



**VILLAGE COUNCIL REGULAR MEETING AGENDA
MEETING TO BE HELD VIA ZOOM TELECONFERENCE
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, JUNE 22, 2021 2:00 P.M.**

- 1. CALL TO ORDER AND NOTICE OF MEETING**
- 2. ROLL CALL**
- 3. APPROVAL OF THE AGENDA**
- 4. APPROVAL OF THE MINUTES OF THE MAY 25, 2021 VILLAGE COUNCIL REGULAR MEETING**
- 5. CONSIDERATION TO APPOINT ROBERT SALAZAR AS A POLICE OFFICER 2 FOR THE VILLAGE OF TAOS SKI VALLEY**
- 6. CITIZEN'S FORUM** –for non-agenda items only. Limit to 5 minutes per person (please email awooldridge@vtsv.org to sign up)
- 7. COMMITTEE REPORTS**
 - A. Planning & Zoning Commission
 - B. Public Safety Committee
 - C. Firewise Community Board
 - D. Parks & Recreation Committee
 - E. Lodger's Tax Advisory Board
 - F. Capital Advisory Infrastructure Committee
- 8. REGIONAL REPORTS**
- 9. MAYOR'S REPORT**
 - A. Proclamation for the Village of Taos Ski Valley's 25th Anniversary
- 10. STAFF REPORTS**
 - A. Administrator Avila
 - B. Finance Director Grabowski
 - C. Police Chief Trujillo
 - D. Fire Chief Molina
 - E. Building Official Bowden
 - F. Planning Director Nicholson
 - G. Public Works Director Martinez
 - H. Clerk Wooldridge
 - I. Attorney Baker
- 11. OLD BUSINESS**
- 12. NEW BUSINESS**
 - A. Consideration to Approve Agreement with the NM Department of Transportation for FY 2022 Local Government Road Fund Cooperative Agreement (COOP) Award
 - B. Consideration to Approve Agreement with the NM Department of Transportation for 2022 (MAP) Municipal Arterial Program Award
 - C. Consideration to Approve Resolution No. 2021-477 Authorizing the Execution and Delivery of a Loan Agreement and Intercept Agreement by and between the Village of Taos Ski Valley, New Mexico and the New Mexico Finance Authority for a Fire Department Apparatus and Related Equipment
 - D. Introduction: Ordinance No. 2022-10 Amending Village Ordinance No. 2020-10, to Update the Building and Construction Codes to Include the 2018 New Mexico Energy Conservation Codes
 - E. Discussion of Proposed *Draft* Village Ordinance No. 2021-70, Repealing Resolution No. 2007-128 and Resolution No. 04-88, and Establishing Connection Fees for the Village Water and Sewer Systems

F. Introduction of Development Impact Fee Update Study

**G. Discussion of Final VTSV 2021-2022 Budget Including Direction for Budget Changes
Anticipated for Fiscal Year 2022**

13. MISCELLANEOUS

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

15. ADJOURNMENT

-- Providing infrastructure & services to a World Class Ski Resort Community --



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**VILLAGE COUNCIL REGULAR MEETING
DRAFT MINUTES
VIA ZOOM TELE CONFERENCE
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, MAY 25, 2021 2:00 P.M.**

1. CALL TO ORDER & NOTICE OF MEETING

The regular meeting of the Village of Taos Ski Valley Council was called to order by Mayor Brownell at 2:00 p.m. Notice of the meeting was properly posted.

2. ROLL CALL

Ann Wooldridge, Village Clerk, called the role and a quorum was present.

Governing body present:

Mayor Christof Brownell
Councilor Jeff Kern
Councilor Neal King
Councilor Chris Staggs
Councilor Tom Wittman, Mayor Pro Tem

Staff present:

Village Administrator John Avila
Village Clerk Ann Wooldridge
Finance Director Nancy Grabowski
Building Official Jalmar Bowden
Public Works Director Anthony Martinez
Police Chief Sam Trujillo
Planning Director Patrick Nicholson
Village Attorney Susan Baker

3. APPROVAL OF THE AGENDA

MOTION: To approve the agenda as presented

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

4. APPROVAL OF THE MINUTES OF THE MARCH 23, 2021 VILLAGE COUNCIL REGULAR MEETING and the APRIL 13, 2021 COUNCIL WORKSHOP

MOTION: To approve both minutes as presented

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

5. CITIZENS' FORUM – Limit to 5 minutes per person (please sign in)

A. Chamber of Commerce Director Courtney Tucker said that plans are being made for handling visitors for the upcoming Memorial Day weekend. She asked for input to plan a July 4th event.

B. Homeowner Mike Fitzpatrick said that he applauds the Village for making meetings accessible to the public. He asked whether Village documents could be accessible to the public, either via a website or in the cloud. He said that in a recent records request, he thought that some files were not as complete as he would have liked.

6. COMMITTEE REPORTS

A. Planning and Zoning Commission –Commission Chair Wittman reported that the Commission met on May 3, 2021. The draft utility hook-up ordinance was tabled. Bob Corroon, owner of the Northside parcel, reported

on measures to be taken this summer for mitigating fire hazard and for increasing forest health. Thinning will occur on 276 acres and Northside will be closed. TSVI's John Kelly also reported on thinning measures to be taken this summer on TSVI's public and private lands. CIAC Chair Ben Cook reported on the Committee's continued work. Director Nicholson discussed the possibility of granting administrative approval for a new deck at the Alpine Village Suites. Next P&Z meeting will take place on June 7, 2021.

B. Public Safety Committee – Chairman Neal King reported on Public Safety Committee and Firewise Board activity, such as discussion of a firewise resolution, discussion of Hiker Parking, and discussion of the possibility of hiring two paid part-time EMS/Fire personnel. The suggestion is to pay for 18 hours a week, and to make part of the compensation housing at the Village Complex.

C. Firewise Community Board of Directors -see above

D. Parks & Recreation Committee – Committee Chair Kett reported that a spring clean-up will take place on May 27, 2021, to include a picnic at Twining Campground.

E. Lodger's Tax Advisory Board –Co-Chair Stagg reported that the Board met on May 24, 2021 to discuss the lodgers tax budget, estimate of projected collections, and projects to be funded for FY22. The Chamber budget was approved. Discussion took place on other items including funding of bus transportation, funding for paid EMS staff, and funding for Taos Air. The Board was in favor of all of these items, but couldn't fund them all, he said. A middle ground of funding Taos Air at \$120,000 in the budget for now was agreed upon. The Board requested lodgers tax expenditure proposal applications for all proposed items, except for the Chamber funding. Other items may be considered later.
The next meeting date has not been set.

F. Capital Infrastructure Advisory Committee – Director Nicholson reported that he CIAC had completed its first stage of work and had approved a draft development impact fee schedule and accessory report.

7. REGIONAL REPORTS

A. Discussion of a Resolution for the Landfill Board

Mayor Brownell discussed this proposed resolution for the Landfill Board addressing the recycle program. He said that the Village would like to participate, though not all entities are interested. The recycling center is taking only cardboard at this time.

B. Discussion of an Enchanted Circle Council of Governments Resolution for the Film Office

Discussion took place at the ECCoG about adopting a resolution creating a Taos Regional/Enchanted Circle Film Office, which could be a positive step for Northern New Mexico.

8. MAYOR'S REPORT

Mayor Brownell said that he is in favor of paid EMS staff and recommended three part-time personnel along with the Chief. The Landfill Board discussed Earth Day and reported that ten tons of trash had been collected. At the IGC meeting, Luis Reyes reported on additional charging stations for electric vehicles being installed in Taos. The recent Cannabis Act was discussed and the need for each municipality to adopt its own ordinances. GRT would be collected on cannabis sales, unlike on medical marijuana sales. The hope is to have regulations in place by September. At the ECCoG meeting, economic indicators were discussed as the hope is for tourism to increase in the region. A resolution in support of Taos Air was adopted.

In the Village, Mayor Brownell reported that the effort to get homes connected to the underground electric service was proving to be difficult. Trenching in Amizette needs to be completed, especially on the south side of the highway.

Mayor Brownell congratulated Village staff on doing a great job in coordinating and implementing Covid-safe requirements for homeowners, businesses, and the public. The July 4th event is being planned and everyone should get their ideas to the Chamber of Commerce, he said.

9. STAFF REPORTS

Staff reports were included in the Council packet and were posted to the Village web site.

10. OLD BUSINESS

A. Discussion of Village of Taos Ski Valley Health Order

Mayor Brownell said that the Village of Taos Ski Valley, along with other municipalities and organizations, are allowed to maintain more precautions than those required by the NMDOH Health Order. However, it will prove more difficult to maintain those standards as precautions decrease. Also, the efficacy of those precautions may be minimal with increasing visitors and decreasing safety practices.

At this time, it seems practical to follow the NMDOH guidelines without additional precautions until the NM Pandemic Emergency is declared over. As advancement in vaccination is matched by the rapidly decreasing social protections and practices, the advice of Council is requested for COVID protection policy.

Both Dr. Peterson and David Norden urged the community to get together on a unified approach, although each business can make its own rules. They said that it would be useful to have a summer plan in place. Updates will take place at the next council meeting.

11. NEW BUSINESS

A. Consideration to Approve Resolution 2021-471 Concerning Open Meeting Requirements of Governing Body Official Boards, Commissions, and Committees of the Village of Taos Ski Valley

Village Administrator Avila said that the Village has a number of Boards, Commissions and Committees that are required to comply with the Open Meetings Act. This resolution describes the requirements of statute all should follow when adopting an OMA resolution for their group.

Discussion took place on whether these committees actually made policy and on whether they really needed to follow the open meetings act requirements, or whether following these requirements would just get in the way of conducting business and getting things accomplished.

MOTION: To Approve Resolution 2021-471 Concerning Open Meeting Requirements of Governing Body Official Boards, Commissions, and Committees of the Village of Taos Ski Valley

Motion: Councilor Wittman

Second: Councilor King

Failed: 0-4

B. Consideration to Approve Resolution 2021-472 Approving Disposal of Assets Concerning the Police Trailer

MOTION: To table this item

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

C. Consideration to Approve Resolution 2021-473 A Resolution approving Water, Sewer, and Trash Rates for Fiscal Year 2022

Administrator Avila explained the Village provides water, sewer, and trash service through self-supporting enterprise operations that require user fees. The rates for these services have been addressed from time to time in order to pay for capital and operational expenditures. The Village has been advised to establish rates for enterprise funds through ordinance adoption. Once established the rates can be adjusted periodically through a rate structure resolution. The Village of Taos Ski Valley Council approved the current water, sewer, and trash rates in FY2019 by Ordinance No. 2019-68. At the Council budget workshop on April 27, 2021, direction was given to staff to implement an increase to the water/sewer fixed rate of 10%, he said. Based on that direction, the fixed water/sewer rate would go from \$59.09/EQR to \$65.00/EQR, an increase of \$5.91/EQR. The per gallon charge for water and sewer would remain at \$0.0472/gallon. The trash would also remain the same at \$5.01 per EQR.

MOTION: To Approve Resolution 2021-473 A Resolution approving Water, Sewer, and Trash Rates for Fiscal Year 2022

Motion: Councilor Wittman

Second: Councilor King

Discussion took place, with Council asking whether this was really the right time to implement a rate increase or whether it was best to wait to see what happens as usage increases and business recovers.

The vote was called.

Failed: 0-4

D. Consideration to Approve Resolution No. 2021-474 requesting Approval of Contract No. 2021-18 between the Village of Taos Ski Valley and CXT, Inc for the Parks & Recreation grant project to install a toilet at Williams Lake Trail Head Hiker Parking

Director Grabowski explained that the Parks and Recreation Committee applied for and was awarded a grant totaling \$18,300 from the New Mexico Economic Development Department to install a toilet at the William's Lake trail head hiker parking. A BAR was done by Resolution No. 2021-455 to accept the grant in November 2020. At that time the grant revenue, corresponding expenses, and minimum match from Park impact fees were added to the FY2021 budget. Bids were collected from several vendors and a committee was selected to review the responses. In addition to cost, the best solution for the toilet set up was considered in the final decision. The committee determined that CXT, Inc. from Hillsboro, TX had the best solution to the toilet installation in the parking area. In addition, CXT has the New Mexico

state contract for concrete buildings. The contract total is \$38,522.50. The quote, which has a photo of the Rocky Mountain unit, was presented. Installation of the toilet is planned for the fall of 2021, she said.

Parks and Recreation Committee Chair Katherine Kett said that this toilet would equal the same as four port-a-potties in volume. Bob's Yard would pump it once a month. Parks and Recreation impact fees will be used for the Village's share, which she said is an effort to provide amenities for the community and to add necessary things needed for long-term growth. Councilor Stagg asked whether this was the right thing to do at this time given the Kachina Master Plan work in progress.

MOTION: To Approve Resolution No. 2021-474 requesting Approval of Contract No. 2021-18 between the Village of Taos Ski Valley and CXT, Inc for the Parks & Recreation grant project to install a toilet at Williams Lake Trail Head Hiker Parking

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

E. Consideration to Approve Resolution 2021-475 A Resolution of Support to the US Forest Service for the Taos Ski Valley Inc. Master Development Plan within the USFS lands

The Village of Taos Ski Valley conducted a Council Workshop on April 13, 2021 where TSVI shared the presentation of its USFS Master Development Plan. The questions and comments were recorded and provided to TSVI for inclusion in its submission to the USFS. Direction to provide a Resolution of Support to the USFS for the following TSVI projects in their MDP was recommended.

- Improving access between the Main Base Area and Kachina Basin via a gondola.
- Updating aging lift infrastructure and improving the terrain network.
- Expanding guest amenities via on-mountain facilities and improving the guest arrival experience.
- Continuing to expand year-round and summer activities.
- Introducing an on-mountain water tank to support snowmaking operations and which may serve as a significant fire-mitigation facility for the entire Village.
- Expanding sustainability initiatives including the use of alternative energy and forest health work.

MOTION: To Approve Resolution 2021-475 A Resolution of Support to the US Forest Service for the Taos Ski Valley Inc. Master Development Plan within the USFS lands

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

F. Consideration to Approve Resolution 2021-476, a Resolution Approving Application for an NMFA loan of \$ 454,115.50 for Fire Equipment to be paid by State Fire Grant Funds

Administrator Avila said that the Village Fire/EMS has need of a pumper truck and equipment that are estimated at a cost \$ 454,115.50. In order to maintain a healthy balance in the Fire Grant fund for ongoing expenses and unforeseen cost, pursuing a loan for the purchase of the pumper truck is advisable. The planned recurring expense would be covered by the yearly award of the State Fire Grant:

- The application resolution directs and allows for an application to be submitted to the New Mexico Finance Authority for the consideration of a Fire Funds Loan
- Village Council has previously been provided and has reviewed the need for fire fund equipment and the State Fire Marshall's office has reviewed the requested purchases and financing through an NMFA loan and approved of moving forward
- In order to meet NMFA timelines a resolution needs to be approved by Village Council prior to the NMFA board meeting on May 27, 2021
- Should the NMFA approve the loan request at the upcoming board meeting, Village Council will be provided final interest rates, loan terms, and agreements for consideration and approval at the June meeting.

The Loan is anticipated to total \$454,115.50 with \$398,771.00 for a fire pumper truck and \$55,344.50 for fire equipment, have a final maturity of June 1, 2030, and have an interest rate of 0.75%.

MOTION: To Approve Resolution 2021-476, a Resolution Approving Application for an NMFA loan of \$ 454,115.50 for Fire Equipment to be paid by State Fire Grant Funds

Motion: Councilor Kern

Second: Councilor King

Passed: 4-0

G. Review and Acknowledgement of the Village Interim budget for Upcoming FY2022

Director Grabowski explained that on April 27, 2021, the Village met in a special Council budget workshop to view the FY2022 budget. The following are the items which have been updated since that meeting, she said:

Water (01) & Sewer (02) Revenues:

Direction to 10% Increase fixed rate.

Revised USDA reserve transfer

General (03):

Changes 6220:

Stifel: Finance study/Fire loan \$45K

Correction for Software expense

Adjustments for new hire

Updated salaries

Law Enforcement (04):

EMS (09)

Director Grabowski requested direction for other adjustments to the FY2022 budget before the final budget submission. The final budget, including the ending 4th Quarter balances, will be approved by Resolution at the regular July Council meeting and submitted to the DFA no later than July 31, 2021.

Discussion took place on the possibility of hiring paid staff members for the Fire and EMS Departments. No water/sewer rate increase is contemplated in this proposed budget.

12. MISCELLANEOUS

A. Fire Chief Molina explained that the Village could not place restrictions on the Highway 150 campgrounds. The US Forest Service has not moved to Stage 1 fire restrictions.

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

The next meeting of the Village Council will be the Council Regular Meeting on Tuesday, June 22, 2021 at 2:00 p.m. via Zoom.

14. ADJOURNMENT

MOTION: To Adjourn

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

The meeting adjourned at 4:30 p.m.

Christof Brownell, Mayor

ATTEST: _____
Ann M. Wooldridge, Village Clerk

Village of Taos Ski Valley
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Appoint Robert Salazar as a Police Officer 2 for the Village of Taos Ski Valley

DATE: June 22, 2021

PRESENTED BY: Chief Sam Trujillo

STATUS OF AGENDA ITEM: Mayor's Appointment with Council Approval

CAN THIS ITEM BE RESCHEDULED: Not recommended

BACKGROUND INFORMATION:

Per NM State Statute (NMSA) Section 29-1-9, each Police Officer shall receive, from the Governing Body, an appointment in writing as a Police Officer of the municipality. The appointment shall be made by the Mayor with the approval of a majority of all members of the Governing Body. This appointment, usually referred to as a "commission", is necessary to give the officer the authority to assume police powers within the municipality.

RECOMMENDATION: Motion to appoint Robert Salazar as a Police Officer 2 for the Village of Taos Ski Valley

PROCLAMATION FOR THE VILLAGE OF TAOS SKI VALLEY'S 25TH ANNIVERSARY

WHEREAS: July 1, 2021 marks the twenty-fifth anniversary of the Incorporation of the Village of Taos Ski Valley as New Mexico's 100th municipality; and

WHEREAS: It is fitting and proper to accord official recognition to this significant occasion for the local community, and to annually honor the Village's anniversary at the patriotic celebration of United States Independence Day on July 4th of each year; and

WHEREAS: It is appropriate to celebrate the achievements of the Village since incorporation.

NOW, THEREFORE I, Christof Brownell, by virtue of the authority vested in me as Mayor of the Village of Taos Ski Valley do hereby proclaim July 4, 2021 as the

VILLAGE OF TAOS SKI VALLEY QUADRASCENTENNIAL CELEBRATION

AND ask our citizens to reaffirm the ideals of the founders of Taos Ski Valley and the Village of Taos Ski Valley by spiritedly honoring this day.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the Village of Taos Ski Valley to be affixed this 22nd day June of the year of our Lord two thousand and twenty-one.

Signed _____ SEAL Attest _____

John Avila
Village Administrator
Village of Taos Ski Valley Council
Monthly Briefing
June 22, 2021



* Ongoing & Past Projects *

COVID -19 - Pandemic Emergency:

The Village Offices are maintaining safety protocol, anticipating good news at the Governor's July 1 announcement. The Village offices require 100% mask wearing in common areas to protect the unvaccinated and other High Risk staff and visitors.

OSHA: Guidance on Mitigating and Preventing the Spread of COVID – 19 in the workplace issued 6/10/21 include focus protections on unvaccinated and other At-Risk workers and encourage the COVID-19 vaccination.

“Employers should take additional steps to mitigate the spread of COVID-19 for unvaccinated and otherwise at-risk workers in workplaces where there is heightened risk due to the following types of factors”:

- **Close contact**– where unvaccinated or otherwise at-risk workers are working close to one another. Such workers may also be near one another at other times, such as when clocking in or out, during breaks, or in locker/changing rooms.
- **Duration of contact** – where unvaccinated or otherwise at-risk workers often have prolonged closeness to coworkers (e.g., for 8–12 hours per shift). Continued contact with potentially infectious individuals increases the risk of SARS-CoV-2 transmission.
- **Type of contact** – unvaccinated or otherwise at-risk workers who may be exposed to the infectious virus through respiratory droplets in the air—for example, when unvaccinated or otherwise at-risk workers in a manufacturing or factory setting who have the virus cough or sneeze. It is also possible that exposure could occur from contact with contaminated surfaces or objects, such as tools, workstations, or break room tables. Shared spaces such as break rooms, locker rooms, and entrances/exits to the facility may contribute to their risk.

Taos:

NMDOH updated the Red to Green data today, as shown on the attached slide. No counties were re-evaluated and won't be before June 30 or at all if the framework becomes obsolete before then. Therefore Taos County remains turquoise.

Both the case rate and positivity rate in Taos County are easily meeting the criteria and were down on the previous bi-weekly update. The fully vaccinated rate in Taos County increased from 67.1% to 69.7% in the 14 day period.

NM DOH Drs Scrace and Collins broadcasted a Covid-19 update 6/16/21

Summary of press conference:

- 58.7% of 16+ New Mexicans are fully vaccinated, just 21,307 to go to hit the 60% target and the end of the Red to Green framework.
- 7 Vaccine Myths Rebutted:

1. Can receiving a COVID-19 vaccine cause me to be magnetic? No
 2. Do any COVID-19 vaccines authorized for use in U.S. shed or release any of their components? No
 3. Will a COVID-19 vaccine alter my DNA? No
 4. After getting COVID-19 vaccine, will I test positive for COVID-19 on viral test? No
 5. Can a COVID-19 vaccine make me sick with COVID-19? No
 6. Is it safe to get COVID-19 vaccine if I would like to have a baby one day? Yes
 7. Can being near someone who received a COVID19 vaccine affect my menstrual cycle?
No
- Incentives are proving effective in increasing vaccine demand and are a good investment compared to the costs of hospitalization.
 - States and counties with higher vaccine rates generally experience fewer cases.
 - Not being fully vaccinated makes you 15 times more likely to get Covid-19.
 - Variant names have switched to letters from the Greek Alphabet:
 - Alpha = UK = B.1.1.7
 - Delta = India = B1.617.2
 - Alpha remains dominant strain in New Mexico (71% of cases in May).
 - Delta is present in New Mexico (0.6% of cases in May).
 - The Pfizer vaccine is effective against the Alpha and Delta variants, but much more so after the second dose:

Facility Undergrounding

A notice was again sent to the Amizette residents giving an update to underground electric progress in the Village and explaining the process to connect once the facilities are near the property. Last month the Kit Carson Electric Cooperative power underground effort completed a portion of the undergrounding planned in Amizette, along with some permit clearance of the US Forest. They kept to their predicted schedule and were able to install underground electric cable into the conduit prepared last year, along Emma, Gusdorf and Gersen lanes. There are also a few locations along the project where some extension can be arranged with the Village once the property owner has made application with KCEC.

Although residents are free to use Village contractors, they should be engaged independently by the private owners to finish the connection to their homes. Customer electricians have been in contact with KCEC and the Village for additional information to connect. Once the underground service is available near a property, the five steps to connecting underground are:

The Owner to engage a contract electrician for work on their property,
Then together contact Kit Carson Electrical Cooperative with the meter number and request an *upgrade to an underground service*, **KCEC** and the electrician will contact the Village for underground permitting and start credit request for public Right Of Way work,
Proceed with underground work and connect to the underground service,
Make the credit application for the portion of work done in the public ROW. If the property is undeveloped, the request is for a new service.

The work to obtain permission to underground in some locations due to US Forest Service property continues for the south side of NM 150. KCEC reports that they have recently received permission from

the USFS and again have an application before NM Department of Transportation for permission to start the KCEC electrical underground project along the south side of NM 150.

With the permit and KCEC approval, our contractor can start work. The permit process that KCEC has had to complete is because the USFS only allows a road easement to NMDOT. The easement is just for the roadway and traffic not for utility easements. Evaluation of an easement on the south side of the road thankfully did not involve an environmental study. It was sustained that the Village/KCEC project falls under the same approval that was given for the underground installation on the north side of the highway.

Coordinating undergrounding efforts to best utilize the KCEC/TSVI Entry Way project task of undergrounding electrical lines in the parking lot, has given the Village a couple of opportunities to underground lines on Twining and additional NM150 locations.

We anticipate the NM150 underground project will get permission in time to start construction this summer. However, the Village also has other underground projects that can be pursued without affecting the construction timeline. One project that will improve fire safety and connect KCEC facilities in the area is undergrounding electricity through Coyote Lane. The project has been determined by KCEC as a requirement to connecting a few overhead line feeds in the area. Once connected to a Coyote Lane underground facility a number of overhead lines in the neighborhood can be "De-energized". The opportunity also exists to joint trench with NM Gas to the main gas line to the neighborhood. Initial planning and estimates are being produced in hopes that the Village, KCEC and NM Gas can complete the project before winter. Survey of the neighborhood is needed to determine support for this project.

WWTP

The Village has reporting requirements to the project oversight agency and needs to complete a check list with detailed preparation to report establish completion. The continued corrections to the plant are under warranty. The design engineer is tasked with review and comment on outstanding issues with Ovivo for plant final completion. As of last reporting, ongoing work for the Waste Water Treatment Plant includes continued optimized efficiency of the Ovivo System along with ongoing training. Ovivo engineers and technicians are in contact to address system operations issues including monitoring programs, improving the ultra violet treatment and plumbing corrections.

The upgraded Waste Water Treatment Plant was needed for system expansion to protect the water conditions of the area. This is required for the increased demands on the system. In order to increase capacity needed within limited space and funding, a mechanical system was selected by Village for the Waste Water System upgrade.

Anthony Martinez, Director of Public Works (field report)

Kachina Water Booster Station

Ensuring that the water delivery is optimum, Public Works has reviewed the onsite status of operating systems for the Kachin Tank including water delivery. The project will be accepted as final with the NM Environmental Department once all items are addressed. The temporary pump station has an expected

life of less than two year and a permanent Kachina Water Booster Station is required for use of the Kachina Water Tank. The temporary pump station upgrades allow for remote automatic operation between the pumps and tank equipment. The temporary pump station is operational and can receive remote commands through the fiber installation.

The Village request for Community Project Funding to Congressional representation for outlay to fund the Kachina Tank distribution system has not been successful. More funding sources are being explored with the help of state agencies.

We had some success in obtaining legislative capital funding for planning and design last year for \$150,000. This year the Village state reauthorization contained in HB 296 of the NM 2021 Legislature, is so the unused Gunsite planning award is moved to the construction of the Kachina Water Booster Station Construction. The result was an award of \$385,000 to be engaged after the grant agreement with the Village. With additional outlay from the State Legislature for the Kachina Water Booster Station Construction, an RFP is anticipated after Grant Agreement documents are received.

Anthony Martinez, Director of Public Works (field report)

Village Hall Complex –

Application for a grant for an Administration Office has had consideration and approval by the Office of the State Fire Marshal for an average \$80,000 annual grant award. Basic requirements of the Grant are that the Village staff Fire Inspector and Fire Investigator certified staff at the site. The state office agrees that the advantages of having an Office for Fire/EMS Administration located on site are value for the firefighting effort. The added grant funding will allow Fire Department staffing and training as well as equipment, supplies and facilities. The office space is now fully functional.

Beyond increasing the certified staff available to respond to fires and emergency calls, the administration staff is able to inspect building for compliance and investigate fire emergencies. Housing the Fire Administrative Office on site allows the Main Fire Station to have overnight bunking for staff near the equipment. The percentage of time required to conduct the Inspection and Investigation duties is only a small portion of the hours that the staff will be available for emergency response.

There is increased interest among employees for housing at the Village apartments and the requirements of budgeting and tax reporting will be more complex. The use of the units as office space and EMS housing has reduced the expected cost per unit of sewage pumping and utility use. Dealing with the COVID restrictions has also demonstrated that temporary offices can be operational in the previous EMT unit. Moving the Fire Department Office to the Complex will now allow bunking at the Main Station. The Village office is operating with a fraction of personnel under the latest restrictions and some apartment units have served as temporary remote offices to allow for distancing. The Building Inspector and Police Offices are currently housed at the Village Complex

TIDD – Paving for Thunderbird/Ernie Blake Roads projects is recently completed with some adjustments to drainage work being addressed first. Weekly Project Management meetings have started for the construction season with Taos Ski Valley Inc. Engineer, contractors and the Village.

Contemporaneous review and documentation of the projects within the Village was lacking and now requires the development and review of project documentation for the record of assets and fiduciary

responsibility. Compiling detailed financial documents for Strawberry Hill projects assist review for the dedication being considered.

Planning documents such as the Kachina Area Master Plan and the Taos Ski Valley Water Study may be eligible as TIDD projects depending on Project development and acceptance by the Village. The Water Study has progressed with three project review meetings to date and another planned for next week.

Items

- The annual preparation of the State mandated Infrastructure Capital Improvement Plan is again due. The time line for this process is usually March through September to include changes in funding and fiscal year budgets. It is a process developed by NM state government primarily over the last 15 years, to establish a protocol for legislative and other state funded or managed grant requests and awards. The state system has developed so that all eligible entities submit a plan for grant funded projects in the next five years. Any and all projects that meet the ICIP criteria for an entity must be recorded in the system to be eligible for most NM controlled awards. Attached materials:
- Kit Carson Electric Cooperative invited to Village of Taos Ski Valley to participate in the KCEC Electric Vehicle Transportation Working Group initiated 6/1/21
- We are consulting the Village Financial Advisor, Stiffel for input to create a Financial Plan model and have had contributing review by TSVI for an assignment to Stifel of the Plan of Finance Model
- Currently investigate rezoning of Village facilities to Special Use zoning for consistency.
- With a Regional Film Office, the Village will benefit from a film permit process. Modifying the Event Permit Ordinance may be the most efficient path to an update.
- The Village has requested coordination with TSVI Recycle operations to plan for the upcoming ski season. Operating a recycling facility requires control of materials, the facility and schedule. Recycling operations are not self-supporting but management of materials can help offset some costs. Likewise controlling costs may include offset of savings from not using the waste stream for materials. Broad definition of recycle efforts, such as removing food waste and green waste from the Landfill bill also need to be considered.
- Acequia Members have approached TSVI for information and have asked to meet with the Administration and Public Works Department for a tour of facilities and Q&A



NEW MEXICO PUBLIC REGULATION COMMISSION

COMMISSIONERS

DISTRICT 1 CYNTHIA B. HALL
DISTRICT 2 JEFFERSON L. BYRD, VICE CHAIR
DISTRICT 3 JOSEPH M. MAESTAS
DISTRICT 4 THERESA BECENTI-AGUILAR
DISTRICT 5 STEPHEN FISCHMANN, CHAIR



P.O. Box 1269
Santa Fe, NM 87504-1269

STATE FIRE MARSHAL DIVISION

John Kondratick
Interim State Fire Marshal
Phone (505) 470-1044
Fax (505) 476-0100

CHIEF OF STAFF

Wayne Propst

April 22, 2021

Roberto Molina

Taos Ski Valley, Fire Chief

PO Box 100 City

Taos Ski Valley, New Mexico 87525

Ref: Administration Office FY' 2022 Funding Cycle

Chief Molina,

In response to your request and the information contained in a report recently submitted by Austin Meuli, of this Office and the filling of the required documentation, please be advised that records in this Office have been changed to reflect that the Taos Ski Valley Fire Department now maintains and operates one (1) main station, one (1) Sub- Station and (1) Administration Office.

As an ISO Class 5 department the Taos Ski Valley Fire Department is eligible to receive annual fire protection funding for the newly certified Administration Office for this upcoming Fiscal Year 2022.

If you should have any additional questions or need any assistance with this process, please contact me directly at 505-709-8150.

Respectfully,

A handwritten signature in cursive script, appearing to read "Randy Varela".

