	61100 Transfers In	2,600,000.00	513,496.32	2,600,000.00	-	0.00%
		Total Transfers	2,600,000.00	513,496.32	2,600,000.00	-	0.00%
22600 Jail - Detention	8002 Detention Center	51020 Salaries - Full-Time Positions	1,532,512.00	704,195.36	1,364,758.27	(167,753.73)	-10.95%
22600 Jail - Detention	8002 Detention Center	51050 Salaries - Temporary Positions	-	-	67,706.08	67,706.08	n/a
22600 Jail - Detention	8002 Detention Center	51060 Salaries - Overtime	90,000.00	62,422.50	90,000.00	-	0.00%
22600 Jail - Detention	8002 Detention Center	52010 FICA - Regular	100,596.00	47,376.31	94,392.79	(6,203.21)	-6.17%
22600 Jail - Detention	8002 Detention Center	52011 FICA - Medicare	23,527.00	11,079.86	22,075.73	(1,451.27)	-6.17%
22600 Jail - Detention	8002 Detention Center	52020 Retirement	303,184.88	134,652.26	250,107.14	(53,077.74)	-17.51%
22600 Jail - Detention	8002 Detention Center	52021 Retiree Health Care	38,313.00	17,089.99	34,118.96	(4,194.04)	-10.95%
22600 Jail - Detention	8002 Detention Center	52030 Health and Medical Premiums	260,061.00	109,905.10	277,425.00	17,364.00	6.68%
22600 Jail - Detention	8002 Detention Center	52090 Unemployment Compensation	1,565.00	1,565.00	1,525.00	(40.00)	-2.56%
22600 Jail - Detention	8002 Detention Center	52100 Workers' Compensation Premium	61,783.81	30,679.85	59,881.40	(1,902.41)	-3.08%
22600 Jail - Detention	8002 Detention Center	52110 Workers' Compensation Employer's Fee	349.60	163.30	349.60	-	0.00%
22600 Jail - Detention	8002 Detention Center	53030 Travel - Employees	6,823.00	950.00	6,823.00	-	0.00%
22600 Jail - Detention	8002 Detention Center	53050 Transportation Costs	2,000.00	238.79	2,000.00	-	0.00%
22600 Jail - Detention	8002 Detention Center	53999 Other Travel	300.00	-	-	(300.00)	-100.00%
22600 Jail - Detention	8002 Detention Center	54010 Maintenance & Repairs - Building/Structure	15,000.00	4,053.86	-	(15,000.00)	-100.00%
22600 Jail - Detention	8002 Detention Center	54040 Maintenance & Repairs - Vehicles	500.00	-	-	(500.00)	-100.00%
22600 Jail - Detention	8002 Detention Center	55999 Contract - Other Services	105,950.00	13,528.63	105,950.00	-	0.00%
22600 Jail - Detention	8002 Detention Center	56020 Supplies - General Office	46,500.00	8,720.31	35,000.00	(11,500.00)	-24.73%
22600 Jail - Detention	8002 Detention Center	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	14,617.00	2,004.71	14,617.00	-	0.00%
22600 Jail - Detention	8002 Detention Center	56090 Supplies - Safety	13,000.00	710.65	13,000.00	-	0.00%
22600 Jail - Detention	8002 Detention Center	56110 Supplies - Uniforms/Linen	19,000.00	1,616.00	16,000.00	(3,000.00)	-15.79%
22600 Jail - Detention	8002 Detention Center	57010 Care of Prisoners	801,612.07	394,281.87	801,612.07	-	0.00%
22600 Jail - Detention	8002 Detention Center	57050 Employee Training	5,500.00	450.00	10,000.00	4,500.00	81.82%
22600 Jail - Detention	8002 Detention Center	57070 Insurance - General Liability/Property	380,000.00	312,424.00	380,000.00	-	0.00%
22600 Jail - Detention	8002 Detention Center	57150 Subscriptions & Dues	350.00	100.00	350.00	-	0.00%
		Total Expenditures	3,823,044.36	1,858,208.35	3,647,692.04	(175,352.32)	-4.59%
		Ending Cash Balance	-	21,526.13	-	-	-

**DFA FUND NO. 23200**

---

**COUNTY EDUCATION  
GROSS RECEIPTS TAX**



# County Education GRT Fund

DETAIL REVENUE & EXPENDITURES  
Internal County Fund Number 0423

County/ Municipality:  
**County of Taos**

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
23200 County Education GRT	0001 No Department	10102 Restricted Cash	182,925.58	182,925.58	30,000.00	(152,926)	-84%
		Beginning Cash	<b>182,925.58</b>	<b>182,925.58</b>	<b>30,000.00</b>	<b>(152,926)</b>	<b>-84%</b>
23200 County Education GRT	0001 No Department	41215 Gross Receipts Tax - County Education	380,000.00	146,709.41	380,000.00	-	0%
23200 County Education GRT	0001 No Department	46040 Investment Income	10,000.00	4,588.74	10,000.00	-	0%
23200 County Education GRT	0001 No Department	46900 Miscellaneous - Other	3,304,653.00	2,929,327.35	3,304,653.00	-	0%
		Total Revenue	<b>3,694,653.00</b>	<b>3,080,625.50</b>	<b>3,694,653.00</b>	-	0%
23200 County Education GRT	0001 No Department	61100 Transfers In	1,250.00	29,657.81	1,250.00	-	0%
23200 County Education GRT	0001 No Department	61200 Transfers Out	(3,267,680.00)	(3,138,227.41)	(3,267,680.00)	-	0%
		Total Transfers	<b>(3,266,430.00)</b>	<b>(3,108,569.60)</b>	<b>(3,266,430.00)</b>	-	0%
23200 County Education GRT	2002 General Administration	59050 Commitments and Other Fees	380,000.00	146,709.41	380,000.00	-	n/a
		Total Expenditures	<b>380,000.00</b>	<b>146,709.41</b>	<b>380,000.00</b>	-	n/a
		Ending Cash Balance	<b>231,148.58</b>	<b>8,272.07</b>	<b>78,223.00</b>		

**DFA FUND NO. 24100**

---

**COMMUNITY  
CENTER FUND**



# Community Center Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
**County of Taos**

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
24100 Convention Center Fee	0001 No Department	10102 Restricted Cash	240.00	240.00	1,887.00	1,647.00	686.3%
		Beginning Cash	240.00	240.00	1,887.00	1,647.00	686.3%
24100 Convention Center Fee	0001 No Department	44190 Rental Fees	160.00	1,647.00	500.00	340.00	212.5%
		Total Revenue	160.00	1,647.00	500.00	340.00	212.5%
24100 Convention Center Fee	2002 General Administration	54010 Maintenance & Repairs - Building/Structure	400.00	-	2,387.00	1,987.00	n/a
		Total Expenditures	400.00	-	2,387.00	1,987.00	496.8%
		Ending Cash Balance	-	1,887.00	-		



