

**CITY OF TRUTH OR CONSEQUENCES
LODGERS TAX ADVISORY BOARD
MONDAY, MARCH 23, 2026**

AGENDA

REGULAR MEETING

Regular meeting of the Lodgers Tax Advisory Board of the City of Truth or Consequences, New Mexico to be held on Monday, March 23, 2026 at 12:00 p.m. in the City Commission Chambers, 405 W. 3rd St, Truth or Consequences, NM 87901.

CALL TO ORDER

ROLL CALL:

Jake Foerstner, Chairman
Gina Kelley, Vice-Chairman
Linda DeMarino, Member
Victoria Sena, Member
Jessica MacKenzie, Member

1. APPROVAL OF AGENDA

2. APPROVAL OF MINUTES:

- a. Regular Meeting Minutes of January 26, 2026.

3. COMMENTS FROM THE PUBLIC (3 minute rule applies)

4. NEW BUSINESS:

- a. Discussion/Update: MainStreet-Truth or Consequences 2025 Annual Fiesta/Fall Fiesta Report. Becca Eza
- b. Discussion/Update: MainStreet - Truth or Consequences 2026 Annual Fiesta Report. Becca Eza
- c. Discussion/Action: Truth or Consequences and Sierra County Chamber of Commerce Application . Chelsea Meece
- d. Discussion/Action: New Mexico Square and Round Dance Application. Joey Solis
- e. Discussion/Action: Sierra County Sheriff's Posse Application. Sherry Farh
- f. Discussion/Action: Veterans Memorial Park & Museum Application. Maggie Allen
- g. Discussion/Action: Selection of 3 Lodging facilities for the City Lodgers Tax Audit. Deputy City Clerk Martinez

5. WORKSHOP

- a. Lodgers Tax Guidelines. Deputy City Clerk Martinez

6. COMMENTS FROM THE BOARD

7. COMMENTS FROM STAFF

8. ADJOURNMENT

**CITY OF TRUTH OR CONSEQUENCES
LODGERS TAX ADVISORY BOARD
MINUTES
MONDAY, JANUARY 26, 2026**

REGULAR MEETING

Regular meeting of the Lodgers Tax Advisory Board of the City of Truth or Consequences, New Mexico to be held in the City Commission Chambers, 405 W. Third, Truth or Consequences, New Mexico, on Monday, January 26, 2026 at 12:00 pm.

CALL TO ORDER:

The meeting was called to order by Chairman Foerstner.

ROLL CALL:

Jake Foerstner, Chairman
Gina Kelley, Vice-Chairman
Linda DeMarino, Member left at 12:50
Victoria Sena, Member
Jessica MacKenzie, Member Absent

ALSO PRESENT:

Katy Martinez, Deputy City Clerk

1. APPROVAL OF AGENDA:

Member DeMarino made a motion to approve the agenda. Member Sena seconded the motion. Motion carried unanimously.

2. APPROVAL OF MINUTES:

- a. Regular Meeting Minutes of November 10, 2025

Member DeMarino made a motion to approve the minutes. Member Sena seconded the motion. Motion carried unanimously.

3. COMMENTS FROM THE PUBLIC (3 minute rule applies)

There were no comments from the public at this time.

4. NEW BUSINESS:

- a. Discussion/Update: MainStreet-Desert Ultra Report.

Becca Eza MainStreet Director: I am here to give the report on Desert Ultra which took place November 8th. Over all the event was really successful we had more registrations than we have ever had in the past by a decent amount. Usually we have had about 70 to 80 runners actually show up and run. We had about 95 people show up and run the course this year including 53 people run the half marathon. I included some demographics in the report. We had 17 people for out of the region. Most of our runners where from New Mexico and Texas. Which we assume is mostly El Paso. We had 30 people complete our post-race survey. Where we ask some questions about. How many nights did they stay in town? How many people came with them? Where did they stay? How much money they spent? All of that

information is in the packet. From the people that responded it seems like some just stayed for a night some stayed for 2 or 3. We did get some really good feedback this year on having the race the weekend of second Saturday Art Hop. I was down town after the race and I saw many of the runners out there. I talked to a few of them and they enjoyed being in town and seeing what was going on for the weekend. I think moving forward we will try and schedule it on that same weekend in November. As far as our marketing and the funds that we got from Lodgers Tax. A couple of the things that we were happy with that went well. Our photographers are amazing they do a lot of their own social media promotion. Their not local and I know as much as possible we do want to use local people but these are professional race photographers who do running events and other races around the state. They do some cycling events as well. They really know how to capture great images that we are allowed to use for marketing. Also with their cross promotions for instance they put out some post through out the summer and fall about the up coming events that they would be doing. That's going out to their social media feeds and all the different people that are running other races. Our advertising at the military base it didn't go as well as we had hoped but I think there are some external factors having to do with that. We had some problems with our graphic designer getting things done in a timely manner this year. We didn't get those adds out as early as we hoped and by the time we go things up at Holloman AirForce Base it was September and with the government shut down in October I think a lot of people there were probably not looking to spend extra money and do something like this. I would like to still do some marketing there in the future but we are as I mentioned in the report we are going to look into having someone different do graphic design and have a better time line for that next year. I was never able to get in touch with Fort Bliss there marketing person. I tried a couple different emails and didn't get any word back. Their advertising is a bit more expensive so I think next year we will just focus on Holloman again since they are closer and try to get that out earlier to see if that advertising will bring more people. Our ads in ultra running magazine they might have done something to get us out there I don't know that its worth the return on investment for that. At this point anyway. Down the road if the Lodgers Tax Board has more funding again that might be something in a couple of years that we try as our race continues to grow. I don't know that it was worth it for this. This was just a third. You guys gave us some money in the last fiscal year to do a couple of ads in the spring. It was good that we got those out early but it was also kind of challenging with running over the fiscal year. I don't know that we want to do that one again next year. Maybe we will focus more on social media promotion. The other thing that we didn't get out because of our graphic designer dropping the ball was flyers which really hoped to have some small nice flyers printed that we could get out to running stores in the region. When I go to different races some times someone will go around and stick a flyer on everybody's windshield or have them out on the registration table. That is something that we hope to actually get out next year. I plan to come back to you guys in May to ask you guys for money for the next fiscal year and if approved we will get a graphic designer to get on that right away and get those out by the earliest time that we can due to the fiscal year.

Member DeMarino: One of the things I like to see is when we are paying more for an add like say in the Ultra Running Magazine is to have a specific link. So instead of saying I don't think that we go the return on investment we actually have better tracking.

Becca Eza MainStreet Director: We did have QR codes on those but they weren't specifically created to track those individual codes which was something that we have done. I didn't understand at the time how to make a QR code that would track that specific one. I do know that now so the flyer I can make sure it's a QR code that tracks that.

Member DeMarino: Your gathering of data is really good. We should put you as out resource person for everybody who has to track data because what you do is great for us. But just being able to really trace back where people heard about it from is beneficial.

Chairman Foerstner: Your survey is a post-race survey and it optional. It looks like you got half of the participants.

Becca Eza MainStreet Director: About one third.

Chairman Foerstner: What I was going to suggest is that it looks like you are asking about where that are coming from and whether they stayed the night. Could you make it non optional that it would require survey at registration time? Asking simply how did you hear about the race? We know if they are not local they are staying the night right or are some people just coming for the day? We don't have any tracking directly from them but if you make it required when they register.

Member DeMarino: Are they pre-registered?

Becca Eza MainStreet Director: Yes, they pre-register and probably we can do that. Im not 100% because we use a platform used ultra sign up to do and I think we can add a couple of our own questions on that. If we are allowed to do that I will do it.

Member DeMarino: Is there a hope for next year to increase the amount and what is that amount of participants that you guys are looking for next year?

Becca Eza MainStreet Director: I would say a goal of maybe increasing by about another 20 people or so. That is about the amount we increased by this year. I think an extra 20 to 25 people would be a reasonable goal especially if we really target the military base early and get those flyers out locally to Albuquerque and Silver City.

Member DeMarino: On the timeliness with the graphic designer I know you said you are looking for another one. I'm going to suggest if you decide to go with the same one maybe having a contract that includes payment that is contingent on getting deliverables in on time and then the payment goes down as the time goes.

Becca Eza MainStreet Director: We did not pay the graphic designer the entire amount that we had. That is part of why our reimbursement request was for less. We did decrease that pay due to something not being done on time or at all.

Member Sena: Do you guys have a future date for the next one. I'm asking because a lot of people come here and ask what else is there to do and I don't know what to tell them. But if you do have a date maybe people can be proactive and have things to do in the evening. I know they do go out. That way like it says on your graph here " how likely would recommend this race to other friends" some of them did say probably not or maybe no one said definitely not. I'm wondering if some of that is because they had a lack of other things to do. Which is not your fault.

Member DeMarino: Or maybe asking why also so we know.

Member Sena: If you do have a date, I know I can proactively help with something and maybe Marianne can make sure there is something going on. We can advertise to maybe have a flyer showing things that are going on.

Becca Eza MainStreet Director: We need to have a meeting in the next week or 2 and we will probably set the date at that point so we can also open up registration. I'm hoping we can do it on Second Saturday Art Hop weekend again. Once we have that date set we will make sure to get it on the Sierra county calendar and get that date out.

b. Discussion/Action: Veterans Memorial Park and Museum Application-Billboard Vinyl.

Maggie Allen Veterans Memorial Park and Museum Vice-President: They are going to give us some credit on this.

Chairman Foerstner: This is for the design and installation?

Maggie Allen Veterans Memorial Park and Museum Vice-President: Yes.

Chairman Foerstner: Do you date that every year or how often do you change the vinyl?

Maggie Allen Veterans Memorial Park and Museum Vice-President: We do it about every 3 to 4 years.

Chairman Foerstner: Your advertising both exits and you didn't do that before?

Maggie Allen Veterans Memorial Park and Museum Vice-President: Yes.

Member DeMarino: It doesn't say granite wall so that's good.

Maggie Allen Veterans Memorial Park and Museum Vice-President: We did to let them know the first time that we did have a granite wall. Now everybody knows we have it.

Chairman Foerstner: You have the logo on there for T or C. It looks good.

Vice-Chairman Kelly made a motion to approve a total of \$1,541.88 to the Veterans Memorial Park and Museum Billboard Vinyl. Member Sena seconded the motion. Motion carried unanimously.

c. Discussion/Action: Veterans Memorial Park and Museum Application-Billboard Brochures.

Maggie Allen Veterans Memorial Park and Museum Vice-President: We are having another reprint of the Brochures. Mo is going to change the font of it a little bit. It's the same brochure. We do order some every 2 years or so.

Chairman Foerstner: How many do you get for that price?

Member DeMarino: 5,000. I'm wondering if they should get more because when you start adding those up on if you get like 10,000 sometimes it's just way cheaper.

Chairman Foerstner: It takes 2 years to go through the 5,000? Where do you put them?

Vice-Chairman Kelly: We sent some out from the visitors center.