Randy Varela
Deputy Fire Marshal
Fire Service Support Bureau
New Mexico State Fire Marshal's Office

2022-2026 LOCAL (VTSV) INFRASTRUCTURE CAPITAL IMPROVEMENTS PLAN

Year & Priority	Project Name	Total Cost	Funded	Unfunded Amount	Potential Funding Sources	2022	2023	2024	2025	2026	
22.1	Relocate and Upgrade Water Booster Station (Kachina)	\$ 300,000	\$ 125,000	\$ 175,000	WTB	\$ 300,000	\$ 315,000				\$ 300,000
22.2	Guadalupe Springs Engineering, Design, Construction and Distribution Lines	\$ 1,500,000	\$ 315,000	\$ 1,185,000	Capital Outlay; Private	\$ 1,185,000	\$ 2,275,000				\$ 1,500,000
22.3	Twining Rd. Improvements - Planning, Engineering, Design, & Construction	\$ 5,000,000	\$ 275,000	\$ 4,725,000	NM DOT; TIDD; Private	\$ 2,725,000	\$ 2,000,000	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
22.4	Water Line Upgrades and Expansion Village Wide	\$ 8,000,000		\$ 8,000,000		\$ 850,000	\$ 850,000				\$ 8,000,000
22.5	Purchase Replacement Fire Engine	\$ 850,000		\$ 850,000		\$ 150,000	\$ 150,000				\$ 850,000
22.6	Purchase Backhoe	\$ 150,000		\$ 150,000		\$ 500,000	\$ 300,000				\$ 150,000
22.7	Fire Sub-Station #2, Expand and Renovate	\$ 800,000		\$ 800,000	NM Fire Fund	\$ 800,000	\$ 950,000				\$ 800,000
22.8	Road Improvements Village Wide	\$ 3,000,000		\$ 3,000,000	NM DOT	\$ 400,000	\$ 400,000	\$ 1,000,000	\$ 1,000,000	\$ 400,000	\$ 3,000,000
22.9	Water Wastewater of Electric Lines Village Wide	\$ 2,000,000	\$ 400,000	\$ 1,600,000	Village; Private; TIDD	\$ 600,000	\$ 1,000,000	\$ 400,000	\$ 400,000	\$ 1,000,000	\$ 2,000,000
22.10	Water Wastewater of Electric Lines Village Wide	\$ 6,000,000		\$ 6,000,000		\$ 500,000	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	\$ 6,000,000
22.11	Kachina Water Tank & Distribution Lines (Engineering, Construction, & Equip)	\$ 500,000		\$ 500,000	WTB	\$ 400,000	\$ 400,000				\$ 500,000
22.12	Public Safety Building and Expansion Village Wide	\$ 400,000		\$ 400,000		\$ 150,000	\$ 150,000				\$ 400,000
22.13	Public Safety Repair Building	\$ 150,000		\$ 150,000		\$ 150,000	\$ 150,000				\$ 150,000
22.14	Purchase Public Safety Vehicles and Equipment	\$ 150,000		\$ 150,000		\$ 150,000	\$ 150,000				\$ 150,000
23.1	Renovate and Expand New Village Hall Complex	\$ 2,250,000	\$ 100,000	\$ 2,150,000	Village; State	\$ 2,150,000	\$ 1,950,000	\$ 300,000			\$ 2,250,000
23.2	Fire Rescue Truck	\$ 400,000		\$ 400,000	NM Fire Fund	\$ 400,000	\$ 200,000	\$ 200,000			\$ 400,000
23.3	Helipad Site Development	\$ 500,000		\$ 500,000	Private	\$ 500,000	\$ 750,000				\$ 500,000
23.4	Phoenix Spring Redevelopment & Repair (Planning, Engineering, Design, & Construction)	\$ 500,000		\$ 500,000	WTB; Federal Grant	\$ 500,000	\$ 250,000	\$ 250,000			\$ 500,000
23.5	Renovate and Expand Primary Fire Station #1	\$ 2,500,000		\$ 2,500,000	NM Fire Fund	\$ 2,500,000	\$ 250,000	\$ 2,250,000			\$ 2,500,000
23.6	Multi-Purpose Trail (Ambelle to Kachina) Planning, Acquisition, and Development	\$ 500,000		\$ 500,000		\$ 500,000	\$ 250,000	\$ 250,000			\$ 500,000
23.7	Purchase Village Vehicles	\$ 150,000		\$ 150,000		\$ 150,000	\$ 150,000				\$ 150,000
23.8	Hillier Parking Lot Expansion or Additional Location	\$ 250,000		\$ 250,000		\$ 250,000	\$ 250,000				\$ 250,000
23.9	Fire Hydrants Additional	\$ 500,000		\$ 500,000	NM Fire Fund	\$ 500,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 500,000
24.1	Public Transit (NCRD) Stops/Pull-outs/Shellers (match)	\$ 150,000		\$ 150,000		\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 150,000
24.2	Solar Energy Collection and Panel Installation	\$ 175,000		\$ 175,000		\$ 175,000	\$ 175,000				\$ 175,000
24.3	Parking Lot Bypass Road	\$ 2,000,000		\$ 2,000,000	TIDD; Private; NMDOT	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000			\$ 2,000,000
24.4	Hillier Parking Lot Bathrooms	\$ 300,000		\$ 300,000	Village	\$ 300,000	\$ 300,000				\$ 300,000
24.5	Kachina Wetland Park Improvements	\$ 100,000		\$ 100,000	Private	\$ 100,000	\$ 100,000				\$ 100,000
24.6	Pumper Vector Truck - Purchase and Equip	\$ 175,000		\$ 175,000		\$ 175,000	\$ 175,000				\$ 175,000
24.7	Electric Vehicle Charging Station	\$ 75,000		\$ 75,000	State	\$ 75,000	\$ 75,000				\$ 75,000
24.8	Public Safety Building Land Acquisition	\$ 230,000		\$ 230,000	Public Safety Grants	\$ 230,000	\$ 230,000				\$ 230,000
24.9	Pumper Tender (Fire Dept)	\$ 800,000		\$ 800,000	NM Fire Fund	\$ 800,000	\$ 400,000	\$ 400,000			\$ 800,000
25.1	Snow Dragon (snow melt)	\$ 150,000		\$ 150,000		\$ 150,000	\$ 150,000				\$ 150,000
25.2	Public Works Material & Vehicle Storage Building	\$ 750,000		\$ 750,000		\$ 750,000	\$ 750,000				\$ 750,000
25.3	Surface Water Treatment Plant (Plan, Engineer, Design, & Construction)	\$ 1,500,000		\$ 1,500,000	Private; Foundation	\$ 1,500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 250,000	\$ 1,500,000
25.4	Land Acquisition for Conservation Easement (SWP/P Phoenix)	\$ 350,000		\$ 350,000		\$ 350,000	\$ 350,000				\$ 350,000
25.5	Recycling Facility - Planning, Design, & Construction	\$ 300,000		\$ 300,000		\$ 300,000	\$ 250,000	\$ 250,000			\$ 300,000
25.6	Beaver Pond Sedimentation and Riparian Restoration - Planning, Design, & Engineering	\$ 250,000		\$ 250,000		\$ 250,000	\$ 250,000				\$ 250,000
25.7	Electric Vehicle Dumptruck	\$ 125,000		\$ 125,000		\$ 125,000	\$ 75,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 125,000
25.8	Water Wastewater Treatment Plant Auxiliary Bldg - Construct and Equip	\$ 1,000,000		\$ 1,000,000		\$ 1,000,000	\$ 500,000	\$ 500,000			\$ 1,000,000
26.1	Purchase Water Truck	\$ 100,000		\$ 100,000		\$ 100,000	\$ 100,000				\$ 100,000
26.2	Continued/Revised Public Safety Building / Multipurpose Building	\$ 1,450,000		\$ 1,450,000		\$ 1,450,000	\$ 1,450,000				\$ 1,450,000
26.3	Multi-line Attachment - Toilet Sweeper	\$ 70,000		\$ 70,000		\$ 70,000	\$ 70,000				\$ 70,000
26.4	Ladder Truck (Fire Dept)	\$ 1,500,000		\$ 1,500,000		\$ 1,500,000	\$ 750,000	\$ 750,000			\$ 1,500,000
26.5	Fish Habitat and Riparian Restoration	\$ 190,000		\$ 190,000		\$ 190,000	\$ 190,000				\$ 190,000
26.6	Road Grader	\$ 250,000		\$ 250,000		\$ 250,000	\$ 250,000				\$ 250,000
26.7	Acquire Snow Storage Area/Land	\$ 1,500,000		\$ 1,500,000		\$ 1,500,000	\$ 1,500,000				\$ 1,500,000
SubTotal (excluding funded projects)		\$ 48,875,000	\$ 1,215,000	\$ 48,875,000		\$ 48,875,000	\$ 11,867,023	\$ 11,432,024	\$ 8,552,025	\$ 7,885,000	\$ 50,060,000
Total all Projects from 2022 to 2026		\$ 50,090,000	\$ 1,215,000	\$ 48,875,000		\$ 48,875,000	\$ 11,867,023	\$ 11,432,024	\$ 8,552,025	\$ 7,885,000	\$ 50,060,000



FOR IMMEDIATE RELEASE

June 1, 2021

Kit Carson Electric Cooperative Board of Trustees Approve the Construction of Nine Additional Electric Vehicle Charging Stations in Northern New Mexico.

Taos, New Mexico – Kit Carson Electric Cooperative, Inc (KCEC) is installing nine additional electric vehicle (EV) charging stations in the Enchanted Circle to complement KCEC's regional beneficial electrification plan for a greener, cleaner future. KCEC commends the hard work by the municipalities, tribes, governments, and Enchanted Circle COAD members to aid the transition to EVs in Northern New Mexico. Not only will EV's reduce carbon emissions, but they will also provide a new opportunity for rural communities to invest in more carbon-efficient vehicles.

The KCEC Board of Trustees unanimously approved the nine additional EV chargers to KCEC's current EV infrastructure. The future of transportation is shifting toward a carbon-free environment that relies on EV vehicles, charging stations and new cars with an extended battery range. The addition of the new stations will create opportunities for locals, tourists and businesses to invest in EV's.

"We are creating a clean environment for our communities to preserve the natural beauty of Northern NM. Creating a carbon-free climate will raise the standard for a better quality of life for our younger generations. We are investing in their future," says CEO, Luis A. Reyes

KCEC wants to thank the Town of Taos, EC-COAD members, Renewable Taos, Taos County, Village of Red River, Village of Eagle Nest, Village of Questa, Village of Angel Fire and other critical stakeholders for their cooperation on the EV project. The participation and buy-in from these entities' plan to introduce EVs to their fleets helps to support a regional carbon reduction footprint.

In a joint effort, KCEC is engaging with local and state stakeholders to find the desire for electrification infrastructure opportunities in our communities. Through a series of meetings, KCEC and these organizations have created a working group to address issues regarding KCEC's Beneficial Electrification Plan.

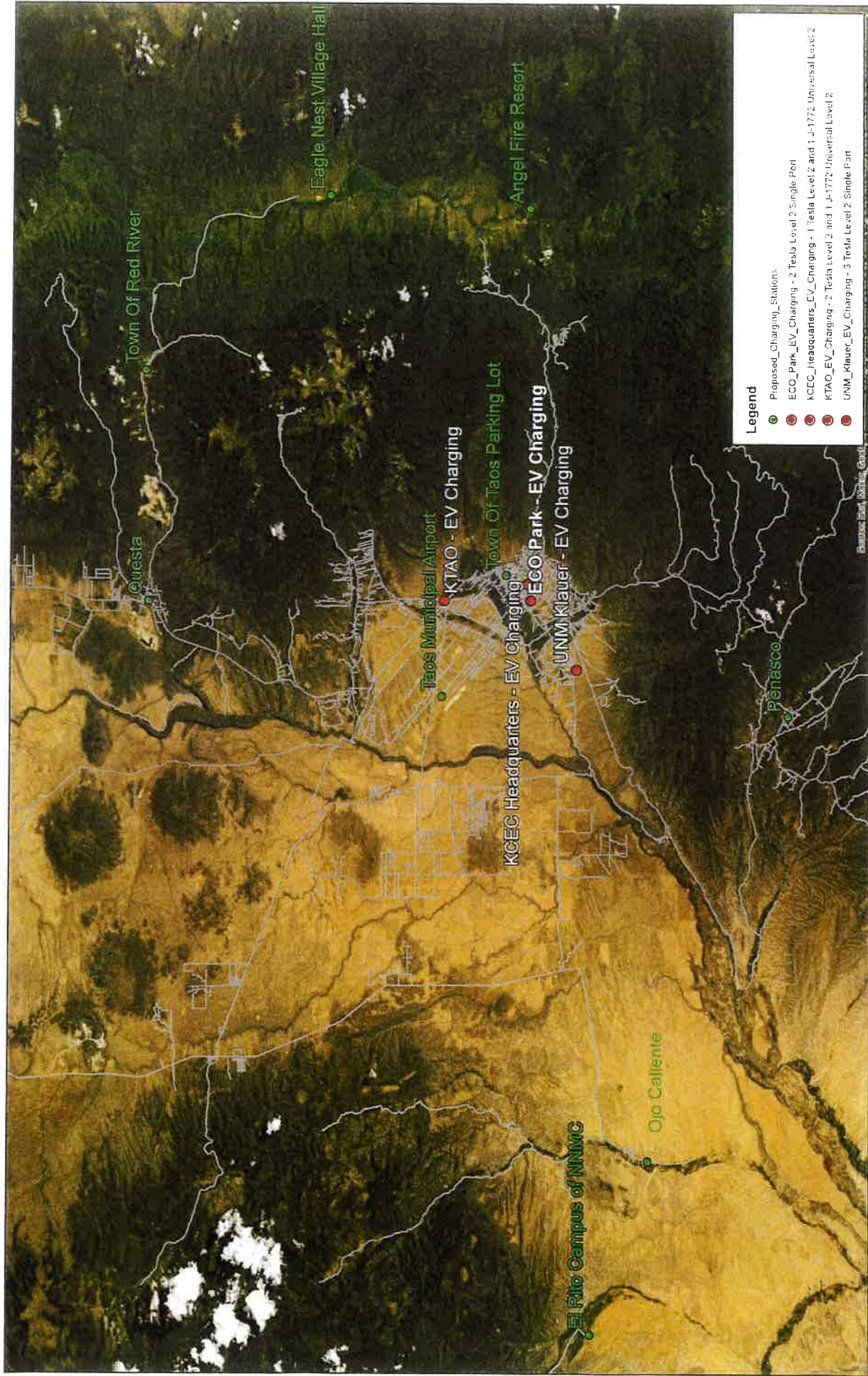
Sol Luna, a local solar installer and KCEC partner, will utilize a local labor force to install the EV charging station's in KCEC's service territory. KCEC's overall Beneficial Electrification Plan will import and introduce new economic development opportunities to the region and fill the demand for long-range electric vehicle drivers.

Once the EV Project is completed, KCEC will have 19 EV charging stations with 28 charging points for the communities to use. In May of 2020, KCEC received a New Mexico Environment Department (NMED) grant award, for \$200,119, as one of 43 projects throughout the state from the Volkswagen Settlement Fund. The grant is meant to initiate an EV charging station network in the state and the Enchanted Circle.

KCEC's great partnership with its wholesale energy provider, Guzman Energy, gives KCEC the flexibility to reduce its carbon footprint while adapting to the transition of renewable energy. Guzman Energy has been a partner of KCEC since 2016 and is helping KCEC meet its goal of providing 100% daytime solar energy by 2022 through the development and commissioning of several solar arrays throughout the region.

About Kit Carson Electric Cooperative

Formed in 1944, Kit Carson is a member owned electric distribution cooperative in northern New Mexico and is the second largest cooperative in the state. Kit Carson is one of 16 electric cooperatives that serve rural New Mexico communities, serving nearly 30,000 members in Taos, Colfax and Rio Arriba counties. To learn more about Kit Carson, visit www.kitcarson.com.





ENCHANTED CIRCLE COUNCIL OF GOVERNMENTS

Resolution 19-03

A RESOLUTION OF THE ENCHANTED CIRCLE COUNCIL OF GOVERNMENTS WITH REGARDS TO THE INSTALLATION OF ELECTRIC VEHICLE RECHARGING STATIONS AS AN ENVIRONMENTAL AND TOURISM ASSET

WHEREAS, the Enchanted Circle Council of Governments (hereafter "the ECCoG"), has been formed through a JPA approved by the State of New Mexico, through the NM Department of Finance Administration, as a legal inter-governmental entity for the purposes of promoting and enhancing regional economic development; and

WHEREAS, the members of the ECCoG recognize the importance of tourism and environmental tourism as an economic driver; and

WHEREAS, the members of the ECCoG desire to promote regional tourism, as well as preserve the environment; and

WHEREAS, an increasing percentage of tourists and second home owners with the desired age and disposable income are driving electric vehicles; and

WHEREAS, the presence of electric vehicle charging stations within reachable distances is becoming a necessity to attract electric vehicle owners; and

WHEREAS, several low-cost and no-cost alternatives for financing the installation of electric vehicle charging stations are available to local governments, including grants, loans, self-financing and free equipment from manufacturers; and

WHEREAS, the ECCOG members desire to develop, finance and implement a regional network of electric charging stations to address the above objectives and policies in support of regional tourism and in order to benefit our local environment;

NOW, THEREFORE, BE IT RESOLVED that:

1. The ECCOG Board of Directors does hereby declare as a policy goal that we will collectively and individually strive towards locating a minimum of two (2) universal electric vehicle recharging stations within each local government and/or within such distances between the localities so as to assure a comprehensive and reachable network throughout the Enchanted Circle.

2. That the Board shall designate a committee to include Kit Carson Electric Cooperative and any other electric providers serving the members that shall serve as an exploratory committee to research types of equipment, costs, payment options, potential revenue generation and other issues associated with establishing such a network and that the committee shall report back to the ECCoG Board monthly on its progress.
3. The Board authorizes any member, based on the findings of the committee, to issue one or more RFP's or RFQ's in order to identify interested installers, equipment providers and equipment and payment servicing entities, as well as to establish firm costs in furtherance of obtaining the above information and, as may be determined either collectively by the Board or by the individual members, to proceed toward installation.
4. This agreement does not bind the ECCoG or its members, collectively or individually, to any financial or general liability for the project or any of the consequences resulting therefrom, nor obligation to implement the project, should it be determined to be infeasible for the ECCoG collectively or for any member.
6. All RFP's and RFQ's generated for this project shall comply with the State of New Mexico and DFA Procurement Codes, and shall be designed to be used by the group collectively, should the group proceed that way, or by all of the individual members, so as to reduce duplication of effort. Vendors already approved under state approved cooperative purchasing agreements shall be identified, where possible.
5. The Board grants authority under this resolution to select by voice vote at a further meeting a fiscal agent for this project, should it deem it to be appropriate in implementing the project.

PASSED, ADOPTED AND APPROVED this 16th day of May, 2019, at the Regular Meeting of the Enchanted Circle Council of Governments by the following vote:

Taos County	<u> Yes </u>
Colfax County	<u> Yes </u>
Questa	<u> Absent </u>
Taos Ski Valley	<u> Yes </u>
Red River	<u> Yes </u>
Eagle Nest	<u> Yes </u>
Angel Fire	<u> Yes </u>
Taos	<u> Yes </u>

Chairman, Daniel R. Barrone



Renewable Taos, Inc.
PO Box 1453
Taos, NM 87571
info@renewabletaos.org
505-980-8345

May 26, 2021

Ms. Lupe Martinez
Deputy County Manager
105 Albright Street
Taos, NM 87571
lupe.martinez@taoscounty.org
575-737-6307

Via email

Subject: Use of Taos County Administration Complex Parking Lot for 2021 Taos Electric Vehicle Expo

Greetings, Ms. Martinez,

Renewable Taos, Inc., a local 501c3 not-for-profit organization promoting renewable energy and economic development, requests use of the Taos County Administration Complex parking lot adjacent to Paseo del Pueblo Sur for the purpose of conducting the 2021 Taos Electric Vehicle Expo. We are planning the EV Expo for Saturday, September 25, 2021. It will be open to the public from noon to 4:00pm, with some time before and after for setup/teardown of exhibits, tents, and so on.

This is a very popular event, and partnering with Taos County this year will help it grow! Previously, the EV Expo has been held at the Taos Community Auditorium and UNM-Taos Bataan Hall. Kit Carson Electric Cooperative is co-sponsoring the event, and we are working closely with KCEC to install EV charging stations on a temporary or permanent basis at the Taos County Complex. New chargers will be showcased.

We are developing a facility plan for the Expo. We understand that others park in the lot on Saturdays, so we do not require the entire facility. We expect to put up a 20' x 40' tent with seating. We expect 100-200 visitors with auto dealerships, renewable energy technology suppliers, and local owners of EVs and electric bicycles as exhibitors. We anticipate securing liability insurance and will meet all requirements of the County. We will work closely with Town of Taos Police Department for safety and traffic control as well.

I am now in contact with your staff regarding the next steps and look forward to working with Taos County.

On behalf of the Renewable Taos Executive Board,

Daniel Pritchard
505-980-8345
dan@renewabletaos.org

cc:

Mr. Brent Jaramillo, Taos County Manager
Taos County Board of Commissioners
Mr. Luis Reyes, CEO, Kit Carson Electric Cooperative
Renewable Taos, Inc. Executive Board

Council Notes for June 22 ,2021 Meeting:

Revenues:

GRT : This month last year: \$36,980. This month this Year: \$55,873 (June GRT)

Last Year YTD: \$1,652,811 This Year YTD: \$1,679,853

The TIDD received \$68,009 in June for April collections.

Just a reminder that the Village had 2 months in FY2020 that no GRT was received and we went into a payback situation with NM TRD for taxes owed to the TIDD.

Lodgers Tax:

This month last year: \$472. This Month this year: \$10,267 (May Lodgers tax)

YTD Last year: \$ 493,671 YTD This year YTD: \$366,461

REVENUES:

- We received \$ 6,105.71 in hold harmless GRT revenue in June which will be transferred to the USDA fund for monthly loan payments on WWTP. We received and transferred more Hold Harmless than we had in the FY2020 budget. Because of the overage in the amount transferred there will be a BAR on the July council agenda.
- Combined Water and sewer sales continue down 24%.
- Lodger's tax collections are down 26%
- Motor Vehicle fees are up 12%
- Solid waste collections are down 19%
- Village received \$35,264 in property tax collections in June for YTD \$516,070 (Not shown in P&L) Property tax collections up 14%. The Property Tax budgeted amount is estimated at \$520K.

• **EXPENSES:**

- Part time salaries was not used prior to FY2021.
- Although vehicle fuel appears to be lower...we just received the March-May fuel bills. So fuel is pretty similar to last year.
- Training costs are up. New Fire and EMS trainings in Fy2021. Many trainings cancelled last year due to covid
- Water Trust Board Debt services were paid in May this year and June last fiscal year.
- GRT and USDA are new debt services for FY2021.

Net income at the end of May 2021 is \$623,261.

At the end of May: Water fund \$9,000 balance

 Sewer Fund \$16,000 balance

OTHER:

Interim budget has been approved by the Department of Finance and administration with notation below included in the approval letter:

NOTE: Please note that the General Fund cash balance is being depleted by **-48.47%**. If not addressed in the interim prior to final budget submission, the governing body will be warned of this occurrence in the final budget approval letter.

To alleviate the deficit, the current plan is to decrease the following expenses to submit the final FY2022 budget:

Capital Expense	\$230,000	to	\$ 30,000	Fund 03
Outside Contractor Exp	\$256,000	to	\$156,000	Fund 03
Outside Contract Exp	\$300,000	to	\$100,000	Fund 44

For a total decrease in expenses of \$500,000 in the general fund. The estimated depletion would drop to approximately 20%.

Additionally, there is an option to increase the estimated GRT. This would also offset the depletion but should be estimated with caution, so the number is not potentially overly inflated.

Are there any other changes the mayor or council would like made in the budget?

VILLAGE OF TAOS SKI VALLEY

GROSS RECEIPTS & LODGER'S TAX COLLECTION SUMMARY

Gross Receipts Tax

CURRENT RATE = 9.25%

GROSS RECEIPTS

	July	August	September	October	November	December	January	February	March	April	May	June
FY 2010	\$32,800.00	\$38,773.70	\$39,381.43	\$61,759.08	\$56,887.02	\$54,858.12	\$42,174.35	\$223,797.16	\$189,376.01	\$176,576.34	\$221,448.63	\$59,190.36
YTD	\$32,800.00	\$71,573.70	\$110,955.13	\$172,714.21	\$229,601.23	\$284,459.35	\$326,633.70	\$550,430.86	\$739,806.87	\$916,383.21	\$1,137,831.84	\$1,197,022.20
FY 2011	\$31,002.86	\$62,982.96	\$26,127.83	\$33,610.96	\$60,913.74	\$74,949.02	\$42,282.39	\$171,246.82	\$139,053.09	\$142,336.03	\$154,287.41	\$27,928.23
YTD	\$31,002.86	\$93,985.82	\$120,113.65	\$153,724.61	\$214,638.35	\$289,587.37	\$331,869.76	\$503,116.58	\$642,169.67	\$784,505.70	\$938,793.11	\$966,721.34
FY 2012	\$64,073.01	\$26,203.38	\$23,181.89	\$42,430.30	\$60,186.45	\$32,954.89	\$47,797.29	\$207,267.40	\$162,805.78	\$182,358.83	\$200,924.87	\$42,673.54
YTD	\$64,073.01	\$90,276.39	\$113,458.28	\$155,888.58	\$216,075.03	\$249,029.92	\$296,827.21	\$504,094.61	\$666,900.39	\$849,259.22	\$1,050,184.09	\$1,092,857.63
FY 2013	\$36,835.14	\$20,863.12	\$45,705.38	\$27,699.69	\$66,674.98	\$48,677.59	\$50,727.81	\$178,549.60	\$163,125.28	\$166,032.40	\$203,817.88	\$21,818.85
YTD	\$36,835.14	\$57,698.26	\$103,403.64	\$131,103.33	\$197,778.31	\$246,455.90	\$297,183.71	\$475,733.31	\$638,858.59	\$804,890.99	\$1,008,708.87	\$1,030,527.72
FY 2014	\$32,785.51	\$20,399.76	\$33,382.63	\$32,521.83	\$42,153.17	\$47,625.85	\$41,859.55	\$187,697.06	\$165,940.26	\$157,119.60	\$217,538.39	\$33,070.40
YTD	\$32,785.51	\$53,185.27	\$86,567.90	\$119,089.73	\$161,242.90	\$208,868.75	\$250,728.30	\$438,425.36	\$604,365.62	\$761,485.22	\$979,023.61	\$1,012,094.01
FY 2015	\$50,101.37	\$20,302.81	\$45,180.40	\$67,963.83	\$54,978.94	\$102,903.79	\$88,137.83	\$228,895.80	\$200,123.07	\$208,944.00	\$231,566.84	\$70,845.96
YTD	\$50,101.37	\$70,404.18	\$115,584.58	\$183,548.41	\$238,527.35	\$341,431.14	\$429,568.97	\$658,464.77	\$858,587.84	\$1,067,531.84	\$1,299,098.68	\$1,369,944.64
FY 2016	\$37,891.82	\$20,239.04	\$97,742.38	\$25,839.07	\$197,397.64	\$95,985.99	\$224,614.99	\$103,161.00	\$166,682.00	\$180,838.00	\$201,624.53	\$38,366.93
YTD	\$37,891.82	\$58,130.86	\$155,873.24	\$181,712.31	\$379,109.95	\$475,095.94	\$699,710.93	\$802,871.93	\$969,553.93	\$1,150,391.93	\$1,352,016.46	\$1,390,383.39
FY 2017	\$119,909.94	\$55,423.48	\$87,873.13	\$142,357.47	\$41,995.22	\$148,618.10	\$142,636.32	\$187,613.18	\$204,129.97	\$165,451.68	\$208,890.93	\$76,774.96
YTD	\$119,909.94	\$175,333.42	\$263,206.55	\$405,564.02	\$447,559.24	\$596,177.34	\$738,813.66	\$926,426.84	\$1,130,556.81	\$1,296,008.49	\$1,504,899.42	\$1,581,674.38
FY 2018	\$29,864.17	\$48,702.07	\$58,630.68	\$75,354.62	\$89,599.77	\$118,550.59	\$207,717.57	\$250,972.85	\$212,959.98	\$187,022.24	\$243,419.70	\$35,925.42
YTD	\$29,864.17	\$78,566.24	\$137,196.92	\$212,551.54	\$302,151.31	\$420,701.90	\$628,419.47	\$879,392.32	\$1,092,352.30	\$1,279,374.54	\$1,522,794.24	\$1,558,719.66
FY2019	\$54,483.94	\$55,106.22	\$86,640.50	\$136,554.40	\$141,644.03	\$189,464.82	\$258,317.57	\$323,305.93	\$301,671.26	\$252,340.78	\$319,694.92	\$86,838.09
YTD	\$54,483.94	\$109,590.16	\$196,230.66	\$332,785.06	\$474,429.09	\$663,893.91	\$922,211.48	\$1,245,517.41	\$1,547,188.67	\$1,799,529.45	\$2,119,224.37	\$2,206,062.46
FY2020	\$73,181.77		\$83,775.61		\$88,409.53	\$146,106.99	\$125,934.38	\$319,335.98	\$239,931.17	\$274,561.13	\$264,594.35	\$36,980.50
YTD	\$73,181.77	\$73,181.77	\$156,957.38	\$156,957.38	\$245,366.91	\$391,473.90	\$517,408.28	\$836,744.26	\$1,076,675.43	\$1,351,236.56	\$1,615,830.91	\$1,652,811.41
FY2021	\$68,159.90	\$74,233.88	\$46,486.94	\$82,049.26	\$89,940.38	\$149,265.06	\$122,193.28	\$251,925.28	\$236,440.15	\$214,210.24	\$289,075.34	\$68,009.13
YTD	\$68,159.90	\$142,393.78	\$188,880.72	\$270,929.98	\$360,870.36	\$510,135.42	\$632,328.70	\$884,253.98	\$1,120,694.13	\$1,334,904.37	\$1,623,979.71	\$1,691,988.84

Current month GRT collections reflects money generated 2 months prior.

* NOTE: Feb 2007-Sept. 2012: Includes NMFA loan pay deduction- Note starts again Aug 2016

Lodger's Tax

CURRENT RATE = 5%

7/01/04 thru Current the tax rate is 5%; 2/97 thru 6/04 tax rate was 4.5%

LODGERS' TAX

	July	August	September	October	November	December	January	February	March	April	May	June
FY 2010	\$6,555.17	\$6,692.88	\$6,626.34	\$2,464.04	\$3,071.98	\$3,065.62	\$58,358.23	\$53,226.27	\$63,632.42	\$73,788.32	\$5,154.71	\$2,591.00
YTD	\$6,555.17	\$13,248.05	\$19,874.39	\$22,338.43	\$25,410.41	\$28,476.03	\$86,834.26	\$140,060.53	\$203,692.95	\$277,481.27	\$282,635.98	\$285,226.98
FY 2011	\$3,799.08	\$5,779.40	\$4,203.94	\$4,540.58	\$826.80	\$4,048.19	\$48,139.08	\$38,771.02	\$56,737.62	\$53,736.46	\$1,376.99	\$1,907.76
YTD	\$3,799.08	\$9,578.48	\$13,782.42	\$18,323.00	\$19,149.80	\$23,197.99	\$71,337.07	\$110,108.09	\$166,845.71	\$220,582.17	\$221,959.16	\$223,866.92
FY 2012	\$5,123.77	\$5,559.34	\$7,292.78	\$3,573.23	\$2,125.17	\$25,832.86	\$57,242.46	\$54,829.42	\$66,115.91	\$72,972.48	\$6,978.68	\$4,665.17
YTD	\$5,123.77	\$10,683.11	\$17,975.89	\$21,549.12	\$23,674.29	\$49,507.15	\$106,749.61	\$161,579.03	\$227,694.94	\$300,667.42	\$307,646.10	\$312,311.27
FY 2013	\$3,611.20	\$6,647.21	\$6,362.49	\$6,914.30	\$3,587.06	\$4,412.71	\$41,548.72	\$58,051.35	\$69,819.08	\$65,779.34	\$2,387.53	\$1,223.37
YTD	\$3,611.20	\$10,258.41	\$16,620.90	\$23,535.20	\$27,122.26	\$31,534.97	\$73,083.69	\$131,135.04	\$200,954.12	\$266,733.46	\$269,120.99	\$270,344.36
FY 2014	\$2,832.98	\$7,754.90	\$7,045.56	\$19,777.25	\$4,319.60	\$4,888.83	\$54,643.19	\$58,342.34	\$68,032.70	\$67,580.97	\$4,688.03	\$1,953.28
YTD	\$2,832.98	\$10,587.88	\$17,633.44	\$37,410.69	\$41,730.29	\$46,619.12	\$101,262.31	\$159,604.65	\$227,637.35	\$295,218.32	\$299,906.35	\$301,859.63
FY 2015	\$2,492.93	\$6,804.83	\$15,377.68	\$9,451.74	\$6,196.45	\$7,739.68	\$48,605.50	\$66,074.56	\$67,834.16	\$75,221.00	\$5,450.60	\$1,138.28
YTD	\$2,492.93	\$9,297.76	\$24,675.44	\$34,127.18	\$40,323.63	\$48,063.31	\$96,668.81	\$162,743.37	\$230,577.53	\$305,798.53	\$311,249.13	\$312,387.41
FY 2016	\$3,159.70	\$22,368.20	\$9,450.74	\$5,746.17	\$4,197.87	\$9,297.58	\$53,807.00	\$72,513.85	\$76,593.23	\$71,244.05	\$3,250.86	\$2,501.47
YTD	\$3,159.70	\$25,527.90	\$34,978.64	\$40,724.81	\$44,922.68	\$54,220.26	\$108,027.26	\$180,541.11	\$257,134.34	\$328,378.39	\$331,629.25	\$334,130.72
FY 2017	\$3,312.79	\$6,428.45	\$20,520.20	\$6,104.38	\$4,731.31	\$5,975.60	\$52,006.45	\$57,922.20	\$70,032.91	\$81,036.07	\$5,683.84	\$3,145.21
YTD	\$3,312.79	\$9,741.24	\$30,261.44	\$36,365.82	\$41,097.13	\$47,072.73	\$99,079.18	\$157,001.38	\$227,034.29	\$308,070.36	\$313,754.20	\$316,899.41
FY 2018	\$26,463.06	\$13,960.76	\$11,225.88	\$8,960.06	\$6,207.19	\$6,521.15	\$71,990.70	\$56,655.53	\$68,454.45	\$74,080.27	\$1,667.88	\$3,332.25
YTD	\$26,463.06	\$40,423.82	\$51,649.70	\$60,609.76	\$66,816.95	\$73,338.10	\$145,328.80	\$201,984.33	\$270,438.78	\$344,519.05	\$346,186.93	\$349,519.18
FY2019	\$8,692.23	\$17,791.85	\$15,936.00	\$15,977.48	\$11,905.77	\$18,255.86	\$89,403.18	\$100,794.38	\$105,205.05	\$122,892.45	\$12,426.36	\$5,097.57
YTD	\$8,692.23	\$26,484.08	\$42,420.08	\$58,397.56	\$70,303.33	\$88,559.19	\$177,962.37	\$278,756.75	\$383,961.80	\$506,854.25	\$519,280.61	\$524,378.18
FY2020	\$9,107.40	\$23,176.76	\$18,926.00	\$18,538.79	\$15,121.36	\$16,682.78	\$100,415.47	\$111,589.79	\$111,413.82	\$68,226.73	\$472.24	-\$453.54
YTD	\$9,107.40	\$32,284.16	\$51,210.16	\$69,748.95	\$84,870.31	\$101,553.09	\$201,968.56	\$313,558.35	\$424,972.17	\$493,198.90	\$493,671.14	\$493,217.60
FY2021	\$8,171.37	\$15,170.58	\$12,836.91	\$17,194.52	\$14,423.38	\$6,232.00	\$55,290.11	\$42,558.00	\$87,760.20	\$96,555.93	\$10,267.66	
YTD	\$8,171.37	\$23,341.95	\$36,178.86	\$53,373.38	\$67,796.76	\$74,028.76	\$129,318.87	\$171,876.87	\$259,637.07	\$356,193.00	\$366,460.66	