**DFA FUND NO. 25000**

---

**TITLE III –  
FOREST RESERVE FUND**



# Title III Forest Reserve Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
25000 Forest Reserve - Title III	0001 No Department	10102 Restricted Cash	38,328.11	38,328.11	18,500.00	(19,828.11)	-51.73%
		<b>Beginning Cash</b>	<b>38,328.11</b>	<b>38,328.11</b>	<b>18,500.00</b>	<b>(19,828.11)</b>	<b>-51.73%</b>
25000 Forest Reserve - Title III	0001 No Department	47572 Federal - Forest Reserve Title III	30,000.00	-	30,000.00	-	0.00%
		<b>Total Revenue</b>	<b>30,000.00</b>	<b>-</b>	<b>30,000.00</b>	<b>-</b>	<b>0.00%</b>
25000 Forest Reserve - Title III	2002 General Administration	51060 Salaries - Overtime	10,000.00	400.08	10,000.00	-	0.00%
25000 Forest Reserve - Title III	2002 General Administration	54040 Maintenance & Repairs - Vehicles	9,828.11	1,340.89	7,500.00	(2,328.11)	-23.69%
25000 Forest Reserve - Title III	2002 General Administration	55999 Contract - Other Services	45,000.00	13,770.99	30,000.00	(15,000.00)	-33.33%
25000 Forest Reserve - Title III	2002 General Administration	57090 Printing/Publishing/Advertising	3,500.00	-	1,000.00	(2,500.00)	-71.43%
		<b>Total Expenditures</b>	<b>68,328.11</b>	<b>15,511.96</b>	<b>48,500.00</b>	<b>(19,828.11)</b>	<b>-29.02%</b>
		<b>Ending Cash Balance</b>	<b>-</b>	<b>22,816.15</b>	<b>-</b>		



**DFA FUND NO. 29900**

---

**SPECIAL REVENUE  
FUND**



# Special Revenue Fund

## Treasurer's Admin Fees

### DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
29900 Other Special Revenue	0001 No Department	10102 Restricted Cash	39,257.44	39,257.44	62,895.00	23,637.56	60.21%
		Beginning Cash	39,257.44	39,257.44	62,895.00	23,637.56	60.21%
29900 Other Special Revenue	0001 No Department	44010 Administrative Fees	20,000.00	20,000.00	20,000.00	-	0.00%
29900 Other Special Revenue	0001 No Department	44260 Treasurer Fees	6,000.00	8,528.01	7,500.00	1,500.00	25.00%
		Total Revenue	26,000.00	28,528.01	27,500.00	1,500.00	5.77%
29900 Other Special Revenue	2002 General Administration	53030 Travel - Employees	10,000.00	357.12	10,000.00	-	0.00%
29900 Other Special Revenue	2002 General Administration	53050 Transportation Costs	5,000.00	122.23	5,000.00	-	0.00%
29900 Other Special Revenue	2002 General Administration	54060 Maintenance Supplies	3,000.00	-	3,000.00	-	0.00%
29900 Other Special Revenue	2002 General Administration	55999 Contract - Other Services	3,500.00	-	3,500.00	-	0.00%
29900 Other Special Revenue	2002 General Administration	56020 Supplies - General Office	15,000.00	857.11	25,000.00	10,000.00	66.67%
29900 Other Special Revenue	2002 General Administration	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	10,000.00	3,553.93	25,000.00	15,000.00	150.00%
29900 Other Special Revenue	2002 General Administration	57050 Employee Training	3,204.00	-	3,204.00	-	0.00%
29900 Other Special Revenue	2002 General Administration	57999 Other Operating Costs	2,500.00	-	2,500.00	-	0.00%
29900 Other Special Revenue	2002 General Administration	58080 Vehicles	5,000.00	-	5,000.00	-	0.00%
29900 Other Special Revenue	2002 General Administration	58999 Other Capital Purchases	8,053.44	-	8,191.00	137.56	1.71%
		Total Expenditures	65,257.44	4,890.39	90,395.00	25,137.56	38.52%
		Ending Cash Balance	-	62,895.06	-		

# Special Revenue Fund

## Sheriff's Overtime Fund

### DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
29900 Other Special Revenue	0001 No Department	10102 Restricted Cash	-	-	24,596.21	24,596.21	n/a
		Beginning Cash	-	-	24,596.21	24,596.21	n/a
29900 Other Special Revenue	0001 No Department	44200 Sheriff Fees	18,000.00	24,596.21	12,000.00	(6,000.00)	-33.33%
		Total Revenue	18,000.00	24,596.21	12,000.00	(6,000.00)	-33.33%
29900 Other Special Revenue	2002 General Administration	51060 Salaries - Overtime	18,000.00	-	36,596.21	18,596.21	103.31%
		Total Expenditures	18,000.00	-	36,596.21	18,596.21	103.31%
		Ending Cash Balance	-	24,596.21	-		

**DFA FUND NO. 30200**

---

**COMMUNITY  
DEVELOPMENT BLOCK  
GRANT - CDBG**



# CDBG Historic Courthouse Renovation Fund

## DETAIL REVENUE & EXPENDITURES HISTORIC COURTHOUSE - ADA RENOVATIONS

County/ Municipality:  
County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
30200 CDBG (HUD) Project	0001 No Department	10102 Restricted Cash	-	-	-	-	n/a
		Beginning Cash	-	-	-	-	n/a
30200 CDBG (HUD) Project	0001 No Department	47520 Federal - CDBG (HUD)	750,000.00	-	750,000.00	-	0%
		Total Revenue	750,000.00	-	750,000.00	-	0%
30200 CDBG (HUD) Project	0001 No Department	61100 Transfers In	750,000.00	-	750,000.00	-	0%
30200 CDBG (HUD) Project	0001 No Department	61200 Transfers Out	(750,000.00)	-	(750,000.00)	-	0%
		Total Transfers	-	-	-	-	n/a
30200 CDBG (HUD) Project	2014 Economic/Community Development	55030 Contract - Professional Services	100,000.00	-	100,000.00	-	0%
30200 CDBG (HUD) Project	2014 Economic/Community Development	58010 Buildings & Structures	650,000.00	-	650,000.00	-	0%
		Total Expenditures	750,000.00	-	750,000.00	-	0%
		Ending Cash Balance	-	-	-	-	

