

## Village of Taos Ski Valley Development Impact Fee Update – Draft Tables

### Summary Fee Schedule

#### Maximum Justified Development Impact Fees

Land Use	General Government Facilities	Public Safety Facilities	Roads	Parks	Wastewater	Water	Total
<i>Residential (per Dwelling Unit)</i>							
Single Family <sup>1</sup>	\$ 2,954	\$ 5,642	\$ 1,087	\$ 2,224	\$ 11,517	\$ 7,936	\$ 31,360
<i>Nonresidential (per 1,000 Square Feet)</i>							
Commercial	\$ 5,363	\$ 10,249	\$ 25,534	\$ -	\$ 44,340	\$ 30,554	\$ 116,040
Office	6,796	12,987	16,592	-	44,340	30,554	111,269
<i>Accommodations (per Dwelling Unit or Hotel Room)</i>							
Multifamily	\$ 7,384	\$ 13,696	\$ 1,886	\$ 5,560	\$ 22,113	\$ 15,238	\$ 65,877
Hotel	8,329	15,449	5,627	5,560	41,692	28,729	105,386

<sup>1</sup> Assumes 2,500 square foot home.

Sources: Tables 3.6, 4.6, 5.5, 6.5, 7.5 and 8.5.

## Demographic Assumptions

Table 2.1 presents the growth projections used in each section of the study. Each section will calculate a service population for facility type based on this information.

**Table 2.1: Land Use Assumptions**

	2019	2030	Increase
<u>Residents</u> <sup>1</sup>	95	111	16
<u>Dwelling Units</u> <sup>2</sup>			
Single Family	215	255	40
Multifamily	169	279	110
Total	384	534	150
<u>Employment</u> <sup>3</sup>			
Commercial	563	851	288
Office	24	36	12
Total	587	887	300
<u>Building Square Feet (1,000s)</u> <sup>4</sup>	151	228	77
<u>Hotel Rooms</u>	235	410	175
<u>Overnight Visitors</u> <sup>5</sup>	323	551	228

<sup>1</sup> Existing residents from American Community Survey data. Increase in residents based on increase in single family dwelling units, multiplied by dwelling unit density assumptions in Table 2.2. Assumes that multifamily units are primarily lodging/accommodations and do not house permanent residents.

<sup>2</sup> Base year dwelling unit estimate from ACS data. Increase assumes 4 single family dwelling units per year and 11 multifamily units per year from 2020 to 2030.

<sup>3</sup> Estimate of 608 total workers less 21 local government workers based on data from OnTheMap.ces.census.gov. Increase in employment assumes 30 permanent FTE added per year through 2030.

<sup>4</sup> Existing building square footage identified by the Village's GIS analysis. Excludes hotels and accommodations. Increase in building square footage assumed to remain constant relative to employment.

<sup>5</sup> Assumes an occupancy rate of 40% and two visitors per unit. Applies to hotel rooms and multifamily units.

Sources: American Community Survey Table B25033; U.S. Census Bureau LEHD Origin-Destination Employment Statistics (2002-2015) accessed at <https://onthemap.ces.census.gov>; Willdan Financial Services.

**Table 2.2** displays the occupancy density factors used to allocate the fees in the fee schedule for each facility category.

---

### **Table 2.2: Occupant Density Assumptions**

---

Residential

Single Family	0.40	Residents per dwelling unit
---------------	------	-----------------------------

Nonresidential

Commercial	2.34	Employees per 1,000 square feet
Office	2.97	Employees per 1,000 square feet
Hotel	0.41	Employees per Room

Visitor Accommodations<sup>1</sup>

Multifamily (Condominium)	1.00	Visitors per dwelling unit
Hotel	1.00	Visitors per dwelling unit

---

<sup>1</sup> Assumes two visitors per unit, and a 40% annual occupancy rate.

Sources: U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates, Tables B25024 and B25033; ITE Trip Generation Manual, 10th Edition; Willdan Financial Services.

---

**Table 2.3** displays the land value assumptions used throughout the analysis.

### **Table 2.3: Land Values**

	<b>Value Per Acre</b>
Based on analysis of recent sales and appraisals provided by the Village	\$ 242,000

---

## Impact Fee Analysis

### *General Government Facilities*

Table 3.1 displays the existing and future service population for general government facilities.