VILLAGE OF TAOS SKI VALLEY

Profit & Loss Prev Year Comparison

July 2020 through May 2021

Ordinary Income/Expense	Jul '20 - May 21	Jul '19 - May 20	\$ Change	% Change
Income				
4012 · REVENUE -Water Sales	138,644.01	181,358.87	-42,714.86	-23.55%
4013 · Revenue - Sewer	536,669.23	725,297.15	-188,627.92	-26.01%
4018 · REVENUE- GRT HB 6	1,140.02	506.64	633.38	125.02%
4019 · REVENUE-Hold Harmless GRT	205,351.01	254,900.07	-49,549.06	-19.44%
4020 · REVENUE - GRT MUNICIPAL	816,353.14	653,881.29	162,471.85	24.85%
4021 · REVENUE - GRT- STATE	724,313.52	548,341.84	175,971.68	32.09%
4022 · REVENUE - GRT - ENVIRONMENT	0.00	27,967.62	-27,967.62	-100.0%
4023 · REVENUE - GRT - INFRASTRUCTURE	0.00	111,873.46	-111,873.46	-100.0%
4025 · REVENUE -LIQUOR LICENSES	715.00	250.00	465.00	186.0%
4026 · REVENUE - BUSINESS LICENSE	4,165.00	805.00	3,360.00	417.39%
4027 · REVENUE - OTHER	84,424.34	96,997.12	-12,572.78	-12.96%
4028 · REVENUE - GASOLINE TAX	4,518.74	5,013.29	-494.55	-9.87%
4029 · REVENUE - LODGER'S TAX	363,461.18	493,671.14	-130,209.96	-26.38%
4031 · REVENUE - PARKING FINES	730.00	725.00	5.00	0.69%
4034 · REVENUE - MOTOR VEHICLE FEES	16,542.06	14,741.21	1,800.85	12.22%
4035 · REVENUE - BUILDING PERMITS	62,060.16	22,076.23	39,983.93	181.12%
4036 · REVENUE -Licenses/Permits Other	550.00	220.00	330.00	150.0%
4037 · REVENUE - GENERAL GRANTS	489,523.75	111,800.00	377,723.75	337.86%
4040 · REVENUE - WATER CONNECTION FEES	36,198.69	12,155.29	24,043.40	197.8%
4041 · REVENUE - SEWER CONNECTION FEES	29,149.13	9,787.89	19,361.24	197.81%
4046 · REVENUE - SOLID WASTE FEE	53,451.96	66,243.27	-12,791.31	-19.31%
4047 · REVENUE - OTHER OPERATING	4,275.16	5,976.59	-1,701.43	-28.47%
4049 · REVENUE - FIRE GRANTS	127,434.00	122,171.00	5,263.00	4.31%
4050 · REVENUE - IMPACT FEES	38,555.80	14,442.04	24,113.76	166.97%
4053 · REVENUE - GRT MUN CAP OUTLAY1/4	0.00	111,873.46	-111,873.46	-100.0%
4056 · REVENUE - LEGISLATIVE APPROPRI.	0.00	1,316,022.16	-1,316,022.16	-100.0%
4058 · Plan Review Fees	27,436.53	7,078.41	20,358.12	287.61%
4060 · WTB FY2016 revenue	0.00	461,437.95	-461,437.95	-100.0%
4100 · Miscellaneous Revenues				
4101 · Sale of Fixed Assets	0.00	26,591.00	-26,591.00	-100.0%
4110 · Misc Revenue- TIDD reimburse	5,036.88	11,061.38	-6,024.50	-54.46%
Total 4100 · Miscellaneous Revenues	5,036.88	37,652.38	-32,615.50	-86.62%
4190 · Rental Fees	13,550.00	5,303.22	8,246.78	155.51%
7004 · REVENUE - FINANCE CHARGE ON W/S	2,054.95	2,401.40	-346.45	-14.43%

VILLAGE OF TAOS SKI VALLEY
Profit & Loss Prev Year Comparison
July 2020 through May 2021

	Jul '20 - May 21	Jul '19 - May 20	\$ Change	% Change
7005 · REVENUE - INTEREST INCOME	8,624.47	86,745.92	-78,121.45	-90.06%
7006 · REVENUE -INVESTMENT INTEREST	6,398.40	3,501.46	2,896.94	82.74%
7007 · REVENUE - INTEREST IMPACT FEES	52.47	267.74	-215.27	-80.4%
7010 · REVENUE - AD VALOREM TAX	480,806.90	418,797.02	62,009.88	14.81%
9000 · BEG. BALANCE	0.00	0.00	0.00	0.0%
Total Income	4,282,186.50	5,932,283.13	-1,650,096.63	-27.82%
Gross Profit	4,282,186.50	5,932,283.13	-1,650,096.63	-27.82%
Expense				
4082 · DEBT SERV - 2007 WWTP LOAN PRIN	96,514.11	93,173.13	3,340.98	3.59%
4083 · DEBT SERV. - 2007 WWTP LOAN INT	4,773.02	8,114.00	-3,340.98	-41.18%
6100 · Salary and Benefits				
6112 · SALARIES - STAFF	906,557.56	1,000,561.69	-94,004.13	-9.4%
6113 · SALARIES - ELECTED	31,513.68	31,513.68	0.00	0.0%
6114 · SALARIES - PART TIME	3,055.00	0.00	3,055.00	100.0%
6115 · Overtime salaries	5,421.14	14,004.56	-8,583.42	-61.29%
6121 · WORKER'S COMP INSURANCE	20,514.44	18,724.00	1,790.44	9.56%
6122 · HEALTH INSURANCE	186,120.06	188,189.44	-2,069.38	-1.1%
6125 · FICA EMPLOYER'S SHARE	57,678.13	78,789.83	-21,111.70	-26.8%
6126 · WORKMAN'S COMP PERSONAL ASSES	249.40	279.50	-30.10	-10.77%
6127 · SUTA STATE UNEMPLOYEMENT	1,438.37	1,676.58	-238.21	-14.21%
6128 · PERA Employer Portion	84,844.95	86,699.72	-2,054.77	-2.37%
6130 · HEALTH INCENTIVE - SKI PASS/GYM	1,457.59	1,551.88	-94.29	-6.08%
6133 · Life Insurance	983.16	911.17	71.99	7.9%
6134 · Dental Insurance	11,821.20	11,968.26	-147.06	-1.23%
6135 · Vision Insurance	2,101.59	2,034.89	66.70	3.28%
6136 · FICA -EMPLOYER SHARE MEDICARE	13,489.24	0.00	13,489.24	100.0%
Total 6100 · Salary and Benefits	1,327,045.51	1,436,905.20	-109,859.69	-7.65%
6220 · OUTSIDE CONTRACTORS	882,510.59	7,065,114.98	-6,182,604.39	-87.51%
6225 · ENGINEERING	84,809.03	354,741.30	-269,932.27	-76.09%
6230 · LEGAL SERVICES	101,588.62	100,360.14	1,228.48	1.22%
6242 · ACCOUNTING	12,863.86	13,749.47	-885.61	-6.44%
6244 · AUDIT	33,441.25	26,143.45	7,297.80	27.91%
6251 · WATER PURCHASE, STORAGE	381.98	377.69	4.29	1.14%
6252 · INTERNET	4,670.84	314.34	4,356.50	1,385.92%
6253 · ELECTRICITY	80,808.70	51,299.85	29,508.85	57.52%
6254 · PROPANE	0.00	1,373.46	-1,373.46	-100.0%

VILLAGE OF TAOS SKI VALLEY

Profit & Loss Prev Year Comparison

July 2020 through May 2021

	Jul '20 - May 21	Jul '19 - May 20	\$ Change	% Change
6256 · TELEPHONE	15,674.70	17,036.66	-1,361.96	-7.99%
6257 · RENT PAID	0.00	4,631.70	-4,631.70	-100.0%
6258 · WATER CONSERVATION FEE	375.69	464.46	-88.77	-19.11%
6259 · Natural Gas	16,536.93	8,882.58	7,654.35	86.17%
6270 · LIABILITY & LOSS INSURANCE	88,542.83	65,816.56	22,726.27	34.53%
6310 · Advertising	1,873.07	1,271.07	602.00	47.36%
6312 · CHEMICALS & NON DURABLES	12,961.17	12,472.55	488.62	3.92%
6313 · MATERIAL & SUPPLIES	82,365.13	71,178.25	11,186.88	15.72%
6314 · Dues/fees/registration/renewals	7,390.28	5,881.68	1,508.60	25.65%
6315 · BANK CHARGES	1,680.56	1,965.97	-285.41	-14.52%
6316 · Software	21,582.08	14,218.33	7,363.75	51.79%
6317 · Personal Protective Equipment	14,971.40	5,413.90	9,557.50	176.54%
6318 · Postage	2,002.90	1,865.50	137.40	7.37%
6319 · Election Expense	0.00	3,717.00	-3,717.00	-100.0%
6320 · EQUIPMENT REPAIR & PARTS	30,350.01	44,184.51	-13,834.50	-31.31%
6321 · BUILDING MAINTENANCE	45.14	435.88	-390.74	-89.64%
6322 · SMALL EQUIP & TOOL PURCHASES	24,195.47	12,335.84	11,859.63	96.14%
6323 · SYSTEM REPAIR & PARTS	0.00	748.82	-748.82	-100.0%
6331 · OUTSIDE TESTING SERVICES	2,941.70	67.65	2,874.05	4,248.41%
6332 · EQUIPMENT RENTALS	8,258.98	0.00	8,258.98	100.0%
6417 · VEHICLE MAINTENANCE	15,608.91	27,134.22	-11,525.31	-42.48%
6418 · FUEL EXPENSE	18,519.52	23,374.87	-4,855.35	-20.77%
6432 · TRAVEL & PER DIEM	717.75	3,767.32	-3,049.57	-80.95%
6433 · Travel & PD Elected Officials	0.00	478.43	-478.43	-100.0%
6434 · TRAINING	7,886.92	3,347.64	4,539.28	135.6%
6435 · Training Elected Officials	0.00	350.00	-350.00	-100.0%
6560 · Payroll Expenses	-0.40	1.64	-2.04	-124.39%
6570 · Other Operations Expenses	31,216.65	28,658.96	2,557.69	8.93%
6580 · Rental Management Expense	0.00	1,049.33	-1,049.33	-100.0%
6712 · LAB CHEMICALS & SUPPLIES	8,264.63	6,112.06	2,152.57	35.22%
6714 · LAB EQUIPMENT REPAIR & PARTS	253.04	334.00	-80.96	-24.24%
6715 · LAB SMALL EQUIP & TOOL PURCHASE	0.00	1,162.94	-1,162.94	-100.0%
6716 · LAB TESTING SERVICES	7,791.55	10,931.79	-3,140.24	-28.73%
6720 · LAB OUTSIDE CONTRACTORS	0.00	1,171.00	-1,171.00	-100.0%
8322 · CAPITAL EXPENDITURES	29,166.78	3,487,585.45	-3,458,418.67	-99.16%
8323 · Capital Assets \$1000-\$4999	0.00	15,873.11	-15,873.11	-100.0%













VILLAGE OF TAOS SKI VALLEY

Profit & Loss Prev Year Comparison

July 2020 through May 2021

	Jul '20 - May 21	Jul '19 - May 20	\$ Change	% Change
8325 · EQUIPMENT & TOOL PURCHASE	110,445.45	33,291.08	77,154.37	231.76%
8415 · DEBT SERV-NMFA WTB#176 Principa	25,599.00	0.00	25,599.00	100.0%
8416 · DEBT SERV-NMFA WTB#176 Interest	647.24	0.00	647.24	100.0%
8418 · Debt Service-Principal WTB 0351	8,409.00	0.00	8,409.00	100.0%
8419 · Debt Service -Interest WTB 0351	320.94	0.00	320.94	100.0%
8420 · NMFA -Principal TML #TAOS55	29,722.00	29,231.00	491.00	1.68%
8421 · NMFA Interest TML #TAOS55	39,439.48	39,930.56	-491.08	-1.23%
8422 · CWSRF 052 Principal	69,990.04	69,160.12	829.92	1.2%
8423 · CWSRF 052 Interest	2,550.00	3,379.92	-829.92	-24.55%
8425 · Hold Harmless Bond Interest pay	0.00	126,000.00	-126,000.00	-100.0%
8427 · Net Revenue Bond Interest pay	0.00	84,000.00	-84,000.00	-100.0%
8428 · Debt Service GRT FY2020 repay	28,563.15	0.00	28,563.15	100.0%
8430 · USDA FY20 Interest Expense	159,660.84	0.00	159,660.84	100.0%
8431 · USDA FY20 Principal Expense	102,997.16	0.00	102,997.16	100.0%
Total Expense	3,658,925.20	13,420,581.36	-9,761,656.16	-72.74%
Net Ordinary Income	623,261.30	-7,488,298.23	8,111,559.53	108.32%
Other Income/Expense				
Other Expense				
9001 · TRANSFER TO FUND	-1,765,252.27	-1,675,881.13	-89,371.14	-5.33%
9002 · TRANSFER FROM FUND	1,765,252.27	1,675,881.13	89,371.14	5.33%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	623,261.30	-7,488,298.23	8,111,559.53	108.32%

Category	Value
Admin Fee,	-1340.03
other,	775.42
Unclass ,	0.00
Utilities,	0.00
Construction,	65581.22
Retail Trade,	6403.05
Info/Cultural,	1810.03
Real Estate,	8403.60
NMFA/TRD Intercept, -	8360.12
Admin & Support,	2294.24
Lodging, Food,	7984.87

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FY2021 TIDD GRT Distribution

Date	VTSV Increment	State Increment	Admin Fees	Pay Backs	Total TIDD	NMFA Offset	Hold Harmless GRT	VTSV Cash Received/with HH GRT (NOT offset)
7/15/2019	-	-	-	-	-	5,763.47	5,858.88	73,181.77
8/15/2019	272,687.44	215,661.55	(4,212.13)	(36,366.03)	447,770.83	0	8,105.89	83,775.61
9/15/2019	30,265.12	23,935.84	(431.54)	-	53,769.42	5,763.47	12,253.08	88,409.53
10/15/2019	141,503.60	111,911.70	(2,017.63)	-	251,397.67	-	12,227.32	146,106.99
11/15/2019	108,856.25	86,091.61	(1,552.12)	-	193,395.74	5,763.47	22,260.26	125,934.38
12/15/2019	128,456.56	101,593.02	(1,831.61)	-	228,217.97	5,763.47	28,259.38	319,335.98
1/15/2020	42,657.99	33,737.63	(608.24)	-	75,787.38	5,763.47	17,729.60	239,931.17
2/15/2020	173,971.75	137,687.40	(2,479.55)	-	309,179.60	5,763.47	40,865.62	274,561.00
3/15/2020	161,252.97	127,558.09	(2,298.94)	-	286,512.12	5,763.47	25,126.64	264,594.35
4/15/2020	164,971.45	130,471.77	(2,352.25)	-	293,090.97	5,763.47	11,264.55	36,980.50
5/16/2020	-	-	-	-	-	5,763.47	-	-
6/15/2020	68,174.02	53,918.50	(972.05)	(39,298.71)	81,821.76	5,763.47	11,264.55	36,980.50
TOTAL FY20	1,292,797.15	1,022,567.11	(18,756.06)	(75,664.74)	2,220,943.46	57,634.70	280,222.27	1,652,811.28
7/15/2020	33,001.75	26,100.24	(470.56)	-	58,631.43	5,763.47	10,955.34	68,159.90
8/15/2020	91,310.13	72,214.82	(1,301.95)	-	162,223.00	5,763.47	17,351.58	74,233.88
9/15/2020	4,754.39	3,760.14	(67.80)	-	8,446.73	5,763.47	5,914.84	46,486.94
10/15/2020	-	-	-	-	-	5,763.47	9,054.12	82,049.26
11/15/2020	41,033.88	32,452.60	(585.07)	(5,287.34)	67,614.07	5,763.47	13,955.88	89,940.88
12/15/2020	42,857.41	33,894.84	(611.07)	-	76,141.18	5,763.47	20,107.93	149,265.05
1/15/2021	25,691.54	19,586.12	(366.32)	-	45,643.98	5,763.47	15,674.26	122,193.28
2/16/2021	16,268.94	20,570.43	(293.30)	-	36,546.07	5,763.47	28,223.93	251,925.28
3/22/2021	35,997.19	28,455.45	(677.71)	-	63,774.93	5,763.47	25,921.01	236,440.00
4/20/2021	16,939.11	13,542.64	(316.75)	-	30,165.00	5,763.47	23,486.48	214,210.24
5/15/2021	9,444.65	7,470.15	(177.75)	-	16,737.05	5,763.47	31,704.13	289,075.34
6/16/2021	38,058.81	30,658.74	(708.42)	-	68,009.13	5,763.47	6,105.71	55,823.77
TOTAL FY21	359,659.29	284,404.68	(5,576.70)	(5,287.34)	633,932.57	69,161.64	208,455.21	1,679,803.82
TOTAL FY2016-FY2021	4,316,531.13	3,397,181.38	(63,832.52)	(80,952.08)	7,569,660.55	344,216.49	915,718.49	9,420,771.20

Village Baseline

Month GRT is Generated	Month GRT is Reported to State	Mth GRT is distributed fr State to Entities	Total	State	Village
December	January	February	371,622.37	201,645.53	169,976.84
January	February	March	328,741.64	178,378.07	150,363.57
February	March	April	310,404.18	168,428.01	141,976.17
March	April	May	429,910.95	233,273.42	196,637.53
April	May	June	64,234.89	34,854.41	29,380.48
May	June	July	93,353.53	50,654.43	42,699.09
June	July	August	40,142.02	21,781.41	18,360.61
July	August	September	89,560.14	48,596.11	40,964.03
August	September	October	134,697.23	73,087.89	61,609.34
September	October	November	108,590.92	58,922.38	49,668.54
October	November	December	204,035.98	110,711.70	93,324.28
November	December	January	174,517.70	94,694.82	79,822.88
Total	Total	Total	2,349,811.54	1,275,028.17	1,074,783.36

Monthly Public Safety Report

May-21

Law Enforcement	Vigil	Trujillo	Totals
911 Hang Up	1		1
Abandoned Vehicle			
Arrests			
Assists to other Agencies		1	1
B & E / Burglary	1		
Battery or Assault		1	1
Business Alarm		1	1
Citizen Assists/Contacts	10	8	18
Civil Stand-by/Civil Complaint			
Disorderly /Disturbance			
Domestic Calls			
Embezzlement			
Suicide subject			
Foot Patrol Hours	10	5	15
Found/Lost Property			
Fraud Complaint			
Harassment			
Health Orders			
Larceny			
Law Unknown/Information			
Missing Adult/Person			
MVC's			
Narcotics Adult			
Parking Citations			
Private Property Crash			
Property Damage			
Reckless Driver			
Residential Alarm			
Shots Fired			
Suspicious Persons/Vehicles	1		1
Theft			
Traffic Enforcement Hours	10	8	18
Traffic Hazard	3		3
Traffic Stops	3	2	5
Unattended Death			
Vehicle Alarm			
Vehicle Theft			
Verbal Warnings	4	5	9
Welfare Check			
Written Citations			
Written Warnings			
Fire Alarm	1		1
Fire Calls	1		1
Fire/EMS			
SAR		1	1

Statistics encompass May and June to date

Inspections performed residential; 4

Inspection in response to complaint: 0

Enforcement actions: 0

Inspections performed multi-family and commercial; 39

Permits issued since last council meeting;

- 0 new residential building.

- 1 residential demolition

- 2 new commercial buildings permitted.

- 1 commercial repair/remodel permitted.

- 0 demolition commercial permitted.

- 3 Projects currently in application or submission review.

- 1 new Residential pending.

Construction activity has increased in the Village. 3 new residential projects are in various stages and the Columbine Addition is well into the foundation stage in Amizette.

Hiker parking toilet building is in ordering stages. I am scheduling interviews with design professionals to maximize the parking capacity for the site.

Planning & Community Development Department
Monthly Report to the Village Council
June 2021

Projects Updates and Key Initiatives:

Twining Road Improvement Project - Presented \$3.75M construction funding request to Regional Transportation Planning Organization. Project was ranked and prioritized 2nd overall. Funding award to be determined by NMDOT this summer and the State Transportation Board first week of September.

Successfully granted \$100,000 to complete final design and engineering from 2021 Legislative Capital Outlay request supported by Rep. K. Ortiz. Awaiting direction on contracting process from NMDOT to continue into final design and engineering.

Water Plan Report - Project has evolved into a collaboration effort between TSVI and the Village. Regular monthly meetings held with final report expected Sept. 1. New report will provide a concise summary of VTSV's water supply across time and various expected climatic conditions and the projected water demand into the near future. This report will lead into a much larger water infrastructure plan update next year. The short summary report will help guide land development decision making.

Kachina Area Master Plan - TSVI, in tandem with adjacent property owners, and in consultation with Village staff, initiated a master planning process in the Kachina Area. Property owner's draft plan submitted June 4th. Currently under staff review. The KAMP proposal will receive formal public review and consideration as an Amendment to the Village Comprehensive Plan later this year.

Development Impact Fees Updated Study - The Village Capital Improvements Advisory Committee (CIAC), as required by state statute, has completed its review and recommendations on the Village's Capital Improvement Plan, Land Use Assumptions, and Development Impact Fee Schedule. This was presented to the P&Z Commission on June 7th for comment and review. It will be presented to the P&Z Commission again on July 12th for formal recommendation and a Public Hearing thereafter at the Village Council. This is also a discussion item on today's Council agenda.

Thunderbird and Ernie Blake Roads Reconstruction Project - Project reinitiated mid-May to complete Tbird paving, landscaping, and other punch list items. Project on schedule for hardscape completion in June with landscaping to follow.

Planning GIS Office - Task/project work ongoing including continued coordination on E911 NexGen Compliance and address updating, Underground Electric in Amizette, Village public roads inventory and map, staff training on GIS functionality and to improve workflow efficiency, and wildland fire rating system development.

Planning Commission Meetings - June meeting occurred as scheduled. July 12th agenda expected to include, amongst other items, a recommendation on the Development Impact Fees Ordinance, which will update the Village Capital Improvement Plan, Land Use Assumptions, and Development Impact Fee Schedule.

PUBLIC WORKS UPDATE

June 22, 2021

- Water:
 - Monthly sampling
 - Water Sold
 - Total 294,480 gallons
 - Residential 57,010 gallons
 - Commercial 237,470 gallons
 - Staff has changed out a couple of meters that were not transmitting.
 - Finalized the annual report and sample schedule for 2021 with NMED.
- Wastewater:
 - Compliance report for May 2021
 - Compliance – No issues to report.

Date	BOD Data		pH	TSS		NH ₃ (Ammonia)		Total P		Flow, MGD	E.Coli	Fecal	Date	Total N: mg/L	Total N: lb/d
	mg/L	lb/d		mg/L	lb/d	mg/L	lb/d	mg/L	lb/d	Daily	CFU	CFU		TKN + NO ₃ + NO ₂	TKN + NO ₃ + NO ₂
5			7.50							0.033	1.00	1.00	5	0.00	0.00
12	2.00	0.60	7.64	0.63	0.19	0.36	0.11	0.36	0.11	0.036			12	5.43	1.63
18			7.62							0.053	1.00	1.00	18	0.00	0.00
Total		0.60			0.19		0.11		0.11	1.260			Total	Total Nitrogen	
7 Day Avg (MAX)	2.00	0.60	7.72	0.63	0.19	0.36	0.11	0.36	0.11	0.056	1.00	1.00	7 Day Avg	5.43	1.63
Min	2.00	0.60	7.32	0.63	0.19	0.36	0.11	0.36	0.11	0.019	1.00	1.00	Min	mg/L	lb/d
30 Day Avg (AVG)	2.00	0.60		0.63	0.19	0.36	0.11	0.36	0.11	0.041			30 Day Avg	5.43	1.63

- Plant and Collections Update
 - Ovivo worked on a couple of issues.
 - Working on permeate pump warranty issue.
 - Getting more parts for UV system
 - Troubleshoot Train #2
 - Found two membrane modules with no O-rings.
 - Working on flushing the steel equalization tank
 - Isolated and flushing solids out of the tank
 - Compared to the flow in 2020, we are down 14.8% for the month of May
 - Replaced UV bulbs, ballasts, and fuses.
 - Continuing to jet rodding the main line
- Roads:
 - Maintaining drainage along the roadway
 - Cleaning of the Drop Inlets (DI's) and bar ditch maintenance
 - Blading of roadway and potholes
 - The second dust mitigation application scheduled for June 24th.
- Equipment
 - Routine equipment maintenance
- General Work
 - Housekeeping in the buildings

DMR Copy of Record

Permit Permit #: NM0022101 Major: Yes		Permittee: TAOS SKI VALLEY, VILLAGE OF 7 FIREHOUSE RD. 38 OCEAN BLVD. TAOS SKI VALLEY, NM 87525		Facility: TAOS SKI VALLEY, VILLAGE OF 7 FIREHOUSE RD. TAOS SKI VALLEY, NM 87525	
Permitted Feature: 001 External Outfall		Discharge: 001-A TREATED MUNICIPAL WASTEWATER TO THE RIO HONDO		Status: NotDMR Validated	
Report Dates & Status Monitoring Period: From 05/01/21 to 05/31/21 Considerations for Form Completion		DMR Due Date: 06/15/21		Telephone: 575-776-8220	
Principal Executive Officer First Name: Anthony Last Name: Martinez No Data Indicator (NODI)		Title: Public Works Director		575-776-8220	
Form NODI:					

Code	Parameter Name	Monitoring Location	Season	Permit	Qualifier	Value 1	Qualifier	Value 2	Units	Qualifier	Value 1	Qualifier	Value 2	Units	Qualifier	Value 3	Frequency of Analysis	Sample Type
00310	BOD, 5-day, 20 deg. C	1 - Effluent Gross	1	-	Sample	0.6	=	0.6	26 - lbd	Qualifier	Value 1	Qualifier	Value 2	Units	Qualifier	Value 3	01/30 - Monthly	24 - COMP24
					Permit Req. Value NODI	23.8 30DA AVG <=	<=	35.77 DA AVG	26 - lbd		<=	30.0 30DA AVG <=	<=	19 - mg/L	=	2.0	01/30 - Monthly	24 - COMP24
00400	pH	1 - Effluent Gross	0	-	Sample					Qualifier	Value 1	Qualifier	Value 2	Units	Qualifier	Value 3	05DW - 5 Days Every Week	GR - GRAB
					Permit Req. Value NODI						>=	6.6 MINIMUM		12 - SU	=	7.72	05DW - 5 Days Every Week	GR - GRAB
00530	Solids, total suspended	1 - Effluent Gross	1	-	Sample	0.19	=	0.19	26 - lbd	Qualifier	Value 1	Qualifier	Value 2	Units	Qualifier	Value 3	01/30 - Monthly	24 - COMP24
					Permit Req. Value NODI	23.8 30DA AVG <=	<=	35.77 DA AVG	26 - lbd		<=	30.0 30DA AVG <=	<=	19 - mg/L	=	0.63	01/30 - Monthly	24 - COMP24
00600	Nitrogen, total [as N]	1 - Effluent Gross	1	-	Sample	1.63	=	1.63	26 - lbd	Qualifier	Value 1	Qualifier	Value 2	Units	Qualifier	Value 3	01/30 - Monthly	24 - COMP24
					Permit Req. Value NODI	46.55 30DA AVG <=	<=	68.87 DA AVG	26 - lbd		<=	27.9 30DA AVG <=	<=	19 - mg/L	=	5.43	01/30 - Monthly	24 - COMP24
00610	Nitrogen, ammonia total [as N]	1 - Effluent Gross	1	-	Sample	0.11	=	0.11	26 - lbd	Qualifier	Value 1	Qualifier	Value 2	Units	Qualifier	Value 3	01/30 - Monthly	24 - COMP24
					Permit Req. Value NODI	5.34 30DA AVG <=	<=	5.347 DA AVG	26 - lbd		<=	3.2 30DA AVG <=	<=	19 - mg/L	=	0.36	01/30 - Monthly	24 - COMP24
00665	Phosphorus, total [as P]	1 - Effluent Gross	1	-	Sample	0.11	=	0.11	26 - lbd	Qualifier	Value 1	Qualifier	Value 2	Units	Qualifier	Value 3	01/30 - Monthly	24 - COMP24
					Permit Req. Value NODI	1.5 30DA AVG <=	<=	2.47 DA AVG	26 - lbd		<=	1.0 30DA AVG <=	<=	19 - mg/L	=	0.36	01/30 - Monthly	24 - COMP24
50050	Flow, in conduit or thru treatment plant	1 - Effluent Gross	0	-	Sample					Qualifier	Value 1	Qualifier	Value 2	Units	Qualifier	Value 3	01/01 - Daily	TOTAL
					Permit Req. Value NODI						0.041	Req Mon 30DA AVG	0.042	03 - MGD	=	0.056	01/01 - Daily	TOTAL
50060	Chlorine, total residual	1 - Effluent Gross	0	-	Sample					Qualifier	Value 1	Qualifier	Value 2	Units	Qualifier	Value 3	05DW - 5 Days Every Week	GR - GRAB
					Permit Req. Value NODI						<=	19.0 INST MAX	<=	28 - ug/L	=	9 - Conditional Monitoring - Not Required This Period	05DW - 5 Days Every Week	GR - GRAB
51040	E. coli	1 - Effluent Gross	0	-	Sample					Qualifier	Value 1	Qualifier	Value 2	Units	Qualifier	Value 3	02/30 - Twice Per Month	GR - GRAB
					Permit Req. Value NODI						<=	1.0	<=	32 - CFU/100mL	=	235.0 DAILY MAX	02/30 - Twice Per Month	GR - GRAB

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve Agreement with the NM Department of Transportation for FY 2022 Local Government Road Fund Cooperative Agreement (COOP) Award

DATE: June 22, 2021

PRESENTED BY: John Avila, Village Administrator, Anthony Martinez, Public Works Director

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION:

The Village has applied annually for the NMDOT COOP/LGRF grant to address roads and road infrastructure. The Village Council passed Resolution No. 2021-467 at its February 23, 2021 Council meeting approving making application for funding. Improvements to Village-wide roads were listed in the application resolution. Any number of improvements and maintenance are fundable with the NMDOT COOP grant. The funding is for pavement rehabilitation/improvements, drainage improvements, and blading and shaping various Village roads as described. Drainage and dust control remain high priority tasks for Village roads.

The project will need funding in the Village FY 2022 budget in order to meet the Village required match. The project has been awarded \$75,003, with the NMDOT share of \$56,252, and the Village matching share of \$18,751.

STAFF RECOMMENDATION: Staff recommends approval of the NMDOT agreement to accept the FY2022 COOP/LGRF project awarded for \$75,003 and match the required \$18,751 in the Village's FY2022 budget.

Contract No. _____
Vendor No. 52151
Control No. L500442

LOCAL GOVERNMENT ROAD FUND COOPERATIVE AGREEMENT

This Agreement is between the **New Mexico Department of Transportation** (Department) and **Taos Ski Valley** (Public Entity), collectively referred as the “parties.” This Agreement is effective as of the date of the last party to sign it on the signature page below.

Pursuant to NMSA 1978, Sections 67-3-28 and 67-3-28.2, and State Transportation Commission Policy No. 44, the parties agree as follows:

1. Purpose.

The purpose of this Agreement is to provide Local Government Road Funds to the Public Entity for the **Pavement Rehabilitation/Improvements, Drainage Improvements, Blading and Shaping, Miscellaneous of Various Town Roads** as described in Control No. **L500442**, and the Public Entity’s resolution attached as **Exhibit C** (Project). The Project is a joint and coordinated effort for which the Department and the Public Entity each have authority or jurisdiction. This Agreement specifies and delineates the rights and duties of the parties.

2. Project Funding.

- a. For purpose stated above, the estimated total cost for the Project is **Seventy Five Thousand Three Dollars (\$75,003.00)** to be funded in proportional share by the parties as follows:

1. Department’s share shall be 75%: **\$56,252.00**

**Pavement Rehabilitation/Improvements, Drainage Improvements, Blading and
Shaping, Miscellaneous of Various Town Roads**

2. Public Entity’s required proportional matching share shall be 25%: **\$18,751.00**

3. Total Project Cost: **\$75,003.00**

- b. The Public Entity shall pay all Project costs, which exceed the total amount of **Seventy Five Thousand Three Dollars (\$75,003.00)**.
- c. Any costs incurred by the Public Entity prior to this Agreement are not eligible for reimbursement and are not included in the amount listed in this Section 2.

3. The Department Shall:

Pay project funds as identified in Section 2, Paragraph a1, to the Public Entity in a single lump sum payment after:

- a. Receipt of a cover letter requesting funds;
- b. Receipt of a Notice of Award and Notice to Proceed;
- c. Verification of available Local Government Road Funds and Public Entity's local matching funds identified in Section 2, Paragraph a2; and
- d. All required documents must include Department Project and Control Number.

4. The Public Entity Shall:

- a. Act in the capacity of lead agency for the purpose as described in Section 1.
- b. Submit an estimate of the Project, including work to be performed and cost to the District Engineer within thirty (30) calendar days of execution of this Agreement, or as otherwise agreed to in writing by the parties.
- c. Be solely responsible for all local matching funds identified in Section 2. Certify that these matching funds have been appropriated, budget and approved for expenditure prior to execution of this Agreement.
- d. Pay all costs, perform/supply or contract for labor and material, for the purpose as described in Section 1 and the Project estimate approved by the District Engineer.
- e. Procure and award any contract in accordance with applicable procurement law, rules, regulations and ordinances.
- f. In accordance with project parameters, assume the lead planning and implementation role and sole responsibility for providing local matching funds; environmental, archaeological, utility clearances; railroad and Intelligent Transportation System (ITS) clearances; right-of-way acquisition; project development and design; and project construction and management.
- g. Cause all designs and plans to be performed under the direct supervision of a Registered New Mexico Professional Engineer, when applicable, as determined by the Department.
- h. Obtain all required written agreements or permits, when applicable, from all public and private entities.
- i. Allow the Department to inspect the Project to determine that the Project is being constructed in accordance with the provisions of this Agreement. Disclosures of any failure to meet such requirements and standards as determined by the Department, will result in termination, for default, including without limitation the Public Entity's costs for funding, labor, equipment and materials.
- j. Complete the project within eighteen (18) months of approval of funding by the State Transportation Commission.
- k. Within thirty (30) calendar days of completion, provide written certification that all work under this Agreement was performed in accordance with either the New Mexico Department of Transportation's Standard Specification, Current Edition; American Public Works Association (APWA) Specifications; Department approved Public Entity established Specifications; or Department Specifications established for Local Government Road Fund projects, by submitting the **Project Certification of Design, Construction, and Cost form**, which is attached as Exhibit A.
- l. Within thirty (30) calendar days of completion, furnish the Department an **AS BUILT Summary of Costs and Quantities form**, which is attached as Exhibit B. The report should

reflect the total cost of project as stated in **Project Certification of Design, Construction, and Cost** form.