**DFA FUND NO. 30300**

---

**STATE LEGISLATIVE  
APPROPRIATIONS FUND**



# State Legislative Appropriation Project Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
30300 State Legislative Appropriation Project	0001 No Department	10102 Restricted Cash	681,191.13	681,191.13	271,999.22	(409,191.91)	-60.07%
		<b>Beginning Cash</b>	<b>681,191.13</b>	<b>681,191.13</b>	<b>271,999.22</b>	<b>(409,191.91)</b>	<b>-60.07%</b>
30300 State Legislative Appropriation Project	0001 No Department	47499 Other State Grants	5,578,408.00	752,897.41	3,781,822.66	(1,796,585.34)	-32.21%
		<b>Total Revenue</b>	<b>5,578,408.00</b>	<b>752,897.41</b>	<b>3,781,822.66</b>	<b>(1,796,585.34)</b>	<b>-32.21%</b>
30300 State Legislative Appropriation Project	0001 No Department	61100 Transfers In	2,308,101.00	386,516.00	3,434,204.44	1,126,103.44	48.79%
30300 State Legislative Appropriation Project	0001 No Department	61200 Transfers Out	(1,827,659.00)	(103,204.45)	(3,786,403.22)	(1,958,744.22)	107.17%
		<b>Total Transfers</b>	<b>480,442.00</b>	<b>283,311.55</b>	<b>(352,198.78)</b>	<b>(832,640.78)</b>	<b>-173.31%</b>
30300 State Legislative Appropriation Project	2002 General Administration	54030 Maintenance & Repairs - Grounds/Roadways	50,000.00	-	50,000.00	-	0.00%
30300 State Legislative Appropriation Project	2002 General Administration	55030 Contract - Professional Services	223,800.00	15,915.44	207,884.56	(15,915.44)	-7.11%
30300 State Legislative Appropriation Project	2002 General Administration	55999 Contract - Other Services	30,000.00	-	30,000.00	-	0.00%
30300 State Legislative Appropriation Project	2002 General Administration	58010 Buildings & Structures	4,761,473.00	631,356.00	3,345,438.10	(1,416,034.90)	-29.74%
30300 State Legislative Appropriation Project	2002 General Administration	58020 Equipment & Machinery	328,200.00	100,000.00	-	(328,200.00)	-100.00%
30300 State Legislative Appropriation Project	2002 General Administration	58030 Furniture & Fixtures	43,397.00	43,397.00	-	(43,397.00)	-100.00%
30300 State Legislative Appropriation Project	2002 General Administration	58080 Vehicles	100,000.00	59,870.00	40,130.00	(59,870.00)	-59.87%
30300 State Legislative Appropriation Project	2002 General Administration	58999 Other Capital Purchases	28,171.00	-	28,170.44	(0.56)	0.00%
		<b>Total Expenditure</b>	<b>5,565,041.00</b>	<b>850,538.44</b>	<b>3,701,623.10</b>	<b>(1,863,417.90)</b>	<b>-33.48%</b>
		<b>Ending Cash Balance</b>	<b>1,175,000.13</b>	<b>866,861.65</b>	<b>-</b>		



**DFA FUND NO. 39900**

---

**OTHER CAPITAL  
PROJECTS FUND**



# Capital Projects Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
39900 Other Capital Projects	0001 No Department	10102 Restricted Cash	4,494,611.49	4,494,611.49	5,367,942.53	873,331.04	19.43%
		Beginning Cash	4,494,611.49	4,494,611.49	5,367,942.53	873,331.04	19.43%
39900 Other Capital Projects	0001 No Department	42400 GRT Shared - County Equalization	920,933.00	1,235,279.03	824,858.55	(96,074.45)	-10.43%
39900 Other Capital Projects	0001 No Department	46010 Contributions/Donations	3,975.00	2,809.30	3,975.00	-	0.00%
39900 Other Capital Projects	0001 No Department	46040 Investment Income	50.00	25.96	45.00	(5.00)	-10.00%
39900 Other Capital Projects	0001 No Department	46900 Miscellaneous - Other	7,000.00	7,000.00	-	(7,000.00)	-100.00%
39900 Other Capital Projects	0001 No Department	47600 Federal - Payment in Lieu of Taxes (PILT)	1,785,430.00	44,370.00	1,785,430.00	-	0.00%
		Total Revenue	2,717,388.00	1,289,484.29	2,614,308.55	(103,079.45)	-3.79%
39900 Other Capital Projects	0001 No Department	61100 Transfers In	1,470,578.00	105,877.21	1,772,664.54	302,086.54	20.54%
39900 Other Capital Projects	0001 No Department	61200 Transfers Out	(2,485,052.00)	(200,000.00)	(2,006,480.12)	478,571.88	-19.26%
		Total Transfers	(1,014,474.00)	(94,122.79)	(233,815.58)	780,658.42	-76.95%
39900 Other Capital Projects	2002 General Administration	54030 Maintenance & Repairs - Grounds/Roadways	83,954.00	26,146.08	150,000.00	66,046.00	78.67%
39900 Other Capital Projects	2002 General Administration	55030 Contract - Professional Services	730,000.00	166,790.05	780,000.00	50,000.00	6.85%
39900 Other Capital Projects	2002 General Administration	55999 Contract - Other Services	358,432.00	114,950.00	1,208,432.00	850,000.00	237.14%
39900 Other Capital Projects	2002 General Administration	56010 Software	-	-	200,000.00	200,000.00	n/a
39900 Other Capital Projects	2002 General Administration	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	100,000.00	26,740.21	100,000.00	-	0.00%
39900 Other Capital Projects	2002 General Administration	56090 Supplies - Safety	7,000.00	-	7,000.00	-	0.00%
39900 Other Capital Projects	2002 General Administration	58010 Buildings & Structures	2,327,390.00	301,325.68	2,146,782.97	(180,607.03)	-7.76%
39900 Other Capital Projects	2002 General Administration	58020 Equipment & Machinery	354,040.00	72,349.63	404,040.00	50,000.00	14.12%
39900 Other Capital Projects	2002 General Administration	58060 Lease Purchase	25,000.00	-	25,000.00	-	0.00%
39900 Other Capital Projects	2002 General Administration	58080 Vehicles	593,250.00	98,596.94	618,250.00	25,000.00	4.21%
39900 Other Capital Projects	2002 General Administration	58090 Roadways/Bridges	1,395,218.00	506,038.42	1,395,218.00	-	0.00%
39900 Other Capital Projects	2002 General Administration	58999 Other Capital Purchases	87,200.00	10,814.74	87,200.00	-	0.00%
		Total Expenditures	6,061,484.00	1,323,751.75	7,121,922.97	1,060,438.97	17%
		Ending Cash Balance	136,041.49	4,366,221.24	626,512.53		