**Table 3.1: General Government Facilities  
Service Population**

	A Persons	B Weighting Factor	A x B = C Service Population
<i>Residents</i>			
Existing (2019)	95	1.00	95
New Development	<u>16</u>	1.00	<u>16</u>
Total (2030)	111		111
<i>Overnight Visitors</i>			
Existing (2019)	323	1.00	323
New Development	<u>228</u>	1.00	<u>228</u>
Total (2030)	551		551
<i>Workers</i>			
Existing (2019)	587	0.31	182
New Development	<u>300</u>	0.31	<u>93</u>
Total (2030)	887		275
<i>Combined Service Population</i>			
Existing (2019)			600
New Development			<u>337</u>
Total (2030)			937

<sup>1</sup> Workers are weighted at 0.31 of residents based on a 40 hour work week out of a possible 128 non-work hours in a week (40/128 = 0.31)

Sources: Table 2.1; Willdan Financial Services.

Table 3.2 displays the general government facilities inventory.

**Table 3.2: Existing General Government Facilities Inventory**

	Inventory	Units	Unit Cost	Replacement Cost
<u>Land (acres)<sup>1</sup></u>				
1-080-161-048-470	0.45	acres	\$ 242,000	\$ 109,000
1-082-161-159-064	0.50	acres	242,000	121,000
1-082-162-024-119	0.50	acres	242,000	121,000
1-081-161-498-386	0.23	acres	242,000	56,000
Subtotal - Land	1.68	acres		\$ 407,000
<u>Capital Assets</u>				
Buildings and Improvements				\$ 214,502
Equipment and Furniture				1,446,501
General Infrastructure				924,463
Subtotal - Capital Assets				\$ 2,585,466
<u>Vehicles</u>				
Ford 2004 Expedition -Village				\$ 6,890
Ford Expedition 2004 equipment				5,712
Ford 2006 Expedition 4Wd Dpw				26,708
1 Rack, Lights, Kits For 2006 Ford Expedition				2,310
Ford 2007 Expedition Reserve				27,836
Ford 2009 Expedition DPS				30,246
1997 Stewart Stevenson				12,000
1986 AM General				19,900
Subtotal - Vehicles				\$ 131,602
Total Value - Existing Facilities				\$ 3,124,067

<sup>1</sup> All parcels owned by Village of Taos Ski Valley, per Village GIS parcel map.

Sources: Village of Taos Ski Valley; Table 2.3, Willdan Financial Services.

**Table 3.3** lists planned general government facilities.

**Table 3.3: Planned General Government Facilities**

	<b>Total Cost</b>
Purchase Backhoe	\$ 150,000
Purchase Village Vehicles	150,000
Pumper Vactor Truck - Purchase and Equip	175,000
Electric Vehicle Charging Station	75,000
Public Works Material & Vehicle Storage Building	750,000
Recycling Facility - Planning, Design, & Construction	300,000
Public Works Dumptruck	125,000
Purchase Water Truck	100,000
Construct/Remodel Public Safety Building / Multipurpose Building	1,450,000
MultiHog Attachment - Triletty sweeper	70,000
Road Grader	250,000
Total	<u>\$ 3,595,000</u>

Source: Village of Taos Ski Valley 2022-2026 Infrastructure Capital Improvements Plan.

**Table 3.4** below shows the calculation of the system standard (existing + future facility value / future service population).

**Table 3.4: General Government Facilities  
System Standard**

---

Value of Existing Facilities	\$ 3,124,067
Value of Planned Facilities	<u>3,595,000</u>
Total System Value (2030)	\$ 6,719,067
Future Service Population (2030)	<u>937</u>
Cost per Capita	\$ 7,169
Cost Allocation per Resident	\$ 7,169
Cost Allocation per Worker <sup>1</sup>	2,222

---

<sup>1</sup> Based on a weighting factor of 0.31.

Sources: Tables 3.1, 3.2 and 3.3.

---

**Table 3.5** below shows the fee revenue resulting from using the system facilities standard methodology. Note that under the system standard, the Village must fund the remainder with a funding source other than impact fees, or new development will have paid too high a fee.

**Table 3.5: Revenue Projection - System Standard**

Cost per Capita	\$	7,169
Growth in Service Population (2019- 2030)		<u>337</u>
Fee Revenue	\$	2,416,000
Net Cost of Planned Facilities		<u>3,595,000</u>
Non-Fee Revenue to Be Identified	\$	(1,179,000)

Sources: Tables 3.1, 3.2 and 3.3.

**Table 3.6** below shows the maximum justified impact fees resulting from using the system standard. The Village can charge any fee up to this amount.