- m. Failure to provide the **Project Certification of Design, Construction, and Cost** form and an **AS BUILT Summary of Costs and Quantities** report within thirty (30) calendar days of Project completion will be considered a material breach of this Agreement and Public Entity shall reimburse to the Department all funds disbursed in accordance with this Agreement.
- n. Upon completion, maintain all Public Entity facilities that were constructed or reconstructed under this Agreement.

5. Both Parties Agree:

- a. Upon termination of this Agreement any remaining property, materials, or equipment belonging to the Department will be accounted for and disposed of by the Public Entity as directed by the Department.
- b. Any unexpended or unencumbered balance from the Local Government Road Fund appropriated for this Project reverts to the Department. These balances, if any, must be reimbursed to the Department within thirty (30) calendar days of project completion or expiration of this Agreement, whichever occurs first.
- c. This Project is not being incorporated into the State Highway System and the Department is not assuming maintenance responsibility or liability.
- d. Pursuant to NMSA 1978, Section 67-3-28.2, Local Government Road Funds granted under this provision can not be used by the Public Entity to meet a required match under any other program.
- e. The provisions of the Local Government Road Fund Project Handbook (Current Edition), are incorporated by reference and control the contractual rights and obligations of the parties unless in conflict with the specific terms expressed in this Agreement or any amendments.

6. Term.

This Agreement becomes effective upon signature of all Parties. The effective date is the date when the last party signed the Agreement on the signature page below. This Agreement terminates on December 31, 2022. In the event an extension to the term is needed, the Public Entity shall provide written notice along with detailed justification to the Department sixty (60) calendar days prior to the expiration date to ensure timely processing of an Amendment.

7. Termination.

- a. If the Public Entity fails to comply with any provision of this Agreement, the Department may terminate this Agreement, by providing thirty (30) calendar days written notice.
- b. The Department may terminate this Agreement if the funds identified in Section 2 have not been contractually committed within one year from the effective date of this agreement.
- c. If sufficient appropriations and authorizations are not made by the Legislature, this Agreement may terminate immediately upon written notice of the Department to the Public Entity.
- d. Neither party has any obligation after termination, except as stated in Sections 4n and 5.

8. Third Party Beneficiary.

It is not intended by any of the provisions of any part of this Agreement to create in the public or any member of the public a third party beneficiary or to authorize anyone not a party to the Agreement to maintain a suit(s) for wrongful death(s), bodily and/or personal injury(ies) to person(s), damage(s) to property(ies), and/or any other claim(s) whatsoever pursuant to the provisions of this Agreement.

9. Liability.

As between the Department and Public Entity, neither party shall be responsible for liability incurred as a result of the other party's acts or omissions in connection with this Agreement. Any liability incurred in connection with this Agreement is subject to the immunities and limitations of the New Mexico Tort Claims Act, NMSA 1978, Sections 41-4-1, *et seq.*, and any other applicable law.

10. Contractors Insurance Requirements.

The Public Entity shall require contractors and subcontractors hired for the Project to have a general liability insurance policy, with limits of liability of at least \$1,000,000 per occurrence. The Department is to be named as an additional insured on the contractors and subcontractor's policy and a certificate of insurance and endorsements listing the Department as an additional insured must be provided to the Department and it must state that coverage provided under the policy is primary over any other valid insurance.

To the fullest extent permitted by law, the Public Entity shall require the contractor and subcontractors to defend, indemnify and hold harmless the Department from and against any liability, claims, damages, losses or expenses (including but not limited to attorney's fees, court costs, and the cost of appellate proceedings) arising out of or resulting from the negligence, act, error, or omission of the contractor and subcontractor in the performance of the Project, or anyone directly or indirectly employed by the contractor or anyone for whose acts they are liable in the performance of the Project.

11. Scope of Agreement.

This Agreement incorporates all the agreements, covenants, and understandings between the parties concerning the subject matter. All such covenants, agreements, and understandings have been merged into this written Agreement. No prior agreement or understandings, verbal or otherwise, of the parties or their agents will be valid or enforceable unless included in this Agreement.

12. Terms of this Agreement.

The terms of this Agreement are lawful; performance of all duties and obligations must conform with and not contravene any state, local, or federal statutes, regulations, rules, or ordinances.

13. Legal Compliance.

The Public Entity shall comply with all applicable federal, state, local, and Department laws, regulations and policies in the performance of this Agreement, including, but not limited to laws governing civil rights, equal opportunity compliance, environmental issues, workplace safety, employer-employee relations and all other laws governing operations of the workplace. The Public Entity shall include the requirements of this Section 13 in in each contract and subcontract at all tiers.

14. Equal Opportunity Compliance.

The parties agree to abide by all federal and state laws and rules and regulations, and executive orders of the Governor of the State of New Mexico, pertaining to equal employment opportunity. In accordance with all such laws and rules and regulations, and executive orders of the Governor of the State of New Mexico, the parties agree to assure that no person in the United States will, on the grounds of race, color, national origin, ancestry, sex, sexual preference, age, disability, or other protected class, be excluded from employment with, or participation in, any program or activity performed under this Agreement. If the Public Entity is found to not be in compliance with these requirements during the term of this Agreement, the parties agree to take appropriate steps to correct these deficiencies, subject to Section 7 above.

15. Appropriations and Authorizations.

The terms of this Agreement are contingent upon sufficient appropriations and authorizations being made by the governing board of the Public Entity, the Legislature of New Mexico, or the Congress of the United States if federal funds are involved, for performance of the Agreement. If sufficient appropriations and authorizations are not made by the Public Entity, Legislature or the Congress of the United States if federal funds are involved, this Agreement will terminate upon written notice being given by one party to the other. The Department and Public Entity are expressly not committed to expenditure of any funds until such time as they are programmed, budgeted, encumbered, and approved for expenditure.

16. Accountability of Receipts and Disbursements.

There shall be strict accountability for all receipts and disbursements relating to this Agreement. The Public Entity shall maintain all records and documents relative to the Project for a minimum of five years after completion of the Project. The Public Entity shall furnish the Department and State Auditor, upon demand, any and all such records relevant to this Agreement. If documentation is insufficient to support an audit by customarily accepted accounting practices, the expense supported by such insufficient documentation must be reimbursed to the Department within thirty (30) calendar days. If an audit finding determines that specific funding was inappropriate or not related to the Project, the Public Entity shall reimburse that portion to the Department within thirty (30) calendar days of written notification.

17. Severability.

In the event that any portion of this Agreement is determined to be void, unconstitutional or otherwise unenforceable, the remainder of this Agreement will remain in full force and effect.

18. Applicable Law.

The laws of the State of New Mexico shall govern this Agreement, without giving effect to its choice of law provisions. Venue is to be proper in a New Mexico Court of competent jurisdiction in accordance with NMSA 1978, Section 38-3-1(G).

19. Amendment.

This Agreement may be altered, modified, or amended by an instrument in writing executed by the parties.

The remainder of this page is intentionally left blank.

In witness whereof, each party is signing this Agreement on the date stated opposite that party's signature.

NEW MEXICO DEPARTMENT OF TRANSPORTATION

By: _____
Cabinet Secretary or Designee

Date: _____

Approved as to form and legal sufficiency by the New Mexico Department of Transportation's Office of General Counsel

By: _____
Assistant General Counsel

Date: _____

Village of Taos Ski Valley

By: _____

Date: _____

Title: _____

Attest: _____

Village Clerk

EXHIBIT A
PROJECT CERTIFICATION OF
DESIGN, CONSTRUCTION, AND COST

TO: New Mexico Department of Transportation
District _____ LGRF Coordinator

Cooperative Agreement No. _____ Control No. _____
Joint Powers Agreement No. _____ Control No. _____

Entity: _____

Scope of Work (Including Routes and Termini):

I, the undersigned, in my capacity as _____ of _____ state that:

1. The design is in compliance with all state laws, rules, regulations, and local ordinances and was performed in accordance with the provisions set forth in this Agreement and in the Local Government Road Fund Project Handbook (Current Edition);
2. Construction of the project was performed in accordance with standards and specifications set forth in:

_____ and completed on _____, 20____; and
3. That the total project cost of _____, with New Mexico Department of Transportation 75% share of _____ and the Public Entity share of _____ (as submitted in attached "As Built Summary of Costs and Quantities") is accurate, legitimate, and appropriate for the project.

Name

Date

Print Name

Title

ENTITY: _____ No.: _____ CN: _____

PROJECT No.: _____

TERMINI: _____

SCOPE OF
WORK: _____

FY22

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve Agreement with the NM Department of Transportation for 2022 (MAP) Municipal Arterial Program Award

DATE: June 22, 2021

PRESENTED BY: John Avila, Village Administrator, Anthony Martinez Public Works Director

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION:

The Village of Taos Ski Valley applied for the NMDOT MAP cooperative grant and has been awarded a project intended for Twining Road of \$124,444. The Village required match is \$31,111 and NMDOT share is \$93,333.

The project is in line with the Twining Road design concept from Huitt Zollar, as the preliminary study information was used to apply for the grant funding. The project is anticipated to address, but is not limited to, design and construction of roadway facilities to address drainage issues at the lower end of Twining Road. It also may address the transition from the proposed "Bison" entry road.

The project will need funding in the Village FY 2022 budget in order to meet the Village required match. Application for NMDOT funding was approved by the Council at its February 23, 2021 meeting by Resolution 2-21-468.

STAFF RECOMMENDATION: Staff recommends approval of the NMDOT Agreement to accept the FY2022, \$124,444 MAP project awarded and to match the required \$31,111 in the FY 2022 budget.

Contract No. _____
Vendor No. 0000052151
Control No. HW2L500476

MUNICIPAL ARTERIAL PROGRAM COOPERATIVE AGREEMENT

This Agreement is between the **New Mexico Department of Transportation** (Department) and Village of Taos Ski Valley (Public Entity), collectively referred to as the "parties." This Agreement is effective as of the date of the last party to sign it on the signature page below.

Pursuant to NMSA 1978, Sections 67-3-28 and 67-3-28.2 and the State Transportation Commission Policy No. 44, the parties agree as follows:

1. Purpose.

The purpose of this Agreement is to provide Local Government Road Funds to the Public Entity for the Planning, Design, Construction, Reconstruction, Pavement Rehabilitation, Construction Management, Drainage and Misc. Improvements. This Project will be referred to interchangeably as "Project" or "Project Control No. L500476." The Project is a joint and coordinated effort for which Department and the Public Entity each have authority or jurisdiction. This Agreement specifies and delineates the rights and duties of the parties.

2. Project Funding.

- a. For purpose stated above, the estimated total cost for the Project is One Hundred Twenty Four Thousand Four Hundred Forty Four Dollars and No Cents (**\$124,444**) to be funded in proportional share by the parties as follows:

1. Department's share shall be 75%: \$93,333

Planning, Design, Construction, Reconstruction, Pavement Rehabilitation,
Construction Management, Drainage and Misc. Improvements

2. Public Entity's required proportional matching share shall be 25%: \$31,111

3. Total Project Cost: \$124,444

- b. The Public Entity shall pay all Project costs, which exceed the total amount of One Hundred Twenty Four Thousand Four Hundred Forty Four Dollars and No Cents (**\$124,444**).
- c. Any costs incurred by the Public Entity prior to this Agreement are not eligible for reimbursement and are not included in the amount listed in this Section 2.

3. The Department Shall:

Pay project funds as identified in Section 2, Paragraph a1, to the Public Entity in a single lump sum payment after:

- a. Receipt of a cover letter requesting funds;
- b. Receipt of a Notice of Award (or Work Order) and Notice to Proceed;
- c. Receipt of Estimated Summary of Costs and Quantities;
- d. Verification of available Local Government Road Funds and Public Entity's local matching funds identified in Section 2, Paragraph a2; and
- e. All required documents must include Department Project and Control Number.

4. The Public Entity Shall:

- a. Act in the capacity of lead agency for the purpose as described in Section 1.
- b. Pay all costs, perform all labor and supply all material, except as provided in Section 2, for the purpose as described in Section 1 and the construction work specified in the Project's plans.
- c. Adopt a written Resolution of support for the Project, including an assumption of ownership, liability, and maintenance responsibility for the scope, or related amenities and required funding to support the Project, which is attached as **Exhibit C**.
- d. Initiate the preliminary engineering, survey, and all design activities, and coordinate Project construction.
- e. Consider provisions for pedestrian, bicycle and equestrian facilities in the Project design in accordance with NMSA 1978, Section 67-3-62.
- f. In accordance with project parameters, assume the lead planning and implementation role and sole responsibility for providing local matching funds; environmental, archaeological, utility clearances; railroad and Intelligent Transportation System (ITS) clearances; right-of-way acquisition; project development and design; and project construction and management.
- g. Initiate and cause to be prepared the necessary Plans, Specifications, and Estimates (PS&E) for this Project.
- h. Cause all designs and PS&Es to be performed under the direct supervision of a Registered New Mexico Professional Engineer.
- i. Design the Project in accordance with **Exhibit A**, "Minimum Design Standards", which is incorporated into this Agreement.
- j. Adhere to **Exhibit B**, "Minimum Survey and Right of Way Acquisition Requirements", which is incorporated into this Agreement.
- k. Comply with **Exhibit C**, "Construction Phase Duties and Obligations", which is incorporated into this Agreement.
- l. Make no changes in design or scope of work, unless for safety reasons and with documented approval of the Department.
- m. Prior to Project construction, furnish the Department's District 5 Office the "**Certification of the Pre-Construction Contract Phase**" form, which is attached as Certification No. 1.
- n. Within thirty (30) calendar days of completion, furnish the Department's District 5 Office the "**Certification of Construction Phase**" form, which is attached as Certification No. 2.
- o. Within thirty (30) calendar days of completion, furnish the Department's District 5 Office

the “AS BUILT Summary of Costs and Quantities” form, which is attached as Certification No. 3. The report should reflect the total cost of project as stated in “Certification of Construction Phase” form.

- p. Failure to timely provide Certification Nos. 1, 2 and 3, listed above, will be considered a material breach of this Agreement and Public Entity shall reimburse to the Department all funds disbursed in accordance with this Agreement.
- q. Obtain all required written agreements or permits relating to any realignment of Public Entity’s roads, when applicable, from all public and private entities.
- r. Advertise, let, and supervise the construction of the Project.
- s. Procure and award any contract in accordance with applicable procurement law, rules, regulations and ordinances.
- t. Allow the Department to perform a final inspection of the Project to determining if the Project was constructed in accordance with the provisions of this Agreement. Disclosures of any failure to meet requirements and standards as determined by the Department will result in termination of this Agreement, for default, including without limitation its costs for funding, labor, equipment, and materials.
- u. Upon completion, maintain all the Public Entity’s facilities constructed or reconstructed under this Agreement.

5. Both Parties Agree:

- a. Upon termination of this Agreement any remaining property, materials, or equipment belonging to the Department will be accounted for and disposed of by the Public Entity as directed by the Department.
- b. Any unexpended or unencumbered balance from the Local Government Road Fund appropriated for this project reverts to the Department. These balances, if any, must be reimbursed to the Department within thirty (30) calendar days of project completion or expiration of this Agreement, whichever occurs first.
- c. This Project is not being incorporated into the State Highway System and the Department is not assuming maintenance responsibility or liability.
- d. Pursuant to NMSA 1978, Section 67-3-28.2, Local Government Road Funds granted under this provision cannot be used by the Public Entity to meet a required match under any other program.
- e. The provisions of the Local Government Road Fund Project Handbook (Current Edition), are incorporated by reference and control the contractual rights and obligations of the parties unless in conflict with the specific terms expressed in this Agreement or any amendments.

6. Term.

This Agreement becomes effective upon signature of all Parties. The effective date is the date when the last party signed the Agreement on the signature page below. This Agreement terminates on **June 30, 2023**. In the event an extension to the term is needed, the Public Entity shall provide written notice along with detailed justification to the Department sixty (60) calendar days prior to the expiration date to ensure timely processing of an Amendment.

7. Termination.

- a. If the Public Entity fails to comply with any provision of this Agreement, the Department may terminate this Agreement, by providing thirty (30) calendar days written notice.

- b. The Department may terminate this Agreement if the funds identified in Section 2 have not been contractually committed within one year from the effective date of this agreement.
- c. If sufficient appropriations and authorizations are not made by the Legislature, this Agreement may terminate immediately upon written notice of the Department to the Public Entity.
- d. Neither party has any obligation after termination, except as stated in Sections 4u and 5.

8. Third Party Beneficiary.

It is not intended by any of the provisions of any part of this Agreement to create in the public or any member of the public a third party beneficiary or to authorize anyone not a party to the Agreement to maintain a suit(s) for wrongful death(s), bodily and/or personal injury(ies) to person(s), damage(s) to property(ies), and/or any other claim(s) whatsoever pursuant to the provisions of this Agreement.

9. Liability.

As between the Department and Public Entity, neither party shall be responsible for liability incurred as a result of the other party's acts or omissions in connection with this Agreement. Any liability incurred in connection with this Agreement is subject to the immunities and limitations of the New Mexico Tort Claims Act, NMSA 1978, Section 41-4-1, *et seq.*, and any other applicable law.

10. Contractors Insurance Requirements.

The Public Entity shall require contractors and subcontractors hired for the Project to have a general liability insurance policy, with limits of liability of at least \$1,000,000 per occurrence. The Department is to be named as an additional insured on the contractors and subcontractor's policy and a certificate of insurance and endorsements listing the Department as an additional insured must be provided to the Department and it must state that coverage provided under the policy is primary over any other valid insurance.

To the fullest extent permitted by law, the Public Entity shall require the contractor and subcontractors to defend, indemnify and hold harmless the Department from and against any liability, claims, damages, losses or expenses (including but not limited to attorney's fees, court costs, and the cost of appellate proceedings) arising out of or resulting from the negligence, act, error, or omission of the contractor and subcontractor in the performance of the Project, or anyone directly or indirectly employed by the contractor or anyone for whose acts they are liable in the performance of the Project.

11. Scope of Agreement.

This Agreement incorporates all the agreements, covenants, and understandings between the parties concerning the subject matter. All such covenants, agreements, and understandings have been merged into this written Agreement. No prior Agreement or understandings, verbal or otherwise, of the parties or their agents will be valid or enforceable unless included in this Agreement.

12. Terms of this Agreement.

The terms of this Agreement are lawful; performance of all duties and obligations must conform with and not contravene any state, local, or federal statutes, regulations, rules, or ordinances.

13. Legal Compliance.

The Public Entity shall comply with all applicable federal, state, local, and Department laws, regulations and policies in the performance of this Agreement, including, but not limited to laws governing civil rights, equal opportunity compliance, environmental issues, workplace safety, employer-employee relations and all other laws governing operations of the workplace. The Public Entity shall include the requirements of this Section 13 in in each contract and subcontract at all tiers.

14. Equal Opportunity Compliance.

The parties agree to abide by all federal and state laws and rules and regulations, and executive orders of the Governor of the State of New Mexico, pertaining to equal employment opportunity. In accordance with all such laws and rules and regulations, and executive orders of the Governor of the State of New Mexico, the parties agree to assure that no person in the United States will, on the grounds of race, color, national origin, ancestry, sex, sexual preference, age, disability, or other protected class, be excluded from employment with, or participation in, any program or activity performed under this Agreement. If the Public Entity is found to not be in compliance with these requirements during the term of this Agreement, the parties agree to take appropriate steps to correct these deficiencies, subject to Section 7 above.

15. Appropriations and Authorizations.

The terms of this Agreement are contingent upon sufficient appropriations and authorizations being made by the governing board of the Public Entity, the Legislature of New Mexico, or the Congress of the United States if federal funds are involved, for performance of the Agreement. If sufficient appropriations and authorizations are not made by the Public Entity, Legislature or the Congress of the United States if federal funds are involved, this Agreement will terminate upon written notice being given by one party to the other. The Department and Public Entity are expressly not committed to expenditure of any funds until such time as they are programmed, budgeted, encumbered, and approved for expenditure.

16. Accountability of Receipts and Disbursements.

There shall be strict accountability for all receipts and disbursements relating to this Agreement. The Public Entity shall maintain all records and documents relative to the Project for a minimum of five years after completion of the Project. The Public Entity shall furnish the Department and State Auditor, upon demand, any and all such records relevant to this Agreement. If documentation is insufficient to support an audit by customarily accepted accounting practices, the expense supported by such insufficient documentation must be reimbursed to the Department within thirty (30) calendar days. If an audit finding determines that specific funding was inappropriate or not related to the Project, the Public Entity shall reimburse that portion to the Department within thirty (30) calendar days of written notification.

17. Severability.

In the event that any portion of this Agreement is determined to be void, unconstitutional or otherwise unenforceable, the remainder of this Agreement will remain in full force and effect.

18. Applicable Law.

The laws of the State of New Mexico shall govern this Agreement, without giving effect to its choice of law provisions. Venue is proper in a New Mexico Court of competent jurisdiction in accordance

with NMSA 1978, Section 38-3-1(G).

19. Amendment.

This Agreement may be altered, modified, or amended by an instrument in writing executed by the parties.

<<Add below sentence if page is quarter or more blank>>
The remainder of this page is intentionally left blank.

In witness whereof, each party is signing this Agreement on the date stated opposite that party's signature.

NEW MEXICO DEPARTMENT OF TRANSPORTATION

By: _____
Cabinet Secretary or Designee

Date: _____

Recommended By District 5

By: _____
District Engineer

Date: _____

Approved as to form and legal sufficiency by the New Mexico Department of Transportation's Office of General Counsel

By: _____
Assistant General Counsel

Date: _____

Village of Taos Ski Valley

By: _____

Date: _____

Title: _____

Attest: _____
Name and Title

EXHIBIT A
Minimum Design Standards

1. The design shall provide for all facilities as required by law (ADA compliance, bicycle paths, etc.).
2. The pavement shall be designed for a 20-year life as a minimum for new construction or reconstruction, or for a 10-year life as a minimum for rehabilitation.
3. The following documents shall be used as a minimum in the design of this Project:
 - a. FHWA Manual of Uniform Traffic Control Devices, Current Edition as amended;
 - b. AASHTO A Policy on Geometric Design of Highways and Streets, Current Edition ("Green Book");
 - c. AASHTO Guide for the Development of Bicycle Facilities, Current Edition;
 - d. **DEPARTMENT'S** Regulations for Driveway and Median Opening on Non-Access Controlled Highways, Current Update;
 - e. **DEPARTMENT'S** Urban Drainage Design Criteria;
 - f. **DEPARTMENT'S** Geotechnical Manual, Current Update;
 - g. **DEPARTMENT'S** Action Plan;
 - h. **DEPARTMENT'S** Local Government Road Fund Project Handbook; Current Edition;
 - i. **DEPARTMENT'S** Handbook of Hazardous Waste Management, Current Edition;
 - j. **DEPARTMENT'S** Location Study Procedures;
 - k. AASHTO Guide to Design of Pavement Structures, Current Edition, and;
 - l. Other design publications as outlined in the **DEPARTMENT'S** Local Government Road Fund Project Handbook.
 - m. The **Public Entity** may use **Public Entity** established local design standards if approved by the District Engineer, for each Project.

EXHIBIT B

Minimum Survey and Right of Way Acquisition Requirements

1. Establish and permanently reference stations and monuments.
2. Determine and record sufficient topography to assure all relevant landmarks are shown.
Include items such as buildings, sidewalks, driveways, walls, trees, etc.
3. Obtain and plot existing profile grade and cross-sections where necessary. Plot curb profiles as needed.
4. All utilities above and below ground and their owners shall be shown.
5. The surveyor shall verify, ascertain, and certify the right-of-way design plans.
6. All surveying and right-of-way mapping is to be performed in accordance with the **DEPARTMENT'S** Surveying Requirements, Current Edition, and Minimum Standards for Surveying, NMSA 1978, Sections 61-23-1 to 61-23-32.
7. All **DEPARTMENT** Right of Way Handbooks, particularly Right of Way Handbook (Current Edition, Local Public Agencies), shall be adhered to for all R/W operations, including Title Search, Property Survey, Right of Way Mapping, Appraisal, Appraisal Review, Acquisition (including donations), Relocation, and Right of Way Certification. Only qualified personnel may undertake Right of Way functions. **Public Entity** staff or consultants may not be used to perform any R/W functions unless the **Public Entity** certifies that each individual is qualified to perform each individual right of way activity, such as Title search, property survey, mapping, appraisal, etc. Right of Way operations shall conform to State statutes and Federal regulations. Future Federal funding for Project shall be jeopardized if right of way operations do not conform to State statutes and Federal regulations.
8. Obtain and prepare Title Reports that meet **DEPARTMENT** format and standards, for all affected R/W parcels.
9. Right of Way mapping shall be done in accordance with the "Attachment 2" checklist of the **DEPARTMENT'S** Right of Way Mapping Development Procedures Current Update. The surveyor shall verify and certify the checklist and the Right of Way maps.
10. Appraisals shall not begin until the **Public Entity** has 100% complete R/W maps. **Public Entity** or contracted (fee) appraisers shall not be used unless fully qualified.
11. Appraisal Reports shall be prepared in conformance with Federal and Statutes and regulations. In

no event shall the appraisal review function be contracted to a consultant. One purpose of appraisal review is to assure that the appraisal meets **DEPARTMENT** requirements prior to the initiation of acquisition.

12. **Public Entity** or contracted (fee) negotiators shall not be used unless fully qualified.
13. The **Public Entity** shall maintain all records and documents relating to the Right of Way acquisition for a minimum of five (5) years, and shall record all transfer of ownership documents with the County Clerk. **DEPARTMENT** personnel shall be provided access to Project R/W files upon reasonable notice.
14. The **Public Entity** shall furnish the **DEPARTMENT** with a written certification (R/W Certification) stating that Right of Way acquisition (and relocations, if applicable) has been performed in compliance with Federal and State laws and regulations.

EXHIBIT C

Construction Phase Duties and Obligations

1. The **Public Entity** shall be responsible for all construction engineering, including Project supervision, surveying, inspection and testing when surveying and testing are not contracting items.
2. The **Public Entity's** general conditions, standard drawings and specifications may be used if approved by the **DEPARTMENT'S** District Engineer.

CERTIFICATION NO. 1
CERTIFICATION OF THE PRE-CONSTRUCTION CONTRACT PHASE

Control No. L500476

I, _____, in my capacity as _____ of _____ do hereby certify with reference to the aforementioned Project Control Number as follows:

1. That the **Public Entity** has complied with the terms and conditions of the pre-construction phase requirements set forth in this Agreement.
2. That the design for this Project is in compliance with all state laws, rules, regulations, and local ordinances and in the rules and regulations of the **DEPARTMENT**.
3. The **Public Entity** (including, but not limited to, Temporary Construction Permits and Construction Maintenance Easements) has acquired that all necessary right(s)-of-way for the construction or reconstruction of this Project in compliance with the **DEPARTMENT'S Right of Way Handbook (Current Edition)**] **Local Public Agencies**, and Exhibit B.
4. That all utilities within the location of this construction Project (check one or both of the following conditions):
 ___ a. have been relocated
 ___ b. are scheduled for relocation prior to or concurrent with construction of this Project and have been coordinated with the appropriate utility.
5. That the **Public Entity** has encumbered the necessary funds to complete the Project.
6. That the **Public Entity** has fully complied with the requirements of NMSA 67-3-62.
7. That roadway(s) and intersection(s) shall operate at a minimum Level of Service of C or D (LOS C or D) for the Projected 20 year design traffic volumes as specified in **A Policy on Geometric Design of Highways and Streets**, (Current Edition).
8. That traffic data collection, traffic projections, and traffic impact studies on this Project have been developed in conformance with the **DEPARTMENT'S New Mexico Traffic Survey and Standards** (Current Edition).
9. That no angle parking has been provided in this Project.
10. That the **Public Entity** has completed a (check, which of the following conditions exists):

- _____ a. 20 year pavement design; or
 - _____ b. 10 year pavement design with provision for extending the pavement life to 20 years, and has incorporated it in the plans and specifications for this Project.
- 11. That the **Public Entity** has completed a Project drainage report, which meets the **DEPARTMENT'S** minimum drainage criteria as referenced in the **DEPARTMENT'S Drainage Manual**.
- 12. All drainage costs have been prorated between the **DEPARTMENT** and the **Public Entity** if applicable, according to the **DEPARTMENT'S Drainage Policy and Administrative Memorandum** (Current Update) and prorated calculations have been approved in writing by the **DEPARTMENT'S** Drainage Section.
- 13. That the **Public Entity** has completed all required Environmental Documentation and clearances for this Project using guidance contained in the **DEPARTMENT'S Action Plan**, (Current Edition).
- 14. That the **Public Entity** has completed all required Archaeological Documentation and clearances for this Project using guidance contained in the **DEPARTMENT'S Action Plan**, (Current Edition).
- 15. That the following attached Agreement(s) have been executed, when required, for construction or reconstruction of this Project (attach copies to this certification):
 - a. Lighting;
 - b. signalization;
 - c. storm sewer and lift station;
 - d. landscape;
 - e. road exchange; and
 - f. any other applicable agreements.
- 16. That the **Public Entity** has complied with and certifies compliance with all applicable provisions of Exhibit A.
- 17. That this certification procedure has been executed prior to advertisements for contract bids or commencement of this Project.

IN WITNESS WHEREOF, _____ in his/her
capacity as _____ of _____ does hereby
certify that the aforementioned matters stated herein are true to his/her knowledge and belief and
does hereby set his/her hand and seal this day and year specified below:

Village of Taos Ski Valley

By: _____ Date: _____
Mayor

ATTEST:

By: _____ Date: _____
Public Entity Clerk

When completed, send Certification No. 1 to:

**District LGRF Coordinator
Department of Transportation**

CERTIFICATION NO. 2

CERTIFICATION OF THE CONSTRUCTION PHASE

Control No. L500476

I, _____, in my capacity as _____ of
_____ do hereby certify with reference to the aforementioned Project
Control Number as follows:

1. That the **Public Entity** has complied with the terms and conditions of the construction phase requirements under this Agreement.
2. That the **Public Entity** has complied with and certifies that the Project plan complies with all publications identified in Exhibit A.
3. That all work in Control No. **L500476** was performed in accordance with the Agreement.
4. That the total Project cost of _____, with New Mexico Department of Transportation "**DEPARTMENT**" 75% share of _____ and the **Public Entity** share of _____ (as submitted in attached "As Built Summary of Costs and Quantities") is accurate, legitimate, and appropriate for the Project.
5. That the construction of the Project was completed on _____ of _____, 20[#]

IN WITNESS WHEREOF, _____ in his/her
capacity as _____ of _____ does hereby
certify the aforementioned matters stated herein are true to his/her knowledge and belief and does
hereby set his/her hand and seal this day and year specified below:

Village of Taos Ski Valley

By: _____ Date: _____

Mayor

ATTEST:

By: _____ Date: _____

Public Entity Clerk

When completed, send Certification No. 2 to:

District LGRF Coordinator, Department of Transportation

ENTITY: _____ No.: _____ CN: _____

PROJECT No.: _____

TERMINI: _____

SCOPE OF
WORK: _____

[illegible]

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve Resolution No. 2021-477 Authorizing the Execution and Delivery of a Loan Agreement and Intercept Agreement by and between the Village of Taos Ski Valley, New Mexico and the New Mexico Finance Authority for a Fire Department Apparatus and Related Equipment

DATE: June 22, 2021

PRESENTED BY: John Avila. Village Administrator and Brad Angst, Stifel Financial

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: At the regular Council meeting held on May 25, 2021, Council approved Resolution No. 2021-476 approving the application for an NMFA loan of \$454,115.50 for a Fire Department apparatus and related equipment, to be paid by State Fire Grant Funds. The Finance Authority Board of Directors approved the loan to the Village on May 27, 2021.

The following is a summary of the documents to be included in the closing packet and what each document accomplishes:

- Resolution – Authorizing and required document that allows the Village to enter into a debt obligation with the NMFA. Provides all details of the agreements and loan including the revenue pledge for the loan (Fire Fund Revenues), intercept agreement (allows the NMFA to be paid directly from the state treasurer), approves the terms and interest rates (06/01/2030 final payment at 0.92%), amongst other necessary actions in connection with the execution of and delivery of the loan agreement and intercept agreement.
- Loan Agreement: Agreement with the NMFA that details the loan terms, structure, repayment, and security. Loan is scheduled to close in July 2021.
- Intercept Agreement: Agreement with the NMFA and State Treasurer to allow for direct payment to the NMFA prior to the Village holding fire fund revenue. Funds will be taken from the quarterly Fire Fund Grant distributions and held in a loan payment account at NMFA.
- General and No Litigation Certificate: Provides the NMFA with affirmations and confirmations of the Village's ability to borrow funds and repay the loan, that certain appropriate legal procedures were taken, and details about the Villages incorporation and governing body.

- Arbitrage and Tax Certificate: Certifies that the Village projects are tax-exempt eligible for the IRS, proceeds of the loan will be used in the proper manner as required by the IRS, and that the loan is qualified tax-exempt pursuant to section 265(b)(3) of the IRS code.
- IRS Form 80380G: Required filing with the IRS as part of a tax-exempt borrowing.
- Delivery Deposit and Cross-Receipt Certificate: certifies that the Village received funds for the loan at closing in return for entering into a loan agreement with the NMFA and that the proceeds of the loan will be placed in trust account held at BOKF, NA as Trustee. Funds can be drawn through the submittal of Requisitions forms to the NMFA.

The NMFA Fire Department loan is scheduled to close July 30, 2021. Repayment of the loan obligations would be June 1 of each Fiscal Year beginning with the Fiscal Year ending June 30, 2023. The initial interest payment will be due on December 1, 2022.

RECOMMENDATION: Staff recommends approval of **Resolution No. 2021-477** authorizing the execution and delivery of a Loan Agreement and Intercept Agreement by and between the Village of Taos Ski Valley, New Mexico and the New Mexico Finance Authority for a Fire Department apparatus and related equipment.