Maggie Allen Veterans Memorial Park and Museum Vice-President: The visitors center sends some out. I have a volunteer that takes them around town. We have several people that come by the wall and they take them to Fort Bliss and Holoman. I have another volunteer who takes some and drops them off in Denver and Boulder Colorado and all along the way.

Member DeMarino: This just sites brochures is this for design and printing?

Maggie Allen Veterans Memorial Park and Museum Vice-President: It's for both.

Chairman Foerstner: Mos estimate doesn't mention design but I know he does it through got plan and I think gets a discount through them. He is the middle man. I don't if he is redesigning it. It looks like the same one.

Maggie Allen Veterans Memorial Park and Museum Vice-President: It's going to be the same inside but the outside is going to change a little bit.

Chairman Foerstner: So, he probably included a little bit of redesign.

Member DeMarino made a motion to approve a total of \$894.85 to the Veterans Memorial Park and Museum Brochure. Vice-Chairman Kelley seconded the motion.

Motion carried unanimously.

d. Discussion/Action: Veterans Memorial Park and Museum Application-Entrance Sign

Maggie Allen: The sign we currently has been there since we opened the museum. We have changed the wording on it a couple of times. I would like to have a new sign. It's going to be the same length but it's going to be 15 inches taller.

Member DeMarino: Is this a digital sign?

Maggie Allen: It's like the city put up.

Chairman Foerstner: So, it's luminated not a screen that changes?

Maggie Allen: No, the screen won't change.

Chairman Foerstner: So, it's just an illuminated back not like the city did that's a tv screen where you can change things.

Maggie Allen: No not a tv screen. It is just going to be lite up.

Chairman Foerstner: What's the difference between the new one and the old one? Is it just bigger?

Maggie Allen: It's going to be taller.

Chairman Foerstner: You have 120 wide and 30 high. Do you know what your current one is?

Maggie Allen: The Current one is only like 15 inches. It's skinny and long. We don't want a tall one because then it would block the museum and the wall. The people that are going to do this one are the same ones that did the city's.

Chairman Foerstner: That seems like a lot just to gain about 15 inches is what it sounds like.

Member DeMarino: Almost \$9,000 for a bigger sign.

Chairman Foerstner: And it's to let them know that they have arrived and they found the right place. I'm just wondering if it's worth that extra expense for that little amount of real estate. What is your main reasoning for wanting to do it?

Maggie Allen: Our sign is old.

Chairman Foerstner: So, you need to replace the back and your wanting to go ahead and make it bigger.

Maggie Allen: Yes, have it replaced. This is the same company that put up the city signs. I have tried a few to give me a price for a sign. These are the only ones who I can get to give a quote. This is what they measured. I don't want a tall one because I don't want to block the museum or the wall.

Chairman Foerstner: Did they give you a quote for just changing out the graphic and a leaving the same sign structure? If you were to go that route do you know what that difference is?

Maggie Allen: No, I just wanted it taller.

Vice-Chairman Kelley: This one is lite also.

Maggie Allen: Yes.

Chairman Foerstner: The current one is not?

Maggie Allen: Yes, the current one is also lite up.

Chairman Foerstner: I just don't know if the increase on heads in beds gaining those 15 inches is worth this much. I would like to know what it would be just to change the graphics out. We just want to see a return on investment on heads in beds and an extra 15 inches of real estate on a sign that is simply letting them know that have arrived. They have already gotten there from the billboard no necessary going to add extra people staying the night because of that.

Maggie Allen: We get a lot of people that come through.

Member DeMarino: Not because of this sign.

Maggie Allen: They see the sign at night. They have complemented about seeing the sign when they come into town at night.

Chairman Foerstner: I would like to know what it cost to reprint it. So maybe we table this one. Can you get us a quote Maggie and come back to us with a comparison? Then we can evaluate at the next meeting.

Maggie Allen: I can do that.

Vice-Chairman Kelley made a motion to table the Veterans Memorial Park and Museum Application for the Park Entrance Sign. Member Sena seconded the motion.

Motion carried unanimously.

e. Discussion/Action: Sierra County Historical Society-Geronimo Springs Museum
Application-Mural

Michael Eatough: I am on the board of directors for the Sierra County Historical Society. We run the Geronimo Springs Museum. I have been on the board for a few years now and one of the things that I keep thinking about is how can we make the museum that one more place for people to see in T or C. We have a spectacular museum. People come in and say how come nobody knows about us. The idea is first to give them a reason to come. Not just because we have great stuff on the inside but how can we do something spectacular that gets people's attention. That people will put on their social media and we can put on our social media. Not just for one event but the entire year. We are air conditioned in the summer, things like that. My feeling is that if we put a really nice mural on the big outside wall that we

got. We have a 14x53 foot blank canvas on the side of the museum. Can we put a mural up there that shows history of T or C, Sierra County from dinosaurs to Space Port that kind of thing and get a really nice idea. We do need to get the buy in from some of the Indian tribes because we will have an image of Geronimo on there and they really are particular about it. The goal here is to put a mural on the side of the museum that will attract people to the museum and to T or C. This will be a fairly large mural and fairly spectacular. The second part of that is that the museum is partnered with the arts council for the mural project in this town. People don't realize that there has been over 90 murals put up in T or C over the years. We want people to come in not just for the museum but to stay and do the mural tour as well. Inside of the museum we are going to have a video of murals being made and all the murals that are past and present. But mostly I would like to get people to come in see the advertising. Get people to want to come to T or C so that they will visit the museum because it is one of the best small town museums in the country and we have been told that by numerous visitors. So, how can we build up our visitors up to T or C and visitors up to the museum itself. I am looking at this as just a start. We get a spectacular mural, then work on our social media and better advertising with that mural as the headline for the museum and T or C.

Chairman Foerstner: I am very pro mural and 15x53 is very spectacular. I'm all for the project I think it would be beautiful. It would be huge eye catching. What we need to get for me is the heads in beds aspect of it and making that jump. We have funded murals before. I just want to open the floor up to that part.

Member DeMarino: The only reason we funded murals before is because we had a lot more money. At one point we had hundreds of thousands of dollars to give out but the city has restructured the way the money goes and so we have a fraction of that. When we did fund the murals most of them were out of a lot bigger of a pot. I just want to put that out there. Have you approached the Publics Art Board about this?

Michael Eatough: I have not.

Member DeMarino: Ok. When you talk about partnering with the Arts Council for this project or the murals can you tell me more about that.

Michael Eatough: A while back John the president of the Arts Council came to one of our meetings and suggested that murals are part of the history of T or C past present and future. Also, where could we put an archive of all the murals that have ever been in T or C and information about the artist. Information of how the mural was made. The purpose of the mural. What materials were used. Also, we have video of the mural being put at Riverbend that is available. Plus, we would video this one start to finish and have that part of a loop that plays in the museum. That will generate people to say maybe we should stay a couple more days and look at all the murals as well as the museum and that is the goal. Try and make it multi-functional.

Chairman Foerstner: The \$15,000 is also paying for that exhibit it's not just the mural?

Michael Eatough: No. The exhibit is being paid for separately. The \$15,000 is to pay the artist for the design and material.

Chairman Foerstner: The Public Art Board is 1% of all GRT? Who is the contact for the Public Art Board?

Deputy Clerk Martinez: Yes, and the Chairman is Sid Bryant.

Chairman Foerstner: Ok so Sid Public Art.

Michael Eatough: So that different than the Arts Council?

Deputy Clerk Martinez: Yes.

Chairman Foerstner: They tax money and I'm just wondering what projects lately that they have done. I wonder what their budget is what they have built up.

Deputy Clerk Martinez: They are working on the fountain.

Chairman Foerstner: Did we award money to the fountain?

Vice-Chairman Kelley: We did but they never used it.

Chairman Foerstner: I just don't know what their budget is and what they have I would like that to be explored. I love murals and I think that would be a huge spectacular one. I just would like to look at all the avenues especially if they have the budget to do that. You don't have to justify heads on beds with them its public art. With us we are focused on increasing over night stay so we have to tie that in.

Michael Eatough: The point I was making is this is not just one event for overnight stays. We are hoping that we will get people to come all year.

Chairman Foerstner: Is there an opportunity to do half the wall at half the budget and see what the response is. See what the towns response is. See what the mural looks like and then do it in a 2 part step where later on we will also know where we are at with other applications in our budget.

Michael Eatough: I think making it a 2 part project might be a little difficult because its going to be encompass. The whole mural one timeline.

Chairman Foerstner: The timeline of the history of T or C but just a little easier to swallow and little easier to fund I think when it's broken up.

Member DeMarino: I'm just curious about what about fundraising and reaching out to the public and seeing if they would pitch in for this. This way it doesn't come all down to Lodger's Tax money.

Chairman Foerstner: I think what would people want to do is know the design a head of time and then there is a lot of cooks in the kitchen.

Member DeMarino: All of us would like to know that.

Michael Eatough: That's a committee project. It's rather expensive for the design.

Vice-Chairman Kelley: All we see is a blank wall with no mock up.

Michael Eatough: Not yet.

Vice-Chairman Kelley: Nothing

Michael Eatough: Right, it's just the wall

Chairman Foerstner: It's not the whole 53 right?

Michael Eatough: No, I couldn't get it all in.

Chairman Foerstner: Does it include the doors or just above the arches?

Michael Eatough: Just above the arches. There is a plaque on there for Ralph Edwards it will incorporate that as well. Up to that first door. From the edge all the way to that first door.

Chairman Foerstner: Ok but not the doors themselves.

Michael Eatough: Correct.

Member Sena: I am fine with the blank wall. I trust the artist. I am different from everyone up here. I am very involved in social media, marketing and staying on top of that. There are a few businesses in town that are. I know you mentioned that you want people to post this on social media. You guys have not posted since 2022 so I would recommend posting more.

Michael Eatough: Looking forward we are looking at rebuilding our Facebook page. That is very key Mary Jo and Chris Adams are going to work on that and bring a proposal here to update that.

Member Sena: I know most people when they go to a town the first thing they do is pull out their phone see what there is to do. Where they are going, all kinds of stuff to kind of see. I would recommend keeping that refreshed and up to date because I know people are going to look. For me if I saw something was not posted since 2022 I would be like are they even still open. If you are planning on going there I think that is super important. Another thing I would recommend if you are going to do a mural and you are wanting that social media presence of you want people to post on social media so people come here create a hashtag. If people click on that hashtag, I'm not sure if you are familiar with how they work. If they click on it then it shows your museum stuff but again you have to have present post on there so that they get excited about something current.

Michael Eatough: I put this in front of the cause I wanted something to put on the social.

Member Sena: You guys have a lot of followers.

Michael Eatough: That's not a lot I would think we'd have 50,000 followers or 100,000.

Vice-Chairman Kelley: You have the Facebook page and when Marilyn went no one had passwords for anything.

Michael Eatough: And that is part of our problem. We are trying to find the passwords for our Facebook and we are working on the web page. My big thing is the Facebook page and no Instagram page and I think we need both.

