

**TOWN OF MOUNTAIN VILLAGE
SPECIAL TOWN COUNCIL MEETING
WEDNESDAY, MARCH 25, 2019, 9:30 AM
2nd FLOOR CONFERENCE ROOM, MOUNTAIN VILLAGE TOWN HALL
455 MOUNTAIN VILLAGE BLVD, MOUNTAIN VILLAGE, COLORADO
TO BE HELD REMOTELY VIA ZOOM: <https://zoom.us/j/705801506?pwd=M0J0V2FsNTRQTHJtbkvcvWQzT3ArQT09> (see login details below)
AGENDA**

	Time	Min	Presenter	Type	
1.	9:30				Call to Order
2.	9:30	60	Swain	Work Session	1. Key Revenue Impacts 2. Capital Expenditures in 2020 3. Payroll/Personnel A. Hiring Freeze B. Employment Policies for both Critical Service Employees, Non-critical Service Employees and Policies, Seasonal and Part Time Employees C. Insurance coverage and continuation D. PTO Utilization/Payouts/PTO bank donations 4. Transportation A. Gondola Maintenance B. Continued Bus Service 5. Budget Re-evaluation timing 6. Other General Budget Matters
3.	10:30				Adjourn

To join the Zoom Meeting from Computer or Mobile Device download the Zoom App in the Appstore or go to go following link below. The Meeting ID (below) will be requested in order to join the meeting.

<https://zoom.us/j/705801506?pwd=M0J0V2FsNTRQTHJtbkvcvWQzT3ArQT09>

Meeting ID: 705 801 506

Password: 006854

SALES TAX BUDGET STRESS TEST MARCH 2020 - SEPTEMBER 2020

	BUDGET	collect 50%	collect 30%	collect 10%
MARCH	\$ 917,059	\$ 458,530	\$ 275,118	\$ 91,706
APRIL	\$ 91,803	\$ 45,902	\$ 27,541	\$ 9,180
MAY	\$ 91,905	\$ 45,953	\$ 27,572	\$ 9,191
JUNE	\$ 344,746	\$ 172,373	\$ 103,424	\$ 34,475
JULY	\$ 486,893	\$ 243,447	\$ 146,068	\$ 48,689
AUGUST	\$ 383,448	\$ 191,724	\$ 115,034	\$ 38,345
SEPTEMBER	\$ 388,605	\$ 194,303	\$ 116,582	\$ 38,861
total	\$ 2,704,459	\$ 1,352,230	\$ 811,338	\$ 270,446
revenue loss		\$ 1,352,230	\$ 1,893,121	\$ 2,434,013
General Fund revenue loss		\$ 1,201,997	\$ 1,682,796	\$ 2,163,594
Affordable Housing loss		\$ 150,233	\$ 210,326	\$ 270,419

SALES TAX BUDGET STRESS TEST MARCH 2020 - JUNE 2020

MARCH	\$ 917,059	\$ 458,530	\$ 275,118	\$ 91,706
APRIL	\$ 91,803	\$ 45,902	\$ 27,541	\$ 9,180
MAY	\$ 91,905	\$ 45,953	\$ 27,572	\$ 9,191
JUNE	\$ 344,746	\$ 172,373	\$ 103,424	\$ 34,475
total	\$ 1,445,513	\$ 722,757	\$ 433,654	\$ 144,551
revenue loss		\$ 722,757	\$ 1,011,859	\$ 1,300,962
General Fund loss		\$ 642,458	\$ 899,442	\$ 1,156,425
Affordable Housing loss		\$ 80,298	\$ 112,418	\$ 144,537

Other Major Revenue Stress Points

	Budget	collect 50%	collect 30%	collect 10%
Development related	\$ 1,138,000	\$ 569,000	\$ 341,400	\$ 113,800
revenue loss		\$ 569,000	\$ 796,600	\$ 1,024,200

VCA rents six months impact

April	\$ 189,132			
May	\$ 187,096			
June	\$ 189,633			
July	\$ 188,176			
August	\$ 192,569			
September	\$ 184,682			
total	\$ 1,131,288	\$ 565,644	\$ 339,386	\$ 113,129
revenue loss		\$ 565,644	\$ 791,902	\$ 1,018,159

VCA rents three months impact

April	\$ 189,132			
May	\$ 187,096			
June	\$ 189,633			
total	\$ 565,861	\$ 282,931	\$ 169,758	\$ 56,586
revenue loss		\$ 282,931	\$ 396,103	\$ 509,275