VILLAGE OF TAOS SKI VALLEY, NEW MEXICO
RESOLUTION NO. 2021-477

The Village Council (the "Governing Body") of the Village of Taos Ski Valley, New Mexico, met in regular session in full conformity with law and the rules and regulations of the Governing Body via zoom for the regular meeting held on June 22, 2021, at the hour of 2:00 p.m. Upon roll call, the following members were found to be present:

Present:

Absent:

Also Present:

Thereupon, there was officially filed with the Village Clerk a copy of a proposed resolution in final form.

VILLAGE OF TAOS SKI VALLEY, NEW MEXICO
RESOLUTION NO. 2021-477

AUTHORIZING THE EXECUTION AND DELIVERY OF A LOAN AGREEMENT AND INTERCEPT AGREEMENT BY AND BETWEEN VILLAGE OF TAOS SKI VALLEY, NEW MEXICO (THE "GOVERNMENTAL UNIT") AND THE NEW MEXICO FINANCE AUTHORITY (THE "FINANCE AUTHORITY"), EVIDENCING A SPECIAL, LIMITED OBLIGATION OF THE GOVERNMENTAL UNIT TO PAY A PRINCIPAL AMOUNT OF \$454,771 TOGETHER WITH INTEREST THEREON, FOR THE PURPOSE OF PURCHASING A NEW FIREFIGHTING APPARATUS AND RELATED EQUIPMENT FOR THE VILLAGE OF TAOS SKI VALLEY; PROVIDING FOR THE PLEDGE AND PAYMENT OF THE PRINCIPAL AND INTEREST DUE UNDER THE LOAN AGREEMENT SOLELY FROM THE DISTRIBUTION OF STATE FIRE PROTECTION FUND REVENUES DISTRIBUTED BY THE STATE TREASURER TO THE GOVERNMENTAL UNIT PURSUANT TO SECTION 59A-53-7, NMSA 1978; PROVIDING FOR THE DISTRIBUTION OF STATE FIRE PROTECTION FUND REVENUES TO BE REDIRECTED BY THE STATE TREASURER TO THE FINANCE AUTHORITY OR ITS ASSIGNS FOR THE PAYMENT OF PRINCIPAL AND INTEREST DUE ON THE LOAN AGREEMENT PURSUANT TO AN INTERCEPT AGREEMENT; APPROVING THE FORM AND TERMS OF, AND OTHER DETAILS CONCERNING THE LOAN AGREEMENT AND INTERCEPT AGREEMENT; SETTING THE MAXIMUM INTEREST RATE OF THE LOAN; RATIFYING ACTIONS HERETOFORE TAKEN; REPEALING ALL ACTION INCONSISTENT WITH THIS RESOLUTION; AND AUTHORIZING THE TAKING OF OTHER ACTIONS IN CONNECTION WITH THE EXECUTION AND DELIVERY OF THE LOAN AGREEMENT AND INTERCEPT AGREEMENT.

Capitalized terms used in the following recitals have the same meaning as defined in Section 1 of this Resolution unless the context requires otherwise.

WHEREAS, the Governmental Unit is a legally and regularly created, established, organized and existing municipality under the general laws of the State; and

WHEREAS, the Governing Body has determined and hereby determines that the Project may be financed with amounts borrowed under the Loan Agreement and that it is in the best interest of the Governmental Unit and its residents that the Loan Agreement and Intercept Agreement be executed and delivered and that the financing of the acquisition of the Project take place by executing and delivering the Loan Agreement and Intercept Agreement; and

WHEREAS, the Governmental Unit may use the Pledged Revenues to finance the Project; and

WHEREAS, the Governing Body has determined pursuant to the Act that it may lawfully pledge the Pledged Revenues for the payment of amounts due under the Loan Agreement; and

WHEREAS, other than as described in Exhibit "A" to the Loan Agreement, the Pledged Revenues have not been pledged to secure the payment of any obligation which is currently outstanding; and

WHEREAS, the Loan Agreement shall be a special, limited obligation of the Governmental Unit, payable solely from the Pledged Revenues and shall not constitute a general obligation of the Governmental Unit, or a debt or pledge of the full faith and credit of the Governmental Unit or the State; and

WHEREAS, the Governmental Unit desires to provide that distributions of the Pledged Revenues be redirected to the Finance Authority or its assigns pursuant to the Intercept Agreement between the Governmental Unit and the Finance Authority (the "Intercept Agreement") for the payment of amounts due under the Loan Agreement; and

WHEREAS, there have been presented to the Governing Body and there presently are on file with the Village Clerk this Resolution and the forms of the Loan Agreement and Intercept Agreement, which are incorporated by reference and considered to be a part hereof; and

WHEREAS, the Governing Body hereby determines that the Project to be financed by the Loan is to be used for governmental purposes of the Governmental Unit and will not be used for purposes which would cause the Loan Agreement to be deemed a "private activity bond" as defined by the Internal Revenue Code of 1986, as amended; and

WHEREAS, the Governing Body intends by this Resolution to authorize the execution and delivery of the Loan Agreement in the amount and for the purposes set forth herein; and

WHEREAS, all required authorizations, consents and approvals in connection with (i) the use and pledge of the Pledged Revenues to the Finance Authority (or its assigns) for the payment of the amounts due under the Loan Agreement, (ii) the use of the proceeds of the Loan Agreement to finance the Project, and (iii) the authorization, execution and delivery of the Loan Agreement and Intercept Agreement which are required to have been obtained by the date of this Resolution, have been obtained or are reasonably expected to be obtained.

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

Section 1. Definitions. As used in this Resolution, the following terms shall, for all purposes, have the meanings herein specified, unless the context clearly requires otherwise (such meanings to be equally applicable to both the singular and the plural forms of the terms defined):

"Act" means the general laws of the State, Sections 3-31-1 through 3-31-12, NMSA 1978, as amended, Sections 59A-53-1 through 59A-53-19, NMSA 1978, as amended, and enactments of the Governing Body relating to the Loan Agreement and Intercept Agreement, including this Resolution.

"Aggregate Annual Debt Service Requirement" means the total principal and interest payments due and payable pursuant to the Loan Agreement and on all Parity Obligations secured by a pledge of the Pledged Revenues for any one Fiscal Year.

“Authorized Officers” means the Mayor, Mayor Pro Tem, Administrator, Finance Director, and Village Clerk.

“Bonds” means public project revolving fund revenue bonds, if any, issued hereafter by the Finance Authority to fund or reimburse the Loan Agreement.

“Closing Date” means the date of execution, delivery and funding of the Loan Agreement.

“Code” means the Internal Revenue Code of 1986, as amended, and the applicable regulations thereunder.

“Completion Date” means the date of final payment of the cost of the Project.

“Distributing State Agency” means the department or agency of the State, as described on the Term Sheet, authorized to distribute the Pledged Revenues on behalf of the Governmental Unit.

“Expenses” means the cost of issuance of the Loan Agreement and the costs of issuance of the Bonds, if any, and the periodic and regular fees and expenses incurred by the Finance Authority in administering the Loan Agreement, including legal fees.

“Finance Authority” means the New Mexico Finance Authority.

“Finance Authority Debt Service Account” means the debt service account in the name of the Governmental Unit established under the Indenture and held by the Finance Authority to pay principal and interest, if any, on the Loan Agreement as the same become due.

“Fiscal Year” means the period commencing on July 1 in each calendar year and ending on the last day of June of the next succeeding calendar year, or any other twelve-month period which any appropriate authority may hereafter establish for the Governmental Unit as its fiscal year.

“Governing Body” means the Village Council of the Governmental Unit, or any future successor governing body of the Governmental Unit.

“Governmental Unit” means the Village of Taos Ski Valley, New Mexico.

“Herein,” “hereby,” “hereunder,” “hereof,” “hereinabove” and “hereafter” refer to this entire Resolution and not solely to the particular section or paragraph of this Resolution in which such word is used.

“Indenture” means the General Indenture of Trust and Pledge dated as of June 1, 1995, as amended and supplemented, by and between the Finance Authority and the Trustee, as successor trustee, or the Subordinated General Indenture of Trust and Pledge dated as of March 1, 2005, as supplemented, by and between the Finance Authority and the Trustee, as successor trustee, as determined by the Finance Authority pursuant to a Pledge Notification or Supplemental Indenture (as defined in the Indenture).

“Intercept Agreement” means the Intercept Agreement, dated the Closing Date, between the Governmental Unit and Finance Authority providing for the direct payment by the Distributing State Agency to the Finance Authority of Pledged Revenues in amounts sufficient to pay principal and interest due on the Loan Agreement, and any amendments or supplements to the Intercept Agreement.

“Loan” means the funds to be loaned to the Governmental Unit by the Finance Authority pursuant to the Loan Agreement.

“Loan Agreement” means the Loan Agreement dated the Closing Date between the Finance Authority and the Governmental Unit which provides for the financing of the Project and requires payments by or on behalf of the Governmental Unit to the Finance Authority and/or the Trustee and any amendments or supplements thereto, and including the exhibits attached to the Loan Agreement.

“Loan Agreement Principal Amount” means the original principal amount of the Loan Agreement as shown on the Term Sheet.

“NMSA” means the New Mexico Statutes Annotated, 1978, as amended and supplemented.

“Parity Obligations” means the Loan Agreement and any other obligations, now or hereafter issued or incurred, payable from or secured by a lien or pledge of the Pledged Revenues and issued with a lien on the Pledged Revenues on parity with the Loan Agreement, including those obligations described on the Term Sheet.

“Pledged Revenues” means the State Fire Protection Fund revenues distributed to the Governmental Unit, which is utilizing the Project and benefiting from the Loan Agreement, which distribution is made periodically by the State Treasurer pursuant to Section 59A-53-7, NMSA 1978, as amended, in the amount certified by the State Fire Marshal.

“Program Account” means the account in the name of the Governmental Unit established pursuant to the Indenture and held by the Trustee for the deposit of the net proceeds of the Loan Agreement for disbursement to the Governmental Unit for payment of the costs of the Project.

“Project” means the project described in Exhibit “A” to the Loan Agreement.

“Resolution” means this Resolution No. 2021-477 adopted by the Governing Body on June 22, 2021, approving the Loan Agreement and the Intercept Agreement and pledging the Pledged Revenues to the payment of the Loan Agreement as shown on the Term Sheet, as supplemented and amended from time to time.

“State” means the State of New Mexico.

“Term Sheet” means Exhibit “A” to the Loan Agreement.

“Trustee” means BOKF, NA, Albuquerque, New Mexico, or any successor trustee company, national or state banking association or financial institution at the time appointed Trustee by the Finance Authority.

Section 2. Ratification. All actions heretofore taken (not inconsistent with the provisions of this Resolution) by the Governing Body and officers of the Governmental Unit directed toward the acquisition of the Project and the execution and delivery of the Loan Agreement and the Intercept Agreement, be, and the same hereby are, ratified, approved and confirmed.

Section 3. Authorization of the Project, the Loan Agreement and the Intercept Agreement. The acquisition of the Project and the method of financing the Project through execution and delivery of the Loan Agreement and the Intercept Agreement are hereby authorized and ordered. The Project is for the benefit and use of the Governmental Unit.

Section 4. Findings. The Governmental Unit hereby declares that it has considered all relevant information and data and hereby makes the following findings:

A. The Project is needed to meet the needs of the Governmental Unit and its residents and the issuance and delivery of the Loan Agreement is necessary and advisable.

B. Moneys available and on hand for the Project from all sources other than the Loan are not sufficient to defray the cost of acquiring the Project.

C. The Pledged Revenues may lawfully be pledged to secure the payment of amounts due under the Loan Agreement.

D. It is economically feasible to defray, in whole or in part, the costs of the Project by the execution and delivery of the Loan Agreement.

E. The Project and the execution and delivery of the Loan Agreement and the Intercept Agreement pursuant to the Act to provide funds for the financing of the Project are necessary and in the interest of the public health, safety and welfare of the residents of the Governmental Unit.

F. The Governmental Unit will acquire the Project, in whole or in part, with the net proceeds of the Loan.

G. Other than as described in the Term Sheet, the Governmental Unit does not have any outstanding obligations payable from the Pledged Revenues which it has incurred or will incur prior to the initial execution and delivery of the Loan Agreement and the Intercept Agreement.

H. The net effective interest rate on the Loan does not exceed twelve percent (12.0%) per annum, which is the maximum rate permitted by State law.

Section 5. Loan Agreement and Intercept Agreement - Authorization and Detail.

A. Authorization. This Resolution has been adopted by the affirmative vote of at least a majority of all of the members of the Governing Body. For the purpose of protecting the public health, conserving the property, protecting the general welfare and prosperity of the residents of the Governmental Unit and acquiring the Project, it is hereby declared necessary that the Governmental Unit, pursuant to the Act, execute and deliver the Loan Agreement and the Intercept Agreement evidencing a special, limited obligation of the Governmental Unit to pay a principal amount of

\$454,771 plus interest thereon, and the execution and delivery of the Loan Agreement and the Intercept Agreement are hereby authorized. The Governmental Unit shall use the proceeds of the Loan to (i) finance the acquisition of the Project; or (ii) make a deposit to the Finance Authority Debt Service Account. The Project will be owned by the Governmental Unit.

B. Detail. The Loan Agreement and Intercept Agreement shall be in substantially the forms of the Loan Agreement and Intercept Agreement presented at the meeting of the Governing Body at which this Resolution was adopted. The Loan shall be in an original aggregate principal amount of \$454,771, shall be payable in installments of principal due on June 1 of the years designated in Exhibit "B" to the Loan Agreement and bear interest payable on June 1 and December 1 of each year, beginning on December 1, 2022 at the rates designated in Exhibit "B" to the Loan Agreement.

Section 6. Approval of Loan Agreement and Intercept Agreement. The forms of the Loan Agreement and the Intercept Agreement, as presented at the meeting of the Governing Body at which this Resolution was adopted are hereby approved. Authorized Officers are hereby individually authorized to execute, acknowledge and deliver the Loan Agreement and the Intercept Agreement, with such changes, insertions and omissions that are consistent with this Resolution as may be approved by such individual Authorized Officers, and the Village Clerk is hereby authorized to affix the seal of the Governmental Unit on the Loan Agreement and the Intercept Agreement and attest the same. The execution of the Loan Agreement and the Intercept Agreement by an Authorized Officer shall be conclusive evidence of such approval.

Section 7. Special Limited Obligation. The Loan Agreement shall be secured by the pledge of the Pledged Revenues as set forth in the Loan Agreement and shall be payable solely from the Pledged Revenues. The Loan Agreement, together with other obligations of the Governmental Unit thereunder, shall be a special, limited obligation of the Governmental Unit, payable solely from the Pledged Revenues as provided in this Resolution and the Loan Agreement and shall not constitute a general obligation of the Governmental Unit or the State, and the holders of the Loan Agreement may not look to any general or other fund of the Governmental Unit for payment of the obligations thereunder. Nothing contained in this Resolution or in the Loan Agreement, or any other instruments, shall be construed as obligating the Governmental Unit (except with respect to the application of the Pledged Revenues), as incurring a pecuniary liability or a charge upon the general credit of the Governmental Unit or against its taxing power, nor shall a breach of any agreement contained in this Resolution, the Loan Agreement, or any other instrument impose any pecuniary liability upon the Governmental Unit or any charge upon its general credit or against its taxing power. The Loan Agreement shall never constitute an indebtedness of the Governmental Unit within the meaning of any State constitutional provision or statutory limitation and shall never constitute or give rise to a pecuniary liability of the Governmental Unit or a charge against its general credit or taxing power. Nothing herein shall prevent the Governmental Unit from applying other funds of the Governmental Unit legally available therefore to payments required by the Loan Agreement, in its sole and absolute discretion.

Section 8. Disposition of Proceeds: Completion of Acquisition of the Project.

A. Program Account and Finance Authority Debt Service Account. The Governmental Unit hereby consents to creation of the Finance Authority Debt Service Account to be held by the Finance Authority and to the Program Account to be held by the Trustee pursuant to the

Indenture, each in connection with the Loan. The Governmental Unit hereby approves the deposit of a portion of the proceeds of the Loan Agreement in the Program Account and the Finance Authority Debt Service Account, all as set forth in Exhibit "A" to the Loan Agreement.

The proceeds derived from the execution and delivery of the Loan Agreement shall be deposited promptly upon the receipt thereof in the Program Account and Finance Authority Debt Service Account shall be paid to the Finance Authority, all as provided in the Loan Agreement and the Indenture.

Until the Completion Date, the money in the Program Account shall be used and paid out solely for the purpose of acquiring the Project in compliance with applicable law and the provisions of the Loan Agreement and the Indenture.

The Governmental Unit will acquire the Project with all due diligence.

B. Completion of Acquisition of the Project. Upon the Completion Date, the Governmental Unit shall execute and send to the Finance Authority a certificate stating that acquisition of and payment for the Project have been completed. As soon as practicable, and, in any event, not more than sixty (60) days from the Completion Date, any balance remaining in the Program Account shall be transferred and deposited into the Finance Authority Debt Service Account, as provided in the Loan Agreement and the Indenture.

C. Finance Authority and Trustee Not Responsible. The Finance Authority and the Trustee shall in no manner be responsible for the application or disposal by the Governmental Unit or by its officers of the funds derived from the Loan Agreement or of any other funds herein designated.

Section 9. Deposit of Pledged Revenues, Distributions of the Pledged Revenues and Flow of Funds.

A. Deposit of Pledged Revenues. Pursuant to the Intercept Agreement, Pledged Revenues shall be paid directly by the Distributing State Agency to the Finance Authority for deposit in the Finance Authority Debt Service Account and remittance to the Trustee in an amount sufficient to pay the principal and interest due under the Loan Agreement.

B. Termination on Deposits to Maturity. No payment shall be made into the Finance Authority Debt Service Account if the amount in the Finance Authority Debt Service Account totals a sum at least equal to the entire aggregate amount to become due as to principal, interest on, and any other amounts due under, the Loan Agreement in which case moneys in such account in an amount at least equal to such principal and interest requirements shall be used solely to pay such obligations as the same become due, and any moneys in excess thereof in such accounts shall be transferred to the Governmental Unit and used as provided below.

C. Use of Surplus Revenues. After making all the payments hereinabove required to be made by this Section and any payments required by outstanding Parity Obligations, any moneys remaining in the Finance Authority Debt Service Account shall be transferred to the Governmental Unit on a timely basis and shall be applied to any other lawful purpose, including, but not limited to,

the payment of any Parity Obligations or bonds, or obligations subordinate and junior to the Loan Agreement, or other purposes authorized by the Governmental Unit, the Constitution and laws of the State, as the Governmental Unit may from time to time determine.

Section 10. Lien on Pledged Revenues. Pursuant to the Loan Agreement, the Pledged Revenues are hereby authorized to be pledged to, and are hereby pledged to, and the Governmental Unit grants a security interest therein for, the payment of the principal, interest and any other amounts due under the Loan Agreement, subject to the uses hereof permitted by and the priorities set forth in this Resolution. The Loan Agreement constitutes an irrevocable and first lien, but not necessarily an exclusive first lien, on the Pledged Revenues as set forth herein and therein and the Governmental Unit shall not create a lien on the Pledged Revenues superior to that of the Loan Agreement.

Section 11. Authorized Officers. Authorized Officers are hereby individually authorized and directed to execute and deliver any and all papers, instruments, opinions, affidavits and other documents and to do and cause to be done any and all acts and things necessary or proper for carrying out this Resolution, the Loan Agreement, the Intercept Agreement and all other transactions contemplated hereby and thereby. Authorized Officers are hereby individually authorized to do all acts and things required of them by this Resolution, the Loan Agreement and the Intercept Agreement for the full, punctual and complete performance of all the terms, covenants and agreements contained in this Resolution, the Loan Agreement and Intercept Agreement, including but not limited to, the execution and delivery of closing documents in connection with the execution and delivery of the Loan Agreement and the publication of the summary of this Resolution set out in Section 17 of this Resolution (with such changes, additions and deletions as may be necessary).

Section 12. Amendment of Resolution. Prior to the date of the initial delivery of the Loan Agreement to the Finance Authority, the provisions of this Resolution may be supplemented or amended by resolution of the Governing Body with respect to any changes which are not inconsistent with the substantive provisions of this Resolution. This Resolution may be amended without receipt by the Governmental Unit of any additional consideration, but only with the prior written consent of the Finance Authority.

Section 13. Resolution Irrepealable. After the Loan Agreement and Intercept Agreement have been executed and delivered, this Resolution shall be and remain irrepealable until all obligations due under the Loan Agreement shall be fully paid, canceled and discharged, as herein provided.

Section 14. Severability Clause. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 15. Repealer Clause. All bylaws, orders, resolutions, and ordinances, or parts thereof, inconsistent herewith are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any bylaw, order, resolution or ordinance, or part thereof, heretofore repealed.

Section 16. Effective Date. Upon due adoption of this Resolution, it shall be recorded in the book of the Governmental Unit kept for that purpose, authenticated by the signatures of the Mayor

and Village Clerk of the Governmental Unit, and the title and general summary of the subject matter contained in this Resolution (set out in Section 17 below) shall be published in a newspaper which maintains an office and is of general circulation in the Governmental Unit, or posted in accordance with law, and said Resolution shall be in full force and effect thereafter, in accordance with law.

Section 17. General Summary for Publication. Pursuant to the general laws of the State, the title and a general summary of the subject matter contained in this Resolution shall be published in substantially the following form:

(Form of Summary of Resolution for Publication)

Village of Taos Ski Valley, New Mexico
Notice of Adoption of Resolution

Notice is hereby given of the title and of a general summary of the subject matter contained in Resolution No.2021-477, duly adopted and approved by the Governing Body of the Village of Taos Ski Valley, New Mexico, on June 22, 2021. A complete copy of the Resolution is available for public inspection during the normal and regular business hours of the Village Clerk, 7 Firehouse Road, Taos Ski Valley, New Mexico 87525.

The title of the Resolution is:

VILLAGE OF TAOS SKI VALLEY, NEW MEXICO
RESOLUTION NO. 2021-477

AUTHORIZING THE EXECUTION AND DELIVERY OF A LOAN AGREEMENT AND INTERCEPT AGREEMENT BY AND BETWEEN THE VILLAGE OF TAOS SKI VALLEY, NEW MEXICO (THE "GOVERNMENTAL UNIT") AND THE NEW MEXICO FINANCE AUTHORITY (THE "FINANCE AUTHORITY"), EVIDENCING A SPECIAL, LIMITED OBLIGATION OF THE GOVERNMENTAL UNIT TO PAY A PRINCIPAL AMOUNT OF \$454,771 TOGETHER WITH INTEREST THEREON, FOR THE PURPOSE OF PURCHASING A NEW FIREFIGHTING APPARATUS AND RELATED EQUIPMENT FOR THE GOVERNMENTAL UNIT; PROVIDING FOR THE PLEDGE AND PAYMENT OF THE PRINCIPAL AND INTEREST DUE UNDER THE LOAN AGREEMENT SOLELY FROM THE DISTRIBUTION OF STATE FIRE PROTECTION FUND REVENUES DISTRIBUTED BY THE STATE TREASURER TO THE GOVERNMENTAL UNIT PURSUANT TO SECTION 59A-53-7, NMSA 1978; PROVIDING FOR THE DISTRIBUTION OF STATE FIRE PROTECTION FUND REVENUES TO BE REDIRECTED BY THE STATE TREASURER TO THE FINANCE AUTHORITY OR ITS ASSIGNS FOR THE PAYMENT OF PRINCIPAL AND INTEREST DUE ON THE LOAN AGREEMENT PURSUANT TO AN INTERCEPT AGREEMENT; APPROVING THE FORM AND TERMS OF, AND OTHER DETAILS CONCERNING THE LOAN AGREEMENT AND INTERCEPT AGREEMENT; SETTING THE MAXIMUM INTEREST RATE OF THE LOAN; RATIFYING ACTIONS HERETOFORE TAKEN; REPEALING ALL ACTION INCONSISTENT WITH THIS RESOLUTION; AND AUTHORIZING THE TAKING OF OTHER ACTIONS

IN CONNECTION WITH THE EXECUTION AND DELIVERY OF THE LOAN
AGREEMENT AND INTERCEPT AGREEMENT.

A general summary of the subject matter of the Resolution is contained in its title. This notice constitutes compliance with Section 6-14-6, NMSA 1978.

(End of Form of Summary for Publication)

PASSED, APPROVED AND ADOPTED THIS JUNE 22, 2021.

VILLAGE OF TAOS SKI VALLEY, NEW MEXICO

By _____
Christof Brownell, Mayor

[SEAL]

ATTEST:

By _____
Ann M. Wooldridge, Village Clerk

Councilor _____ then moved adoption of the foregoing Resolution, duly seconded by Councilor _____.

The motion to adopt said Resolution, upon being put to a vote, was passed and adopted on the following recorded vote:

Those Voting Aye: _____

Those Voting Nay: _____

Those Absent: _____

_____ () members of the Governing Body having voted in favor of said motion, the Mayor declared said motion carried and said Resolution adopted, whereupon the Mayor and the Village Clerk signed the Resolution upon the records of the minutes of the Governing Body.

After consideration of matters not relating to the Resolution, the meeting on the motion duly made, seconded and unanimously carried, was adjourned.

VILLAGE OF TAOS SKI VALLEY, NEW MEXICO

By _____
Christof Brownell, Mayor

[SEAL]

ATTEST:

By _____
Ann M. Wooldridge, Village Clerk

EXHIBIT "A"

Meeting Agenda
of the June 22, 2021
Village Council Meeting

(See attached)

STATE OF NEW MEXICO
VILLAGE OF TAOS SKI VALLEY

I, Ann M. Wooldridge, the duly qualified and acting Village Clerk of the Village of Taos Ski Valley, New Mexico (the "Governmental Unit"), do hereby certify:

1. The foregoing pages are a true, perfect, and complete copy of the record of the proceedings of the Village Council of the Village of Taos Ski Valley, New Mexico (the "Governing Body"), constituting the governing body of the Governmental Unit had and taken at a duly called regular meeting held via Zoom, on June 22, 2021, at the hour of 2:00 p.m., insofar as the same relate to the execution and delivery of the proposed Loan Agreement and Intercept Agreement, a copy of each of which is set forth in the official records of the proceedings of the Governing Body kept in my office. None of the action taken has been rescinded, repealed, or modified.

2. Said proceedings were duly had and taken as therein shown, the meeting therein was duly held, and the persons therein named were present at said meeting, as therein shown.

3. Notice of said meeting was given in compliance with the permitted methods of giving notice of regular meetings of the Governing Body as required by the Governmental Unit's open meetings standards presently in effect.

IN WITNESS WHEREOF, I have hereunto set my hand this 30th day of July, 2021.

VILLAGE OF TAOS SKI VALLEY,
NEW MEXICO

By _____
Ann M. Wooldridge, Village Clerk

[SEAL]

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VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Introduction: **Ordinance No. 2022-10** Amending Village Ordinance No. 2020-10, to Update the Building and Construction Codes to Include the 2018 New Mexico Energy Conservation Codes

DATE: June 22, 2021

PRESENTED BY: Jalmar Bowden, Building Official

STATUS OF AGENDA ITEM: New business

CAN THIS ITEM BE RESCHEDULED: Not recommended

BACKGROUND INFORMATION:

Village Ordinance No. 2020-10 became effective June 1, 2020, and now needs amendment to include the updated version of the 2018 New Mexico Energy Conservation Codes. At the time of our previous Ordinance, the State of New Mexico Construction Industries Division had in effect the 2009 New Mexico Energy Conservation Code. The 2009 International Energy Conservation Code (IECC) is the model code adopted under that authority.

ICC model codes are publicly vetted codes drafted or updated by stakeholders that include homeowners, contractors, material suppliers, design professionals, fire and building officials. The State of New Mexico updates its codes in three-year cycles. It is, however, three years behind the ICC code cycle. New Mexico now operates under the 2015 building codes but is working towards amending and adopting the 2018 ICC versions in 2021, which will then be effective until 2024. Recently, the State updated from the 2009 New Mexico Energy Conservation Code (NMECC) to the 2018 version, representing three code cycles in this update. Pressure from New Mexico builders delayed the implementation of the 2012 and 2015 Energy Code improvements due to perceived construction cost increases.

The Federal Department of Energy's Office of Energy Efficiency and Renewable Energy issued a determination that the 2018 IECC saves 1.97 percent annual energy costs, along with 1.91 in annual source energy, as well as 1.68 percent savings in site energy. These figures are in comparison to the 2015 IECC and can be assumed to be much greater in savings, in comparison to the 2009 edition. The key impacts for this current update range from a life cycle cost saving of \$398 in Climate Zone 1, to \$1,071 in Climate Zone 8. The Village of Taos Ski Valley is in Climate Zone 7. Life cycle cost savings compared to the 2009 regulations for homes in the Village can be assumed to be at minimum a few thousand dollars, and easily pay back related construction costs.

STAFF RECOMMENDATION: As this is an introduction of the ordinance, no action is required at this time. The proposed **Ordinance No. 2022-10** will be brought back to Council at its regularly scheduled July Council meeting, and after a Public Hearing, will be considered for adoption.

**VILLAGE OF TAOS SKI VALLEY
ORDINANCE NO. 2022-10**

**AN ORDINANCE OF THE VILLAGE OF TAOS SKI VALLEY AMENDING
ORDINANCE NO. 2020-10 TO UPDATE THE BUILDING AND
CONSTRUCTION CODES TO INCLUDE THE 2018 NEW MEXICO ENERGY
CONSERVATION CODES**

WHEREAS, the Village Council passed Ordinance No. 2020-10 to adopt updated Village building and construction codes in compliance with New Mexico state law;

WHEREAS, such Codes are necessary for regulating and governing the construction and maintenance of all property, buildings, and structures in the best interest of the public health, safety, and welfare;

WHEREAS, these Codes provide the standards for construction, utilities, and other physical conditions essential to the use and occupancy of Village buildings, as well as the demolition of such structures;

WHEREAS, the Codes must be updated from time to time;

WHEREAS, the 2009 New Mexico Energy Conservation Code has been replaced with a 2018 version, and the Village Council wishes to update Ordinance No. 2020-10 accordingly as set forth herein.

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE
VILLAGE OF TAOS SKI VALLEY AS FOLLOWS:**

SECTION I. AMENDMENT

Ordinance No. 2020-10, Section II (B)(8) is hereby amended to formally adopt the 2018 New Mexico Energy Conservation Code, replacing the previously adopted 2009 version. All other sections of Ordinance No. 2020-10 shall remain in full force and effect, unless inconsistent with this Ordinance.

SECTION II. REPEAL AND CONFLICT OF CODES

The adoption of the Village of Taos Ski Valley Ordinance No. 2022-10 supersedes and replaces any previously adopted inconsistent provisions.

SECTION III. PUBLICATION AND EFFECTIVE DATE

This Ordinance shall be in full force and effect after its adoption, approval, and publication as provided by law.

**PASSED, APPROVED AND ADOPTED THIS ____ day of _____,
2021**

VILLAGE OF TAOS SKI VALLEY, NEW MEXICO

Christof Brownell, Mayor

ATTEST:

Ann M. Wooldridge, Village Clerk

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Discussion of Proposed *Draft* Village Ordinance No. 2021-70, Repealing Resolution No. 2007-128 and Resolution No. 04-88, and Establishing Connection Fees for the Village Water and Sewer Systems.

DATE: June 22, 2021

PRESENTED BY: Anthony Martinez and John Avila

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND:

In 2019, the Village of Taos Ski Valley started the process of correcting ordinances and resolutions to better align with State statute by separating connection fees from system development fees. Ordinance 2019 -67, establishing connections fees, was presented at the Council Meeting of May 14, 2019 and was remanded by Council to the Planning and Zoning Commission for discussion and recommendation. The proposed Ordinance was revised and presented to the Planning and Zoning Commission on May 3 and June 7, 2021, as Ordinance 2021-70.

The New Mexico Development Fees Act does not allow connection fees to be combined with system development fees. Therefore, with the adoption of revised system development fees, the Village must separately account for the cost of connection fees through the adoption of a new ordinance. Connections fees cover the cost of connecting to the existing water and sewer systems, including administrative surcharges (i.e., buying into what's already in the ground), while development impact fees cover the costs of the expansion of these systems (new capital investment) to serve new development. Any outstanding payment of debt service is generally taken out of monthly user fees in an enterprise fund operation.

The connection fee is related to the hydraulic capacity of the water system and represents the contributive share of the fixed cost to operate the facilities. In other words, the amount of water the Village needs to supply customers is directly related to their demand on the system.

Customers placing a greater burden on the water system should bear a greater share of the costs for connecting to the system. As customers are added to the system, there is a higher demand for water and sewer.

Connection fees are designed to recover all or a portion of the materials and labor cost of connecting a customer to the nearest water or sewer line. These are different than system development charges, which are designed to cover the costs of capital outlay for future development, such as the expansion of major system components, including treatment plants and, in some cases, distribution lines.

The Village of Taos Ski Valley is in the process of adopting system development fees (impact fees) for water and sewer, in compliance with the New Mexico Development Fees Act ("the Act"), NMSA Section 5-8-1, *et. seq.* With the adoption of these impact fees, the Village will repeal Resolution No. 2007-128 and Resolution No. 04-88. Resolution No. 2007-128 previously established a combined charge for development impact fees and the cost of a hook-up to the Village's water and sewer systems.

In order to meet legal requirements, connection fees must have a rational basis and must be proportional, based upon the amount of use/type of use. Therefore, connection fees are generally higher for a larger commercial building as opposed to a small, two bedroom residence. To ensure a continuing supply of potable water for all customers, as well as adequate wastewater treatment for the water that has been sold for consumption, each new customer pays his/her fair share.

Your packets include proposed Ordinance No. 2021-70, which establishes connection fees and repeals outdated Resolutions No. 2007-128 and No. 04-88. The draft Ordinance includes three different options for appendices of fees (from lower to higher), calculated based upon the Villages' established EQR formula. Staff has also included a schedule of fees from a similar ski area, Telluride, as a point of comparison.

Planning and Zoning Commission Recommendations:

The Planning and Zoning Commission reviewed proposed Ordinance No. 2021-70 for recommendation to the Council on June 7, 2021. The Commission did not recommend the Ordinance. Some Commissioners and members of the public were concerned that the fee tables in Appendices A and B were too high, especially for large commercial uses (some of the fees have now been adjusted downward in the proposed Appendices). Other Commissioners were concerned about the language in the Ordinance itself, especially language that provided for an annual three percent increase in fees. This language has been eliminated or amended to address the Commission's concerns.