**DFA FUND NO. 40200**

---

**GRT REVENUE BOND  
DEBT SERVICE FUND**



# GRT Revenue Bond Debt Service Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
40200 GRT Revenue Bond Debt Service	0001 No Department	10102 Restricted Cash	10,738,645.00	10,738,645.00	14,163,380.06	3,424,735	31.89%
		<b>Total Cash</b>	<b>10,738,645.00</b>	<b>10,738,645.00</b>	<b>14,163,380.06</b>	<b>3,424,735</b>	<b>31.89%</b>
40200 GRT Revenue Bond Debt Service	0001 No Department	41200 Gross Receipts Tax - County Local Option General	58.00	809.29	58.00	-	0.00%
40200 GRT Revenue Bond Debt Service	0001 No Department	46040 Investment Income	157,551.00	193,782.00	127,050.00	(30,501)	-19.36%
40200 GRT Revenue Bond Debt Service	0001 No Department	46900 Miscellaneous - Other	5,545,000.00	4,674,225.51	990,000.00	(4,555,000)	-82.15%
		<b>Total Revenue</b>	<b>5,702,609.00</b>	<b>4,868,816.80</b>	<b>1,117,108.00</b>	<b>(4,585,501)</b>	<b>-80.41%</b>
40200 GRT Revenue Bond Debt Service	0001 No Department	61100 Transfers In	4,017,680.00	3,209,357.91	4,017,679.76	(0)	0.00%
40200 GRT Revenue Bond Debt Service	0001 No Department	61200 Transfers Out	(751,250.00)	(343,339.20)	(751,250.00)	-	0.00%
		<b>Total Transfers</b>	<b>3,266,430.00</b>	<b>2,866,018.71</b>	<b>3,266,429.76</b>	<b>(0)</b>	<b>0.00%</b>
40200 GRT Revenue Bond Debt Service	2004 Finance/Budget/Accounting	59010 Debt Service - Principal Payments	4,105,000.00	-	4,105,000.00	-	0.00%
40200 GRT Revenue Bond Debt Service	2004 Finance/Budget/Accounting	59020 Debt Service - Interest Payments	805,069.00	132,759.88	805,068.76	(0)	0.00%
40200 GRT Revenue Bond Debt Service	2004 Finance/Budget/Accounting	59050 Commitments and Other Fees	14,437,409.00	2,255,660.76	11,218,734.59	(3,218,674)	-22.29%
		<b>Total Expenditures</b>	<b>19,347,478.00</b>	<b>2,388,420.64</b>	<b>16,128,803.35</b>	<b>(3,218,675)</b>	<b>-16.64%</b>
		<b>Ending Cash Balance</b>	<b>360,206.00</b>	<b>16,085,059.87</b>	<b>2,418,114.47</b>	<b>2,057,908</b>	<b>571.31%</b>

### Series 2013 ~ Outstanding Balances

	<i>As of March 31, 2020</i>
UNM - Taos	1,941,187.47
<b>Total</b>	<b>1,941,187.47</b>

### Series 2018 ED GRT Balances

	<i>As of March 31, 2020</i>
UNM - Taos	1,905,143.75
Taos Municipal School	2,228,754.10
Taos Charter School	271,592.89
Anansi Charter School	171,174.08
Vista Grande School	20,055.77
Taos Integrated School of the Arts	-
Taos Academy	133,795.27
Taos International School	32,415.52
Questa Independent School	508,916.99
Red River Valley Charter School	111,870.01
Roots & Wings School	56,201.93
Peñasco Independent School	591,996.75
<b>Total</b>	<b>6,031,917.06</b>

**DFA FUND NO. 40300**

---

**OTHER REVENUE BOND  
DEBT SERVICE FUND**



# Other Revenue Bond Debt Service Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
40300 Other Revenue Bond Debt Service	0001 No Department	10102 Restricted Cash	3,111,291.60	3,111,291.60	4,854,225.30	1,742,933.70	56.02%
40300 Other Revenue Bond Debt Service	0001 No Department	10103 Investments	750,000.00	750,000.00	750,000.00	-	0.00%
		<b>Beginning Cash + Investments</b>	<b>3,861,291.60</b>	<b>3,861,291.60</b>	<b>5,604,225.30</b>	<b>1,742,933.70</b>	<b>45.14%</b>
40300 Other Revenue Bond Debt Service	0001 No Department	46030 Interest Income	15,000.00	15,207.16	30,000.00	15,000.00	100.00%
40300 Other Revenue Bond Debt Service	0001 No Department	46040 Investment Income	29,875.00	38,836.73	32,375.00	2,500.00	8.37%
40300 Other Revenue Bond Debt Service	0001 No Department	46099 Sales - Other	688,740.00	317,805.03	669,446.00	(19,294.00)	-2.80%
40300 Other Revenue Bond Debt Service	0001 No Department	46900 Miscellaneous - Other	4,093,774.12	2,987,230.72	4,093,774.06	(0.06)	0.00%
		<b>Total Revenue</b>	<b>4,827,389.12</b>	<b>3,359,079.64</b>	<b>4,825,595.06</b>	<b>(1,794.06)</b>	<b>-0.04%</b>
40300 Other Revenue Bond Debt Service	0001 No Department	61100 Transfers In	807,427.36	751,950.64	807,427.30	(0.06)	0.00%
40300 Other Revenue Bond Debt Service	0001 No Department	61200 Transfers Out	(1,139,860.00)	(435,530.72)	(1,140,565.30)	(705.30)	0.06%
		<b>Total Transfers</b>	<b>(332,432.64)</b>	<b>316,419.92</b>	<b>(333,138.00)</b>	<b>(705.36)</b>	<b>0.21%</b>
40300 Other Revenue Bond Debt Service	2004 Finance/Budget/Accounting	59010 Debt Service - Principal Payments	1,244,608.00	60,224.00	1,301,368.00	56,760.00	4.56%
40300 Other Revenue Bond Debt Service	2004 Finance/Budget/Accounting	59020 Debt Service - Interest Payments	1,596,113.24	536,741.27	1,542,486.70	(53,626.54)	-3.36%
40300 Other Revenue Bond Debt Service	2004 Finance/Budget/Accounting	59050 Commitments and Other Fees	2,545,915.00	1,495,479.34	2,368,971.44	(176,943.56)	-6.95%
		<b>Total Expenditures</b>	<b>5,386,636.24</b>	<b>2,092,444.61</b>	<b>5,212,826.14</b>	<b>(173,810.10)</b>	<b>-3.23%</b>
		<b>Ending Cash Balances</b>	<b>2,969,611.84</b>	<b>5,444,346.55</b>	<b>4,883,856.22</b>		