Air Service and Marketing Support Excise Tax Revenues six month Impact

	Budget		total	collections at 50%	collections at 30%	collections at 10%
	Lodging Tax	Restaurant Tax				
March	\$ 201,183	\$ 81,179	\$ 282,362			
April	\$ 9,769	\$ 6,681	\$ 16,450			
May	\$ 12,908	\$ 5,715	\$ 18,623			
June	\$ 71,150	\$ 36,721	\$ 107,871			
July	\$ 98,490	\$ 56,507	\$ 154,997			
August	\$ 80,323	\$ 43,611	\$ 123,934			
September	\$ 79,496	\$ 37,660	\$ 117,156			
total	\$ 553,319	\$ 268,074	\$ 821,393	\$ 410,697	\$ 246,418	\$ 82,139
Revenue loss				\$ 410,697	\$ 574,975	\$ 739,254

Air Service and Marketing Support Excise Tax Revenues three month Impact

	Budget		total	collections at 50%	collections at 30%	collections at 10%
	Lodging Tax	Restaurant Tax				
March	\$ 201,183	\$ 81,179	\$ 282,362			
April	\$ 9,769	\$ 6,681	\$ 16,450			
May	\$ 12,908	\$ 5,715	\$ 18,623			
June	\$ 71,150	\$ 36,721	\$ 107,871			
total	\$ 295,010	\$ 130,296	\$ 425,306	\$ 212,653	\$ 127,592	\$ 42,531
revenue loss				\$ 212,653	\$ 297,714	\$ 382,775

Revenue impacts - COVID19 emergency

Six month impact	collect at 50%	collect at 30%	collect at 10%
Sales tax loss	\$ 1,352,230	\$ 1,893,121	\$ 2,434,013
Development revenue loss	\$ 569,000	\$ 796,600	\$ 1,024,200
VCA rents loss	\$ 565,644	\$ 791,902	\$ 1,018,159
Air Service and Marketing excise taxes	\$ 410,697	\$ 574,975	\$ 739,254
total	\$ 2,486,874	\$ 3,481,623	\$ 4,476,372

Three month impact	collect at 50%	collect at 30%	collect at 10%
Sales tax loss	\$ 722,757	\$ 1,011,859	\$ 1,300,962
Development revenue loss	\$ 569,000	\$ 796,600	\$ 1,024,200
VCA rents loss	\$ 282,931	\$ 396,103	\$ 509,275
Air Service and Marketing excise taxes	\$ 212,653	\$ 297,714	\$ 382,775
total	\$ 1,574,687	\$ 2,204,562	\$ 2,834,437

MEMORANDUM

To: Mayor and Town Council
From: Sue Kunz, Human Resources
Date: Tuesday, March 24, 2020
RE: Employee Status Update

Below is the status of town employees (subject to change) sorted by seasonal, part time, full time (critical), and full time (non-critical) employees.

Seasonal Employees (28 gondola operators)

- Employees will be paid thru March 31st as approved by the Mayor and Town Manager
- They are eligible to apply for unemployment with an effective date of April 1
- Employees are eligible to be rehired for summer season
- Seasonal employees are not eligible for TMV group insurance benefits

Other part time employees Judge, MARRS riders, Town Council, Building Administrative Assistant

- Employees will be paid thru March 31st as approved by Mayor and Town Manager

Part time employees Mountain Munchkins (6 Child Care employees)

- Employees will be paid thru March 31st as approved by the Mayor and Town Manager
- Part time employees are not eligible for TMV group health insurance benefits

1. If an employee is unable to work or telework because:

- a. the employee is subject to COVID quarantine or isolation order or advised by health care provider to do so
- b. the employee is caring for someone who is under quarantine or isolation
- c. the employee has COVID symptoms and is seeking medical attention
- d. the employee is caring for a son/daughter under age 18 if school/ childcare is closed

Then the Town is required to provide two weeks paid sick leave (average number of hours over two weeks) after ten days (unpaid) in accordance with the *Families First Coronavirus Response Act (FFCRA)* which is goes into effect on 4/2

- Employees are eligible to apply for unemployment (for the ten unpaid days) and stay as active employees
- The paid sick time cap for illness/ isolation is capped at \$511 per day or \$5110 total
- The paid sick time cap for caring for someone else is \$200 per day or \$2000 total

2. If the part time employee can work but the town doesn't have work for the employee due to the San Miguel County Order

Option 1: The town continues to pay the employee for essential services (such as completing required recertification classes online and sanitizing the classrooms, so they are ready for students when the facility reopens)

Option 2: The employee applies for unemployment benefits until the facility can reopen.