A system buy-in approach was recommended by Planning and Zoning Commission to include when calculating connection fees. By contributing this connection fee, the new customer buys into the existing system. These fees take into account the actual physical cost of connection, as well as the long-term contributive value of administrative/fixed costs for serving that connection. For the purposes of this meeting, staff is looking for feedback on the fees themselves, as well as the substantive language of the Ordinance.

STAFF RECOMMENDATION:

Staff recommends discussion of the substantive Ordinance No. 2021-70, as well as the attached Appendices and three options for establishing water and sewer fees. Based upon Council's feedback, staff will return with a final Ordinance appropriate for a first reading.

DRAFT
VILLAGE OF TAOS SKI VALLEY
ORDINANCE NO. 2021-70

DRAFT

**AN ORDINANCE ESTABLISHING WATER AND SEWER SYSTEM
CONNECTION FEES AND AMENDING AND REPEALING PRIOR
RESOLUTIONS AND ORDINANCES RELATING TO WATER AND SEWER
SYSTEM CONNECTION FEES**

WHEREAS, the Village Council, the governing body of the Village of Taos Ski Valley (the “Village”) has an obligation to establish and to modify, from time to time, appropriate fees for connection to and use of the Village’s water and sewer services; and

WHEREAS, the Village is experiencing increased residential and commercial growth in the community and there is a need to address the impacts of growth; and

WHEREAS, substantial future water and sewer capital infrastructure improvements will need to be completed as a result of growth in the community in order to maintain the current levels of service; and

WHEREAS, current residents already connected to the water distribution system and the sewer collection and treatment system have made responsible and significant investments in those systems; and

WHEREAS, current residents have made critical investments in the Village’s water rights supporting the water utility system; and

WHEREAS, there is reason for oversight, regulatory and health safety compliance for all habitable structures to connect to the water and sewer systems without imposing a financial burden on present residential and commercial users; and

WHEREAS, the Village incurs significant excavation and construction costs to make water and sewer service connections to new residences and businesses requiring such service connections, which costs should be borne by the property owners requiring the new services; and

WHEREAS, in addition to physical connection costs, the Village incurs administrative and other costs over time related to serving a new water or sewer connection that should be accounted for; and

WHEREAS, the Village has previously imposed water and sewer system fees pursuant to Resolution No. 04-88 and Resolution No. 07-128, as supplemented and amended from time to time; and

WHEREAS, the Village finds it appropriate to repeal Resolution No. 04-88 and Resolution No. 07-128 to the extent described herein; and

WHEREAS, the Village Council finds and determines that it is appropriate to establish, through adoption of this Ordinance, system connection fees for water and sewer service, each payable at the time the request for connection is made to the Village.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF TAOS SKI VALLEY THAT:

1. All water and sewer utility connection fees must be paid prior to the issuance of a building permit, prior to commencement of construction, prior to installation or expansion of use of a service line, and prior to connecting any service line to the Village system.
2. The water utility connection fees for any new construction, addition to existing structures, or redevelopment requiring the setting of a new water meter, increase in usage as defined herein, or any modification of the Village's water utility distribution system shall be as outlined in **Appendix A** attached hereto.
3. *Service connections.* All water utility service connections shall be in accordance with Ordinance No. 2015-38. The applicant for new water utility service shall pay the Village's actual cost to extend the service connection from the nearest water transmission line to the new construction or redevelopment. In the alternative, if approved in advance by the Village, the applicant may contract for or install the necessary service connection from the nearest water transmission line to the new construction or redevelopment. If the applicant elects to contract for or install the connection, the applicant or contractor shall provide detailed design drawings for the review and approval of the Village in advance of construction, and shall notify the Village at least three (3) business days before construction begins so that Village personnel can observe the construction and installation of the connection, which shall be subject to approval by the Village and shall not be placed in service without such approval.
4. *Line extension policy.* In the event of an application for water utility service at a location or property that is not within a reasonable distance of an existing water utility main transmission line, then the applicant shall be responsible for the cost of the necessary main transmission line to reach the location or property. The applicant may pay the Village's cost to construct and install the transmission line, or may construct and install the line subject to Village approval as provided for service connections as set forth herein, and in Ordinance No. 2015-38.
5. The sewer utility connection fee for any new construction, addition to existing structures, increase in usage as defined herein, or redevelopment requiring a new connection to the Village's sewer collection system shall be as outlined in **Appendix B** attached hereto.
6. *Service connections.* All sewer utility service connections shall be in accordance with Ordinance No. 2015-37. The applicant for sewer utility service shall contract for or install the necessary service connection from the building or facility served to the nearest appropriate main collector line of the sewer collection system. The applicant or contractor shall provide detailed design drawings for the review and approval of the Village in advance of construction, and shall notify the Village at least three (3) business days before construction begins so that Village

personnel can observe the construction and installation of the connection, which shall be subject to approval by the Village and shall not be placed in service without such approval. Where necessary, the applicant will ensure the construction of adequate filtration and monitoring systems to ensure effluent discharged into the sewer collection system meets the requirements of Ordinance No. 2015-37. All costs associated with such requirements, including permits, shall be borne by the applicant.

7. *Line extension policies.* In the event of an application for sewer utility service at a location or property that is not within a reasonable distance of an existing Village sewer main collector line, then the applicant shall be responsible for the cost of constructing and installing the necessary sewer main collection line to reach the location or property. The applicant, subject to Village approval, may pay the Village's cost to construct and install the sewer main collection line to a point within 150 feet of the property boundary to which service will be supplied, or may construct and install the line subject to Village approval as provided for service connections as set forth herein, and in Ordinance No. 2015-37.

8. In establishing the Village's budget for an upcoming fiscal year, the Village Council, in its discretions, may determine to increase water and sewer system connection fees as set forth herein.

9. The water and sewer connection fees adopted by Resolution No. 04-88 and the water and sewer system fees adopted by Resolution No. 07-128 are hereby repealed and replaced by the fees adopted in this Ordinance.

10. Where a previous building is demolished, leaving a vacant lot, any new construction will be subject to entirely new connections fees as set forth in Appendices A and B.

11. Renovations or additions to existing structures shall be subject to new connections fees and surcharges, as set forth in Appendices A and B, in proportion to an increase in the number of bedrooms, residential units, and/or sleeping accommodations in the case of residential uses; an increase in guest rooms or sleeping accommodations in the case of hotels and transient facilities; and an increase in meter size in the case of commercial uses and public buildings. The addition of new swimming pools and fixtures shall also be assessed and surcharged as set forth in Appendices A and B.

12. The Village is authorized to amend the fees outlined in Appendices A and B by resolution adopted by a majority of the Village Council.

13. Any resolution or ordinance previously adopted that is inconsistent with this Ordinance is hereby rescinded to the extent of the inconsistency.

 **DRAFT**

PASSED, ADOPTED AND APPROVED this _____ day of _____, 2021.

VILLAGE OF TAOS SKI VALLEY

CHRISTOFF BROWNELL, Mayor

(Seal)

ATTEST:

ANN M. WOOLDRIDGE, Village Clerk

OPTION 1: APPENDIX A/ WATER FEES

 DRAFT

1. Basic connection fee (including meter installation):

a. Single-family residence with no more than two (2) bedrooms: \$ 4,500

b. Single-family residence with more than two (2) bedrooms:

\$4,500, plus \$1,500 for each bedroom in excess of two (2)

c. Multi-family residential units and condominiums:

\$4,500 for each family residential or condominium unit

d. Hotels, motels, lodges, and other transient residential facilities:

\$4,500, plus \$2,250 for each guest room or other sleeping accommodation

e. Commercial or public buildings, including but not limited to stores, offices, and other business uses:

Meter size of less than one (1) inch: \$4,500

Meter size 1 inch: \$8,000

Meter size 1 ½ inch: \$11,000

Meter size 2 inches: \$14,000

Meter size greater than two (2) inches: As determined by the Village under the Village's line extension policy and incorporated in a line extension agreement with the property owner seeking service.

f. Swimming pools, hot tubs and other bathing fixtures larger than a bathtub in conjunction with any other use:

Fixtures with a water capacity of 151 to 750 gallons: \$ 250 if located on residential premises and restricted to private, non-commercial use; \$ 500 if associated with any commercial establishment.

Fixtures with a water capacity of 751 to 5,000 gallons: \$ 500.

Bathing fixtures with a water capacity of 5,001 gallons or more: \$ 500 for every 5,000 gallons or part thereof.

OPTION 1: APPENDIX B/ SEWER FEES

DRAFT

1. Basic connection fee:

a. Single-family residence with no more than two (2) bedrooms: \$3,600

b. Single-family residence with more than two (2) bedrooms:

\$ 3,600, plus \$1,200 for each bedroom in excess of two (2)

c. Multi-family residential units and condominiums:

\$ 3,600 for each residential unit

d. Hotels, motels, lodges, and other transient residential facilities:

\$ 3,600, plus \$2,000 for each guest room or other sleeping accommodation

e. Commercial or public buildings, including but not limited to stores, offices, and other business uses:

i. Bars, restaurants and other establishments serving food and/or beverages:

\$ 3,600, plus \$ 2,500 for every 375 square feet of seating space or part thereof

ii. Other commercial and business establishments and public buildings:

\$ 3,600, plus \$3,000 for each pair of restrooms open to the public

f. Swimming pools, hot tubs and other bathing fixtures larger than a bathtub in conjunction with any other use:

Fixtures with a water capacity of 151 to 750 gallons: \$ 200 if located on residential premises and restricted to private, non-commercial use; \$ 400 if associated with any commercial establishment.

Fixtures with a water capacity of 751 to 5,000 gallons: \$400.

Bathing fixtures with a water capacity of 5,001 gallons or more: \$ 400 for every 5,000 gallons capacity or part thereof.

OPTION 2: APPENDIX A/ WATER FEES

1. Basic connection fee (including meter installation):

a. Single-family residence with no more than two (2) bedrooms: \$ 4,500

b. Single-family residence with more than two (2) bedrooms:

\$4,500, plus \$1,000 for each bedroom in excess of two (2)

c. Multi-family residential units and condominiums:

\$4,500 for each family residential or condominium unit, plus \$1,000 for each bedroom in excess of two (2)

d. Hotels, motels, lodges, and other transient residential facilities:

\$4,500, plus \$1,000 for each guest room or other sleeping accommodation

e. Commercial or public buildings, including but not limited to stores, offices, and other business uses:

Meter size of less than one (1) inch: \$4,500

Meter size 1 inch: \$6,000

Meter size 1 ½ inch: \$9,000

Meter size 2 inches: \$12,000

Meter size greater than two (2) inches: As determined by the Village under the Village's line extension policy and incorporated in a line extension agreement with the property owner seeking service.

f. Swimming pools, hot tubs and other bathing fixtures larger than a bathtub in conjunction with any other use:

Fixtures with a water capacity of 151 to 750 gallons: \$ 250 if located on residential premises and restricted to private, non-commercial use; \$ 500 if associated with any commercial establishment.

Fixtures with a water capacity of 751 to 5,000 gallons: \$ 500.

Bathing fixtures with a water capacity of 5,001 gallons or more: \$ 500 for every 5,000 gallons or part thereof.

OPTION 2: APPENDIX B/ SEWER FEES

1. Basic connection fee:

a. Single-family residence with no more than two (2) bedrooms: \$3,600

b. Single-family residence with more than two (2) bedrooms:

\$ 3,600, plus \$1,000 for each bedroom in excess of two (2)

c. Multi-family residential units and condominiums:

\$ 3,600 for each residential unit, plus \$1,000 for each bedroom in excess of two (2)

d. Hotels, motels, lodges, and other transient residential facilities:

\$ 3,600, plus \$1,000 for each guest room or other sleeping accommodation

e. Commercial or public buildings, including but not limited to stores, offices, and other business uses:

i. Bars, restaurants and other establishments serving food and/or beverages:

\$ 3,600, plus \$ 1,000 for every 375 square feet of seating space or part thereof

ii. Other commercial and business establishments and public buildings:

\$ 3,600, plus \$1,500 for each pair of restrooms

f. Swimming pools, hot tubs and other bathing fixtures larger than a bathtub in conjunction with any other use:

Fixtures with a water capacity of 151 to 750 gallons: \$ 200 if located on residential premises and restricted to private, non-commercial use; \$ 400 if associated with any commercial establishment.

Fixtures with a water capacity of 751 to 5,000 gallons: \$400.

Bathing fixtures with a water capacity of 5,001 gallons or more: \$ 400 for every 5,000 gallons capacity or part thereof.

OPTION 3: APPENDIX A/ WATER FEES

1. Basic connection fee (including meter installation):

a. Single-family residence with no more than two (2) bedrooms: \$ 4,500

b. Single-family residence with more than two (2) bedrooms:

\$4,500, plus \$1,000 for each bedroom in excess of two (2)

c. Multi-family residential units and condominiums:

\$4,500 for each family residential or condominium unit, plus \$1,000 for each bedroom in excess of two (2)

d. Hotels, motels, lodges, and other transient residential facilities:

\$4,500, plus \$1,000 for each guest room or other sleeping accommodation

e. Commercial or public buildings, including but not limited to stores, offices, and other business uses:

Meter size of less than one (1) inch: \$4,500

Meter size 1 inch: \$6,000

Meter size 1 ½ inch: \$9,000

Meter size 2 inches: \$12,000

Meter size greater than two (2) inches: As determined by the Village under the Village's line extension policy and incorporated in a line extension agreement with the property owner seeking service.

f. Swimming pools, hot tubs and other bathing fixtures larger than a bathtub in conjunction with any other use:

Fixtures with a water capacity of 151 to 750 gallons: \$250 if located on residential premises and restricted to private, non-commercial use; \$500 if associated with any commercial establishment.

Fixtures with a water capacity of 751 to 5,000 gallons: \$500.

Bathing fixtures with a water capacity of 5,001 gallons or more: \$500 for every 5,000 gallons or part thereof.

OPTION 3: APPENDIX B/ SEWER FEES

1. Basic connection fee:

a. Single-family residence with no more than two (2) bedrooms: \$3,600

b. Single-family residence with more than two (2) bedrooms:

\$ 3,600, plus \$500 for each bedroom in excess of two (2)

c. Multi-family residential units and condominiums:

\$ 3,600 for each residential unit, plus \$500 for each bedroom in excess of two (2)

d. Hotels, motels, lodges, and other transient residential facilities:

\$ 3,600, plus \$500 for each guest room or other sleeping accommodation

e. Commercial or public buildings, including but not limited to stores, offices, and other business uses:

i. Bars, restaurants and other establishments serving food and/or beverages:

\$ 3,600, plus \$500 for every 375 square feet of seating space or part thereof

ii. Other commercial and business establishments and public buildings:

\$ 3,600, plus \$1,000 for each pair of restrooms

f. Swimming pools, hot tubs and other bathing fixtures larger than a bathtub in conjunction with any other use:

Fixtures with a water capacity of 151 to 750 gallons: \$ 200 if located on residential premises and restricted to private, non-commercial use; \$ 400 if associated with any commercial establishment.

Fixtures with a water capacity of 751 to 5,000 gallons: \$400.

Bathing fixtures with a water capacity of 5,001 gallons or more: \$ 400 for every 5,000 gallons capacity or part thereof.

2021 WATER/SEWER TAP FEE SCHEDULE

(per Ordinance #1360 11/15/11)

WITHIN TOWN LIMITS:

RATE #1 SINGLE FAMILY DWELLING (INCLUDES DUPLEXES, TRIPLEXES, CONDO'S)

\$ 28,131.69	per dwelling unit up to 2500 square feet, plus	
\$ 23.00	for each additional square foot over 2500 up to 3500 square feet, plus	
\$ 23.00	per square foot of surface area for swimming pools and spas, plus	
\$ 16.11	per square foot above 3500 square foot	
\$ (5.07)	per square foot below 750 square feet (discount)	
\$ (5.07)	per square foot below 400 square feet (discount)	(effective 5/26/06)

RATE #2 ACCOMMODATIONS (HOTEL ROOMS, DORM ROOMS)

\$16,499.22	or each water/sewer using unit containing up to six (6) fixture units, plus	
\$ 1,456.15	for each additional fixture unit over six, up to a <u>maximum fee of \$28,131.69</u> plus	
\$ 23.00	for each additional square foot over 2500 square feet, plus	
\$ 23.00	per square foot of surface area for swimming pools and spas, plus	
\$ 992.32	per 1000 square feet of irrigated landscaped area.	

RATE #2.1 ACCOMMODATIONS (HOTEL ROOMS, DORM ROOMS) SHORT TERM DEED RESTRICTED

\$13,790.07	for each water/sewer using unit containing up to six (6) fixture units, plus	
\$ 1,213.53	for each additional fixture unit over six, up to a <u>maximum fee of \$22,326.72</u> , plus	
\$ 19.18	for each additional square foot over 2500 square feet, plus	
\$ 19.18	per square foot of surface area for swimming pools and spas, plus	
\$ 825.38	per 1000 square feet of irrigated landscaped area.	

RATE #3 COMMERCIAL

\$16,499.22	for each water/sewer using unit containing up to fourteen fixture units, plus	
\$ 1,456.15	for each additional fixture unit (no maximum), plus	
\$ 23.00	per square foot of surface area for swimming pools and spas, plus	
\$ 992.32	per 1000 square feet of irrigated landscaped area.	

***** OUTSIDE OF TOWN LIMITS: RATE #4 SINGLE FAMILY, ACCOMMODATIONS, COMMERCIAL

For water/sewer using units located outside of Town of Telluride limits (Brown Homestead, Gold King, Hillside, Lawson Hill) the tap fee rate shall be one hundred thirty one percent (131%) of the above applicable In Town rates. Lawson Hill new sewer/water taps are subject to a surcharge of \$160.00 per unit.

For sewer using units located outside of Town limits at Aldasoro the rate shall be seventy percent (70%) of the applicable 131% rate.

EXCEPTION Deed Restrictions:

In-Town Waiver of tap fees – Section 3-110. E Land Use Code – except where required as mitigation for other development and subject to continuing compliance with the terms of this Section, the Building Official shall waive that portion of any water and/or sewer tap fees attributable to a designated employee dwelling unit or affordable housing unit provided such unit is deed restricted per Section 3-110.B

Out-of Town. Units which are subject to a recorded San Miguel County R-1 Housing Deed Restriction at the time of tap fee assessment, the tap fee rate shall be one hundred percent (100%) of the same class of user of the Town (Aldasoro rate 70%). In the event such deed restriction is ever released or invalidated, an additional 31% of the tap fee shall be paid within 30 days thereafter.

The above rates shall automatically increase by five percent (5%) on January 1, 2022.

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Introduction of Development Impact Fee Update Study

DATE: June 22, 2021

PRESENTED BY: Patrick Nicholson, Director of Planning & Community Development

STATUS OF AGENDA ITEM: New business

CAN THIS ITEM BE RESCHEDULED: Not recommended

BACKGROUND INFORMATION: For the past year, staff, and for the past six months, the Capital Improvements Advisory Committee (CIAC), have been engaged in the statutory requirement of updating the Village's Development Impact Fees. The Updated Study, prepared in collaboration with Willdan Financial Services, summarizes an analysis of development impact fees (DIFs) needed to support future development in the VTSV through 2030. The CIAC, also required by state statute, has completed its review and recommendations on the Village's Capital Improvement Plan, Land Use Assumptions, and Development Impact Fee Schedule.

The Village Council is required by state statute to adopt by ordinance any proposed changes to the Capital Improvement Plan (CIP) and Development Impact Fees schedule. At this time, the Council is asked to provide guidance and direction. The Land Use Assumptions and Capital Improvement Plan have resulted in a DIF Schedule which is considerably higher than the current fee structure for the Commercial and Accommodations (multifamily & lodging) land use category. Given the Study parameters, the DIF Schedule for residential development is proposed to be lowered. A comparison survey of current and proposed rates and comparably Rocky Mountain ski communities is included to aid in the review.

A key factor driving the higher rates for the Commercial and Accommodations land use category is the CIP, which is adopted annually by the Village Council. Staff requests direction on whether the current CIP accurately reflects Council's desire to apportion DIF as justified in the Study. If not, Staff requests direction on which capital and infrastructure projects to remove for the CIP list and what other measures would be beneficial to resolve prior to adoption.

A revised DIF Ordinance is expected to be presented at the next Village Council meeting.

RECOMMENDATION: Staff requests Council guidance and input on the Capital Improvement Plan and Development Impact Fees schedule.

VILLAGE OF TAOS SKI VALLEY

DEVELOPMENT IMPACT FEE UPDATE STUDY

PUBLIC REVIEW DRAFT

MAY 26, 2021



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TABLE OF CONTENTS

EXECUTIVE SUMMARY	3
Study Objectives	3
Use of Fee Revenues	3
Development Impact Fee Schedule Summary	3
Other Funding Required	4
1. INTRODUCTION	5
Study Objectives	5
Fee Program Maintenance	5
Study Methodology	5
Types of Facility Standards	6
New Development Facility Needs and Costs	6
Organization of the Report	8
2. LAND USE ASSUMPTIONS	9
Service Area	9
Land Use Types	9
Existing and Future Development	10
Single Family Dwelling Units and Permanent Residents	10
Employment and Nonresidential Building Square Feet	10
Multifamily / Lodging Units	10
Overnight Visitors	10
Occupant Densities	12
Land Cost Assumptions	13
3. PUBLIC SAFETY FACILITIES	14
Service Population	14
Existing Facilities Inventory	15
Planned Facilities	17
Cost Allocation	18
Fee Revenue Projection	19
Fee Schedule	19
4. TRANSPORTATION FACILITIES.....	21
Trip Demand	21
Trip Generation Growth	22
Planned Transportation Projects	22
Cost per Trip	23
Fee Schedules	23
5. PARKS AND PUBLIC SPACES	25
Service Population	25
Existing Parks and Public Spaces Inventory	25

Planned Parks and Public Spaces Unit Costs	26
Parks and Public Spaces Cost per Capita	26
Fee Revenue Projection	27
Fee Schedule	27
6. WASTEWATER SYSTEM DEVELOPMENT FEES.....	29
Wastewater Demand	29
EDU Generation by New Development	30
Facility Needs and Costs	31
Cost per EDU	31
Fee Schedule	31
7. WATER SYSTEM DEVELOPMENT FEES	33
Water Demand	33
EDU Generation by New Development	34
Facility Needs and Costs	34
Cost per EDU	35
Fee Schedule	35
8. IMPLEMENTATION.....	37
Impact Fee Program Adoption Process	37
Fee Program Maintenance	37
Programming Revenues and Projects with the ICIP	37
APPENDIX	38

Executive Summary

This report summarizes an analysis of development impact fees needed to support future development in the Village of Taos Ski Valley through 2030. It is the Village's intent that the costs representing future development's share of public facilities and capital improvements be imposed on that development in the form of a development impact fee. The public facilities and improvements included in this analysis are divided into the fee categories listed below:

- Public Safety Facilities
- Transportation Facilities
- Parks and Public Spaces
- Wastewater System Development
- Water System Development

Study Objectives

The primary policy objective of a development impact fee program is to ensure that new development pays the capital costs associated with growth. Although growth also imposes operating costs, there is not a similar system to generate revenue from new development for services. The primary purpose of this report is to calculate and present fees that will enable the Village to expand its inventory of public facilities, as new development creates increases in service demands.

The impact fee study was a collaboration between the Village of Taos Ski Valley, the Capital Improvements Advisory Committee (CIAC) and Willdan Financial Services. The approaches taken in this study adhere to industry standard practices for impact fee development and conform to the requirements of the Development Fees Act found in Article 8, Section 5 of the New Mexico Statutes.

Use of Fee Revenues

Impact fee revenue must be spent on new facilities or expansion of current facilities to serve new development. Items to be included in a capital improvement plan can be generally defined as capital acquisition items with a useful life greater than five years and cost greater than \$10,000. Impact fee revenue identified in this study can be spent on water supply, treatment and distribution facilities; wastewater collection and treatment facilities; roadway facilities located within the service area; buildings for fire, police and rescue and essential equipment costing more than \$10,000 or having a service life greater than five years; and, parks, recreational areas, open space trails and related areas and facilities.

In that the Village cannot predict with certainty how and when development within the Village will occur during the 10-year planning horizon assumed in this study, the Village may need to update and revise the project lists funded by the fees documented in this study. Any substitute projects should be funded within the same facility category, and the substitute projects must still benefit and have a relationship to new development. The Village could identify any changes to the projects funded by the impact fees when it updates the CIP. The impact fees could also be updated if significant changes to the projects funded by the fees are anticipated.

Development Impact Fee Schedule Summary

Table E.1 summarizes the maximum justified development impact fee schedule that would meet the Village's identified needs and does not unfairly overburden new development.

Table E.1: Maximum Justified Development Impact Fees - per Square Foot

Land Use	Public Safety Facilities	Transportation Facilities	Parks and Public Spaces	Wastewater System Development	Water System Development	Total
<u><i>Residential</i></u>						
Single Family	\$ 3.01	\$ 1.33	\$ 0.78	\$ 2.54	\$ 2.19	\$ 9.84
<u><i>Nonresidential</i></u>						
Commercial	\$ 3.46	\$ 19.74	\$ -	\$ 10.67	\$ 9.19	\$ 43.05
Office	\$ 4.38	\$ 12.82	\$ -	\$ 10.67	\$ 9.19	\$ 37.06
<u><i>Accommodations</i></u>						
Multifamily/Lodging	\$ 15.23	\$ 4.66	\$ 3.96	\$ 13.02	\$ 11.21	\$ 48.09

Sources: Tables 3.6, 4.5, 5.6, 6.5 and 7.5.

Other Funding Required

Impact fees may only fund the share of public facilities identified in the Village's Infrastructure Capital Improvements Plan (ICIP) related to new development in Taos Ski Valley. They may not be used to fund the share of facility needs generated by existing development. As shown in **Table E.2**, approximately \$37.7 million in additional funding will be needed to complete the facility projects the Village currently plans to develop. The "Non-Fee Funding Required" column shows non-impact fee funding required to fund a share of the improvements partially funded by impact fees. Non-fee funding is needed because these facilities will serve both existing and new development.

The Village will need to develop alternative funding sources to fund existing development's share of the planned facilities. Potential sources of revenue include but are not limited to existing or new general fund revenues, existing or new taxes, bed taxes, donations, and grants.

Table E.2: Impact Fee Revenue Projection

	Total Project Cost	Fee Revenue	Non Fee Funding Required
Public Safety	\$ 11,230,000	\$ 5,378,000	\$ 5,852,000
Traffic	10,350,000	3,862,737	6,487,263
Parks	1,040,000	1,176,208	-
Wastewater	21,453,257	5,875,190	15,578,067
Water	14,976,899	5,060,468	9,916,431
Total	\$ 59,050,156	\$ 21,352,604	\$ 37,697,552

Sources: Tables 3.5, 4.3, 4.4, 5.5, 6.3 and 7.3.

1. Introduction

This report presents an analysis of the need for public facilities to accommodate new development in the Village of Taos Ski Valley. This chapter provides background for the study and explains the study approach under the following sections:

- Study Objectives;
- Fee Program Maintenance;
- Study Methodology; and
- Organization of the Report.

Study Objectives

The primary policy objective of a public facilities fee program is to ensure that new development pays the capital costs associated with growth. A strategy under the *Utilities Goals, Objectives and Strategies* section of the Village's Comprehensive Plan states: "Update the impact fees and system development fees. Section 5-8-30 of the New Mexico state statutes require an update of land use assumptions and capital improvements plan required in order to impose impact fees at least every five years."

The primary purpose of this report is to update the Village's impact fees based on the most current available ICIP and land use projections. The maximum justified fees will enable the Village to expand its inventory of public facilities as new development leads to increases in service demands. This report supports the Comprehensive Plan policies stated above.

The Village collects public facilities fees under authority granted by the Development Fees Act contained in Chapter 5, Article 8 of the New Mexico Statutes. This report provides the necessary documentation required by the Act for adoption of the fees presented in the fee schedules in this report.

Taos Ski Valley is forecast to see limited growth through this study's planning horizon of 2030. Though limited, this growth will create an increase in demand for public services and the facilities required to deliver them. Consistent with its Comprehensive Plan strategies, the Village has decided to continue to use a development impact fee program to ensure that new development funds its share of facility costs associated with growth. This report makes use of the most current available growth forecasts and facility plans to update the Village's existing fee program to ensure that the fee program accurately represents the facility needs resulting from new development.

Fee Program Maintenance

Once a fee program has been adopted it must be properly maintained to ensure that the revenue collected adequately funds the facilities needed by new development. Section 5-8-30 of the New Mexico state statutes requires that impact fee programs be updated every five years or when significant new data on growth forecasts and/or facility plans become available. For further detail on fee program implementation, see Chapter 8.

Study Methodology

Development impact fees are calculated to fund the cost of facilities required to accommodate growth. The six steps followed in this development impact fee study include:

1. **Estimate existing development and future growth:** Identify a base year for existing development and a growth forecast that reflects increased demand for public facilities;
2. **Identify facility standards:** Determine the facility standards used to plan for new and expanded facilities;
3. **Determine facilities required to serve new development:** Estimate the total amount of planned facilities, and identify the share required to accommodate new development;
4. **Determine the cost of facilities required to serve new development:** Estimate the total amount and the share of the cost of planned facilities required to accommodate new development;
5. **Calculate fee schedule:** Allocate facilities costs per unit of new development to calculate the development impact fee schedule; and
6. **Identify alternative funding requirements:** Determine if any non-fee funding is required to complete projects.

The key public policy issue in development impact fee studies is the identification of facility standards (step #2, above). Facility standards document a reasonable relationship between new development and the need for new facilities. Standards ensure that new development does not fund deficiencies associated with existing development.

Types of Facility Standards

There are three separate components of facility standards:

- *Demand standards* determine the amount of facilities required to accommodate growth, for example, park acres per thousand residents, square feet of police station space per capita, or gallons of water per day. Demand standards may also reflect a level of service such as the vehicle volume-to-capacity (V/C) ratio used in traffic planning.
- *Design standards* determine how a facility should be designed to meet expected demand, for example, park improvement requirements and technology infrastructure for Village office space. Design standards are typically not explicitly evaluated as part of an impact fee analysis but can have a significant impact on the cost of facilities. Our approach incorporates the cost of planned facilities built to satisfy the Village's facility design standards.
- *Cost standards* are an alternate method for determining the amount of facilities required to accommodate growth based on facility costs per unit of demand. *Cost standards* are useful when demand standards were not explicitly developed for the facility planning process. *Cost standards* also enable different types of facilities to be analyzed based on a single measure (cost or value) and are useful when different facilities are funded by a single fee program. Examples include facility costs per capita, cost per vehicle trip, or cost per gallon of water per day.

New Development Facility Needs and Costs

A number of approaches are used to identify facility needs and costs to serve new development. This is often a two-step process: (1) identify total facility needs, and (2) allocate to new development its fair share of those needs.

There are three common methods for determining new development's fair share of planned facilities costs in this study: the **existing inventory method**, the **planned facilities method**, and the **system plan method**. Often the method selected depends on the degree to which the community has engaged in comprehensive facility master planning to identify facility needs.

The formula used by each approach and the advantages and disadvantages of each method is summarized below:

Existing Inventory Method

The existing inventory method allocates costs based on the ratio of existing facilities to demand from existing development as follows:

$$\frac{\text{Current Value of Existing Facilities}}{\text{Existing Development Demand}} = \text{cost per unit of demand}$$

Under this method new development will fund the expansion of facilities at the same standard currently serving existing development. By definition the existing inventory method results in no facility deficiencies attributable to existing development. This method is often used when a long-range plan for new facilities is not available. Future facilities to serve growth are identified through an annual CIP and budget process, possibly after completion of a new facility master plan. **This approach is used to calculate the parks and public spaces fees in this report.**

Planned Facilities Method

The planned facilities method allocates costs based on the ratio of planned facility costs to demand from new development as follows:

$$\frac{\text{Cost of Planned Facilities}}{\text{New Development Demand}} = \text{cost per unit of demand}$$

This method is appropriate when planned facilities will entirely serve new development, or when a fair share allocation of planned facilities to new development can be estimated. An example of the former is a Wastewater trunk line extension to a previously undeveloped area. An example of the latter is expansion of an existing library building and book collection, which will be needed only if new development occurs, but which, if built, will in part benefit existing development, as well. Under this method new development will fund the expansion of facilities at the standards used in the applicable planning documents. **This approach is used for the transportation facilities, wastewater system development and water system development fees in this report.**

System Plan Method

This method calculates the fee based on the value of existing facilities plus the cost of planned facilities, divided by demand from existing plus new development:

$$\frac{\text{Value of Existing Facilities} + \text{Cost of Planned Facilities}}{\text{Existing} + \text{New Development Demand}} = \text{cost per unit of demand}$$

This method is useful when planned facilities need to be analyzed as part of a system that benefits both existing and new development. It is difficult, for example, to allocate a new fire station solely to new development when that station will operate as part of an integrated system of fire stations that together achieve the desired level of service.

The system plan method ensures that new development does not pay for existing deficiencies. Often facility standards based on policies such as those found in Comprehensive Plans are higher than the existing facility standards. This method enables the calculation of the existing deficiency required to bring existing development up to the policy-based standard. The local agency must secure non-fee funding for that portion of planned facilities required to correct the deficiency to ensure that new development receives the level of service funded by the impact fee. **This approach is used to calculate the public safety facilities fees in this report.**

Organization of the Report

The determination of a public facilities fee begins with the selection of a planning horizon and development of growth projections for population and employment. These projections are used throughout the analysis of different facility categories and are summarized in Chapter 2.

Chapters 3 through 7 identify facility standards and planned facilities, allocate the cost of planned facilities between new development and other development, and identify the appropriate development impact fee for each of the following facility categories:

- Public Safety Facilities
- Transportation Facilities
- Parks and Public Spaces
- Wastewater System Development
- Water System Development

Chapter 8 details the procedures that the Village must follow when implementing a development impact fee program.

2. Land Use Assumptions

Land use assumptions and growth projections are used as indicators of demand to determine facility needs and allocate those needs between existing and new development. This chapter explains the source for the assumption used in this study based on a 2020 base year and a planning horizon of 2030.