**Table 3.6: General Government Facilities Fee - System Standard**

Land Use	A	B	C = A x B	D = C x 3%	E = C + D	F = E / Avg SF
	Cost Per Capita	Density	Base Fee <sup>1</sup>	Admin Charge <sup>1, 2</sup>	Total Fee <sup>1</sup>	per Sq. Ft.
<i>Residential - per Dwelling Unit</i>						
Single Family	\$ 7,169	0.40	\$ 2,868	\$ 86	\$ 2,954	\$ 1.18
<i>Nonresidential - per 1,000 Sq. Ft. or Room</i>						
Commercial	\$ 2,222	2.34	\$ 5,207	\$ 156	\$ 5,363	\$ 5.36
Office	2,222	2.97	6,598	198	6,796	6.80
Hotel (per Room)	2,222	0.41	917	28	945	n/a
<i>Accommodations</i>						
Multifamily	\$ 7,169	1.00	\$ 7,169	215	\$ 7,384	n/a
Hotel (per Room) Total <sup>3</sup>	7,169	1.00	8,086	243	8,329	n/a

<sup>1</sup> Fee per dwelling unit or per 1,000 square feet of nonresidential.

<sup>2</sup> Administrative charge of 3.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

<sup>3</sup> Fee per hotel room includes impact of overnight visitors and hotel employees.

Sources: Tables 2.2 and 3.4.

## Public Safety Facilities

Table 4.1 displays the existing and future service population for public safety facilities.

**Table 4.1: Public Safety Facilities Service Population**

	A Persons	B Weighting Factor	A x B = C Service Population
<i>Residents</i>			
Existing (2019)	95	1.00	95
New Development	16	1.00	16
Total (2030)	111		111
<i>Overnight Visitors</i>			
Existing (2019)	323	1.00	323
New Development	228	1.00	228
Total (2030)	551		551
<i>Workers</i>			
Existing (2019)	587	0.31	182
New Development	300	0.31	93
Total (2030)	887		275
<i>Combined Residents and Weighted Workers</i>			
Existing (2019)			600
New Development			337
Total (2030)			937

<sup>1</sup> Workers are weighted at 0.31 of residents based on a 40 hour work week out of a possible 128 non-work hours in a week ( $40/128 = 0.31$ )

Sources: Table 2.1; Willdan Financial Services.

Table 4.2 displays the public safety facilities inventory.

**Table 4.2: Existing Public Safety Facilities Inventory**

	Replacement Cost
<i><u>Buildings (square feet)</u></i>	
Building & Improvements, Apron	\$ 194,502
New Village Hall Complex (Capital Spending to Date)	1,900,000
Subtotal	\$ 2,094,502
<i><u>Public Safety Vehicles</u></i>	
GMC 1986 Fire Truck	\$ 253,319
Chevy Truck 1998 brush truck	30,209
International 2002 Firetruck & Equipment	320,463
First Aide Equipment -05456	6,926
Chevy 2005 Express Cargo-EMS	28,891
Visionary Systems-firehouse software	3,190
2 Air-Paks fifty, 45 min, w/case	5,468
5 Air Paks fifty, 45 min w/o case	13,411
Breathing Air Compressor System	23,760
Haul Mark 2005 6x12 Tandem Axel Trailer	3,595
1 E2V Argus Thermal Imaging Camera	13,950
1 Mark 3 Pump	3,702
1 Mx-Pro R3 X-Frame Ambulance Cot	2,805
1 Rice Hydro Fire Hose Tester	1,695
Forest River 2006 Travel Trailer	6,000
Gmc 1988 4 X 4 Rescue Truck	22,000
Danko Skid Unit - Wildland Engine	11,244
Polaris 2012 Ranger	13,457
Power Pro Xt Ambulance (Cot) Gurney	10,696
Ford 2003 Gcii Bus-203 15 Passenger Van	3,800
Burn Boss Mobile Air Curtain & Burn Boss- TSVI 1/2	26,250
Sentry Warning Siren	9,119
Sentry Warning Siren	9,573
Amkus Ion iS240 Spreader	10,207
Amkus Ion iC550 Cutter	8,601
Subtotal	

Sources: Village of Taos Ski Valley; Table 2.3, Willdan Financial Services.

**Table 4.2: Existing Public Safety Facilities Inventory**

	Replacement Cost
<i><u>Law Enforcement Vehicles</u></i>	
Ford 2012 Expedition	\$ 27,971
Ford 2014 Expedition	33,179
2017 Ford Expedition	41,423
Subtotal	\$ 102,573
<i><u>Law Enforcement Equipment</u></i>	
Computer	\$ 4,812
Radio	4,774
Computer Acc	708
Equipment - 5370	84
Equipment - 5370	524
Computer Equipment - 5506	1,535
Computer Equipment	2,152
Equipment - 6020	139
Equipment - 6157	1,422
Subtotal	\$ 16,150
Total Value - Existing Facilities	\$ 3,055,556

Sources: Village of Taos Ski Valley; Table 2.3, Willdan Financial Services.