Member Sena: Or even start a new one.

Vice-Chairman Kelley: Well, that is what you are going to have to do.

Member Sena: I wouldn't wait. If they don't find it I would just start it and get it going even starting at zero followers. I have had to start over with my business social media pages. It's not ideal but you build yourself up really fast.

Chairman Foerstner: I know you don't have a design yet but is the plan to have subject matter on beige wall or is the plan to white out and have full paint coverage mural on all of it because that matters.

Michael Eatough: It won't be blanked out it will sort of blend in with the wall. Instead of making a big block and painting on it. It will blend in with the whole wall.

Chairman Foerstner: So, you are leaving beige and doing subject matter over it. With out a design do we know how much mural are we getting because it could be a little thing here and there and a ton of beige.

Michael Eatough: It would cover the entire wall.

Chairman Foerstner: Ok. I'm guessing the mock up or design cant be done unless this is funded or is the artis able to give a rough mock up in order to fund it.

Chris Krieg Artist: I have been doing this for quite a while. This is a unique situation. It would be a time line is the way I see it. Probably start with pre historic. They have some wonderful artifacts in this museum I was just blown away. All the way up to present with the spaceport. If we wanted to do it modularly with what you are talking about because it cant be funded all at once maybe we can do it in panels that is an option we could talk about. I throw out a number of \$15,000 I would normally charge \$35,000 to \$50,000 for a mural project like this in a big city. But since I live here and I love it you know its an opportunity for me to give back. We could do it modularly. You guys need something upfront that we could probably present to you. The issue with that is that it is designed by committee. We have a lot of people we have to deal with at the museum itself. We probably have to get all these things together and then we can kind of push it along and give a pretty close facsimile but it certainly wouldn't be perfectly accurate of what it would end up looking like.

Chairman Foerstner: When you say separate panels how many panels is that.

Chris Krieg Artist: How many do you want? What can we break it down to.

Chairman Foerstner: I thought you meant there was already segments that made sense to start.

Chris Krieg Artist: No, I mean we can turn this into a happening. We could fund part of it and paint part of it. Also, when you do these murals they are the gift that keep on giving that's the beauty of it. As Victoria knows social media can cover this. I do murals in New York City and what they are selling is views on peoples phones. People come by and take a picture of you while your painting. That's where it grows. We don't get enough people really just looking at it but people will take a picture. We will make sure it has the logo or some representation of Geronimo Springs Museum and people will say well where is that, what is that, why is that there, why have I never heard of that. If we could maybe do it in sections. We could keep that whole time line going with people kind of posting it. That is an option.

Vice-Chairman Kelley: That's not a bad idea.

Chris Krieg Artist: It's a lovely wall. There is some artifacts out front but you can drive right by it and not really know what is going on in there.

Chairman Foerstner: How long are you here until if we split this up in half? Our next meeting is not till the end of March.

Chris Krieg Artist: I am here until the end of April and then I come back. If we do this project I will come back and do it with my son.

Chairman Foerstner: So, we wouldn't have to finish by the end of April if we funded it in 2 parts.

Chris Krieg Artist: No.

Member DeMarino: I feel like there is a couple things that need to happen before we really talk about funding it and one of those is to get the social media up and going. Have them talk to the Public Arts Board and see what kind of funding they could get from them and maybe some fundraising from the community so this isn't all coming from one pot.

Chairman Foerstner: Arts council is another option for funding correct.

Member DeMarino: Yes and they many have some money for it as well.

Chris Krieg Artist: It sounds like they are ramping up again at the museum with their marketing so it could be a really good way to kind of give it a whole new fresh look and make things exciting over there again. They have a new director, they have some really good things going.

Member DeMarino: Who is the new director?

Michael Eatough: Sandy Whitehead.

Chris Krieg Artist: Another thing when you are coming down Date Street and you are rounding that corner they have new pavement its starting to look really nice. The police station is going to be on the left, Geronimo Springs on the right. This is a good opportunity to create some excitement. If we could get them to spend the night maybe go to the museum, soak and then like Victoria says " what else can we do"? This could be one more opportunity. The mural tour. The murals inside there it's a wonderful tie in. Its starting to become known as a mural town which is kind of fun. I have been to many mural towns. I got mural fest and paint and they have turned towns around that have been desperate. They lost all their commerce, they lost their industry and people come and they stop for the murals. It's a good thing. Its one more amenity and we already have a big start here.

Chairman Foerstner: I am very pro mural.

Member DeMarino: As far as social media goes. Gina, Jake and Victoria are all really good at social media I'm sure they would all be happy to consult with you guys.

Michael Eatough: That would be lovely. I have had a few discussions with Mary Jo and Chris Adams about out social media presents. I was actually surprised that out Facebook page wasn't update and we really need an Instagram and an X page.

Member DeMarino: You don't need X. You will need things with visual because museums are visual.

Michael Eatough: The Instagram and Facebook is really nice.

Member DeMarino: Tic-Tok

Michael Eatough: I've always avoided Tic-Tok. Our plan is to come back at either the next meeting or the meeting after to ask for help with the Facebook page. We are also interested in putting a billboard on the way out of town.

Vice-Chairmand Kelley: Im surprised you didn't ask for that.

Michael Eatough: Chris and Mary Jo where going to do and they had something important come up so it delayed it a little bit.

Vice-Chairman Kelley: I would like to see the project get started.

Member Sena: What if we fund half of it and they be proactive on trying to find the other funding and not 100% depending on coming back to us.

Michael Eatough: We can try that. Right now the museum isn't flush with cash so most of our funding projects keep us alive.

Chairmand Foerstner: But then you could come back to us with something to look at and the full design. We would have the full mock up and half of it done.

Member Sena: Listing to the suggestions like Linda had of going to those other places and asking if they could do some funding also so you are not 100% relying on us.

Michael Eatough: I have marked that down. We are looking at Public Arts Board, Arts Council and fundraising.

Chairman Foerstner: Who is our arts council chair?

Vice-Chairman Kelley: That is John.

Michael Eatough: John is but he is leaving at the end of March and they will have a new president at that time.

Vice-Chairman Kelley: Christine Auten is the vice-chairman.

Michael Eatough: The only problem is I don't go to the art council meetings because it's on the same day as the museum board.

Chris Krieg Artist: If you could fund part of it maybe we can get this project pushed along with. It's going to take a couple months for the design part only because it's going to be designed by committee and there are a lot of people that need to get their eyes on it. You guys should get you eyes on it also at some point so it can go in the correct direction because your marketers you know this stuff. I can have a pretty good feel for it but.

Chairman Foerstner: It's definitely easier to vote for when we know and especially have an input on it also.

Member DeMarino: How many months are you thinking?

Michael Eatough: To show you a design?

Chris Krieg Artist: Maybe 60 days.

Vice-Chairman Kelley: That's when they would come back in March.

Chairman Foersnter: You need funding to do the design correct?

Chris Krieg Artist: It puts some gas in the tank. I don't want to do this and then have you guys say you changed your mind.

Member Sena: I do trust his designs.

Chris Krieg Artist: We can do a nice job and we can make changes. This is in flux I know. The hardest part is the design part for me. The painting is the easy part. Like what we went through when we did the welcome to Hot Springs District it was back and forth we finally came up with something that worked really nice.

Chairman Foerstner: Yes you really had to make the building owner happy on that one. With this one its just your board correct.

Michael Eatough: Correct and because we will have an image of Geronimo on there it has to be approved by the tribe. I think we have some images that they will approve. The other one is that Chris seems to think that maybe we can get a Pueblo by in I'm not sure that is necessary. But Chris Adams will be the one getting the approval from the tribe.

Chairman Foerstner: Do you need permission to have Mimbres pottery on there I'm just curios?

Michael Eatough: No Mimbres pottery is part of our logo. We will have images of Mimbres pottery on there and the arrowheads.

Chairman Foerstner: Is there any issue with Ralph Edwards image? Do you have to get permission for that?

Michael Eatough: We already have plenty of Ralph Edwards information that can be put on there.

Chairman Foerstner: I feel like Geronimo is the big hurdle.

Michael Eatough: That is the big hurdle and making sure from all the players that we have this history right. We know what the ancient history is. Its kind of getting the whole we got mining.

Member DeMarino: Is this T or C or Sierra County?

Michael Eatough: This is going to be mostly T or C.

Member DeMarino: So, the Dam won't be in there?

Michael Eatough: We will have Dam in there and we have a big Dam exhibit. We have a lot of settlers and miners. We are going to include all of that.

Member DeMarino: I'm inclined to make a motion for some portion of this but I also want the motion to entail that their social media needs to be up and going.

Chairman Foerstner: What are you thinking for an amount and what are the deliverables half the mural plus design or just for the design. What are you thinking.

Member DeMarino: I don't know I think we should just stick with a smaller amount for the design and to get it up and going. Maybe like \$4,000.

Chairman Foerstner: I guess it depends is there a price for the design?

Chairman Foerstner: I thinking about \$5,000 to jump start this thing.

Chairman Foerstner: Does that get us some of the painting also or is that just design?

Chris Krieg Artist: You mean you want to see some paint on the wall and the design?

Chairman Foerstner: Well, a third of it is not the design right?

Member DeMarino: I'm just thinking design.

Chairman Foerstner: We know he can paint.

Member DeMarino: Yes, but putting pot on the wall kind of defeats the whole purpose of having your social media up and going and having followers to watch the progression of the sign. If he put something up there before they have the social media going then you don't get that.

Chairman Foerstner: What would be the contingency to have them posting or?

Member DeMarino: That they have an Instagram page and a Facebook page minimally and they are posting on it weekly. Which is nothing because some one could sit and do that with in a hour.

Member Sena: You could even post a cool fact about something that is in the museum just to draw people in. I do think the hashtag is important for the mural and I think the hashtag should be incorporated somewhere on the corner of the mural so they know what to post on social media or they can search that hashtag if that's the end goal of getting the social media presents. I think they should know what that hashtag is. If you need a hashtag I can help with the ideas.

Michael Eatough: That would be lovely.

Member Sena: Once you have kind an idea of what it's going to look like. I wouldn't say you have to put the hashtag on right away but it's something like end result kind of figure it out from now till then. I do think if you want people to use that hashtag they need to know what it is.

Chris Krieg Artist: It could be a really fun marketing thing.

Chairman Foerstner: I'm inclined to say half but half doesn't just pay for the design it pays for half the mural. Asking you guys to get your social media presents and try to get funding in the mean time for the other half and then come back to us at the next meeting. That way we actually have skin in the game and we are actually funding this mural we are not just saying gives a design and we will change our mind. We are saying yes we are going to fund half the mural but go get the rest.

Member DeMarino: Here is the whole thing what happens if they get into an argument and we now just funded and \$7,500 sketch.

Michael Eatough: I think Chris and I get along pretty well.

Member DeMarino: That's what we are paying for.

Chairman Foerstner: No I think the contingency would be to do half the wall. So, we are paying for the design and half the wall.

Michael Eatough: It wouldn't be done by March though. Half the wall.