Estimates of existing development and projections of future growth are critical assumptions used throughout this report. These estimates are used as follows:

- The estimate of existing development in 2020 is used as an indicator of existing facility demand and to determine existing facility standards. Village GIS data was used to estimate existing development in terms of dwelling units, lodging/accommodations units and nonresidential building square feet. The most recent American Community Survey data is used to estimate existing residents.
- The estimate of total development at the 2030 planning horizon is used as an indicator of future demand to determine total facilities needed to accommodate growth and remedy existing facility deficiencies, if any.
- Estimates of growth from 2020 through 2030 are used to (1) allocate facility costs between new development and existing development, and (2) estimate total fee revenues.

The demand for public facilities is based on the service population, dwelling units or nonresidential development creating the need for the facilities.

Service Area

The service area for this study is the Village limits.

Land Use Types

To ensure a reasonable relationship between each fee and the type of development paying the fee, growth projections distinguish between different land use types. The land use types for which impact fees have been calculated for are defined below.

- **Single family:** Detached and attached one-unit dwellings (Includes single family homes and townhomes) on a single parcel.
- **Commercial:** All commercial, retail, educational, and service development.
- **Office:** All general, professional, and medical office development.
- **Multifamily/Lodging:** Condominium units, apartment units and places of lodging that provide sleeping accommodations, including all suite hotels and business hotels.

Some developments may include more than one land use type, such as a mixed-use development with both lodging and commercial uses. In those cases, the facilities fee would be calculated separately for each land use type.

The Village has the discretion to determine which land use type best reflects a development project's characteristics for purposes of imposing an impact fee and may adjust fees for special or unique uses to reflect the impact characteristics of the use. If a project results in the intensification of use, at its discretion, the Village can charge the project the difference in fees between the existing low intensity use and the future high intensity use.

Existing and Future Development

Table 2.1 shows the estimated number of residents, dwelling units, nonresidential building square feet, employees, and overnight visitors in Taos Ski Valley, both in 2020 and in 2030.

Single Family Dwelling Units and Permanent Residents

Estimates of existing residents is based on the most recent ACS data. The increase in residents is based on the increase in the projected increase in single family dwelling units, multiplied by dwelling unit density assumptions in **Table 2.2**. This assumes that no permanent resident growth will come from multifamily units, which are assumed to generate overnight visitors and listed under multifamily/lodging below.

The base year estimates of existing single family dwelling units come from a GIS analysis requested by the Village for use in this analysis. The projected increase in single family dwelling units assumes four single family dwelling units per year and is based on input from the CIAC.

Employment and Nonresidential Building Square Feet

The estimate of 489 total existing workers, less 42 local government workers, is based on the latest data available from OnTheMap.ces.census.gov. The increase in employment assumes 30 permanent FTE added per year through 2030 and is based on input from the CIAC.

The estimate of existing nonresidential building square footage identified by the Village's GIS analysis. This estimate excludes hotels and accommodations, which are accounted for elsewhere in the analysis. The projected increase in building square footage to 2030 is assumed to remain constant relative to estimated employment.

Multifamily / Lodging Units

This analysis treats hotel rooms and multifamily units the same in terms of generating demand for facilities. Data indicates that multifamily units predominantly operate as lodging in the Village. Discussions with the CIAC and trends in the lodging industry have indicated that the line between these types of development projects is blurred in the Village. These types of units are considered the same for the purposes of calculating impact fees to eliminate any unintended incentives from a fee schedule that segregates hotel rooms from multifamily units.

Overnight Visitors

Single family dwelling units and multifamily/lodging units are estimated to generate overnight visitor demand. For multifamily/lodging units this analysis assumes an annual average occupancy rate of 40% and four visitors per unit.

Single family units are assumed to generate two types of overnight visitor demand: demand from short term rentals and demand from second home visitors. For single family short-term rental units the analysis assumes four visitors per unit and a 40% annual occupancy rate for 5% of units operating as vacation rentals. This assumes that approximately 5% of single family units operate as vacation rentals based on business permit data and an assumption of 30% unreported units. For single family second home visitors the analysis assumes four visitors per unit for six weeks out of the year. **Appendix Table A.1** contains a detailed calculation of overnight visitors.

Table 2.1: Land Use Assumptions

	2020	2030	Increase
Residents ¹	56	68	12
Single Family Dwelling Units ²	184	224	40
<u>Employment</u> ³			
Commercial	441	737	296
Office	6	10	4
Total	447	747	300
Nonresidential Building Square Feet (1,000s) ⁴	283	473	190
Multifamily/Lodging (Hotel Rooms, Apartments, Condos) ⁵	423	708	285
Overnight Visitors ⁶			
Multifamily/Lodging	677	1,133	456
Single Family Short Term Rentals	14	18	4
Second Home Visitors	78	95	17
Total	769	1,246	477

¹ 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 no permanent resident growth from multifamily units, which are assumed to generate overnight visitors and listed under multifamily/lodging below.

² Base year dwelling unit estimate from ACS data. Increase assumes 4 single family dwelling units per year.

³ Estimate of 489 total workers less 42 local government workers based on data from OnTheMap.ces.census.gov. Increase in employment assumes 30 permanent FTE added per year through 2030.

⁴ 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.

⁵ Base year includes 483 units, including hotel rooms and condominium units, as identified by the Village.

⁶ For hotel rooms and condominiums assumes an occupancy rate of 40% and four visitors per unit. For single family short term rentals units four visitors per unit and a 40% annual occupancy rate for 5% of units operating as vacation rentals. Assumes approximately 5% of single family units operate as vacation rentals based on business permit data and an assumption of 30% unreported units. For single family second home visitors assumes 4 visitors per unit, 6 weeks out of the year.

Sources: Village of Taos Ski Valley; American Community Survey Table B25033; U.S. Census Bureau LEHD Origin-Destination Employment Statistics (2002-2015) accessed at <https://onthemap.ces.census.gov>; Appendix Table A.1, Willdan Financial Services.

Occupant Densities

All fees in this report are calculated based on dwelling units (differentiated by size in square footage), nonresidential building square feet or lodging units. Occupant densities (residents per dwelling unit) or workers per building square foot are the most appropriate characteristics to use allocating fees based on demand created by a facility's service population. In this study, occupant densities are used to calculate fees for the public safety facilities fees and the parks and public spaces fee.

The average annual occupant density factors used in this report are shown in **Table 2.2**.

The permanent resident density factors for single family units are based on the most current data for Taos Ski Valley from the U.S. Census' American Community Survey (ACS) 5-Year Estimates and the Village's GIS analysis used to count existing single family homes. Densities for second home visitors (i.e. people who own second homes in the Village, but live elsewhere and are not counted as permanent residents) are based on the assumption of four persons occupying the unit for six weeks out of the year. Also added to the assumptions for single family units is the demand from short term rentals. For single family short-term rental units the analysis assumes four visitors per unit and a 40% annual occupancy rate for approximately 5% of units operating as vacation rentals. This assumes that approximately 5% of single family units operate as vacation rentals based on business permit data and an assumption of 30% unreported units..

The assumption for visitors per unit for multifamily/lodging units assumes an annual average occupancy rate of 40% and four visitors per unit.

The nonresidential occupancy factors are derived from data from the Institute of Traffic Engineers Trip Generation Manual, 10th Edition. The estimates of workers per 1,000 square feet are discounted by 50 percent, as businesses in the Village are estimated to be fully operational for only half of the year.

Table 2.2: Occupant Density Assumptions

<u>Residential</u>		
Single Family ¹	0.30	Residents per dwelling unit
Single Family ²	0.42	Second home visitors per unit
Single Family Short Term Rental ³	0.07	Visitors per dwelling unit
Total	0.79	Total
<u>Nonresidential</u> ⁴		
Commercial	1.17	Employees per 1,000 square feet
Office	1.48	Employees per 1,000 square feet
<u>Visitor Accommodations</u>		
Hotels and Condominiums ⁵	1.60	Visitors per dwelling unit

¹ Permanent residents per unit.

² Assumes 169 non-full time occupied homes. Assumes second home users occupy units for 6 weeks out of the year, with 4 people per unit.

³ Assumes four visitors per unit and a 40% annual occupancy rate. Assumes approximately 5% of single family units operate as vacation rentals based on business permit data and an assumption of 30% unreported units.

⁴ Assumes businesses are operated for half of the year.

⁵ Assumes four visitors per unit, and a 40% annual occupancy rate.

Sources: Village of Taos Ski Valley U.S. Census Bureau, 2019 American Community Survey 5-Year Estimates, Table B25033; ITE Trip Generation Manual, 10th Edition; Willdan Financial Services.

Land Cost Assumptions

Table 2.3 displays the land cost assumption used throughout this report. The assumption was developed based on an analysis of recent sales and appraisals in the Village.

Table 2.3: Land Cost

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

Sources: Village of Taos Ski Valley; <https://taosmts.paragonreels.com>; Willdan Financial Services.

3. Public Safety Facilities

The purpose of this fee is to ensure that new development funds its fair share of public safety facilities. A fee schedule is presented based on the existing inventory facilities standard of public safety facilities in the Village of Taos Ski Valley to ensure that new development provides adequate funding to meet its needs.

Service Population

Public safety facilities serve both residents, visitors, and businesses. Therefore, demand for services and associated facilities are based on the Village's service population including residents, visitors, and workers.

Table 3.1 shows the existing and future projected service population for public safety facilities. Residents and visitors are assumed to create an equal amount of demand for public safety facilities. While specific data is not available to estimate the actual ratio of demand per resident to demand by businesses (per worker) for this service, it is reasonable to assume that demand for these services is less for one employee compared to one resident, because nonresidential buildings are typically occupied less intensively than dwelling units. The 0.31-weighting factor for workers is based on a 40-hour workweek divided by the total number of non-work hours in a week (128) and reflects the degree to which nonresidential development yields a lesser demand for public safety facilities.

Table 3.1: Public Safety Facilities Service Population

	A Persons	B Weighting Factor	A x B = C Service Population
<u>Residents</u>			
Existing (2020)	56	1.00	56
New Development	12	1.00	12
Total (2030)	68		68
<u>Overnight Visitors</u>			
Existing (2020)	769	1.00	769
New Development	477	1.00	477
Total (2030)	1,246		1,246
<u>Workers</u>			
Existing (2020)	447	0.31	139
New Development	300	0.31	93
Total (2030)	747		232
<u>Combined Residents and Weighted Workers</u>			
Existing (2020)			964
New Development			582
Total (2030)			1,546

¹ 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.

Existing Facilities Inventory

The Village's public safety facilities inventory is comprised of two fire stations, Village Hall Complex, and various durable equipment, apparatus, and vehicles. Note that the fire stations are planned to be expanded, so they are not listed in the existing inventory, rather as planned facilities in the ICIP. The Village spending to date on the new Village Hall Complex is listed in the existing inventory, and the remaining cost of that facilities is listed in the future planned facilities in the ICIP. In total the Village owns approximately \$3.1 million worth of public safety facilities.

Table 3.2 displays the Village's existing inventory of public safety facilities.

Table 3.2: Existing Public Safety Facilities Inventory

	Replacement Cost
<u><i>Buildings (square feet)</i></u>	
Building & Improvements, Apron	\$ 194,502
New Village Hall Complex (Capital Spending to Date)	1,900,000
Subtotal	\$ 2,094,502
<u><i>Public Safety Vehicles</i></u>	
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 3.2: Existing Public Safety Facilities Inventory

	Replacement Cost
<u>Law Enforcement Vehicles</u>	
Ford 2012 Expedition	\$ 27,971
Ford 2014 Expedition	33,179
2017 Ford Expedition	41,423
Subtotal	\$ 102,573
<u>Law Enforcement Equipment</u>	
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.

Planned Facilities

Table 3.3 summarizes the planned public safety facilities needed to serve the Village, as identified in the ICIP. The Village plans to build expand the new Village Hall Complex, expand its fire stations and public safety buildings to add capacity to accommodate new development. The ICIP also includes additional public safety vehicles and apparatus needed to serve new development. In total, the ICIP includes \$11.2 million of planned public safety facilities.

Table 3.3: Planned Public Safety Facilities

	Total Cost
Renovate and Expand New Village Hall Complex ¹	\$ 1,600,000
Fire Sub-station #2 Expand and Renovate	800,000
Construct/Remodel Public Safety Building / Multipurpose Building	1,450,000
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	\$ 11,230,000

¹ Net project cost shown. Total project cost is \$2.7 million.

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

Cost Allocation

Table 3.4 shows the calculation of the system plan facilities standard per capita for public safety facilities. This value is calculated by dividing the total value of all public safety facilities in 2030 by the total service population in 2030. The value per capita is multiplied by the worker weighting factor of 0.31 to determine the value per worker. The resulting standard is the cost standard that will be achieved when all the facilities are realized, and new development has come online.

Table 3.4: Public Safety Facilities System Standard

Value of Existing Facilities	\$ 3,055,556
Value of Planned Facilities	11,230,000
Total System Value (2030)	\$ 14,285,556
Future Service Population (2030)	1,546
Cost per Capita	\$ 9,240
Cost Allocation per Resident	\$ 9,240
Cost Allocation per Worker ¹	2,864

¹ Based on a weighting factor of 0.31.

Sources: Tables 3.1, 3.2 and 3.3.

Fee Revenue Projection

Completing the planned facilities will provide a higher value of facilities per capita than is currently provided in the Village. Impact fee revenue may not be used to increase the level of service provided to existing development. Therefore, impact fee revenue will not fully fund the planned facilities and some non-fee funding will be required. **Table 3.5** shows the projected fee revenue and the non-fee funding required through 2030. After accounting for the projected future impact fee revenue approximately \$5.9 million in non-fee funding will be needed to complete the planned facilities.

The Village will need to use alternative funding sources to fund existing development's share of the planned public safety facilities. Potential sources of revenue include but are not limited to existing or new general fund revenues, existing or new taxes, donations, and grants.

Table 3.5: Revenue Projection - System Standard

Cost per Capita	\$ 9,240
Growth in Service Population (2020- 2030)	<u>582</u>
Fee Revenue	\$ 5,378,000
Net Cost of Planned Facilities	<u>11,230,000</u>
Non-Fee Revenue to be Identified	\$ (5,852,000)

Sources: Tables 3.1, 3.2 and 3.3.

Fee Schedule

Table 3.6 shows the maximum justified public safety facilities fee schedule. The Village can adopt any fee up to this amount. The cost per capita is converted to a fee per unit of new development based on dwelling unit and employment densities (persons per dwelling unit or employees per 1,000 square feet of nonresidential building space). The total fee includes a three percent (3.0%) administrative charge to fund costs that include: a standard overhead charge applied to Village programs for legal, accounting, and other departmental and administrative support, and fee program administrative costs including revenue collection, revenue and cost accounting and mandated public reporting.

Table 3.6: Public Safety Facilities Fee - Maximum Justified Fee Schedule

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 ¹	Admin Charge ^{1, 2}	Total Fee ¹	per Sq. Ft. ³		
<u>Residential</u>								
Single Family	\$ 9,240	0.79	\$ 7,300	\$ 219	\$ 7,519	\$	3.01	
<u>Nonresidential - per 1,000 Sq. Ft.</u>								
Commercial	\$ 2,864	1.17	\$ 3,356	\$ 101	\$ 3,457	\$	3.46	
Office	2,864	1.48	4,252	128	4,380		4.38	
<u>Multifamily/Lodging</u>	\$ 9,240	1.60	\$ 14,784	444	\$ 15,228	\$	15.23	

¹ Fee per dwelling unit or per 1,000 square feet of nonresidential.

² 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.

³ Assumes average single family dwelling unit size of 2,500 square feet and commercial lodging unit size of 1,000 square feet.

Sources: Tables 2.2 and 3.3.

4. Transportation Facilities

This chapter details an analysis of the need for transportation facilities to accommodate new development. The chapter documents a reasonable relationship between new development and the impact fee for funding these facilities.

Trip Demand

The need for transportation facilities is based on the trip generation placed on the system by development. A reasonable measure of demand is the number of average daily vehicle trips. Estimates of vehicle trip generation, by land use, are the basis of the service units used in this fee calculation.

Error! Reference source not found. shows the average daily trip generation rates by land use category used in this analysis. They are based on the latest available information from the ITE Trip Generation Manual, 10th Edition. Trip generation is expressed per dwelling unit for single family and multifamily/lodging units based on an estimate of average trips per resident and the assumed number of annual average occupants shown above in Table 2.2.

The two types of trips adjustments made to trip generation rates for nonresidential land uses are described below:

- Pass-by trips are deducted from the trip generation rate for commercial land uses. Pass-by trips are intermediate stops between an origin and a destination that require no diversion from the route, such as stopping to get gas on the way to work.
- Trip generation rates are discounted by 50 percent for nonresidential uses, as businesses in the Village are estimated to be fully operational for only half of the year.

Table 4.1: Trip Generation Rates

Land Use Category	ITE Category	Average Daily Trip Rate	Average Daily Trip Rate
<u>Residential - Trips per Dwelling Unit</u>		Per Unit	
Single Family ¹	Single Family Housing (210)	2.09	
<u>Nonresidential</u>		Per Employee	Per KSF
Commercial ²	Shopping Center (820)	5.32	12.46
Office	Small Office Building (712)	3.99	8.10
		Per Unit	
<u>Multifamily/Lodging</u> ³	Multifamily Housing (Mid-Rise) (221)	2.94	

¹ Based on 2.65 weekday trips per resident, multiplied by 0.79 residents/overnight visitors per unit.

² 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.

³ Based on 1.84 weekday trips per resident, multiplied by 1.6 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.

Trip Generation Growth

The planning horizon for this analysis is 2030. Table 4.2 lists the base year and 2030 land use assumptions used in this study. The trip demand factors calculated in Table 4.1 are multiplied by the existing and future dwelling units and building square feet to determine the increase in trip generation attributable to new development.

Table 4.2: Land Use Scenario and Trip Generation

Residential	Average Daily Trip Rate	2020 Units/ Employees	Average Daily Trips	Growth 2020 to 2030		Total - 2030	
				Units/ Employees	Average Daily Trips	Units/ Employees	Average Daily Trips
<u>Residential</u>							
Single Family	2.09	184	385	40	84	224	469
<u>Nonresidential</u>							
Commercial ¹	5.32	381	2,026	296	1,573	677	3,599
Office	3.99	6	24	4	16	10	40
Subtotal		387	2,050	300	1,589	687	3,639
<u>Multifamily/Lodging</u>	2.94	423	1,245	285	839	708	2,084
Total			3,680 59.4%		2,512 40.6%		6,192 100%

¹ Excludes accommodations employees.

Sources: Tables 2.1 and 4.1.

Planned Transportation Projects

Cost estimates for transportation facilities needed to serve new development as identified in the Village's ICIP are shown in Table 4.3. Offsetting revenues dedicated to these projects are subtracted from the total costs to determine the net project costs. The net costs are then allocated to new development based on new development's proportional share of demand in 2030, as the projects will serve both existing and new development. This approach ensures that new development will not fund more than its fair share of transportation projects. In total, \$4.1 million of transportation project costs are allocated to new development through this impact fee.

Table 4.3: Planned Transportation Projects

	A	B	C = A - B	D	E = C x D
				Share	Cost
Project Name	Total Cost	Grant Revenue	Net Project Cost	Allocated to New Development ¹	Allocated To Impact Fee
<u>Transportation Projects</u>					
Twining Rd. Improvements	\$ 5,550,000	\$ 332,500	\$ 5,217,500	40.6%	\$ 2,118,305
Road Improvements Village Wide	3,000,000	-	3,000,000	40.6%	1,218,000
Public Transit (NCRTD) Stops/Pull-outs/Shelters	150,000	-	150,000	40.6%	60,900
Snow Dragon (snow melt)	150,000	-	150,000	40.6%	60,900
Acquire Snow Storage Area/Land	1,500,000	-	1,500,000	40.6%	609,000
Total - Transportation Projects	\$ 10,350,000	\$ 332,500	\$ 10,017,500		\$ 4,067,105

¹ Allocation to new development based on new development's share of total trips at the planning horizon.

Sources: Table 4.2; Village of Taos Ski Valley 2022-2026 Infrastructure Capital Improvements Plan; Willdan Financial Services.

Cost per Trip

Every impact fee consists of a dollar amount, representing the value of facilities, divided by a measure of demand. In this case, all fees are first calculated as a cost per trip. Then these amounts are translated into housing unit (cost per unit) and employment space (cost per 1,000 square feet or room) fees by multiplying the cost per trip by the trip generation rate for each land use category. These amounts become the fee schedule.

Table 4.4 displays the calculation of the cost the cost per trip demand unit by dividing the costs allocated to new development from Table 4.3 by increase in trips from Table 4.2.

Table 4.4: Cost per Trip to Accommodate Growth

Fee Program Share of Transportation Projects	\$ 4,067,105
Less Existing Fund Balance ¹	(204,368)
Net Costs	\$ 3,862,737
Growth in Trip Demand	2,512
Cost per Trip	\$ 1,538

Sources: Tables 4.2, 4.3; Village of Taos Ski Valley; Willdan Financial Services.

Fee Schedules

Table 4.5 shows the maximum justified transportation facilities fee schedule. The Village can adopt any fee up to these amounts. The maximum justified fees are based on the costs per trip shown in Table 4.4. The cost per trip is multiplied by the trip demand factors in Table 4.1. **Error! Reference source not found.** to determine a fee per unit of new development. The total fee includes a three percent (3.0%) administrative charge to fund costs that include: a standard overhead charge applied to all Village programs for legal, accounting, and other departmental

and administrative support, and fee program administrative costs including revenue collection, revenue, and cost accounting, mandated public reporting, and fee justification analyses.

Table 4.5: Maximum Justified Transportation Facilities 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 ¹	Admin Charge ^{1, 2}			Total Fee ¹	Fee per Sq. Ft. ³
<u>Residential</u>								
Single Family	\$ 1,538	2.09	\$ 3,220	\$ 97			\$ 3,317	\$ 1.33
<u>Nonresidential - per 1,000 Sq. Ft.</u>								
Commercial	\$ 1,538	12.46	\$ 19,160	\$ 575			\$ 19,735	\$ 19.74
Office	1,538	8.10	12,450	374			12,824	12.82
<u>Multifamily/Lodging</u>	\$ 1,538	2.94	\$ 4,528	136			\$ 4,664	\$ 4.66

¹ Fee per dwelling unit or per 1,000 square feet of nonresidential.

² 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.

³ Assumes average single family dwelling unit size of 2,500 square feet and commercial lodging unit size of 1,000 square feet.

Sources: Tables 2.2 and 4.4.

5. Parks and Public Spaces

The purpose of the parks and public spaces impact fee is to fund the parks and public spaces needed to serve new development. The maximum justified impact fee is presented based on the existing standard of parks and public spaces per capita.

Service Population

Parks and public spaces in Taos Ski Valley primarily serve residents and visitors. Therefore, demand for services and associated facilities is based on the Village's resident and visitor population. No weighting is included since residents and visitors are assumed to generate an equal amount of demand for parks and public spaces. **Table 5.1** shows the existing and future projected service population for parks and public spaces.

Table 5.1: Park and Public Spaces Service Population

	Residents	Overnight Visitors	Total Service Population
Existing (2020)	56	769	825
New Development	12	477	489
Total (2030)	68	1,246	1,314

Source: Table 2.1.

Existing Parks and Public Spaces Inventory

The Village of Taos Ski Valley owns a modest inventory parks and public spaces throughout the Village, mostly comprised of publicly accessible open space. **Table 5.2** summarizes the Village's existing parks and public spaces inventory in 2020.

Table 5.2: Existing Open Space Land Inventory

	Acres
<u>Kachina Open Space</u>	
Parcel 1	1.09
Parcel 2	0.24
Parcel 3	4.43
Parcel 4	1.73
Total	7.50
<u>Hiker Parking</u>	0.70
Total Acres	8.20
Cost per Acre	\$ 242,000
Total Value - Open Space	\$ 1,984,400

Source: Village of Taos Ski Valley

Planned Parks and Public Spaces Unit Costs

Table 5.3 displays the planned parks and public spaces facilities identified in the Village's ICIP. The total cost of these improvements is approximately \$1 million.

Table 5.3: Planned Parks and Public Spaces

Multi-Purpose Trails (Amizette to Kachina) Planning, Acquisition, and Development	\$ 500,000
Kachina Wetland Park Improvements	100,000
Beaver Pond Sedimentation and Riparian Restoration - Planning, Design, & Engineering	250,000
Fish Habitat and Riparian Restoration	190,000
Total	\$ 1,040,000

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

Parks and Public Spaces Cost per Capita

Table 5.4 shows the cost per capita of providing new parks and public spaces at the existing facility standard. The existing facilities standard per capita is calculated by dividing the value of the existing facilities by the existing service population.

**Table 5.4: Parks and Public Spaces
Cost per Capita**

Value of Existing Facilities	\$ 1,984,400
Existing Service Population	<u>825</u>
Cost per Capita	\$ 2,405

Sources: Tables 5.1 and 5.2.

Fee Revenue Projection

The Village plans to use parks and public spaces fee revenue to implement the improvements identified in the ICIP and summarized in Table 5.3. While the Village plans to construct the facilities in Table 5.3, additional facilities will need to be identified to maintain the existing standard of parks and public spaces through the planning horizon. **Table 5.5** compares a projection of fee revenue to the cost of the planned facilities from the ICIP.

Table 5.5: Fee Revenue Projection

Cost per Capita	\$ 2,405
Growth in Service Population (2020- 2030)	<u>489</u>
Fee Revenue	\$ 1,176,208
Net Cost of Planned Facilities	\$ 1,040,000
Additional Facilities to be Identified	\$ 136,208

Sources: Tables 5.1, 5.3 and 5.4

Fee Schedule

Table 5.6 shows the maximum justified parks and public spaces fee schedule. The Village can adopt any fee up to this amount. The cost per capita is converted to a fee per unit of new development based on dwelling unit (persons per dwelling unit or employees per 1,000 square feet of nonresidential building space). The total fee includes a three percent (3.0%) administrative charge to fund costs that include: a standard overhead charge applied to Village programs for legal, accounting, and other departmental and administrative support, and fee program administrative costs including revenue collection, revenue and cost accounting and mandated public reporting.

Table 5.6: Park and Public Spaces Maximum Justified Impact Fee Schedule

	A	B	C = A x B	D = C x 3%	E = C + D	F = E / Avg SF
Land Use	Cost Per Capita	Density	Base Fee ¹	Admin Charge ^{1, 2}	Total Fee ¹	Fee per Sq. Ft. ³
<u>Residential - per Dwelling Unit</u>						
Single Family	\$ 2,405	0.79	\$ 1,900	\$ 57	\$ 1,957	\$ 0.78
<u>Multifamily/Lodging</u>						
	\$ 2,405	1.60	\$ 3,849	\$ 115	\$ 3,964	\$ 3.96

¹ Fee per dwelling unit or per hotel room.

² 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.

³ Assumes average single family dwelling unit size of 2,500 square feet and multifamily unit size of 1,000 square feet.

Sources: Tables 2.2 and 5.4.

6. Wastewater System Development Fees

This chapter details an analysis of the need for wastewater facilities to accommodate growth within the Village of Taos Ski Valley. It documents a reasonable relationship between new development and a wastewater system development fee to fund wastewater facilities that serve new development.

Wastewater Demand

Estimates of new development and its consequent increased wastewater demand provide the basis for calculating the wastewater facilities fee. The need for wastewater facilities improvements is based on the wastewater demand placed on the system by development. A typical measure of demand is a flow generation rate, expressed as the number of gallons per day generated by a specific type of land use. Flow generation rates are a reasonable measure of demand on the Village's system of wastewater improvements because they represent the average rate of demand that will be placed on the system per land use designation.

Table 6.1 shows the calculation of equivalent dwelling unit (EDU) demand factors based on flow generation by land use category. The flow generation estimates based on the Village's 2019 water billing data. Data specific to wastewater flow was not available, so flow generate for wastewater is assumed to be 69% of water flow generation based on Willdan's experience in other jurisdictions. Wastewater flow is less than water flow due to use, irrigation, and system seepage.

Note that the Village's data did not segregate office from commercial land uses, so a single commercial/office land use category is used for this fee calculation.

EDU factors express wastewater flow from each land use in terms of the flow generated by a single family dwelling unit. This allows for a calculation of wastewater demand in uniform service units, consistent with state statues.

Table 6.1: Wastewater Demand by Land Use

Land Use Type	Average Flow Generation/ DU & KSF ¹	Equivalent Dwelling Unit (EDU)
<u>Residential</u>		
Single Family	15.52	1.00
<u>Nonresidential</u>		
Commercial/Office	26.81	1.73
<u>Multifamily/Lodging</u>	31.74	2.05

¹ 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.

EDU Generation by New Development

Table 6.2 shows the estimated EDU generation from new development through 2030. The EDU factors from Table 6.1 are multiplied by the land use assumptions from Table 2.1 to estimate total EDUs in the base year, at the planning horizon and for new development. New development will generate approximately 953 new EDUs through 2030, comprising 38.2% of wastewater demand in the Village at that time.

Table 6.2: Wastewater Facilities Equivalent Dwelling Units

	EDU Factor	2020		Growth 2020 to 2030		Total - 2030	
		Units/ 1,000 Sq. Ft./Rooms	EDUs	Units/ 1,000 Sq. Ft./Rooms	EDUs	Units/ 1,000 Sq. Ft./Rooms	EDUs
<u>Residential</u>							
Single Family	1.00	184	184	40	40	224	224
<u>Nonresidential</u>							
Commercial/Office	1.73	283	489	190	329	473	818
<u>Multifamily/Lodging</u>	2.05	423	867	285	584	708	1,451
Total			1,540		953		2,494
Percent of Total			61.7%		38.2%		100.0%

Sources: Tables 2.1 and 6.1, Willdan Financial Services.

Facility Needs and Costs

Table 6.3 identifies the planned wastewater facilities identified in the ICIP. Offsetting revenues dedicated to these projects are subtracted from the total costs to determine the net project costs. The net costs are then allocated to new development based on new development's proportional share of demand in 2030. The improvements will have more than enough capacity to serve development through 2030, so only a share of the allocation to new development is allocated to development to 2030.

In total, nearly \$5.9 million worth of wastewater facilities costs are allocated to new development through this methodology.

Table 6.3: Wastewater Facilities Allocation to New Development

	A	B	C = A - B	D	E	F = C x D x E
Project No.	Total Cost	Grant Revenue	Net Project Cost	Allocation to New Development	Allocation to Development to 2030	Total Allocated Costs
Wastewater Line Upgrades and Expansion Village Wide	\$ 6,000,000	\$ -	\$ 6,000,000	38.2%	50.0%	\$ 1,146,000
Wastewater Treatment Plant Ancillary Bldg. - Construct and Equip	1,000,000	-	1,000,000	38.2%	50.0%	191,000
Wastewater Treatment Plant, Excess Capacity, built to serve growth ¹	14,453,257	1,487,000	12,966,257	70.0%	50.0%	4,538,190
Total	\$21,453,257	\$ 1,487,000	\$19,966,257			\$ 5,875,190

¹ Includes interest from debt service.

Sources: Village of Taos Ski Valley 2021-2025 Infrastructure Capital Improvements Plan; Table 6.2, Willdan Financial Services.

Cost per EDU

The cost of planned facilities allocated to new development in Table 6.3 is divided by the total growth in EDUs to determine a cost per EDU. **Table 6.4** displays this calculation.

Table 6.4: Cost per EDU

Net Cost of Planned Facilities	\$ 5,875,190
Growth in EDUs	953
Cost per EDU	\$ 6,165

Sources: Tables 6.2 and 6.3.

Fee Schedule

The maximum justified fee for wastewater facilities is shown in **Table 6.5**. The cost per EDU is converted to a fee per unit of new development based on the EDU factors shown in Table 6.1. The total fee includes an administrative charge to fund costs that include: (1) a standard overhead charge applied to all Village programs for legal, accounting, and other departmental and administrative support, (2) capital planning, programming, project management costs

associated with the share of projects funded by the facilities fee, and (3) fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

Table 6.5: Wastewater Facilities System Development Fee

	A Cost Per EDU	B EDU Factor	C = A x B Base Fee	D = C x 3% Admin Charge ^{1, 2}	E = C + D Total Fee ¹	F = E / Avg SF Fee per Sq. Ft. ³
<u>Residential</u>						
Single Family	\$ 6,165	1.00	\$ 6,165	\$ 185	\$ 6,350	\$ 2.54
<u>Nonresidential - per 1,000 Sq. Ft.</u>						
Commercial/Office	\$ 6,165	1.73	\$ 10,665	\$ 320	\$ 10,985	\$ 10.67
<u>Multifamily/Lodging</u>	\$ 6,165	2.05	\$ 12,638	\$ 379	\$ 13,017	\$ 13.02

¹ Fee per dwelling unit or per 1,000 square feet of nonresidential.

² 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.

³ Assumes average single family dwelling unit size of 2,500 square feet and commercial lodging unit size of 1,000 square feet.

Sources: Tables 6.1 and 6.4; Willdan Financial Services.

7. Water System Development Fees

This chapter details an analysis of the need for water system facilities to accommodate growth within the Village of Taos Ski Valley. It documents a reasonable relationship between new development and a water system development fee to fund water facilities that serve new development.

Water Demand

Estimates of new development and its consequent increased water demand provide the basis for calculating the water facilities fee. The need for water facilities improvements is based on the water demand placed on the system by development. A typical measure of demand is a flow generation rate, expressed as the number of gallons per day generated by a specific type of land use. Flow generation rates are a reasonable measure of demand on the Village's system of water improvements because they represent the average rate of demand that will be placed on the system per land use designation.

Table 7.1 shows the calculation of equivalent dwelling unit (EDU) demand factors based on flow generation by land use category. The flow generation estimates based on the Village's 2019 water billing data.

Note that the Village's data did not segregate office from commercial land uses, so a single commercial/office land use category is used for this fee calculation.

EDU factors express water flow from each land use in terms of the flow generated by a single family dwelling unit. This allows for a calculation of water demand in uniform service units, consistent with state statutes.

Table 7.1: Water Demand by Land Use

Land Use Type	Average Flow Generation/ DU & KSF ¹	Equivalent Dwelling Unit (EDU)
<u>Residential</u>		
Single Family	22.49	1.00
<u>Nonresidential</u>		
Commercial/Office	38.86	1.73
<u>Multifamily/Lodging</u>	46.00	2.05

¹ Average gallons per day based on 2019 billing data.