**Table 4.3** shows the planned public safety facilities.

**Table 4.3: Planned Public Safety Facilities**

	<b>Total Cost</b>
Renovate and Expand New Village Hall Complex <sup>1</sup>	\$ 1,600,000
Fire Sub-station #2 Expand and Renovate	800,000
Public Safety Building	400,000
Public Safety Repeater Building	150,000
Purchase Public Safety Vehicles and Equipment	150,000
Fire Rescue Truck	400,000
Helipad Site Development	750,000
Renovate and Expand Primary Fire Station #1	2,500,000
Fire Hydrants Additional	500,000
Public Safety Building Land Acquisition	230,000
Pumper Tender (Fire Dept.)	800,000
Ladder Truck (Fire Dept.)	1,500,000
Cost of Planned Facilities	<u>\$ 9,780,000</u>

<sup>1</sup> Net project cost shown. Total project cost is \$2.7 million.

Source: Village of Taos Ski Valley 2022-2026 Infrastructure Capital Improvements Plan.

**Table 4.4** below shows the calculation of the system standard (existing + future facility value / future service population).

**Table 4.4: Public Safety Facilities System Standard**

Value of Existing Facilities	\$	3,055,556
Value of Planned Facilities		<u>9,780,000</u>
Total System Value (2030)	\$	12,835,556
Future Service Population (2030)		<u>937</u>
Cost per Capita	\$	13,696
Cost Allocation per Resident	\$	13,696
Cost Allocation per Worker <sup>1</sup>		4,246

<sup>1</sup> Based on a weighting factor of 0.31.

Sources: Tables 4.1, 4.2 and 4.4.

**Table 4.5** below shows the fee revenue resulting from using the system standard methodology. Note that under the system standard, the Village must fund the remaining \$4.8 million with a funding source other than impact fees, or new development will have paid too high a fee.

**Table 4.5: Revenue Projection - System Standard**

Cost per Capita	\$	13,696
Growth in Service Population (2019- 2030)		<u>337</u>
Fee Revenue	\$	4,616,000
Net Cost of Planned Facilities		<u>9,780,000</u>
Non-Fee Revenue to be Identified	\$	(5,164,000)

Sources: Tables 4.1, 4.2 and 4.4.

**Table 4.6** below shows the maximum justified impact fees resulting from using the system standard. The Village can charge any fee up to this amount.

**Table 4.6: Public Safety Facilities Fee - System Standard**

Land Use	A	B	C = A x B	D = C x 3%	E = C + D	F = E / Avg SF
	Cost Per Capita	Density	Base Fee <sup>1</sup>	Admin Charge <sup>1, 2</sup>	Total Fee <sup>1</sup>	Fee per Sq. Ft. <sup>3</sup>
<u>Residential - per Dwelling Unit</u>						
Single Family	\$ 13,696	0.40	\$ 5,478	\$ 164	\$ 5,642	\$ 2.26
<u>Nonresidential - per 1,000 Sq. Ft. or Room</u>						
Commercial	\$ 4,246	2.34	\$ 9,950	\$ 299	\$ 10,249	\$ 10.25
Office	4,246	2.97	12,609	378	12,987	12.99
Hotel (per Room)	4,246	0.41	1,753	53	1,806	n/a
<u>Accommodations</u>						
Multifamily	\$ 13,696	1.00	\$ 13,696	411	\$ 14,107	n/a
Hotel (per Room) Total <sup>4</sup>	13,696	1.00	15,449	463	15,912	n/a

<sup>1</sup> Fee per dwelling unit or per 1,000 square feet of nonresidential.

<sup>2</sup> Administrative charge of 3.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

<sup>3</sup> Assumes average single family dwelling unit size of 2,500 square feet.

<sup>4</sup> Fee per hotel room includes impact of overnight visitors and hotel employees.

Sources: Tables 2.2 and 4.4.

## Transportation Facilities

Table 5.1 displays the trip rate assumptions used in the analysis.

**Table 5.1: Trip Rate Assumptions**

Land Use Category	ITE Category	Average Daily Trip Rate	Average Daily Trip Rate
<u>Residential - Trips per Dwelling Unit</u>		<b>Per DU</b>	
Single Family <sup>1</sup>	Single Family Housing (210)	1.06	
<u>Nonresidential</u>		<b>Per Employee</b>	<b>Per KSF</b>
Commercial <sup>2</sup>	Shopping Center (820)	10.63	24.92
Office	Small Office Building (712)	7.98	16.19
<u>Accommodations</u>		<b>Per DU</b>	<b>Per Room</b>
Multifamily <sup>3</sup>	Multifamily Housing (Mid-Rise) (221)	1.84	
Hotel Rooms	Hotel (330)		5.49

<sup>1</sup> Based on 2.65 weekday trips per resident, multiplied by 0.40 residents per dwelling unit.