Chairman Foerstner: No because it's going to take a while for the design.

Member DeMarino: The fiscal year is going to come up while he is gone for the summer.

Chris Krieg Artist: I can come back and finish the project for you.

Vice-Chairman Kelley: I did ask Katy to check and the next Public Arts Board meeting is in April.

Chairman Foerstner: We know we can fund this. It's just a large portion of our funds.

Vice-Chairman Kelley: Thinking ahead Fiesta has already got \$25,000 and MainStreet got the money because they got the money to do the tv commercial or the social media adds now that we are working on the video clips. I'm just thinking ahead of what else we are going to be asked for and I don't know that we are going to be asked for a whole lot more.

Member Sena: I think it's good to fund it. I trust his design and I just think on top of the money they are going to have a little extra work because I think social media is crucial but if they are agreeing to do all of these things we are asking then fund it.

Chairman Foerstner: I'm ok with that.

Vice-Chairman Kelley: I'm ok with that also.

Member Sena made a motion to approve a total of \$15,000 to the Sierra County Historical Society-Geronimo Springs Museum in addition to creating a Facebook page, a Instagram page posting once a week and figuring out a Hashtag that will be displayed on the mural. Vice-Chairman Kelley seconded the motion.

Motion carried unanimously.

5. COMMENTS FROM THE BOARD:

There were no comments from the board at this time.

6. COMMENTS FROM STAFF

There were no comments from the staff at this time.

7. ADJOURNMENT

There being no further business, Chairman Foerstner adjourned the meeting.

PASSED AND APPROVED this 23th day of March 2026.

Jake Foerstner, Chairman



FY 2024-2025 LODGERS' TAX GRANT REPORT

Organization Name	TorC Fiesta
Project/Event Name	TorC Fiesta/Fall Fiesta
Event Date(s) and Location (if applicable)	May 2,3,4 2025

1. Describe your project/event indicators of success and how you gathered the information. (e.g. increased hotel stays, increased attendance, first time attendees):

The 75th Annual Truth or Consequences Fiesta, held May 2–4, was an outstanding success, drawing an estimated 4,000 attendees throughout the weekend. This milestone year featured a dynamic lineup of attractions, including the Sheriff's Posse Rodeo, the always popular Mr. Fiesta competition, a headline concert by Metalachi on Saturday evening, and a special community brunch and sermon led by Grand Marshal Steve Stucker in partnership with State Representative Rebecca Dow.

Indicators of Success

- High Attendance: Attendance exceeded prior years, with crowds filling nearly every major event.
- Regional Draw: Attendance data collected during the Metalachi concert indicated that approximately 62% of attendees were local (Sierra County), 13% traveled from Las Cruces, and 25% represented surrounding communities such as Socorro, El Paso, Albuquerque, Silver City, Ruidoso, and Los Lunas.
- Economic Impact: Local hotels reported between 82–94% occupancy rates, with several reaching full capacity. Restaurants, shops, and service businesses also reported notable increases in sales and foot traffic compared to adjacent weekends.
- Community Engagement: Participation from local organizations, vendors, and sponsors increased significantly, with several new small businesses joining the event for the first time.

- Media Exposure: Through our partnership with Adams Radio Group and Tyler Overburger Productions, Fiesta received extensive regional radio coverage and digital promotion, expanding our audience reach.

Data Collection Methods

Event success indicators were gathered through a combination of ticket pre-sales, on-site attendance counts, and vendor reports. Additionally, a voluntary data capture at the Metalachi concert entrance collected information from over 400 individuals, providing valuable demographic insight into visitor origins. Post-event follow-ups with local hotels and businesses were conducted to assess lodging occupancy and sales impact. Social media engagement metrics and feedback forms also supported our overall evaluation, showing a significant increase in both online reach and positive community sentiment.

Overall, the 75th Annual TorC Fiesta demonstrated measurable growth in attendance, regional tourism, and community participation—marking it as one of the most successful events in recent years.

2. Did you sell advertising for this project? If so, how much?

We did not sell advertisements, but we did solicit sponsorships for the event, in the amount of \$8,000-10,000.

3. Upon reflection, was there anything you would have done differently in the marketing or would like to do differently in the future? We definitely saw an increase in attendance based solely upon our radio advertisements and digital advertisement. When correctly boosted, social media posts generated 400+ responses. I had people calling from Tucson, Phoenix, El Paso, and even Austin, Texas inquiring about vendors and events.

4. If you utilized Lodgers' Tax for digital marketing, attach a copy of the analytics.

See attached reimbursement forms.

PART 6: ASSURANCES AND CERTIFICATIONS

I certify that I am authorized to act on behalf of the organization making this report and that the statements herein are complete and accurate to the best of my knowledge. We kept a clear and accurate accounting of how the funds were used. We evaluated the use of funds as required and approved by the City of Truth or Consequences and delivered this report to the City no more than (90) days after the event or project completion or on or before May 31st, 2025, whichever comes first).

Print your name and title:

Destiny Mitchell

Signature: Destiny Mitchell

Date: 11/08/25



2025-2026 LODGERS' TAX REPORT GRANT FORM

PART I: PROJECT INFORMATION

Complete one application for each project or event.

Organization Name	TorC Fiesta
Project/Event Name	76th Annual TorC Fiesta
Event Date(s) and Location (if applicable)	May 1/2/3 2026
Event Organizer & Title within Organization (if applicable)	Allyson Hayes
Phone Number of Organizer	Allyson Hayes 917-685-3293
Email of Organizer	torcfiesta@gmail.com
Organization Address	308 S. Pershing Street, PO Box
Contact Phone and Email for Organization's Contact Person	Becca Eza 828-980-8229

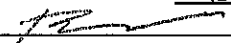
PART 2: PROJECT COST AND FUNDING REQUEST Lodgers Tax Grant Funding

Funding Allotment	LT- Marketing	LT- Facilities
FY-2025/2026	\$25,000	\$25,000

PART 3: CRITERIA/NARRATIVE

The 76th Annual Truth or Consequences Fiesta will take place May 1–3, 2026, celebrating the community with this year's patriotic theme, "Red, White, and Blue and Truth or Consequences." As the city's traditional birthday celebration, Fiesta brings residents and visitors together in the heart of Downtown Truth or Consequences, with activities centered at the Bank of the Southwest parking lot, Healing Waters Plaza, and Ralph Edwards Park. The three-day celebration will feature free live music all weekend long, the Freedom Rodeo, a lively kids carnival, vendors and food trucks, and the TorC Brewery Beer Garden. Signature events such as the Annual Fiesta Parade, junk boat races, community games and contests, and local sporting events will offer entertainment for all ages. The celebration will kick off the week prior with the Miss Fiesta Pageant on April 25, continuing a beloved tradition that highlights local youth and community pride.

Fiesta is designed to welcome both locals and visitors while honoring the unique history and spirit of Truth or Consequences. The event draws thousands of attendees each year and serves as a major driver of tourism, bringing increased activity to local businesses, restaurants, and lodging providers. To support the continued growth and success of the celebration, City Manager Whitehead has set aside \$50,000 in sub-recipient funding, including \$25,000 dedicated to marketing and promotion and \$25,000 allocated for facility improvements and event infrastructure. These funds will help expand regional advertising efforts, improve event spaces, and ensure that Fiesta remains a safe, vibrant, and memorable experience for the entire community and the many visitors who travel to Truth or Consequences each year to celebrate its birthday.

Print your name and title: Becca Eza - Executive Director, Main Street T&C
Signature:  Date: 3/29/20



2024-2025 LODGERS' TAX GRANT APPLICATION

PART I: PROJECT INFORMATION

Complete one application for each project or event.

Organization Name	Truth or Consequences and Sierra County Chamber of Commerce
Project/Event Name	Truth or Consequences and Sierra County Treasure Hunt (Fiesta Fundraiser for the Chamber)
Event Date(s) and Location (if applicable)	Sunday 5/3/26 - When Found.
Event Organizer & Title within Organization (if applicable)	Chelsea Meece - Chamber Membership Manager, Destiny Mitchell - Fiesta Coordinator, Chamber Board President
Phone Number of Organizer	Chelsea Meece 303-909-6340 Destiny Mitchell 575-740-7542
Email of Organizer	info@torcchamber.org bybs@chelseameece.com destinydawn14@hotmail.com
Organization Address	TorC and Sierra County Chamber of Commerce 207 South Foch, TorC, NM 87901
Organization's Contact Person (If different from the event organizer)	Chelsea Meece
Contact Phone and Email for Organization's Contact Person	303-909-6340 - info@torcchamber.org bybs@chelseameece.com

PART 2: PROJECT COST AND FUNDING REQUEST Lodgers Tax Grant Funding

Amount Requested: (Must match application page 4)	\$5,000
Anticipated Attendance (not including volunteers/staff):	2,500+

PART 3: CRITERIA

I. Was this project/event funded in 2024-2025? Circle one: **NO**

II. How many times has your event occurred? List previous event years. If new, indicate “new”:

New, this would be the inaugural year, with the intentional design in anticipation of continuing for many years in the future as an annual tourism and economic development initiative.

III. Define/Describe the overall project/event (what is happening at the event?):

- A. The Truth or Consequences and Sierra County Treasure Hunt is a tourism-driven economic development initiative led by the chamber to increase summer visitation and support small businesses throughout the summer, as a dip in the small business economy has negatively impacted the City of Truth or Consequences. This initiative is an interactive, countywide experience that encourages visitors and residents to explore local businesses and participate in a unique, engaging community adventure.
- B. A Golden Turtle, to represent Turtle Mountain, will be hidden as a “Treasure” worth \$2500 once returned, somewhere in Sierra County. It will be considered a “contest of skill” for participants and as a fundraiser for the Chamber of Commerce in support of our small business members. Participating businesses will have the opportunity to be “clueholders” or “pit stops” along the hunt, where additional clues will be given for participants to obtain after a purchase. Each participating business will have a unique clue, intentionally encouraging participants to explore many businesses to obtain more clues for a directed hunt. This, in turn, increases foot traffic and direct economic impact while creating a structured and directed exploration of the community.
- C. This initiative will run continuously until the Golden Turtle is found, allowing ongoing participation and sustained tourism engagement throughout the summer season, and is based on a similar treasure hunt by Forrest Finn, which attracted national attention and hundreds of thousands who searched for his hidden treasure throughout the Rocky Mountains. This localized version aims to generate county-wide interest while maintaining a manageable, impactful, and community-focused scale.
- D. Participants can sign up anytime before the turtle is found, and the first set of clues, presented in the form of a poem, will be released on the Sunday following Fiesta to strategically extend visitor stays as well as for a targeted summer tourism approach. The goal is for the treasure to be found prior to the New Year, allowing the program to be evaluated, refined, and potentially repeated as an annual economic development initiative.