**DFA FUND NO. 50200**

---

**SOLID WASTE FUND**





# Solid Waste Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
50200 Solid Waste Enterprise	0001 No Department	10102 Restricted Cash	470,939.22	470,939.22	432,178.51	(38,760.71)	-8.23%
		Beginning Cash	470,939.22	470,939.22	432,178.51	(38,760.71)	-8.23%
50200 Solid Waste Enterprise	0001 No Department	41100 Franchise Tax	85,000.00	94,388.63	85,000.00	-	0.00%
50200 Solid Waste Enterprise	0001 No Department	41204 Gross Receipts Tax - County Environmental Services	244,118.00	214,343.22	207,500.30	(36,617.70)	-15.00%
50200 Solid Waste Enterprise	0001 No Department	41520 Property Tax - Penalty & Interest	250.00	-	250.00	-	0.00%
50200 Solid Waste Enterprise	0001 No Department	44280 Enterprise Fund Revenue	780,000.00	654,062.49	780,000.00	-	0.00%
50200 Solid Waste Enterprise	0001 No Department	44990 Other Charges for Services	47,000.00	32,713.13	47,000.00	-	0.00%
50200 Solid Waste Enterprise	0001 No Department	46060 Reimbursements/Refunds	50.00	-	50.00	-	0.00%
50200 Solid Waste Enterprise	0001 No Department	46099 Sales - Other	55,000.00	32,400.05	55,000.00	-	0.00%
		Total Revenue	1,211,418.00	1,027,907.52	1,174,800.30	(36,617.70)	-3.02%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	51020 Salaries - Full-Time Positions	526,809.00	350,192.16	542,081.57	15,272.57	2.90%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	51050 Salaries - Temporary Positions	18,500.00	12,607.24	18,500.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	51060 Salaries - Overtime	12,500.00	7,480.15	12,500.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	52010 FICA - Regular	34,461.00	22,297.67	35,407.05	946.05	2.75%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	52011 FICA - Medicare	8,060.00	5,215.08	8,280.69	220.69	2.74%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	52020 Retirement	77,904.00	50,967.99	80,142.06	2,238.06	2.87%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	52021 Retiree Health Care	10,537.00	6,899.10	10,841.63	304.63	2.89%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	52030 Health and Medical Premiums	163,370.00	89,584.01	163,375.00	5.00	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	52090 Unemployment Compensation	680.00	680.00	680.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	52100 Workers' Compensation Premium	22,389.00	20,929.55	23,055.21	666.21	2.98%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	52110 Workers' Compensation Employer's Fee	166.00	117.30	165.60	(0.40)	-0.24%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	53030 Travel - Employees	5,000.00	179.00	5,000.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	53050 Transportation Costs	45,000.00	27,085.31	45,000.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	54010 Maintenance & Repairs - Building/Structure	2,500.00	1,506.79	2,500.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	54030 Maintenance & Repairs - Grounds/Roadways	500.00	259.90	500.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	54040 Maintenance & Repairs - Vehicles	6,000.00	-	6,000.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	55999 Contract - Other Services	278,000.00	185,357.75	278,000.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	56020 Supplies - General Office	6,200.00	3,217.09	6,200.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	6,750.00	2,225.75	6,750.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	56090 Supplies - Safety	6,000.00	5,098.54	6,000.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	56110 Supplies - Uniforms/Linen	4,550.00	2,354.39	4,550.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	57050 Employee Training	3,200.00	200.00	3,200.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	57070 Insurance - General Liability/Property	20,000.00	20,000.00	20,000.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	57090 Printing/Publishing/Advertising	20,700.00	14,046.88	20,700.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	57150 Subscriptions & Dues	250.00	100.00	250.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	57160 Telecommunications	9,000.00	4,808.52	9,000.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	57170 Utilities - Electricity	31,000.00	26,879.44	31,000.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	57999 Other Operating Costs (GRT Paid & Street Lighting, Signs)	51,000.00	32,528.70	52,500.00	1,500.00	2.94%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	58020 Equipment & Machinery	13,300.00	-	13,300.00	-	0.00%
50200 Solid Waste Enterprise	6004 Solid Waste Utility/Authority	59050 Commitments and Other Fees	3,500.00	1,260.29	3,500.00	-	0.00%
		Total Expenditures	1,387,826.00	894,078.60	1,408,978.81	21,152.81	1.52%
		Ending Cash Balances	294,531.22	604,768.14	198,000.00		