<sup>2</sup> Trip rate discounted by 34% to exclude pass-by trips. A pass-by trip is made as an intermediate stop on the way from an origin to a primary trip destination without a route diversion. Pass-by trips are not considered to add traffic to the road network. Assumption based on ITE Trip Generation Handbook data.

<sup>3</sup> Based on 1.84 weekday trips per resident, multiplied by 1.0 visitors per dwelling unit.

Sources: Institute of Traffic Engineers, Trip Generation, 10th Edition; Institute of Traffic Engineers, Trip Generation Handbook, 3rd Edition; Table 2.2, Willdan Financial Services.



**Table 5.2** calculates existing and future trip generation using the assumptions from Tables 2.1 and 5.1.

**Table 5.2: Land Use Scenario and Total Trips**

<b>Residential</b>	<b>Average</b>	<b>2019</b>		<b>Growth 2019 to 2030</b>		<b>Total - 2030</b>	
	<b>Daily Trip Rate</b>	<b>Units/ Employees</b>	<b>Average Daily Trips</b>	<b>Units/ Employees</b>	<b>Average Daily Trips</b>	<b>Units/ Employees</b>	<b>Average Daily Trips</b>
<i>Residential</i>							
Single Family	1.06	215	228	40	42	255	270
<i>Nonresidential</i>							
Commercial <sup>1</sup>	10.63	466	4,955	288	3,062	754	8,017
Office	7.98	24	192	12	95	36	287
Subtotal		490	5,147	300	3,157	790	8,304
<i>Accommodations</i>							
Multifamily	1.84	169	311	110	202	279	513
Hotel Rooms	5.49	235	1,290	175	961	410	2,251
		404	1,601	285	1,163	689	2,764
Total			6,976 61.5%		4,362 39%		11,338 100%

<sup>1</sup> Excludes accommodations employees, which are captured under hotel rooms.

Sources: Tables 2.1 and 5.1.

**Table 5.3** displays the Village’s transportation projects. A share of each project is allocated to the impact fee based on new development’s share of trips at the planning horizon calculated in Table 5.2.

**Table 5.3: Transportation Projects**

Project Name	A	B	D = A x B x C
	Total Cost	Share Allocated to New Development <sup>1</sup>	Cost Allocated To Impact Fee
<i>Transportation Projects</i>			
Twining Rd. Improvements	\$ 5,000,000	39%	\$ 1,925,000
Road Improvements Village Wide	3,000,000	39%	1,155,000
Public Transit (NCRTD) Stops/Pull-outs/Shelters	150,000	39%	57,750
Parking Lot Bypass Road	2,000,000	39%	770,000
Snow Dragon (snow melt)	150,000	39%	57,750
Acquire Snow Storage Area/Land	1,500,000	39%	577,500
<b>Total - Transportation Projects</b>	<b>\$ 11,800,000</b>		<b>\$ 4,543,000</b>

<sup>1</sup> Allocation to new development based on new development’s share of total trips at the planning horizon.

Sources: Table 5.2; Village of Taos Ski Valley 2022-2026 Infrastructure Capital Improvements Plan; Willdan Financial Services.

**Table 5.4** calculates the cost per trip to fund new development’s share of planned facilities.

**Table 5.4: Cost per Trip to Accommodate Growth**

Fee Program Share of Transportation Projects	\$ 4,543,000
Less Existing Fund Balance <sup>1</sup>	(204,368)
Net Costs	\$ 4,338,632
Growth in Trip Demand	4,362
Cost per Trip	\$ 995

Sources: Tables 5.2, 5.3; Village of Taos Ski Valley; Willdan Financial Services.

Table 5.5 presents the transportation facilities impact fee schedule.

**Table 5.5: Maximum Justified Traffic Impact Fee Schedule**

Land Use	A	B	C = A x B	D = C x 3%	E = C + D	F = E / Avg SF
	Cost Per Trip	Average Daily Trip Rate	Base Fee <sup>1</sup>	Admin Charge <sup>1, 2</sup>	Total Fee <sup>1</sup>	Fee per Sq. Ft. <sup>3</sup>
<i>Residential - per Dwelling Unit</i>						
Single Family	\$ 995	1.06	\$ 1,055	\$ 32	\$ 1,087	\$ 0.43
<i>Nonresidential - per 1,000 Sq. Ft. or Room</i>						
Commercial	\$ 995	24.92	\$ 24,790	\$ 744	\$ 25,534	\$ 25.53
Office	995	16.19	16,109	483	16,592	16.59
<i>Accommodations</i>						
Multifamily	\$ 995	1.84	\$ 1,831	55	\$ 1,886	n/a
Hotel (per Room) <sup>4</sup>	995	5.49	5,463	164	5,627	n/a

<sup>1</sup> Fee per dwelling unit or per 1,000 square feet of nonresidential.