IV. Who is your target audience for your project/event and advertising (who do you want to attend?)

- A. This county-wide treasure hunt is designed to attract adventure-minded visitors, puzzle enthusiasts, outdoor explorers, and travelers who enjoy interactive challenges and destination-based competitions. This hunt will naturally appeal to individuals and small groups interested in problem-solving, geocaching-style activities, hiking, and exploring new places. While the hunt is a contest of skill

aimed at increasing tourism, it is also structured to remain accessible to local residents, families, and casual participants who seek adventure, but not at an extreme level.

- B. In addition to adventure tourists from around the state and passing through, this initiative is intended to attract community-minded visitors and residents who value supporting small businesses. Since each of the additional clues will be distributed through participating Chamber businesses, the initiative creates a meaningful opportunity for participants to intentionally shop local while engaging in the experience. This will create a memorable and interactive experience for our local businesses with the aims to encourage visitor spending and repeat visitation, while strengthening the area's reputation as a unique travel destination.

V. Describe the regions/cities in which you plan to market your project/event outside of Truth or Consequences?

- A. Marketing efforts will focus on reaching larger state-wide communities and some bordering cities, which include Albuquerque, Santa Fe, Las Cruces, El Paso, and Tucson, through targeted news outreach, social, and digital promotion. These closer metropolitan areas represent strong tourism audiences interested in outdoor adventure, unique experiences, and small-town destinations within a drivable trip distance of less than five hours.
- B. Being a Chamber of Commerce, we will also collaborate with other Southern New Mexico Chambers, including Alamogordo, Deming/Luna County, Las Cruces, and Silver City/Grant County, to cross-promote the treasure hunt and encourage regional participation. This will help us expand visibility through shared newsletters, visitor centers/networks, and business communities, while strengthening regional cooperation in tourism development and small business support.
- C. Then, local lodging partners, including hotels, motels, and short-term rental hosts, will be invited to participate in a collaborative summer promotion effort to encourage extended stays and weekday visitation. These partnerships will focus on creating coordinated promotions that encourage visitors to experience the treasure hunt while in the area.
- D. Finally, an email marketing campaign will be executed to release the poem/first set of clues, announce clueholders/pitstops, and keep participants up to date on whether the Golden Turtle has been found at the top of their minds until it is in conjunction and consistent with the social media marketing.

VI. What percentage of your printed materials will be distributed outside of Sierra County, and how will they be distributed?

Approximately 75% of our printed marketing materials will be distributed outside of Sierra County in the above-listed targeted markets through regional Chamber Partners, visitors centers, tourism offices, outdoor recreation retailers, and event networks to reach travelers and regional visitors most likely to participate. While print will support regional awareness, the primary marketing focus will be digital promotion and social media outreach due to the interactive nature of the treasure

hunt. Printed materials will primarily serve as awareness tools directing participants to online registration, rules, and clue information.

VII. Describe your project/event indicators of success and how you plan to gather the information, and how you plan to share that assessment with the City (e.g. increased hotel stays, increased attendance, first-time attendees:

- A. Success for this tourism-based treasure hunt will be measured primarily through participation numbers, small business engagement, tourism indicators, and digital reach.
- B. Key indicators will include the number of registered participants, the number of participating businesses, clue distribution tracking, social media engagement, and increases in visitor activity during the program period.
- C. Because the hunt allows participants to visit local businesses to obtain clues, participating businesses will also be able to voluntarily report increases in foot traffic, customer counts, and participant purchases tied to the initiative.
- D. We will also set up an initiative for our own Sierra County visitor center that allows participants to “sign in” to the hunt upon arrival in the area.
- E. Then our Chamber will compile this data into a post-initiative summary report to share with interested stakeholders once the treasure hunt has concluded.

VIII. How many Facebook followers do you have for this event page or organization page (for a project)?

This is a new initiative supported by experienced digital marketing leadership, including a Google-Certified Social Media marketer with over 10 years of experience in building and managing online audiences, including strategic launch campaigns.

IX. If applicable, do you plan to sell advertising for this project? If so, how much do you anticipate ad revenue will be generated?

Not during the inaugural year, as the focus is on establishing participation and initiative awareness. Participating businesses serving as official clue holder locations will instead receive promotional exposure through event marketing, social media, and participation materials. Future years will likely include sponsorship opportunities as the initiative grows and establishes itself.

X. If you are asking for funding for an existing website, be sure to attach analytics from the previous year.

For the first year, the web page will be hosted on the Chamber of Commerce website, now that the Chamber is active again for awareness purposes.

PART 4: PLAN FOR GRANT AMOUNT REQUESTED

Fill out this chart with your spending plan and the costs for these items. Note: **The items listed within this budget are the only reimbursable items after funds are awarded.** Modifications to your plan may only take place with regard to variation in dates of publication. Items not listed

within the application at the time of approval will not be reimbursed. The Lodgers' Tax Board reserves the right to recommend denying funding of specific items within this budget during their recommendation to the City Commission.

I. All Advertisements:

A. Media & Merchandise:

Total (\$325.00)

1. Flyers for Sierra County (color) 150\$95.50
2. Flyers for Outside of Sierra County (stores, state parks, etc.) (color) 150...\$95.50
3. Rackcards for Surrounding Chambers/Visitors Center (front and back + color):
1000\$230.00

B. Printed & Newspaper Ads:

Total (\$1200.00)

1. The Ink: Las Cruces Newspaper April/May.....\$450.00
2. Sierra County Sentinel (April and May):\$750.00

C. Digital/Social Media Ads:

Total (\$4500.00)

1. Graphic Design: All flyers, social media ads, print ads, logo design.....\$1,500.00
2. Web Page: creation, design, upkeep, links, promotion, etc.....\$1,000.00
3. Social Media Boosting/Ads.....\$1,000.00

D. Email Marketing:

1. Email Marketing Platform (flodesk) \$28x6 months.....\$168.00
2. Email Marketing Campaign Creation and Execution.....\$750.00

Total: \$6025.00

PART 5: FINANCIAL DISCLOSURE CHECKLIST

As per the attached City Ordinance, all applicants for Lodgers' Tax funds must submit the following information. You are only required to submit this information once per fiscal year.

☐ IRS and Secretary of State proof of Good Standing

☐ Previously submitted

PART 6: ASSURANCES AND CERTIFICATIONS

I/We certify that I/we am/are authorized to act on behalf of the organization making this application and that the statements herein are complete and accurate to the best of my knowledge. If funded, we will keep a clear and accurate accounting of how the funds were used. We will evaluate the use of funds as required and approved by the City of Truth or Consequences and will deliver an evaluation report to the City no more than (60) days after the event or project completion, except when the events or projects occur between April 1st and May 15th, such evaluations must be submitted by the last day of May.

Print your name and title: _____

Signature: _____

Date: _____



2024-2025 LODGERS' TAX GRANT APPLICATION

PART I: PROJECT INFORMATION

Complete one application for each project or event.

Organization Name	New Mexico Square and Round Dance
Project/Event Name	Fiesta Square and Round Dance Festival 2026
Event Date(s) and Location (if applicable)	May 14th-17th 2026 TorC Civic Center Ralph Edwards Auditorium
Event Organizer & Title within Organization (if applicable)	Joey Solis
Phone Number of Organizer	505-804-3842
Email of Organizer	callerjoey@gmail.com
Organization Address	
Organization's Contact Person (If different than event organizer)	
Contact Phone and Email for Organization's Contact Person	

PART 2: PROJECT COST AND FUNDING REQUEST Lodgers Tax Grant Funding

Amount Requested: (Must match application page 4)	\$450.00
Anticipated Attendance (not including volunteers/staff):	300+

PART 3: CRITERIA

- I. Was this project/event funded in 2024-2025? Circle one: **NO**
- II. How many times has your event occurred? List previous events years. If new, indicate "new": 77 years
- III. Define/Describe the overall project/event (what is happening at the event?):

- A. The 77th Annual New Mexico State Square and Round Dance Festival will take place May 14–17, 2026, at the Civic Center in Truth or Consequences, New Mexico. This four-day statewide event celebrates the tradition, artistry, and community of square and round dancing, bringing together dancers of all skill levels for a weekend of movement, music, and connection. The festival will feature a full program of activities including a Thursday evening bonus dance, Friday train-in and evening dances, Saturday workshops and evening grand march with posting of the colors and awards, and a Sunday trail-out dance. Attendees will enjoy instruction and calling from featured professionals, including Square Dance Caller Scott Bennett and Round Dance Cuers Kay & Bob Kurczewski. Workshops, mainstream and plus dancing, rounds, and social events provide opportunities for both learning and entertainment in a welcoming, family-friendly atmosphere.
- B. The event also supports local economic activity by encouraging overnight stays, dining, and shopping in Truth or Consequences. With host hotels and RV parks identified, the festival is designed to be accessible to both traveling participants and regional visitors. This long-standing annual tradition continues to serve as a cultural anchor event that highlights New Mexico's dance heritage while fostering tourism and community engagement.

IV. Who is your target audience for your project/event and advertising (who do you want to attend?)

- A. The primary target audience includes square and round dancers from across New Mexico and neighboring states, ranging from beginners to experienced dancers. Secondary audiences include dance clubs, retirees, RV travelers, and cultural tourism enthusiasts seeking unique, community-driven experiences. The event is also family-friendly and welcomes youth participants, with reduced registration options to encourage multigenerational attendance.

V. Describe the regions/cities in which you plan to market your project/event outside of Truth or Consequences?

- A. Marketing efforts will extend beyond Truth or Consequences to reach audiences throughout New Mexico, as well as key regional markets in Texas, Arizona, and Colorado where square dancing communities are active. Outreach will include Albuquerque, Las Cruces, El Paso, Tucson, Phoenix, and Denver. Promotion strategies include printed flyers distributed at dance clubs, regional festivals, and visitor centers; digital promotion through social media, email lists, and dance organization networks; and direct outreach to square and round dance associations.

VI. What percentage of your printed materials will be distributed outside of Sierra County and how will they be distributed?

- A. Approximately **70% of printed materials** will be distributed outside of Sierra County. Distribution methods include mailing to dance clubs and associations,

handouts at regional dance events, placement in visitor centers, and sharing through partner organizations and tourism networks.

VII. Describe your project/event indicators of success and how you plan to gather the information and how you plan to share that assessment with the City (e.g. increased hotel stays, increased attendance, first time attendees:

- A. Success for the festival will be measured through several key indicators:
- Total event attendance and registration numbers
 - Percentage of out-of-town and first-time attendees
 - Local lodging occupancy rates during the event period
 - Vendor and participant feedback
 - Engagement metrics from digital promotion (social media reach, shares, and event responses)
- B. Data will be gathered through registration forms, attendee surveys (digital and paper), and collaboration with local lodging partners to estimate increased occupancy. Social media analytics will be tracked through the event or organization's Facebook page, which will serve as a primary promotional platform.
- C. A post-event summary report will be compiled and shared with the City of Truth or Consequences, outlining attendance figures, economic impact estimates, marketing reach, and participant feedback to demonstrate the event's value and areas for growth.