**DFA FUND NO. 50500**

---

**TAOS AMBULANCE  
FUND**



# EMS Ambulance Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:  
County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
50500 Ambulance Enterprise	0001 No Department	10102 Restricted Cash	409,825.35	409,825.35	235,880.51	(173,944.84)	-42.44%
		Beginning Cash	409,825.35	409,825.35	235,880.51	(173,944.84)	-42.44%
50500 Ambulance Enterprise	0001 No Department	44280 Enterprise Fund Revenue	985,180.00	762,833.41	985,180.00	-	0.00%
50500 Ambulance Enterprise	0001 No Department	46060 Reimbursements/Refunds	500.00	220.12	500.00	-	0.00%
50500 Ambulance Enterprise	0001 No Department	47999 Private - Other	25,000.00	25,000.00	-	(25,000.00)	-100.00%
50500 Ambulance Enterprise	0001 No Department	47899 Other	-	-	140,000.00	140,000.00	n/a
		Total Revenue	1,010,680.00	788,053.53	1,125,680.00	115,000.00	11.38%
50500 Ambulance Enterprise	0001 No Department	61100 Transfers In	650,000.00	187,104.73	650,000.00	-	0.00%
		Total Transfers	650,000.00	187,104.73	650,000.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	51020 Salaries - Full-Time Positions	1,006,684.00	675,241.66	994,911.71	(11,772.29)	-1.17%
50500 Ambulance Enterprise	9002 Ambulance Service	51050 Salaries - Temporary Positions	105,838.00	62,980.03	116,269.12	10,431.12	9.86%
50500 Ambulance Enterprise	9002 Ambulance Service	51060 Salaries - Overtime	72,000.00	56,680.27	62,500.00	(9,500.00)	-13.19%
50500 Ambulance Enterprise	9002 Ambulance Service	52010 FICA - Regular	73,441.00	48,001.65	72,768.22	(672.78)	-0.92%
50500 Ambulance Enterprise	9002 Ambulance Service	52011 FICA - Medicare	17,176.00	11,226.56	17,018.37	(157.63)	-0.92%
50500 Ambulance Enterprise	9002 Ambulance Service	52020 Retirement	148,990.00	99,392.78	147,246.93	(1,743.07)	-1.17%
50500 Ambulance Enterprise	9002 Ambulance Service	52021 Retiree Health Care	20,134.00	13,453.34	19,898.23	(235.77)	-1.17%
50500 Ambulance Enterprise	9002 Ambulance Service	52030 Health and Medical Premiums	249,224.00	140,213.46	257,309.00	8,085.00	3.24%
50500 Ambulance Enterprise	9002 Ambulance Service	52090 Unemployment Compensation	1,240.00	1,240.00	1,240.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	52100 Workers' Compensation Premium	41,565.00	20,564.92	41,112.13	(452.87)	-1.09%
50500 Ambulance Enterprise	9002 Ambulance Service	52110 Workers' Compensation Employer's Fee	635.00	213.90	634.80	(0.20)	-0.03%
50500 Ambulance Enterprise	9002 Ambulance Service	53030 Travel - Employees	3,000.00	2,090.59	3,000.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	53050 Transportation Costs	38,000.00	17,684.62	38,000.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	53999 Other Travel	1,000.00	-	-	(1,000.00)	-100.00%
50500 Ambulance Enterprise	9002 Ambulance Service	54010 Maintenance & Repairs - Building/Structure	3,152.00	1,336.12	3,152.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	54020 Maintenance & Repairs - Contracts	17,500.00	-	17,500.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	54040 Maintenance & Repairs - Vehicles	40,000.00	9,293.86	40,000.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	55030 Contract - Professional Services	22,000.00	14,000.00	23,000.00	1,000.00	4.55%
50500 Ambulance Enterprise	9002 Ambulance Service	55999 Contract - Other Services	47,000.00	20,034.37	47,000.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	56020 Supplies - General Office	22,000.00	16,955.23	22,000.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	27,000.00	32.55	27,000.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	56110 Supplies - Uniforms/Linen	4,400.00	1,404.07	4,400.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	57050 Employee Training	5,000.00	1,415.00	5,000.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	57070 Insurance - General Liability/Property	22,000.00	20,655.00	22,000.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	57090 Printing/Publishing/Advertising	750.00	-	750.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	57150 Subscriptions & Dues	350.00	185.00	350.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	57160 Telecommunications	4,000.00	2,084.86	4,000.00	-	0.00%
50500 Ambulance Enterprise	9002 Ambulance Service	57170 Utilities - Electricity	23,500.00	13,292.97	23,500.00	-	0.00%
		Total Expenditures	2,017,579.00	1,249,672.81	2,011,560.51	(6,018.49)	-0.30%
		Ending Cash Balance	52,926.35	135,310.80	-		



**DFA FUND NO. 70300**

---

**GROSS RECEIPTS TAXES  
HELD FOR OTHERS**



# Gross Receipts Taxes Held for Others Fund

## DETAIL REVENUE & EXPENDITURES

County/ Municipality:

County of Taos

FUND	DEPARTMENT	OBJECT CODE	FY 2020 ADJUSTED FINAL BUDGET	As of March 31, 2020	FY 2021 INTERIM BUDGET	Dollar Change Actual FY 2020 vs FY 2021 Budget	% Change Actual FY 2020 vs FY 2021 Budget
70300 Gross Receipts Taxes Held for Others	0001 No Department	10102 Restricted Cash	-	-	-	-	n/a
		Beginning Cash	-	-	-	-	n/a
70300 Gross Receipts Taxes Held for Others	0001 No Department	41200 Gross Receipts Tax - County Local Option General	118,537.00	78,744.88	118,537.00	-	0%
70300 Gross Receipts Taxes Held for Others	0001 No Department	41202 Gross Receipts Tax - County Fire Excise	18,000.00	13,400.15	15,300.00	(2,700.00)	-15%
70300 Gross Receipts Taxes Held for Others	0001 No Department	41204 Gross Receipts Tax - County Environmental Services	9,107.00	6,699.43	9,107.00	-	0%
70300 Gross Receipts Taxes Held for Others	0001 No Department	41206 Gross Receipts Tax - Special County Hospital	10.00	26.46	10.00	-	0%
70300 Gross Receipts Taxes Held for Others	0001 No Department	41209 Gross Receipts Tax - County Capital Outlay	76,693.00	51,652.44	76,693.00	-	0%
70300 Gross Receipts Taxes Held for Others	0001 No Department	41210 Gross Receipts Tax - County Correctional	33,815.00	22,484.28	33,815.00	-	0%
70300 Gross Receipts Taxes Held for Others	0001 No Department	41212 Gross Receipts Tax - County Water & Sanitation	3,550.00	-	3,550.00	-	0%
70300 Gross Receipts Taxes Held for Others	0001 No Department	41215 Gross Receipts Tax - County Education	135,122.00	89,869.88	135,122.00	-	0%
70300 Gross Receipts Taxes Held for Others	0001 No Department	41216 Gross Receipts Tax - County Emergency Communications & Medical Services	49,290.00	33,323.86	49,290.00	-	0%
70300 Gross Receipts Taxes Held for Others	0001 No Department	41217 Gross Receipts Tax - County Regional Transit	125,000.00	-	125,000.00	-	0%
		Total Revenue	569,124.00	296,201.38	566,424.00	(2,700.00)	0%
70300 Gross Receipts Taxes Held for Others	1006 County Treasurer	57999 Other Operating Costs	569,124.00	296,201.38	566,424.00	(2,700.00)	0%
		Total Expenditures	569,124.00	296,201.38	566,424.00	(2,700.00)	0%
		Ending Cash Balance	-	-	-	-	-



## **Taos County**

### **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Discussion regarding a Lease Agreement Template for  
Community Centers - Brent Jaramillo, County Manager

---

[Lease Agreement Template.pdf](#)

# TAOS COUNTY AGENDA REQUEST FORM

<b>Presenters Name</b> <i>(If there is more than one presenter list them all)</i>	Brent Jaramillo	<b>Presenters Title</b>	County Manager
<b>Meeting date requesting to be on</b>	5/19/20	<b>Are there any documents For this item? <u>(all documents must be single sided)</u></b>	X Yes      No
<b>Will action be needed on this item?</b>	Yes      X No	<b>Are there signatures required on the documents?</b>	Yes      X No
<b>Has Legal Department approved this Item (if applicable)?</b> <i>All Contracts, Resolutions, Ordinances and Agreements must be approved by Legal</i>	Yes      No  <input type="checkbox"/> N/A	<b>Legal Department Signature</b>  <i>If item does need Legal approval it must be submitted their first.</i>	

## AGENDA ITEM DESCRIPTION

Discussion:

Lease Agreement Template



## Lease Agreement

For and in consideration of the mutual promises, agreements and recitations made herein, this Lease Agreement (hereinafter "Lease") is hereby made and entered into by and between Taos County (hereinafter "LESSOR") and \_\_\_\_\_ (hereinafter "LESSEE").