<sup>2</sup> Administrative charge of 3.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

<sup>3</sup> Assumes average single family dwelling unit size of 2,500 square feet.

<sup>4</sup> Fee per hotel room includes impact of overnight visitors and hotel employees.

Sources: Tables 2.2 and 4.4.

## ***Park Facilities***

Table 6.1 displays the park facilities service population.

**Table 6.1: Parks and Public Spaces Service Population**

	Residents	Overnight Visitors	Total Service Population
Existing (2019)	95	323	418
New Development	16	228	244
Total (2030)	111	551	662

Source: Table 2.1.

Table 6.2 displays the Village’s existing recreation facilities inventory.

**Table 6.2: Existing Open Space Land Inventory**

	Acres
<i><u>Kachina Open Space</u></i>	
Parcel 1	1.09
Parcel 2	0.24
Parcel 3	4.43
Parcel 4	1.73
Total	7.50
<i><u>Hiker Parking</u></i>	
Total Acres	8.20
Cost per Acre	\$ 242,000
Total Value - Open Space	\$ 1,984,400

Source: Village of Taos Ski Valley

Table 6.3 displays the planned parks projects.

**Table 6.3: Planned Park and Recreation Facilities**

Multi-Purpose Trails (Amizette to Kachina) Planning, Acquisition, and Development	\$ 500,000
Hiker Parking Lot Expansion or Additional Location	250,000
Hiker Parking Lot Bathrooms	300,000
Kachina Wetland Park Improvements	100,000
Beaver Pond Sedimentation and Riparian Restoration - Planning, Design, & Engineering	250,000
Fish Habitat and Riparian Restoration	<u>190,000</u>
Total	<u>\$ 1,590,000</u>

Source: Village of Taos Ski Valley 2022-2026 Infrastructure Capital Improvements Plan.

Table 6.4 below shows the calculation of the system standard (existing + future facility value / future service population).

**Table 6.4: Park and Recreation Facilities - System Standard**

Value of Existing Facilities	\$ 1,984,400
Value of Planned Facilities	<u>1,590,000</u>
Total System Value (2030)	\$ 3,574,400
Future Service Population (2030)	<u>662</u>
Cost per Capita	\$ 5,398

Sources: Tables 6.1, 6.2 and 6.3.

**Table 6.5** below shows the fee revenue resulting from using the system facilities standard methodology. Note that under the system standard, the Village must fund the remaining \$158,000 with a funding source other than impact fees, or new development will have paid too high a fee.

**Table 6.5: Revenue Projection - System Standard**

Cost per Capita	\$ 5,398
Growth in Service Population (2019- 2030)	<u>244</u>
Fee Revenue	\$ 1,317,000
Net Cost of Planned Facilities	<u>1,590,000</u>
Non-Fee Revenue to be Identified	\$ (273,000)

Sources: Tables 6.1, 6.3 and 6.4

**Table 6.6** below shows the maximum justified impact fees resulting from using the system standard. The Village can charge any fee up to this amount.

**Table 6.6: Park and Recreation Facilities Impact Fee - System Standard**

	<i>A</i>	<i>B</i>	<i>C = A x B</i>	<i>D = C x 3%</i>	<i>E = C + D</i>	<i>F = E / Avg SF</i>
	Cost Per	Density	Base	Admin	Total Fee <sup>1</sup>	Fee
Land Use	Capita	Density	Fee <sup>1</sup>	Charge <sup>1, 2</sup>	Total Fee <sup>1</sup>	per Sq. Ft.
<i>Residential - per Dwelling Unit</i>						
Single Family	\$ 5,398	0.40	\$ 2,159	\$ 65	\$ 2,224	\$ 0.89
<i>Accommodations</i>						
Multifamily	\$ 5,398	1.00	\$ 5,398	\$ 162	\$ 5,560	
Hotel - per Room	5,398	1.00	5,398	162	5,560	

<sup>1</sup> Fee per dwelling unit or per hotel room.

<sup>2</sup> Administrative charge of 3.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

<sup>3</sup> Assumes average single family dwelling unit size of 2,500 square feet.