Full time **CRITICAL** employees (51 employees)

- Employees will be paid thru March 31st as approved by the Mayor and Town Manager
 - Critical employees continue to get paid to provide essential services and employee benefits remain in place
1. If a full-time employee is unable to work or telework because:
 - a. the employee is subject to COVID quarantine or isolation order or advised by health care provider to do so
 - b. the employee is caring for someone who is under quarantine or isolation
 - c. the employee has COVID symptoms and is seeking medical attention

Then the town is required to pay two weeks paid sick leave (80 hours for full time employees) after ten days (unpaid), in accordance with the *Families First Coronavirus Response Act (FFCRA)*

 - Employees can use PTO for first 10 days but aren't required to use their PTO (but cannot apply for unemployment if PTO is available)
 - The paid sick time cap for illness/ isolation is \$511 per day or \$5110 total
 - The paid sick time cap for caring for someone else is \$200 per day or \$2000 total
 2. If an employee is unable to work or telework because the employee is caring for a son/daughter under age 18 because school/ childcare is closed,
Then the town is required to pay two weeks paid sick leave (80 hours for full time employees at 2/3 of their regular salary) after ten days (unpaid), in accordance with the *Families First Coronavirus Response Act (FFCRA)*
 - Employees can use PTO for first 10 days but aren't required to use accrued PTO
 - Employees are eligible to apply for unemployment (for the ten unpaid days) if they don't have PTO and can stay as active employees.
 - The paid sick time cap for caring for someone else is \$200 per day or \$2000 total

Also, the employee (that has been employed for at least 30 days and is unable to work or telework due to caring for a son/ daughter) is also eligible for up to ten weeks **paid FMLA leave** at 2/3 regular pay

Full time **NON-CRITICAL** employees (57 employees)

- Employees will be paid thru March 31st as approved by the Mayor and Town Manager
 - Health insurance continues through the end of the month. Employees that work through April 1 continue insurance benefits through April 30
3. If a full-time employee is unable to work or telework because:
 - a. the employee is subject to COVID quarantine or isolation order or advised by health care provider to do so
 - b. the employee is caring for someone who is under quarantine or isolation
 - c. the employee has COVID symptoms and is seeking medical attention

Then the town is required to pay two weeks paid sick leave (80 hours for full time employees) after ten days (unpaid), in accordance with the *Families First Coronavirus Response Act (FFCRA)*

 - Employees can use PTO for first 10 days but aren't required to use their PTO
 4. If an employee is unable to work or telework because the employee is caring for a son/daughter under age 18 because school/ childcare is closed,
Then the town is required to pay two weeks paid sick leave (80 hours for full time employees at 2/3 of their regular salary) after ten days (unpaid), in accordance with the *Families First Coronavirus Response Act (FFCRA)*
 - Employees can use PTO for first 10 days but aren't required to use accrued PTO
 - Employees are eligible to apply for unemployment (for the ten unpaid days) if they don't have PTO and can stay as active employees.
 - The paid sick time cap for caring for someone else is \$200 per day or \$2000 total

Also, the employee (that has been employed for at least 30 days and is unable to work or telework due to caring for a son/ daughter) is also eligible for up to ten weeks **paid FMLA leave** at 2/3 regular pay

Option 1: Continue to pay employees regular pay with benefits

Option 2: Employees use PTO (paid bi-weekly) and continue benefits

- If employees utilize PTO over time, they continue town benefits through the duration of their PTO
- Employees could utilize the PTO benefits over time and if they have enough PTO may also utilize additional PTO time as a payout to augment potential lost revenue due to

Option 3: Pay employees all accrued PTO as a lump sum

- Employees are placed on 'leave of absence' status and the town continue to pay health insurance premiums (employer portion); employees would remain responsible for their portion of the premiums

Option 4: Pay employees all accrued PTO as a lump sum

- Employees are placed on 'leave of absence' status. Employees are eligible to continue town health insurance benefits and pay 50% of employer premiums or some other pro-rata allocation. Once the end of the crisis occurs, they may have an obligation to continue as an employee or pay back the insurance premiums for purposes of retention post COVID-19
- Employees are terminated and are not eligible for town health insurance benefits except as a COBRA expense

NOTES:

Exempt employees must be paid if they work any hours in the week. (currently must use PTO first)

Gondola ops is continuing to make employment offers for the summer season (start date 5/11) anticipating that the gondola will open as scheduled for summer