VIII. How many Facebook followers do you have for this event page or organization page (for a project)?

- A. The festival will be promoted through an established Facebook presence associated with the New Mexico Square & Round Dance community. (Insert current follower count if available.) This platform will be used to share updates, schedules, registration reminders, and highlight local attractions to encourage extended stays.

IX. If applicable, do you plan to sell advertising for this project? If so, how much do you anticipate ad revenue will be generated?

- A. At this time, the festival does **not plan to sell formal advertising space**, focusing instead on partnerships and community promotion. However, opportunities for sponsorship recognition and vendor participation may generate supplemental revenue. Estimated revenue from these sources is modest and primarily intended to offset event costs rather than serve as a primary funding stream.

X. If you are asking for funding for an existing website, be sure to attach analytics from the previous year.

PART 4: PLAN FOR GRANT AMOUNT REQUESTED

Fill out this chart with your spending plan and the costs for these items. Note: **The items listed within this budget are the only reimbursable items after funds are awarded.** Modifications to your plan may only take place with regards to variation in dates of publication. Items not listed within the application at the time of approval will not be reimbursed. The Lodgers' Tax Board reserves the right to recommend denying funding of specific items within this budget during their recommendation to the City Commission.

A. TorC Civic Center, Ralph Edwards Auditorium Rental Fees:.....\$450.00

PART 5: FINANCIAL DISCLOSURE CHECKLIST

As per the attached City Ordinance, all applicants for Lodgers' Tax funds must submit the following information. You are only required to submit this information once per fiscal year.

- ☐ IRS and Secretary of State proof of Good Standing
- ☐ Previously submitted

PART 6: ASSURANCES AND CERTIFICATIONS

I/We certify that I/we am/are authorized to act on behalf of the organization making this application and that the statements herein are complete and accurate to the best of my knowledge. If funded, we will keep a clear and accurate accounting of how the funds were used. We will evaluate the use of funds as required and approved by the City of Truth or Consequences and will deliver an evaluation report to the City no more than (60) days after the event or project completion, except when the events or projects occur between April 1st and May 15th, such evaluations must be submitted by the last day of May.

Print your name and title: JOSEPH SOLIS PRESIDENT

Signature: Joseph Solis

Date: 3/18/26



2025-2026 LODGERS' TAX GRANT APPLICATION

PART I: PROJECT INFORMATION

Complete one application for each project or event.

Organization Name	Sierra County Sheriff's Posse
Project/Event Name	Arena Improvements, Fiesta Rodeo Advertisement
Event Date(s) and Location (if applicable)	May 1-3, 2026 @ Sheriff's Posse Rodeo Arena
Event Organizer & Title within Organization (if applicable)	Sherry Farr, Manager Karen Chavez, Treasurer
Phone Number of Organizer	Sherry Farr 575-740-1572 Karen Chavez 575-635-2095
Email of Organizer	scsp1949@gmail.com diamondbar2@yhoo.com hxkmc34@gmail.com
Organization Address	601 Rodeo Arena Road, T or C, NM 87901
Organization's Contact Person (If different than event organizer)	N/A
Contact Phone and Email for Organization's Contact Person	N/A

PART 2: PROJECT COST AND FUNDING REQUEST Lodgers Tax Grant Funding

Amount Requested: (Must match application page 4)	\$7,500
Anticipated Attendance (not including volunteers/staff):	2500 +

PART 3: CRITERIA

Was this project/event funded in 2024-2025? Circle one: **Yes/No**

How many times has your event occurred? List previous events years. If new, indicate "new":

Approximately 75 years

1. Define/Describe the overall project/event (what is happening at the event?): **It will be a three-day event featuring a variety of rodeo activities, including traditional rodeo competitions on Friday evening, and Saturday and Sunday afternoons. We will be featuring National Champion Charro trick roper Daniel Castro and family. On Saturday we will host a visiting Sheriff Posses luncheon and a Dance with live country music on that evening.**

2. Who is your target audience for your project/event and advertising (who do you want to attend?) **We hope to attract participants and spectators locally as well as from across New Mexico and neighboring states.**

3. Describe the regions/cities in which you plan to market your project/event outside of Truth or Consequences?

Marketing efforts, outside of Sierra County, will focus on areas such as Deming, Alamogordo, Las Cruces, Silver City, Albuquerque, Santa Fe, El Paso and surrounding areas.

4. What percentage of your printed materials will be distributed outside of Sierra County and how will they be distributed?

Approximately 75% of printed promotional materials will be distributed outside of Sierra County through volunteers, the Chamber of Commerce and visitors centers across the state.

5. Describe your project/event indicators of success and how you plan to gather the information and how you plan to share that assessment with the City (e.g. increased hotel stays, increased attendance, first time attendees:

Success will be measured through rodeo participant registrations and ticket sales with the event expected to draw an estimated 2500 attendees. Our assessment will be shared in the report given to the Lodger's Tax committee after the event.

6. If applicable, do you plan to sell advertising for this project? If so, how much do you anticipate will be ad revenue will be generated? **Sponsorship banners and flags will be sold and are projected to generate \$6,000-\$7000 in advertising revenue, helping cover the cost of the rodeo stock contractor and insurance.**

7. If you are asking for funding for an existing website, be sure to attached analytics from previous year. **N/A**

PART 4: PLAN FOR GRANT AMOUNT REQUESTED

Fill out this chart with your spending plan and the costs for these items. Note: **The items listed within this budget are the only reimbursable items after funds are awarded.** Modifications to your plan may only take place with regards to variation in dates of publication. Items not listed within the application at the time of approval will not be reimbursed. The Lodgers' Tax Board reserves the right to recommend denying funding of specific items within this budget during their recommendation to City Commission.

Advertising/Promotion Company/Provider	Type of Ad/Promotion	Cost
Xacta Printing	Flyers, posters and banners	\$700
Sierra County Sentinel	Newspaper promotion	\$1000
El Paso Times	Newspaper promotion	\$200
Las Cruces Sun News	Newspaper promotion	\$200
Alamogordo Daily News	Newspaper promotion	\$200
Albuquerque Journal	Newspaper promotion	\$200
Silver City Daily Press	Newspaper promotion	\$200

Deming Headlight	Newspaper promotion	\$200
Valencia County News Bulletin	Newspaper promotion	\$200
KCHS Radio	Radio Ads	\$250
Silver City Radio	Radio Ads	\$250
Facilities	Bleacher Repairs	\$2000
Talon Septic	Port-a-Pots	\$2000
TOTAL AMOUNT REQUESTED: Must match page 1.		\$7600

PART 5: FINANCIAL DISCLOSURE CHECKLIST

As per the attached City Ordinance, all applicants for Lodgers' Tax funds must submit the following information. You are only required to submit this information once per fiscal year.

- ☒ IRS and Secretary of State proof of Good Standing
- ☒ Previously submitted

PART 6: ASSURANCES AND CERTIFICATIONS

I/We certify that I/we am/are authorized to act on behalf of the organization making this application and that the statements herein are complete and accurate to the best of my knowledge. If funded, we will keep a clear and accurate accounting of how the funds were used. We will evaluate the use of funds as required and approved by the City of Truth or Consequences and will deliver an evaluation report to the City no more than (60) days after the event or project completion, except when the events or projects occur between April 1st and May 15th, such evaluations must be submitted by the last day of May.

Print your name and title: Karen Chavez, Treasurer

Signature: Karen Chavez

Date: 03-16-2026

STATE OF NEW MEXICO
OFFICE OF THE SECRETARY OF STATE

Certificate of Good Standing

The undersigned Secretary of State for the State of New Mexico
does hereby confirm that the entity is registered with the below
status in the state of New Mexico

***SIERRA COUNTY SHERIFF'S POSSE, SIERRA COUNTY,
NEW MEXICO***

Domestic Nonprofit Corporation

New Mexico

Active

March 17, 2026

Maggie Toulouse Oliver

MAGGIE TOULOUSE OLIVER

Secretary of State

 IRS DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA PA 19255-0023

005778.559085.46279.13925 1 SP 0.680 532



SIERRA COUNTY SHERIFFS POSSE
601 RODEO RD
TRUTH OR CONSEQUENCES NM 87901

Date of this notice: 02-06-2024

Employer Identification Number:
99-1076184

Form: SS-4

Number of this notice: CP 575 E

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 99-1076184. This EIN will identify your entity, accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Taxpayers request an EIN for their business. Some taxpayers receive CP575 notices when another person has stolen their identity and are opening a business using their information. If you did not apply for this EIN, please visit, www.irs.gov/einnotrequested.

When filing tax documents, making payments, or replying to any related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

When you submitted your application for an EIN, you checked the box indicating you are a non-profit organization. Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, Tax-Exempt Status for Your Organization, has details on the application process, as well as information on returns you may need to file. To apply for recognition of tax-exempt status, organizations must complete an application on one of the following forms: Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1024, Application for Recognition Under Section 501(a); or Form 1024-A, Application for Recognition of Exemption Under 501(c)(4) of the Internal Revenue Code.

Nearly all organizations claiming tax-exempt status must file a Form 990-series annual information return (Form 990, 990-EZ, or 990-PF) or notice (Form 990-N) beginning with the year they legally form, even if they have not yet applied for or received recognition of tax-exempt status.

Unless a filing exception applies to you (search www.irs.gov for Annual Exempt Organization Return: Who Must File). We start calculating this three-year period from the tax year we assigned the EIN to you. If that first tax year isn't a full twelve months, you're still responsible for submitting a return for that year. If you didn't legally form in the same tax year which you obtained your EIN, contact us at the phone number or address listed at the top of this letter.

005778

For the most current information on your filing requirements and other important information, visit www.irs.gov/charities.

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records. This notice is issued only one time and IRS will not be able to generate a duplicate copy for you. You may give a copy of this document to anyone asking for proof of your EIN.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- * Refer to this EIN on your tax-related correspondence and documents.
- * Provide future officers of your organization with a copy of this notice.

Your name control associated with this EIN is SIER. You will need to provide this information, along with your EIN, if you file your returns electronically.

Safeguard your EIN by referring to Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business.

You can get any of the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions about your EIN, you can contact us at the phone number or address listed at the top of this notice. If you write, please tear off the stub at the bottom of this notice and include it with your letter. If you do not need to write us, do not complete, and return this stub.

Thank you for your cooperation.



2025-2026 LODGERS' TAX GRANT APPLICATION

PART I: PROJECT INFORMATION

Complete one application for each project or event.