1. **Scope & Purpose:** LESSEE desires to Lease the land and improvements commonly known as the \_\_\_\_\_. This Lease is intended to replace the Lease entered into on \_\_\_\_\_ by these same parties, and on the execution of this Lease by all parties shall replace in its entirety the Lease of \_\_\_\_\_.

The purpose of this Lease is for LESSEE to operate a community center to provide a variety of services to the citizens of Taos County.

2. **Term:** The term of this Lease shall be ~~one year effective on a yearly basis~~ beginning TBD until TBD. The Lease shall be subject to an annual renewal by mutual agreement of the parties prior to the beginning of every fiscal year and after an inspection of the Center and an accounting by LESSEE of the revenues of the Center; the payments made to LESSOR; the costs of LESSEE's operations; and, all repairs, maintenance and replacement costs of the Center. Upon the date of the annual renewal option, the Parties may renew, terminate or amend the Lease based on actual costs, revenues, performance of LESSEE and the physical condition of the Center.

3. **Compensation:** ~~During the term of and in consideration of this Lease,~~ LESSEE shall pay LESSOR **INSERT FAIR MARKET VALUE** per year, which is the fair market rental value of the leased premises, in the amount of \_\_\_\_\_. Fair Market Value shall be determined by the prior years accounting of the net revenues generated by the facility less uncompensated costs of operation, repairs to the facility and other business expenses of the LESSEE arising from the Lease. The amount of rent shall be \_\_\_\_\_ percent of the revenues received by LESSEE from the operation of the center as modified by in kind services provided by LESSEE to LESSOR as described below.

- ~~3.4.~~ The Lease payments shall be due on July 1, October 1, January 1, and April 1. LESSEE may meet its rental obligations through payment of rent or LESSOR preapproved: (a) provision of services to the community; (b) maintenance and repairs to the leased premises; or, (c) improvements to the leased premises; ~~provided that all such improvements must be approved in advance by LEASOR~~ Any repairs improvements or modifications to County property must be preapproved by the County and done pursuant to building code and County permitting requirements. (\*\*See question below, should we even let them do construction on our property?) ~~and be completed to LEASOR'S reasonable satisfaction; and (d) the LEASEE'S out of pocket costs for property insurance of the building and grounds ; and/or (e) cash.~~

~~LEASEE shall, by December 1<sup>st</sup> of each year,~~ LESSEE shall quarterly, two weeks prior to the payment due date, submit to LESSOR-LESSOR a financial statement itemizing the revenues received from operation of the Center; the value of the non-cash items that it wants to credit against its rental obligations. ~~The financial such statement to be~~ shall be in a format and contain such information as LESSOR may reasonably require. LESSEE shall exclude from the value of any non-cash item provided the amount of any governmental subsidy ~~it~~ LESSEE received for the item and with respect to services, the amount of payments it ~~receives received on behalf of service recipients~~ from facility users to ~~for the service receive the service~~. LESSOR may, in its reasonable discretion, request such additional information and documentation as it deems necessary to evaluate LESSEE'S statement of values of non-cash items. LESSOR and LESSEE agree to ~~reasonably work together to~~ resolve disputes concerning the value of non-cash items.

~~Should the value of non-cash items not equal or exceed LEASEE'S rental obligations for the previous year, LEASEE shall, within a reasonable time, make up the rental shortfall by paying LEASOR cash or through the provision of additional non-cash items. The parties agree to negotiate in good faith over the way(s) in which LEASEE shall make up the rental shortfall.~~

Should the value of such non-cash items exceed LESSEE'S rental obligations for the previous ~~year~~ Quarter, the amount of such excess shall be credited against LESSEE'S rental obligations in the current or future years; provided, however, that LESSOR shall not, under any circumstances, be obligated to reimburse LESSEE for or otherwise be liable for the



value of any non-cash items provided by LESSEE in excess of its annual rental obligations. ~~it being further provided, that, without in any limiting the generality of the foregoing,~~ In the event of termination of this Lease, LESSEE shall forfeit any accrued but unapplied rental credit.

LESSEE acknowledges that the rent for the space is "as is" and any improvement(s), modification(s), etc. which LESSEE wishes to make to the site shall be at the LESSEE'S sole cost and in accord with Paragraphs 9 and 10 below.

Any holdover, by LESSEE, past the date of expiration or termination date, shall be at a daily rate, One Hundred Ten Dollars (\$110.00) per calendar day. The imposition and collection of this holdover charge does not affect the right of LESSOR to require immediate ~~vacating-vacation~~ of premise(s) and/or the right to seize any property, of LESSEE, remaining thereon.

~~4-5.~~ **Late Payment:** Not applicable. ~~\*\*~~(We sure)

~~5-6.~~ **Security Deposit:** Not applicable.(?)

~~6-7.~~ **Polices and Procedures:** LESSEE shall provide Community Center By-laws to Taos County on a yearly basis if changes have been made (~~\*\*\*We need to see how this provision of by laws effects the County. Maybe we just give them our policy for use of the facility. Why leave it to them?\*\*\*~~).

~~7-8.~~ **Permitted Uses:** The Community Center shall be used only for the benefit of the Community, and shall be available on a nondiscriminatory basis, to: (1) the LESSOR; ~~at no cost,~~ (2) the LESSEE; (3) organizations from within the community served by the Community Center; (4) organizations providing services to the community served by the Community Center; (5) individuals and families from within the community served by the Community Center; and (6) businesses from the community served by the Community Center. The use shall be on a first come, first served basis. Each person or entity making use of the Community Center shall sign a written Use Agreement setting forth the relevant terms, provisions, conditions and requirements of said use. ~~The Use Agreements shall be on a County approved form.~~ The LESSEE shall maintain the originals of all such Use Agreements and shall provide copies to the County upon request. All Use Agreements shall be subject to the terms and provisions of this Lease. LESSEE also agrees no use for any illegal act(s) will be done, or allowed to be done, on the premise(s), including the storage of any contraband or other illegal substance or item(s). LESSEE shall not permit the keeping or storage of any flammable or hazardous material(s) on the premises.

~~8-9.~~ **Utility & Other Use Charges:** LESSEE shall pay all utilities.

~~9-10.~~ **Alterations/Improvements:** (~~\*\*\*Do we want a Lessee of any of out property be doing actual construction on te property. I get maintenance and repair, but should we even allow them to do construction?\*\*\*~~) LESSEE may not make any alteration(s), modification(s), and/or improvement(s) to said premises without the prior written approval of LESSOR.