Sources: Tables 2.2 and 6.4.

## ***Wastewater Facilities***

**Table 7.1** calculates the equivalent demand units for the different land uses included in the study.

**Table 7.1: Wastewater Demand by Land Use**

<b>Land Use Type</b>	<b>Average Flow Generation/ DU &amp; KSF<sup>1</sup></b>	<b>Equivalent Dwelling Unit (EDU)</b>
<i><u>Residential</u></i>		
Single Family	13	1.00
<i><u>Nonresidential</u></i>		
Commercial/Office	50	3.85
<i><u>Accommodations</u></i>		
Multifamily	25	1.92
Hotel Rooms	47	3.62

<sup>1</sup> Average gallons per day based on 2019 water billing data. Assumes wastewater flow generation is 69% of water flow generation.

Source: Village of Taos Ski Valley Public Works; Willdan Financial Services.

**Table 7.2** estimates wastewater demand in 2019 and at buildout. The EDU factor from Table 7.1 is multiplied by estimates of existing and future development from Table 2.1 to determine existing and future demand for wastewater facilities.

**Table 7.2: Wastewater Facilities Equivalent Dwelling Units**

	2019			Growth 2019 to 2030		Total - 2030	
	EDU Factor	Units/ 1,000 Sq. Ft./Rooms	EDUs	Units/ 1,000 Sq. Ft./Rooms	EDUs	Units/ 1,000 Sq. Ft./Rooms	EDUs
<i>Residential</i>							
Single Family	1.00	215	215	40	40	255	255
<i>Nonresidential</i>							
Commercial/Office	3.85	151	580	77	298	228	878
<i>Accommodations</i>							
Multifamily	1.92	169	324	110	211	279	536
Hotel Room	3.62	235	851	175	634	410	1,485
Subtotal		404	1,175	285	845	689	2,020
Total			1,970		1,183		3,153
Percent of Total			62.5%		37.5%		100.0%

Sources: Tables 2.1 and 7.1, Willdan Financial Services.



**Table 7.3** displays the costs of wastewater facilities allocated to new development.

**Table 7.3: Wasterwater Facilities Allocation to New Development**

Project No.	Total Cost	Allocation to New Development	Cost Allocated to New Development
Wastewater Line Upgrades and Expansion Village Wide	\$ 6,000,000	37.5%	\$ 2,250,000
Wastewater Treatment Plant Ancillary Bldg. - Construct and Equip	1,000,000	37.5%	375,000
Wastewater Treatment Plant, Excess Capacity, built to serve growth	<u>11,000,000</u>	100.0%	<u>11,000,000</u>
Total	\$ 18,000,000		\$ 13,625,000

Sources: Village of Taos Ski Valley 2021-2025 Infrastructure Capital Improvements Plan; Table 7.2, Willdan Financial Services.

**Table 7.4** divides the new planned facility costs by the growth in EDUs to determine a cost per EDU.

**Table 7.4: Cost per EDU**

Net Cost of Planned Facilities	\$ 13,625,000
Growth in EDUs	<u>1,183</u>
Cost per EDU	\$ 11,517

Sources: Tables 7.2 and 7.3.

**Table 7.5** multiplies the cost per EDU by the EDU factors in Table 7.1 to determine a fee per dwelling unit, per 1,000 square feet of nonresidential space or per hotel room.

**Table 7.5: System Development Fee - Wastewater Facilities**

	A Cost Per EDU	B EDU Factor	C = A x B Base Fee	D = C x 3% Admin Charge <sup>1, 2</sup>	E = C + D Total Fee <sup>1</sup>	F = E / Avg SF Fee per Sq. Ft. <sup>3</sup>
<i>Residential - per Dwelling Unit</i>						
Single Family	\$ 11,517	1.00	\$11,517	\$ 346	\$ 11,863	\$ 4.75
<i>Nonresidential - per 1,000 Sq. Ft.</i>						
Commercial/Office	\$ 11,517	3.85	\$44,340	\$ 1,330	\$ 45,670	\$ 44.34
<i>Accommodations</i>						
Multifamily	\$ 11,517	1.92	\$22,113	\$ 663	\$ 22,776	
Hotel Rooms	11,517	3.62	41,692	1,251	42,943	

<sup>1</sup> Fee per dwelling unit or per 1,000 square feet of nonresidential.

<sup>2</sup> Administrative charge of 3.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

<sup>3</sup> Assumes average single family dwelling unit size of 2,500 square feet.

Sources: Tables 7.1 and 7.4; Willdan Financial Services.