Organization Name	Veterans Memorial Park & Museum
Project/Event Name	Park Entrance Sign
Event Date(s) and Location (if applicable)	New Enterences sign 996 S.Broadway T or C
Event Organizer & Title within Organization (if applicable)	Windy Barnes - Vice President
Phone Number of Organizer	575-952-0484
Email of Organizer	windyallenbarnes@gmail.com
Organization Address	996 South Broadway T or C, NM
Organization's Contact Person (If different than event organizer)	Windy Barnes
Contact Phone and Email for Organization's Contact Person	same as above

PART 2: PROJECT COST AND FUNDING REQUEST Lodgers Tax Grant Funding

Amount Requested: (Must match application page 4)	8988.89
Anticipated Attendance (not including volunteers/staff):	35222

PART 3: CRITERIA

Meeting
3-9-24
Table 2
3 on 10x

Was this project/event funded in 2023-2024? Circle one: Yes/No

How many times has your event occurred? List previous events years. If new, indicate "new":
one other time shortly after we opened the Park in 2005

1. Define/Describe the overall project/event (what is happening at the event?):
Its going to be a 30"h X 120"w Monument double sided. The frame will be made iof steel
and covered in aluminum black panels. The faces of the monument will be polycarbonated
and covered in 3M outdoor UV Scotchcal Translucent Graphic Film. The frame willhave removable
panels for easy access of the power supplies. The Interior of the sign will have LED's and Power
supplies. Lynco ElectricCo. will install directly to existing concrete base.

2. Who is your target audience for your project/event and advertising (who do you want to attend?)
everyone that comes to the park We want everyone to come see our beautiful park and
displays and feel what others did for us and our freedom, this museum is better then
any history class.

3. Describe the regions/cities in which you plan to market your project/event outside of Truth or
Consequences?

will market it threw pictures and bochures and our web site.

4. What percentage of your printed materials will be distributed outside of Sierra County and how
will they be distributed?

90% of all our printed materials our distributed out side sierra county.

5. Describe your project/event indicators of success and how you plan to gather the information
and how you plan to share that assessment with the City (e.g. increased hotel stays, increased
attendance, first time attendees:

threw word of mouth, sign in sheets and event meetings.

6. How many Facebook followers do you have for this event page or organization page (for a project)? _____ Instagram followers? _____

7. If applicable, do you plan to sell advertising for this project? If so, how much do you anticipate will be ad revenue will be generated? _____

8. If you are asking for funding for an existing website, be sure to attached analytics from previous year.

PART 4: PLAN FOR GRANT AMOUNT REQUESTED

Fill out this chart with your spending plan and the costs for these items. Note: The items listed within this budget are the only reimbursable items after funds are awarded. Modifications to your plan may only take place with regards to variation in dates of publication. Items not listed within the application at the time of approval will not be reimbursed. The Lodgers' Tax Board

reserves the right to recommend denying funding of specific items within this budget during their recommendation to City Commission.

Advertising/Promotion Company/Provider	Type of Ad/Promotion	Cost
Lynco Electric Co.	Double Sided Monument Sign	8988.89
TOTAL AMOUNT REQUESTED: Must match page 1.		8988.89

PART 5: FINANCIAL DISCLOSURE CHECKLIST

As per the attached City Ordinance, all applicants for Lodgers' Tax funds must submit the following information. You are only required to submit this information once per fiscal year.

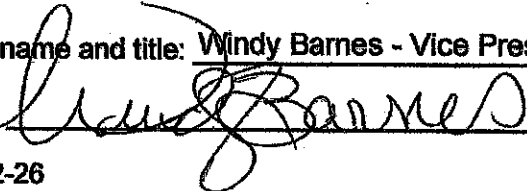
- ☐ IRS and Secretary of State proof of Good Standing
- ☐ Previously submitted

PART 6: ASSURANCES AND CERTIFICATIONS

I/We certify that I/we am/are authorized to act on behalf of the organization making this application and that the statements herein are complete and accurate to the best of my knowledge. If funded, we will keep a clear and accurate accounting of how the funds were used. We will evaluate the use of funds as required and approved by the City of Truth or Consequences and will deliver an evaluation report to the City no more than (60) days after

the event or project completion, except when the events or projects occur between April 1st and May 15th, such evaluations must be submitted by the last day of May.

Print your name and title: Windy Barnes - Vice President

Signature: 

Date: 1-22-26

Lynco Electric Company

Electrical Contractors (N.M.) License #10713, J0104 DOL Reference # 010143209071

Quote**25-SJ-40 Veterans Memorial Sign****For:**
Hamilton Military Museum**Location:**
608 Charles Avenue
Truth or Consequences NM
87901**Prepared By:**
Kelsey Hayduk
kelsey.hayduk@lyncoelectric.net**Description of Services**

	QTY	PRICE	SUBTOTAL
Remove old sign and replace with new sign	1.00	\$8,294.25	\$8,294.25
		Subtotal:	\$8,294.25
		0.8375% Tax:	\$694.64
		TOTAL:	\$8,988.89

Terms and Conditions

30"h x 120"w monument double sided. The frame will be made of steel and covered in aluminum black panels. The faces of the monument will be polycarbonate and covered in 3M Outdoor UV Scotchcal Translucent Graphic Film. The frame will have removable panels for easy access of the power supplies. The interior of the sign will have LED's and power supplies. Lynco Electric Co will install directly to existing concrete base.

Accepted by:_____
Hamilton Military Museum_____
Date



VETERANS MEMORIAL PARK & Hamilton Military Museum



March 10, 2026
City of Truth or Consequences

This letter sets forth our understanding for applying agreed-upon procedures to Lodger Tax Audit of City of Truth or Consequences (City) for the year ended June 30, 2026. The City is responsible for maintaining adequate records of occupancy taxes collected and remitted to the City for the respective year selected.

This engagement is solely for the purpose of determining if such lodging establishments are maintaining adequate records of occupancy taxes collected and remitted to the City, as required by law. This report is intended for use by audit committees and managements of the City and is expected to be restricted to the use of these specified parties.

Our Responsibilities

The objective of our engagement is to:

- a. Apply specific procedures to the Lodger Tax Audit for the City for the year ended June 30, 2025.
- b. Issue a written report that describes the procedures applied and our findings without providing an opinion or conclusion on the subject matter.
- c. Communicate further as required by professional standards applicable to an agreed-upon procedures engagement.

We will apply the following procedures:

1. Procedure: Management will select the lodging establishments to be evaluated. Management will select three lodgers for the year ended June 30, 2025.
2. Procedure: We will examine supporting documents used by the selected lodging establishments to determine monthly gross receipts subject to lodger's tax for the respective year.
3. Procedure: We compared monthly gross receipt amounts obtained from the documents in procedure to monthly gross receipt amount reported to the City in the lodger's monthly tax reports for the respective year.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

4. Procedure: We will compute the monthly lodger's tax amounts due for the respective year based on monthly gross receipt amounts obtained in Procedure 2 above.
5. Procedure: We will compare the monthly lodger's tax amounts computed in Procedure 4 above to monthly lodger's tax amounts collected by the City for the respective year.
6. Procedure: We will compare the monthly lodger's tax reports due dates to payment dates for the respective year.

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements established by the AICPA. We are responsible for carrying out the procedures and reporting findings in accordance with these standards. We are not engaged to, and will not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the subject matter. Accordingly, we will not express an opinion or conclusion. We have no responsibility to determine the differences between the procedures to be performed and the procedures that we would have determined to be necessarily had we been engaged to perform another form of attestation engagement. The procedures that we perform pursuant to the agreed-upon procedures engagement may be more or less extensive than the procedures that we would determine to be necessarily had we been engaged to perform another form of engagement.

Your Responsibilities

The engagement to be performed will be conducted on the basis that you acknowledge and understand that our role is to perform an agreed-upon procedures engagement in accordance with attestation standards established by the AICPA and that you acknowledge and understand that you have responsibility

- a. For the subject matter;
- b. To agree to and acknowledge that the procedures described above are appropriate for the Lodgers Tax Audit for the years ended June 30, 2025; and
- c. To provide us, prior to the completion of the engagement, with a letter that confirms certain representations made to us during the course of the engagement. If any modifications, including any additions or subtractions, are made to the procedures described in the attachment to this letter, you will agree to the procedures performed and acknowledge that such procedures are appropriate for the intended purpose of the engagement.

Our Report

Upon completion of our engagement, we will issue a written report. Our report will list the procedures performed and our findings. Our report will be addressed to the City and will

be intended for use by and restricted to the use of the specified parties as identified above. Our report will contain such restricted-use language.

Our report will state the intended purpose of the engagement] and will include a statement that you agreed to and acknowledged that the procedures are appropriate to meet the intended purpose of the engagement. The report will state that it may not be suitable for any other purpose.

Our report will include a statement that the procedures performed may not address all items of interest to the users of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Should we have any reservations with respect to the subject matter, we will discuss them with you before the report is issued.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

As part of our engagement, we will request from management written confirmation concerning representations made to us in connection with the agreed upon procedures. You agree to provide such confirmation.

Other Matters

During the course of the engagement, we may communicate with you or with your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.⁷

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The timing of our engagement will be scheduled for performance and completion as follows:

	<i>Begin</i>	<i>Complete</i>
Plan engagement procedures	March 2026	March 2026
Perform engagement procedures	April 2026	April 2026
Issue engagement report	April 2026	April 2026

Chris Garner is the engagement partner for the services specified in this letter. The engagement partner's responsibilities include supervising Pattillo, Brown & Hill's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Our fee for the engagement will be \$4,000 plus gross receipt tax. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate.

We will maintain the confidentiality of your personal information and will apply procedures to protect against any unauthorized release of your personal information to third parties.

We agree to retain our attest documentation or work papers for a period of five years from the date of our report.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Respectfully,



Chris Garner, CPA

RESPONSE:

This letter correctly sets forth our understanding.

City of Truth or Consequences

Acknowledged and agreed on behalf of the City by:



Title: City Manager

Date: 3.13.26

City of Truth or Consequences

Lodgers' Tax

Funding Guidelines

Approved by City Commission _____

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Overview of Lodgers' Tax

- **Sec. 7-196. Title of article.**

- This article shall be known as and may be cited as "The Lodgers' Tax Ordinance." (Ord. No. 442, § 1, 8-12-96)

- **Sec. 7-197. Purpose of article.**

- The purpose of this article is to impose a tax which will be borne by persons using commercial lodging accommodations which tax will provide revenues for the purpose of advertising, publicizing and promoting tourist-related attractions, facilities and events, and acquiring, establishing and operating tourist-related facilities, attractions or transportation systems, as authorized in section 17 of this article.

- **Sec. 7-199. Imposition of tax.**

- There is hereby imposed an occupancy tax of **five percent** of gross taxable rent for lodging within the municipality paid to vendors.

Overview of Lodgers' Tax

Eligible Uses

- **Sec. 7-212. Eligible uses of lodgers' tax proceeds.**
 - (a) The Municipality may use the proceeds from the tax to defray the costs of:
 - (1) collecting and otherwise administering the tax, including the performance of audits required by the Lodgers' Tax Act pursuant to guidelines issued by the Department of Finance and Administration;
 - (2) establishing, operating, purchasing, constructing, otherwise acquiring, reconstructing, extending, improving, equipping, furnishing or acquiring real property or any interest in real property for the site or grounds for tourist-related facilities, attractions or transportation systems of the Municipality, the county in which the Municipality is located or the county;
 - (3) the principal of and interest on any prior redemption premiums due in connection with and any other charges pertaining to revenue bonds authorized by section 3-38-23 or 3-38-24 NMSA 1978;

Overview of Lodgers' Tax *Eligibility*

- **(4) advertising, publicizing and promoting tourist-related attractions, facilities and events of the Municipality or county and tourist facilities or attractions within the area;**
- **(5) providing police and fire protection and sanitation service for tourist-related events, facilities and attractions located in the Municipality; or**
- **(6) any combination of the foregoing purposes or transactions stated in this section, but for no other municipal purpose.**

Additionally: (#7 is not part of Sec. 7-212.)