Said alterations/improvements, including permits, permit fees, utilities, etc. shall be at the sole cost of LESSEE and LESSEE shall not allow, permit, or otherwise incur a lien of any sort or kind to be filed against said property. Any such lien, if paid by LESSOR to protect the LESSOR'S interest(s), shall be reimbursed to LESSOR, by the LESSEE, immediately or LESSOR may ~~terminate the Lease and~~ if necessary, sell personal property located on the premise(s).

Said alterations/improvements, if ~~of a permanent nature~~ made to the premises, shall become a part of the premises and all title and right(s) to said alterations/improvements shall vest to LESSOR.

If ~~not of a permanent nature,~~ LESSEE purchases personal property for the Premises ~~said alteration/improvement~~ property may be removed by LESSEE, upon termination of this Lease so long as the ~~personal property~~ premise(s) can be restored to its (their) original condition, excepting normal wear and tear.

~~10-11.~~ **Standard(s) of Construction:** ~~With written approval of If permitted~~ by LESSOR, all construction, whether new or renovation, shall be done in a professional manner and meet all building requirements and codes as determined by the appropriate official/department of any governmental unit having jurisdiction, as well as any standard(s) imposed by LESSOR.

~~11.12.~~ **Maintenance:** LESSEE shall, at LESSEE'S sole cost and expense, maintain the property and improvements in clean and orderly condition.

~~12.13.~~ **Security:** LESSEE acknowledges and agrees that security of ~~LEASEE'S the Premises~~ property is solely the responsibility of LESSEE and will ensure that adequate insurance and/or protective measures are taken to protect ~~LEASEE'S personal~~ property, as well as the real property and improvements of LESSOR. It is specifically understood and accepted that LESSOR assumes no responsibility of the security of ~~LEASEE'S pthe premises and LESSEE'S personal~~ property.

~~13.14.~~ **Inspection:** LESSOR reserves the right to enter the premise(s) for the purpose of inspection, to cure maintenance problems, in the interest of public safety, or upon such other good cause. LESSOR will attempt, where feasible, to advise LESSEE at least twenty-four (24) hours prior to entry.

~~14.15.~~ **Insurance:** LESSEE shall provide and maintain, at LEASEE'S sole expense, comprehensive property and liability insurance, with limits of said policy in an amount at least \$~~500~~1,000,000.00 for each person and \$~~500~~1,000,000.00 in the aggregate for bodily injury or death liability for each accident and/or property damage liability. LESSOR ~~and any designee of LEASOR~~ shall be named as additional insured's.

LESSEE shall carry fire and extended coverage insurance on its personal property and contents located on the premises in an amount determined by LESSEE. LESSOR shall not be responsible for loss of or damage to LESSEE'S personal property located in the premises, unless damaged due to LESSOR'S negligence and proximately caused by LESSOR.

LESSOR shall carry fire and extended coverage insurance on the building in amounts which LESSOR deems appropriate.

~~15.16.~~ **Indemnification:** LESSEE acknowledges and agrees that use of LESSOR'S property, and the premises described herein, are at LESSEE'S sole risk. LESSEE, by execution of this Lease, agrees to indemnify, defend, and hold harmless LESSOR from any and all claims, suits and causes of action which may arise from LESSEE'S performance or use under this Lease.

LESSEE further agrees to hold LESSOR harmless from all personal claims for any injury or death sustained by LESSEE, its employees, agents, invitees or other representatives while under this Lease.

~~16.17.~~ **Assignment/Subcontracting:** LESSEE shall not assign, transfer, subcontract, or otherwise affect any interest in this Lease.

~~17.18.~~ **Signs:** LESSEE shall obtain all permits required for signs. Any signs placed inside the premises or in the windows shall also require the prior written approval of LESSOR. ~~At all times the Premises shall be referred to by the name assigned to it by the County~~

~~18.19.~~ **Parking:** Not Applicable

~~19.20.~~ **Breach by LEASEE:** In the event that LEASEE fails to comply with any term, condition or obligation required under this Lease, LEASOR may consider LEASEE to have breached the Lease and, in the sole option of LEASOR, may either declare the Lease voidable and terminate the Lease as provided below, or may negotiate a cure of the breach or default on such terms and conditions as may be acceptable to LEASOR.

~~20.21.~~ **Termination:** Either party may terminate this Lease by giving written notice of the termination at least thirty (30) days prior to the termination date. ~~This Lease shall also terminate as a result of any notice of termination received from the Taos Schools pursuant to the lease between the County and the Taos Schools. The County shall promptly forward a copy of any notice of termination received from the Taos Schools to the LEASEE.~~

~~21.22.~~ **Binding Effect:** This Lease shall be binding upon the parties, their heirs, successor(s) in interest(s) or other lawful claimant(s) subject to statutory requirements for contracts by LESSOR. This Lease shall be subject to approval by the Taos County Board of Commissioners.

~~22.23.~~ **Scope of Agreement:** This Lease 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, and attached to, this Lease.

- ~~23-24.~~ **Applicable Law:** This Lease shall be governed by the Laws of the State of New Mexico.
- ~~24-25.~~ **Judicial Enforcement:** Any legal proceeding, arising out of this Lease, shall be brought before the Eighth Judicial District Court, Taos County, State of New Mexico.
- ~~25-26.~~ **Severability:** In the event that a court of competent jurisdiction finds that any term or provision of this Lease is void, voidable or otherwise unenforceable, all other terms and provisions shall remain intact and enforceable where not otherwise inconsistent with the Court's findings.
- ~~26-27.~~ **Attorney's Fees:** If LESSOR is represented by legal counsel, including the Taos County Attorney's Office, in any dispute arising out of this Lease, and Taos County is the prevailing party in any litigation or arbitration, LEASEE shall be required to pay LESSOR'S reasonable attorney's fees, costs and expenses.
- ~~27-28.~~ **Notices:** Notices required under this Lease may be hand-delivered or by mail, but proof of delivery shall be required. The party sending the notice shall obtain said proof. The addresses for delivery are:

<b>LEASOR:</b> Taos County	<b>LEASEE:</b> COMMUNITY CENTER, Director
-------------------------------	--

- ~~28-29.~~ **Amendment:** This Lease shall not be altered, changed, modified or amended, except by instrument, in writing, executed by all parties and appended hereto.

LESSOR TAOS COUNTY  _____ County Manager  _____ Date	LESSEE  _____ Effie Romero, Director  _____ Date
---	--

Approved As To Form:

\_\_\_\_\_  
Taos County Attorney





## **Taos County**

### **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Update to County Commission on various items affecting Taos County – Brent Jaramillo, County Manager

---



## **Taos County**

### **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** New Business to be considered at a future Commission Meeting

---



## **Taos County**

### **BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** May 19, 2020

**SUBJECT:** Commissioner's Announcements

---