## ***Water Facilities Fee***

**Table 8.1** calculates the equivalent demand units for the different land uses included in the study.

**Table 8.1: Water Demand by Land Use**

<b>Land Use Type</b>	<b>Average Flow Generation/ DU &amp; KSF<sup>1</sup></b>	<b>Equivalent Dwelling Unit (EDU)</b>
<i><u>Residential</u></i>		
Single Family	19	1.00
<i><u>Nonresidential</u></i>		
Commercial/Office	73	3.84
<i><u>Accommodations</u></i>		
Multifamily	36	1.89
Hotel Rooms	68	3.58

<sup>1</sup> Average gallons per day based on 2019 billing data.

Source: Village of Taos Ski Valley Public Works; Willdan Financial Services.

**Table 8.2** estimates water demand in 2019 and at buildout. The EDU factor from Table 8.1 is multiplied by estimates of existing and future development from Table 2.1 to determine existing and future demand for water facilities.

**Table 8.2: Water Facilities Equivalent Dwelling Units**

	2019			2030		Total - 2030	
	EDU Factor	Units/ 1,000 Sq. Ft./Rooms	EDUs	Units/ 1,000 Sq. Ft./Rooms	EDUs	Units/ 1,000 Sq. Ft./Rooms	EDUs
<i>Residential</i>							
Single Family	1.00	215	215	40	40	255	255
<i>Nonresidential</i>							
Commercial/Office	3.84	151	579	77	297	228	876
<i>Accommodations</i>							
Multifamily	1.89	169	319	110	208	279	527
Hotel Room	3.58	235	841	175	627	410	1,468
Subtotal		404	1,161	285	835	689	1,996
Total			1,954		1,172		3,126
Percent of Total			62.5%		37.5%		100.0%

Sources: Tables 2.1 and 8.1, Willdan Financial Services.

**Table 8.3** displays the costs of water facilities allocated to new development.

**Table 8.3: Water Facilities Costs to Serve New Development**

Description	Total CIP Cost Estimate	Allocation to New Development	Cost
			Allocated to New Development
Relocate and Upgrade Water Booster Station (Kachina)	\$ 500,000	100.0%	\$ 500,000
Gunsite Springs Engineering, Design, Construction and Distribution Lines	1,500,000	80.0%	1,200,000
Water Line Upgrades and Expansion Village Wide	8,000,000	37.5%	2,999,360
Kachina Water Tank	2,500,000	100.0%	2,500,000
Kachina Water Tank & Distribution Lines (Engineering, Construction, & Equip)	500,000	100.0%	500,000
Surface Water Treatment Plant (Plan, Engineer, Design, & Construction )	1,500,000	80.0%	1,200,000
Land Acquisition for Conservation Easement (SWPP Phoenix)	350,000	37.5%	131,222
Total	\$ 14,850,000		\$ 9,030,582

Sources: Village of Taos Ski Valley 2021-2025 Infrastructure Capital Improvements Plan; Table 8.2, Willdan Financial Services

**Table 8.4** divides the new planned facility costs by the growth in EDUs to determine a cost per EDU.

**Table 8.4: Total Cost per EDU**

Net Cost of Planned Facilities	\$	9,030,582
Growth in EDUs		1,172
Cost per EDU	\$	7,705

Sources: Tables 8.2 and 8.3.

**Table 8.5** multiplies the cost per EDU by the EDU factors in Table 8.1 to determine a fee per dwelling unit, per 1,000 square feet of nonresidential space or per hotel room.

**Table 8.5: System Development Fee - Water Facilities**

	A	B	C = A x B	D = C x 3%	E = C + D	F = E / Avg SF
	Cost Per EDU	EDU Factor	Base Fee	Admin Charge <sup>1, 2</sup>	Total Fee <sup>1</sup>	Fee per Sq. Ft. <sup>3</sup>
<i>Residential - per Dwelling Unit</i>						
Single Family	\$ 7,705	1.00	\$ 7,705	\$ 231	\$ 7,936	\$ 3.17
<i>Nonresidential - per 1,000 Sq. Ft.</i>						
Commercial/Office	\$ 7,705	3.85	\$29,664	\$ 890	\$ 30,554	\$ 29.66
<i>Accommodations</i>						
Multifamily	\$ 7,705	1.92	\$14,794	\$ 444	\$ 15,238	
Hotel Rooms	7,705	3.62	27,892	837	28,729	

<sup>1</sup> Fee per dwelling unit or per 1,000 square feet of nonresidential.

<sup>2</sup> Administrative charge of 3.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

<sup>3</sup> Assumes average single family dwelling unit size of 2,500 square feet.

Sources: Tables 8.1 and 8.4; Willdan Financial Services.