- (7) Grant recipients are required to be nonprofits.
 - A current certificate of this status must be submitted with the grant application.
 - Subsequent changes in status must be reported to the Lodgers Tax Advisory Board.
- Lodgers Tax Board will consider holding back a portion of no more than 20% of the funds to be awarded later in the year.

Grant Application

- Applications are examined carefully as there are usually more requests for funds than are available.
- The application process normally starts in March or April by publishing notices that the City is accepting applications.
 - City Website
 - Local Newspapers
- Applications must be completely filled out and signed.
- A certificate or an online screenshot of nonprofit status must be submitted with the grant application for both the Internal Revenue Service (IRS) and the Office of the Secretary of State (SOS).
- Applicant must submit previous year's audit report or internal/informal financial statement with application.

- ***Application must have all of the above to be eligible for consideration.***
- Application(s) for annual funding must be completed and submitted by the deadline. Deadline is final, no other recourse is available. Other additional applications may be considered on a case by case basis, upon request.
- The Lodger's Tax Advisory Board reviews the applications and makes recommendations to the City Commission for allocations.
 - Applicants are invited to this meeting.
- The City Commission reviews the applications and allocates the funds at a regular City Commission meeting.
 - Applicants are invited to this meeting.

Grant Agreement

- Lodgers' Tax contracts between the City and Contractor are for Advertising & Promotion.
- Section 2 of the Contract requires contractors to:
 - “Advertise, publicize and promote the City and its facilities as a tourism attraction. Such publicizing and promoting shall include but not be limited to the advertising of the Fairgrounds, Civic Center, Museums, Convention Center and other City and area resources and attractions.”
- The purpose of the Tax is to bring **OVERNIGHT** visitors to the City.
- No less than seventy-five percent (75%) of advertising budget (print, internet, billboard, TV, & radio) must be spent OUTSIDE of Sierra County.

Grant Agreement

- Promotion and advertising shall be adhered to per the approved application submitted by the Contractor and attached as 'Exhibit A' to the Grant Agreement.
- 'Exhibit A' shall be known as the 'Scope of Work' which represents the approved manner that the allocated funds can be spent.
- The contractor shall designate a representative and an alternate to serve as the point of contact and authorized representative to spend funds.
 - The representative may be called upon to attend Lodgers' Tax meetings or meet with city staff to answer questions regarding their activities and/or submittals.

Payment Reimbursements

- Print media, television ads, billboards, radio ads, and online ads of the Contractor which are paid for from Lodgers' Tax monies shall include the following logo and/or the phrase "Paid in part by "Truth or Consequences Lodgers' Tax."



- Please contact the City Clerk's Office at torcclerk@torcnm.gov for branding logo. *(Please note that the logo is used specifically for Lodgers Tax allocation purposes).*
- Exceptions may be made regarding exclusion of branding Logo on small promotional items i.e. small pens or small key rings.

Payment Reimbursements

- Radio ads shall include the following verbiage:
 - Paid in part by Truth or Consequences Lodgers' Tax.
 - The invoice shall include the radio advertisement script.
- Websites – costs related to design and maintenance are eligible costs.
- Facebook and other Social Media – advertisements are allowable expenses.

Payment Reimbursements

- The City determines which expenditures are allowable and are in compliance with the purpose of this contract. (Sec. 4 a)
- If determined to be an eligible purchase, the City will pay the Contractor for reimbursement. (Sec. 4 b)
- Rejected payments can be submitted to the Lodgers Tax Board for consideration and recommendation for submission to the City Commission.

Payment Reimbursement Requirements

- All invoices must be presented to the City Manager's Office for review and approval.
- All funds must be spent and invoices turned into the City Clerks's Office **no later than the last business day in May.**
- Invoices submitted after that date **WILL NOT BE PAID** and will be the responsibility of the Contractor.
- For advertisements and/or publications, provide an electronic or printed tear sheet. A **tear sheet** is a page cut or torn from a publication to prove to the client that the advertisement was published.
- Invoices, checks, and form amounts **that do not match, must include an explanation.** I.e. invoice is for \$525 and the allocation is \$500. The organization then pays \$25, an explanation must be included with the invoice.

Eligible Costs

Media placement: cost of insertion of ads in media including print, electronic, web/Internet and outdoor; rental of billboard, home page on the internet, information applied to Kiosks, and other automated forms of advertising.

Printing: cost of printing and distribution of promotional materials including media packets, promotional brochures, posters, etc. Reprints shall meet current criteria. In the case ad sales have been made on any brochures, vacation guides and similar publications, the Department requires reporting of revenue generated in ad sales and cost of printing, the difference is eligible reimbursement.

Registration fees and booth rental: costs for conferences where representation by the Organization is clearly a part of the marketing plan.

Ineligible Costs

Commissions: Advertising agency commissions

Fulfillment costs: Envelopes and supplies

Communications: Telephone expenses

Administration: Salaries, over-run, overhead, entertainment, meals, beverages, supplies, taxes and other categories, not specifically allowed in eligible costs.

Items for sale: Promotional items produced for sale such as Videos/CD's/DVD's, brochures, t-shirts, posters, calendars, etc.

Equipment: Any purchase of equipment and/or furnishings.

Eligible Costs

Video/CD-ROM/DVD's: Production of a community, partnership, or statewide promotional video/CD-ROM/DVD that is part of the organization's marketing effort for use in various broadcast media. **(The video/CD-ROM cannot be offered for sale.)**

Mailing lists: Cost for purchase of targeted marketing mailing lists.

Sales Missions and Trade Show participation: Costs for registration and booth space; Department sponsored; through the Department's Domestic and International tour trade programs when space is available and the Department opens participation.

Production costs: Costs of producing an advertisement, brochure, internet data and graphics, website development (including hosting), typesetting, photography, rendered art, purchase of trade show booth.

Fulfillment costs: Shipping as it applies to fulfilling requests for visitor information.

Public Relations: Public relation services related to tourism promotion.

Promotional Items: T-shirts, Key rings, pins, calendars, litter bags, posters, and similar items not to exceed 20% of the total amount funded.

Contractor Responsibilities

- It is the responsibility of the Contractor:
 - to keep a running total of their unused and available Lodgers' Tax award.
 - to assign a signatory authority and responsible financial representative.
 - to sign all reimbursement forms or requests for payment.
 - Requests must be submitted in writing using the City's form.
 - to notify the City their "remit to" address where they want the check sent.

Reimbursement Request Form

LODGERS' TAX REIMBURSEMENT REQUEST

A. Grantee: _____ Remit to: City of Truth or Consequences
 B. Contact: _____ Attn: _____
 Address: _____ 505 Sims Street
 C. Reimbursement Request No. _____ FY: _____ Truth or Consequences, NM 87901

CATEGORY	Budget	Current Expenditures Requested for Reimbursement from Grant Funds	Cumulative Expenditures Total Current Request + Previous Grant Fund Expenditures	Remaining Project Balance
	Grant Funds	Grant Funds	Grant Funds	Grant Funds
Print				
Publish				
Advertise				
TV				
Radio				
Website				
Other Costs (Specify)				
TOTALS				

Under penalty of law, I certify that all the above expenditures are true and correct and are for appropriate purposes in accordance with the terms and conditions of the pertinent Grant and that payment has not been received.

Signature of Authorized Official	Typed or Printed Name	Date
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**LODGERS' TAX
REIMBURSEMENT REQUEST**

A

. Grantee: Pie in the Sky Enterprises
B. Contact: Jane Doe / 894-1234
Address: 56 Skyline RD, T-or-C, NM 87901

Remit to: City of Truth or Consequences

Attn: City Clerk's

505 Sims Street

Truth or Consequences, NM

87901

Reimbursement Request

18/1

C. No.

1

FY:

9

CATEGORY	Budget	Current Expenditures Requested for Reimbursement from Grant Funds	Cumulative Expenditures Total Current Request + Previous Grant Fund Expenditures	Remaining Project Balance
	Grant Funds	Grant Funds	Grant Funds	Grant Funds
Print	\$1,000.00			\$1,000.00
Publish	\$500.00			\$500.00
Advertise	\$1,500.00			\$1,500.00
TV	\$500.00			\$500.00
Radio	\$500.00			\$500.00
Website	\$1,000.00			\$1,000.00
Other Costs (Specify)				\$0.00
(Use these add'l 3 spaces to list special events.)				\$0.00
				\$0.00
				\$0.00
TOTALS	\$5,000.00	\$0.00	\$0.00	\$5,000.00

Under penalty of law, I certify that all the above expenditures are true and correct and are for appropriate purposes in accordance with the terms and conditions of the pertinent Grant and that payment has not been received.

Signature of Authorized Official	Typed or Printed Name Jane Doe	Date 04/01/18
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Quarterly Work/Spending Report

- Reports are due quarterly (July, October, January, April, May, June)
- **Must submit explanation of**
- Reports are used in agreement.
- **Failure to report including reports**
- Submitted by 1

**LODGERS' TAX
QUARTERLY WORK/SPENDING REPORT**

NAME OF GRANTEE: _____

THREE MONTH PERIOD OF REPORT: _____ TO _____
(mm/dd/yy) (mm/dd/yy)

PLEASE PROVIDE A DETAILED STATUS OF ACTIVITY FOR REPORTING PERIOD.
(If no work has been done, explain why work has not begun.)

ITEMS AND AMOUNTS FOR WHICH REIMBURSEMENT FUNDS WERE REQUESTED DURING PERIOD:

ITEMS(S)	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
NM GRT	\$ _____ (if applicable)
TOTAL	\$ 0.00

ANTICIPATED COMPLETION DATES OF TASKS NOTED ABOVE:

TASK	ANTICIPATED COMPLETION DATE
_____	_____
_____	_____
_____	_____

SIGNATURE _____ CONTACT PHONE NUMBER _____ DATE _____

Rev. 3/2015

e quarter. First
30th. Second
ber 31st. Third
Fourth quarter
mitted via email

done with an
ompliance with

ding requests,

subject to losing

Amendments

CAN

- Budget Categories*
 - Funds may be moved from one category to another category.
- Scope of Work*

*** Must have prior approval from the Lodgers' Tax Advisory Board and/or City Manager's Office.**

CANNOT

- Request an extension of time.
- Request increase in budget
- Request transfer of funds to another organization.

Contacts

- City Clerks Office , 894-6673
 - Review payment requests for compliance with agreements and forward eligible requests to Finance Office.
 - Submit copies of quarterly reports to City Hall.
 - (any other duties requested by the LT board)

Questions?