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

EDU Generation by New Development

Table 7.2 shows the estimated EDU generation from new development through 2030. The EDU factors from Table 7.1 are multiplied by the land use assumptions from Table 2.1 to estimate total EDUs in the base year, at the planning horizon and for new development. New development will generate approximately 953 new EDUs through 2030, comprising 38.2% of wastewater demand in the Village at that time.

Table 7.2: Water Facilities Equivalent Dwelling Units

	2020			Growth 2020 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
<u>Residential</u>							
Single Family	1.00	184	184	40	40	224	224
<u>Nonresidential</u>							
Commercial/Office	1.73	283	489	190	329	473	818
<u>Multifamily/Lodging</u>	2.05	423	867	285	584	708	1,451
Total			1,540		953		2,494
Percent of Total			61.7%		38.2%		100.0%

Sources: Tables 2.1 and 7.1, Willdan Financial Services.

Facility Needs and Costs

Table 7.3 identifies the planned water facilities identified in the ICIP. Offsetting revenues dedicated to these projects are subtracted from the total costs to determine the net project costs. For some projects, the net costs are allocated to the impact fee based on the Village's assessment of the capacity provided by that improvement needed to serve new development. For the water line upgrades project, the net costs are then allocated to new development based on new development's proportional share of demand in 2030. Some of the improvements will have more than enough capacity to serve development through 2030, so only a share of the allocation to new development is allocated to development to 2030, based on the Village's assessment.

In total, over \$5 million worth of water facilities costs are allocated to new development through this methodology.

Table 7.3: Water Facilities Costs to Serve New Development

	A	B	C = A - B	D	E	F = C x D x E
Description	Total CIP Cost Estimate	Grant Revenue	Net Project Cost	Allocation to New Development	Allocation to Development to 2030	Total Allocated Costs
Relocate and Upgrade Water Booster Station (Kachina)	\$ 500,000	\$ 385,000	\$ 115,000	80.0%	100.0%	\$ 92,000
Gunsite Springs Engineering, Design, Construction and Distribution Lines	1,500,000	-	1,500,000	80.0%	100.0%	1,200,000
Water Line Upgrades and Expansion Village Wide	8,000,000	-	8,000,000	38.2%	50.0%	1,528,468
Kachina Water Tank	2,976,899	2,176,899	800,000	80.0%	100.0%	640,000
(Engineering, Construction, & Equip)	500,000	-	500,000	80.0%	100.0%	400,000
Surface Water Treatment Plant (Plan, Engineer, Design, & Construction)	1,500,000	-	1,500,000	80.0%	100.0%	1,200,000
Total	\$ 14,976,899	\$ 2,561,899	\$ 12,415,000			\$ 5,060,468

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

Cost per EDU

Table 7.4 calculates a cost per EDU associated by dividing the total cost of projects allocated to new development identified in Table 7.3, by the growth in EDUs identified in Table 7.2.

Table 7.4: Cost per EDU

Net Cost of Planned Facilities	\$ 5,060,468
Growth in EDUs	953
Cost per EDU	\$ 5,310

Sources: Tables 7.2 and 7.3.

Fee Schedule

The maximum justified fee for water facilities is shown in Table 7.5. The cost per EDU is converted to a fee per unit of new development based on the EDU factors shown in Table 7.1. The total fee includes an administrative charge to fund costs that include: (1) a standard overhead charge applied to all Village programs for legal, accounting, and other departmental and administrative support, (2) capital planning, programming, project management costs associated with the share of projects funded by the facilities fee, and (3) fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

Table 7.5: Water Facilities System Development Fee

	A Cost Per EDU	B EDU Factor	C = A x B Base Fee	D = C x 3% Admin Charge ^{1, 2}	E = C + D Total Fee ¹	F = E / Avg SF Fee per Sq. Ft. ³
<u>Residential</u>						
Single Family	\$ 5,310	1.00	\$ 5,310	\$ 159	\$ 5,469	\$ 2.19
<u>Nonresidential - per 1,000 Sq. Ft.</u>						
Commercial/Office	\$ 5,310	1.73	\$ 9,186	\$ 276	\$ 9,462	\$ 9.19
<u>Multifamily/Lodging</u>	\$ 5,310	2.05	\$ 10,886	\$ 327	\$ 11,213	\$ 11.21

¹ Fee per dwelling unit or per 1,000 square feet of nonresidential.

² 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.

³ Assumes average single family dwelling unit size of 2,500 square feet and multifamily unit size of 1,000 square feet.

Sources: Tables 7.1 and 7.4; Willdan Financial Services.

8. Implementation

Impact Fee Program Adoption Process

Impact fee program adoption procedures are found in Chapter 5, Article 8 of the New Mexico Statutes. A high level summary of the adoption process followed by the Village for this impact fee update is shown below. Refer to the New Mexico Development Fees Act for detailed guidelines:

1. Form Capital Improvements Advisory Committee (CIAC) to provide input on land use assumptions and ICIP.
2. Review land use assumptions (receive and incorporate feedback from CIAC)
3. Hold land use assumption hearing with Planning and Zoning Commission
4. Review and adopt land use assumptions via Village Council Resolution
5. Draft impact fee analysis based on adopted ICIP
6. Review ICIP and impact fee analysis (receive and incorporate feedback from CIAC)
7. CIAC provides written comments on the proposed ICIP and impact fees at least five business days before ICIP and impact fee adoption hearing.
8. Planning and Zoning Commission Hearing ICIP and Impact Fee Adoption Hearing
9. ICIP and Impact Fee Ordinance for adoption at Village Council Hearing. Requires first and second reading at two meetings.

Fee Program Maintenance

Once a fee program has been adopted it must be properly maintained to ensure that the revenue collected adequately funds the facilities needed by new development. Section 5-8-30 of the New Mexico state statutes requires that impact fee programs be updated every five years or when significant new data on growth forecasts and/or facility plans become available.

Programming Revenues and Projects with the ICIP

The Village maintains an Infrastructure Capital Improvements Plan (ICIP) to plan for future infrastructure needs. The ICIP identifies costs and phasing for specific capital projects. The use of the ICIP in this manner documents a reasonable relationship between new development and the use of those revenues.

The Village may decide to alter the scope of the planned projects or to substitute new projects if those new projects continue to represent an expansion of the Village's facilities. If the total cost of facilities varies from the total cost used as a basis for the fees, the Village should consider revising the fees accordingly.

Appendix

Appendix Table A.1

	Annual Occupancy Rate	Overnight Visitors per Unit	Units (2020)	Overnight Visitors (2020)	Units (2030)	Overnight Visitors (2030)
Multifamily/Lodging	40.0%	4	423	677	708	1,133
Single Family Short Term Rentals ¹	40.0%	4	9	14	11	18
Second Home Visitors ²	11.5%	4	169	78	206	95
				769		1,246

¹ Assumed to be 5% of all existing single family units. Based on six single family units currently paying business license tax, and an assumption of 30% unreported units)

² Occupancy rate assumes use for 6 weeks per year. Estimate of second home units assumes approximately 92% of single family units are not permanently occupied based on ACS data.

Sources: Village of Taos Ski Valley; Village of Taos Ski Valley U.S. Census Bureau, 2019 American Community Survey 5-Year Estimates, Table B25033; Table 2.1; Willdan Financial Services.

Development Impact Fee Comparison Survey

Methodology

Willdan collected development impact fee schedules for four comparison cities. These comparison jurisdictions are:

- Aspen, Colorado
- Santa Fe, New Mexico
- Telluride, Colorado
- Vail, Colorado

Willdan collected data regarding all one-time fees and charges used to fund infrastructure and facilities related to new development. Impact fees are not standardized and are assessed by various units of development by different jurisdictions. To create a meaningful comparison of impact fees, Willdan calculated the fees for two prototype projects. The prototype project characteristics are based on projects profiles that are likely to be built within the Village of Taos Ski Valley. **Table 1** presents the project prototype assumptions used in this analysis.

Table 1: Prototype Assumptions

	Single Family Prototype	Lodging/ Multifamily Prototype
Dwelling Units (total)	1	80
Studio/1 Bedroom	-	65
2 Bedroom	-	10
3 Bedroom	1	5
Building Square Feet	2,500	145,000
Impervious Surface Square Feet	3,360	52,272
Acres	0.14	1.50
Water Meter Size	3/4"	3" + 5/8"
Construction Value	\$ 326,459	\$ 29,920,228
Construction Type	Type VB	Type 1B

Results

Tables 2 and 3 display the fee companions for each prototype, respectively. Some jurisdictions charge impact fees that vary by zone. In these cases, the tables show the range of potential impact fees.

Figures 1 and 2 visualize the results from Tables 2 and 3.



Table 2: Impact Fee Comparison - 1 Single Family Unit

Fee Category	Taos Ski Valley (Draft -				Santa Fe, NM	Telluride, CO ²	Vail, CO ³
	Taos Ski Valley (Current)	Maximum Justified	Aspen, CO (Low) ¹	Aspen, CO (High) ¹			
Public Safety Facilities	\$ 1,774	\$ 7,519	\$ -	\$ -	\$ 292	\$ -	\$ -
Transportation Facilities	6,193	3,317	6,642	6,642	2,367	-	8,233
Parks and Public Spaces	1,030	1,957	13,625	13,625	1,162	-	-
Wastewater System Development	7,408	6,350	2,700	2,700	911	-	10,250
Water System Development	9,200	5,469	9,334	18,668	3,019	28,132	12,900
General Government	1,935	-	-	-	-	-	-
Housing / Commercial Linkage ⁴	-	-	-	-	-	52,042	-
Construction Tax	-	-	-	-	-	-	6,329
Storm Drainage	-	-	9,677	9,677	-	-	-
TDM/Air Quality	-	-	1,525	1,525	-	-	-
Total	\$ 27,539	\$ 24,612	\$ 43,503	\$ 52,837	\$ 7,751	\$ 80,174	\$ 37,712

¹ Water fee varies by service area. Low est and highest service areas shown to demonstrate range of possible fees. Transportation fees charged by the County.

² Water and sewer tap fees are combined into a single fee, and shown here in the water fee category.

³ Water and wastewater connection fees charged by the Eagle River Water and Sanitation District

⁴ Housing fees can often be mitigated by providing affordable housing onsite. In-lieu fees shown here to compare costs across jurisdictions.



Table 3: Impact Fee Comparison - 80 Unit Lodging Prototype

Fee Category	Taos Ski Valley (Draft -				Aspen, CO (Low) ¹	Aspen, CO (High) ¹	Santa Fe, NM	Telluride, CO ²	Vail, CO ³
	Taos Ski Valley (Current)	Maximum Justified							
Public Safety Facilities	\$ 102,878	\$ 1,218,240	\$ -	\$ -	\$ 17,680	\$ -	\$ -	\$ -	
Transportation Facilities	359,209	373,120	498,800	498,800	109,816	-	-	405,280	
Parks and Public Spaces	59,711	317,120	790,250	790,250	70,432	-	-	-	
Wastewater System Development	120,904	1,041,360	118,395	118,395	44,880	-	-	270,934	
Water System Development	150,144	897,040	186,680	373,360	33,415	1,319,938	-	229,495	
General Government	112,201	-	-	-	-	-	-	-	
Housing / Commercial Linkage ⁴	-	-	-	-	-	2,120,448	-	1,713,600	
Construction Tax	-	-	-	-	-	-	-	598,205	
Storm Drainage	-	-	150,543	150,543	-	-	-	-	
TDM/Air Quality	-	-	88,450	88,450	-	-	-	-	
Total	\$ 905,046	\$ 3,846,880	\$ 1,833,118	\$ 2,019,798	\$ 276,223	\$ 3,440,386	\$ 3,217,514		

¹ Water fee varies by service area. Low est and highest service areas shown to demonstrate range of possible fees. Transportation fees charged by the County.

² Water and sewer tap fees are combined into a single fee, and shown here in the water fee category.

³ Water and wastewater connection fees charged by the Eagle River Water and Sanitation District

⁴ Housing fees can often be mitigated by providing affordable housing onsite. In-lieu fees shown here to compare costs across jurisdictions.

Figure 1: Impact Fee Comparison - 1 Single Family Unit

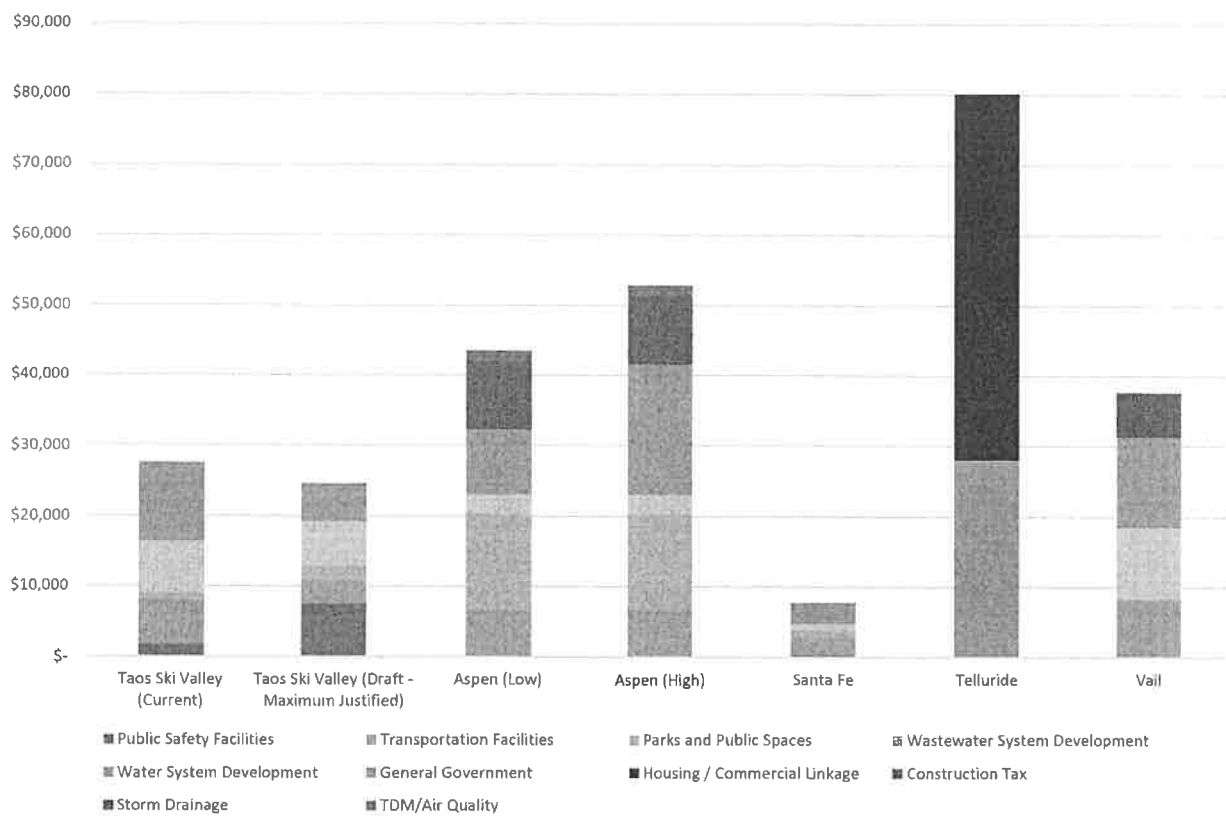
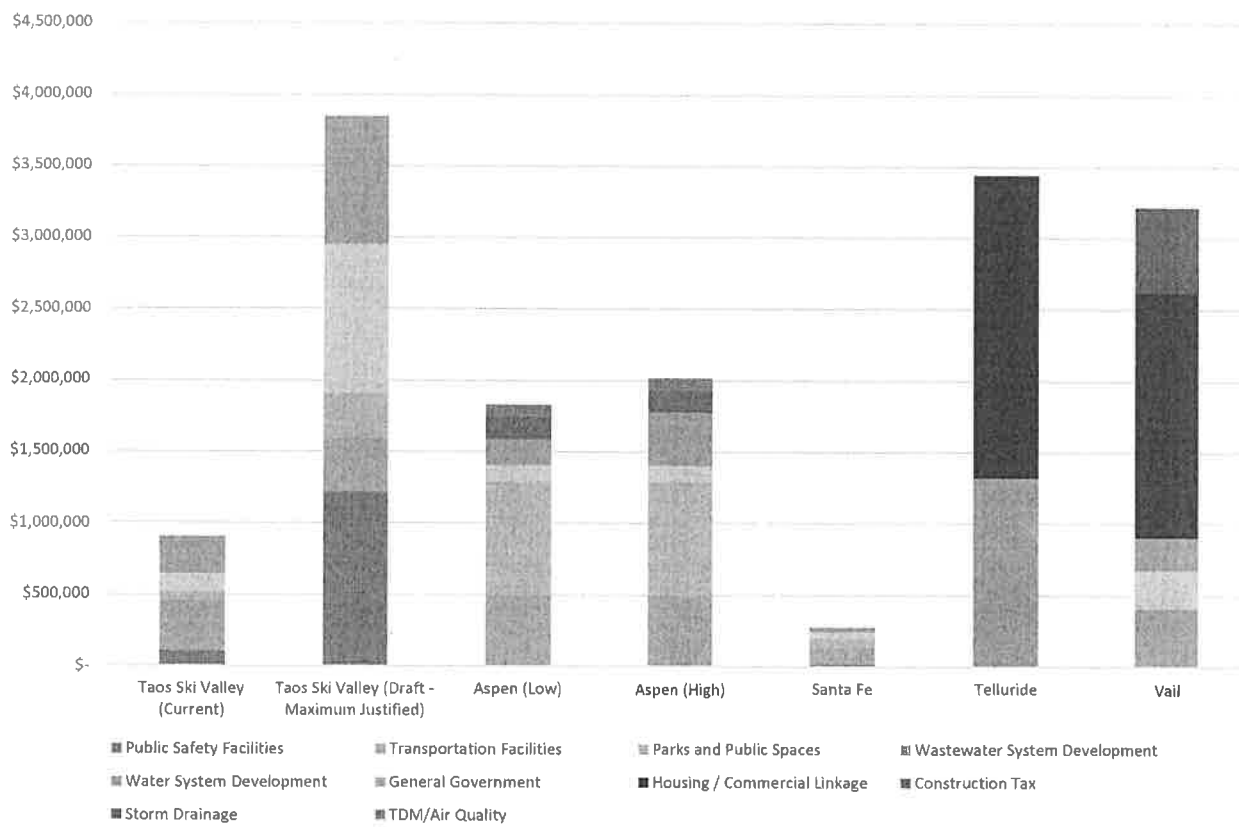


Figure 2: Impact Fee Comparison - 80 Unit Lodging Prototype





VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Discussion of Final VTSV 2021-2022 Budget Including Direction for Budget Changes Anticipated for Fiscal Year 2022

DATE: June 22, 2021

PRESENTED BY: John Avila, Village Administrator

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION:

The Village of Taos Ski Valley may include changes to its FY22 budget before final budget approval at the July Council meeting. Direction to make recommended changes, such as to decrease expenses in Capital Expense from \$230,000 to \$30,000 Fund 03, Outside Contractor Expense from \$256,000 to \$156,000 Fund 03, and Outside Contractor Expense from \$300,000 to \$100,000 Fund 44, could be approved. Also, an increase in expenses to cover the Village match requirements of \$18,751 for NMDOT COOP, and \$31,111 for NMDOT MAP agreements.

The new EMS/Fire positions should be considered for funding at the 20–30-hour range, as the requirements to have an additional certified Fire Inspector and Fire Investigator will require more hours for duties. Duties will include primarily EMT/Fire tasks and training but must also include training and certification as either a Fire Inspector or Fire Investigator. Without providing staffing for Fire Inspector or Fire Investigator duties, the Village will lose the approximately \$80,000 funding each year. Adding another \$20,000 to the 09-EMS budget is recommended.

Changes are also required to accurately reflect the costs of employees being compensated with housing as that value must be reported and recorded as if it were salary. The market value of the housing benefit will mean that approximately \$15,000 to \$20,000 dollars is added to an employee's salary. Even a part time employee will have additional salary reporting and most likely have benefit costs associated with their compensation due to the cumulative value of the housing and salary benefit.

STAFF RECOMMENDATION: Staff recommends discussion of anticipated budget adjustments and appreciates direction for the Final FY22 budget document to be prepared for the July 22, 2021 Council Agenda.

	B	C	N	O	P	Q	R
1	General - 03/ Fund 11000						
2	Account Description		FY2021	FY2021 YTD	FY2021 YTD	FY2022	
3			PROPOSED	Actual	% of budget	PROPOSED	
4	Revenue:			4/30/2021			
5	0001 Beginning Balance		1,558,279.53	1,558,279.53		1,785,145.18	off to lgbms/adj for liabilities
6	4018 HB6 GRT Internet sales		770.00	1,013.35	132%	1,500.00	\$
7	4019 Hold Harmless GRT		150,000.00	173,646.88	116%	200,000.00	FY22 budget
8	4020 GRT Municipal		546,233.00	645,606.81	65%	882,400.00	\$
9	4020 GRT Municipal-Muni referendum		449,890.00	623,422.72		220,600.00	\$
10	4999 August GRT/PLUG						\$
11	4021 GRT State -Base						FY21 YTD collected
12	4021 GRT State -Portion TIDD/Incremental						
13	4027 Internet Franchise fees			4,159.94		10,000.00	New FY2022/Add to 43 & 44
14	4031 Revenue-parking citations		1,000.00	730.00	73%	1,000.00	\$
15	4035 Bld Permit Fees		50,000.00	37,835.06	76%	50,000.00	78,000.00
16	4026 Business licenses		2,000.00	4,165.00	208%	4,000.00	Property tax DFA WS estimates \$529K. Collection rate is down 1%.
17	4025 Liquor licenses		2,000.00	715.00	36%	1,000.00	YTD 4/30 \$412K. Between May & June 2020 collected \$100K.
18	4036 Licenses & Permits other		2,000.00	550.00	28%	2,000.00	w/43
19	4037 General Grants-Small Cities Assistance		90,000.00	90,000.00	100%	90,000.00	\$
20	4047 Other Oper (i.e. copies, phone, refund)		5,000.00	1,485.72	30%	5,000.00	\$
21	4058 Plan Review Fees		15,000.00	11,878.59	79%	15,000.00	\$
22	4059 Proceeds from TML purchase						
23	4110 TIDD Reimbursement Misc Revenue		6,000.00	5,036.88	84%	6,000.00	\$
24	7005 Interest Income (bank accounts)		2,500.00	7,070.32	283%	2,500.00	\$
25	7006 Investment Income		2,500.00	3,615.43	145%	2,500.00	\$
26	7010 Ad Valorem Tax (property tax)		479,256.00	412,440.42	86%	520,000.00	Investment w/43
27	TRANSFERS IN:						\$
28	9001 Transfer in from 65 CARES		8,200.00	8,200.00			TOTAL Revenue/Actual & FY22 budget
29	9001 Transfer in from 42 USDA proceeds						\$
30	9001 Transfer in from 53 (Gen Impact)						\$
31	9001 Transfer in from 53 (Gen Impact)		230,000.00		0%	230,000.00	2,102,681.62
32	9001 Transfer in from 15 lodger's tax admin fee 10% revenue		45,000.00	25,663.00		45,000.00	2,083,400.00
33	9001 Transfer in from 15 lodger's tax voted by LT committee	\$	26,000.00	2,250.00			375,000.00
34	Total Revenue:	\$	3,645,628.53	3,617,764.39		\$	Transfer in 03, 43 04
35						4,073,645.18	\$
36	Expense:						TOTAL TRANSFER IN
37	6112 Salaries/Staff						
38	6112 EMS/Fire chief 18 hours/part time		480,725.00	354,557.62	74%	407,460.00	\$
39	6112 Salaries - Leave Sell Back						
40	6113 Salaries/Elected		980.00			1,000.00	
41	6121 Worker's Comp (Self Insured Fund)		34,140.00	28,887.54	85%	34,140.00	\$
42	6122 Health Insurance		5,000.00	2,155.98	43%	4,000.00	Salaries/Elected
43	6125 FICA Employer's Share		72,316.64	59,661.61	83%	72,500.00	
44	6125 FICA Employer's Share/elected		37,250.00	22,626.66	61%	30,600.00	
45	6125 FICA Medicare/elected		2,120.00	700.00	33%	2,100.00	
46	6126 Workman's Comp Personal Assess		500.00	400.00	80%	500.00	
47	6127 SUTA Share Unemployment (Other)		350.00	249.40	71%	350.00	
48	6128 PERA Employer's Portion		1,030.00	462.63	45%	600.00	
49	6130 Health Incentive (ski pass, gym member)		38,175.00	32,301.70	85%	39,300.00	
50	6133 Life Insurance		2,100.00	300.00	14%	2,100.00	
51	6134 Dental Insurance		325.00	265.20	82%	325.00	
52	6135 Vision Insurance		4,775.00	3,974.90	83%	4,775.00	\$
53	6136 FICA Medicare		840.00	697.80	83%	840.00	Total FICA
54	6220 Outside Contractors (Prof services)		8,225.00	5,056.70	61%	6,000.00	\$
			242,050.00	116,509.52	48%	256,000.00	Add
							32,700.00

	B	C	N	O	P	Q	R
90	6331	Outside Testing Services	600.00			600.00	
91	6335	Finance Charge & Misc. charges					
92	6417	Vehicle Maintenance	500.00			500.00	
93	6418	Fuel Expense	750.00	67.80	14%	750.00	
94	6433	Travel & Per Diem-elected officials	3,000.00	205.65	27%	3,000.00	
95	6432	Travel & Per Diem-employees	5,250.00		0%	5,600.00	
96	6434	Training	7,450.00		0%	5,100.00	
97	6435	Training elected officials	2,000.00	1,879.44	25%	2,000.00	
98	6560	payroll expense					
99	6570	Other expense/GRT Admin fees	32,872.00	25,184.19	77%	37,880.00	
100	8322	Capital Expenditures < \$5000					
101	8325	Capital Expenditures > \$5000					
102	8420	Taos Mountain Lodge/principal payment	29,722.00		0%	30,270.00	2,217,622.00
103	8421	Taos Mountain Lodge/interest payment	39,440.00	19,719.74	50%	38,892.00	2,259,095.45
104	8322	TML Improvements (NMIFA)-infrastructure					392,403.45
105	8322	TML Improvements	201,000.00	4,938.73	2%	230,000.00	100.00
106	8323	Capital >\$1000 < \$5000	5,000.00		0%	5,000.00	300,000.00
107	8325	Capital Equipment purchase > \$5000 (Depreciate)					1,566,592.01
108	8328	Debt Service GRT Payback TRD-NEW	31,160.00	25,966.50	83%	31,160.00	FY22 YTD expenses/W 04 43 44
109		TRANSFERS OUT:					1,176,787.49
110	9001	Transfer to 04	327,761.00		67%	354,404.11	
111	9001	Transfer to 05 for Roads	300,000.00	218,418.03	50%	400,000.00	764,962.06
112	9001	Transfer to 05 for Roads GRT %	97,692.00	150,000.00		97,692.00	
113	9001	Transfer to 09	40,000.00	93,291.78	25%	90,000.00	61,430.00
114	9001	Transfer to 32 (Equip Reserve)	50,000.00	10,000.00	0%	50,000.00	
115	9001	Transfer to 43 (Gen/Admin Reserve)	250,000.00	200,000.00	80%	250,000.00	
116	9001	Transfer to 63 (hold harmless) To USDA Debt Service	150,000.00	170,378.50		200,000.00	
117	9002	Transfer to 41 NEW GRT %	97,692.00	93,291.78		97,692.00	1,244,384.00
118	9001	Transfer to Village Apartments (70) rent office space	24,000.00	8,000.00		12,000.00	1,561,788.11
119	9001	Transfer to Village Apartments (70) short falls	0.00			10,000.00	
120							
121		Total Expense:	\$ 2,886,830.64	1,832,619.21		\$ 3,128,380.11	
122							
123		Net Income	\$ 758,797.89	1,785,145.18		\$ 945,265.07	
124							
125		DFA Minimum balance required	\$ (208,870.88)			\$ (180,000.00)	estimated 1/12 reserve based on LGBMS
126							
127		Net income less reserves	\$ 549,927.01	1,785,145.18		\$ 765,265.07	

1	8	C	N	O	P	Q	R
Streets - 05		(LGBMS fund 21600)					
Account	Description	FY2021	FY2021 YTD	FY2021 YTD	FY2021 YTD	FY2022	
	Revenue:	PROPOSED	Actual	% of budget	PROPOSED		
5	0001 Beginning Balance	6,395.46	6,383.69		200,628.54		LGBMS Beginning Balance
6	4023 GRT Infrastructure-Base Line						
7	4023 GRT Infrastructure-Portion TIDD/Incremental						
8	4027 Revenue-Other (Plowing)	2,000.00	4,192.10	210%	2,000.00		
9	4101 Sale of fixed assets						
10	4028 Revenue-Gasoline Tax	5,000.00					
11	4034 Revenue-Motor Vehicle Fees	16,000.00	4,063.79	81%	5,000.00		
12	4037 Revenue-General Grants (NMDOT Coop)	74,160.00	14,932.85	93%	16,000.00		
13	4037 Revenue-General Grants Twinning project	261,725.00		0%	74,160.00		
14	7005 Revenue - Interest	100.00	261,725.00	100%			
15	TRANSFERS IN:				100.00		Total Revenue FY22 budget
16	Transfer from 55 for NM DOT Coop match	25,000.00		0%			\$ 97,260.00
17	Transfer from 55 Impact fees/attachments	30,000.00	30,000.00	100%	25,000.00		
18	BAR Transfer from 55 for Back hoe	61,400.00	61,390.00	100%	30,000.00		
19	Trans from 43-maintenance on road equip	25,000.00		0%	25,000.00		
20	Trans from 32 - maintenance on road equip						
21	Transfer from 03/replace GRT removed by TRD	97,692.00	93,291.78	95%	97,692.00		FY22 Budget transfer in
22	Transfer from 03	300,000.00	150,000.00	50%	400,000.00		\$ 577,692.00
23	Total Revenue:	904,472.46	625,979.21	69%	875,580.54		334,681.78
26	Expense:						
27	6112 Salaries-Staff	187,360.00	92,055.82	49%	187,200.00		Grants Project
28	6115 Salaries-Overtime	6,000.00	347.48	6%	6,000.00		275,000.00
29	6121 Workers Comp	12,000.00	8,498.48	71%	12,000.00		(66,715.40)
30	6122 Health Insurance	26,600.00	11,081.70	42%	12,000.00		(10,475.91)
31	6125 FICA Employer's Share	8,000.00	5,616.10	70%	14,000.00		197,808.69
32	6127 SUTA State Unemployment	800.00	184.29	23%	8,000.00		\$
33	6128 PERA Employers Portion	9,210.00	3,546.18	39%	500.00		77,191.31
34	6133 Life Insurance	110.00	44.20	40%	9,420.00		
35	6134 Dental Insurance	1,550.00	646.10	42%	60.00		
36	6135 Vision Insurance	275.00	113.10	41%	800.00		
37	6136 FICA -Medicare Employer's Share	2,500.00	1,313.51	53%	200.00		
38	6220 Outside Contractors Dust Control, Ambitions	139,160.00	2,831.50	73%	2,500.00		
39	NMDOT Coop Project				140,000.00		\$ 155,000.00
40	GIS Contract 50% charged to roads		22,249.68				102,272.49
41	Twinning Road Project		77,191.31				

	B	C	N	O	P	Q	R
42		Outside Contractors Misc					
43	6225	Engineering	15,000.00			15,000.00	
44	6230	Legal Services	2,000.00		0%	2,000.00	
45	6253	Electricity	3,000.00		0%	3,500.00	
46	6254	Propane		2,979.82	99%		
47	6256	Telephone	600.00				
48	6257	Rental Expense	5,000.00	100.00	17%	600.00	
49	6270	Liability and Insurance	17,000.00				remove per Anthony/snow storage
50	6313	Materials & Supplies/office	47,000.00	10,030.58	59%	15,000.00	
51	6313	Field Supplies Dust Control \$10,000	10,000.00	29,982.01	64%	57,000.00	
52				10,000.00		10,000.00	39,982.01
53	6314	Dues/Fees/Memberships	200.00	90.00			
54	6316	Software	1,500.00	1,500.00	45%	200.00	67,000.00
55	6317	Safety supplies/ PPE	2,200.00			1,500.00	
56	6318	Postage	100.00	712.93	32%	2,200.00	
57	6320	Equipment Repairs & Parts	27,500.00	21,281.94	0%	100.00	
58	6322	Small Equipment & Tools	3,500.00	1,173.41	77%	27,500.00	
59	6323	System Repairs	2,000.00		34%	3,500.00	
60	6332	Equipment rentals	20,500.00	8,258.98	0%	2,000.00	29,500.00
61	6417	Vehicle Maintenance	25,000.00	10,072.55	40%	20,500.00	21,281.94
62	6418	Fuel Expense	19,000.00	12,059.90	40%	25,000.00	
63	6432	Travel & Per Diem	600.00		63%	19,000.00	
64	6434	Training	300.00		0%		800,280.00
65	6570	Other operating/grt admin fees					333,961.57
66	8322	NMDOT Twinning project			#DIV/0!		
67	8323	Capital Expenditures < \$5000					
68		NMDOT Co-Op 45k-NMDOT/15k-VTSV			#DIV/0!	215,000.00	
69		Drainage/Culverts/etc					
70	8325	Equipment Back hoe BAR 11/24/20	61,400.00	61,389.10	100%		
71	8325	Equipment & Tool Purchases	30,000.00	30,000.00	100%	30,000.00	
72		Transfers Out:					
73							
74							
75							
76		Total Expense:	\$ 898,190.00	425,350.67		\$ 830,280.00	
77							
78		Net Income	\$ 6,282.45	200,628.54		\$ 3,500.00	
79				ties to QB			

	B	C	N	O	P	Q	R
1	EMS - 09	(LGBMS FUND-20600)					
2	Account	Description	FY2021 PROPOSED	FY2021 YTD Actual 4/30/2021	FY2021 YTD % of budget	FY2022 PROPOSED	
3							
4	Revenue:						
5	0001	Beginning Balance	\$ 2,003	\$ 2,003		\$ 747	
6	4027	Revenue - Other					
7	4037	Revenue-General Grants					
8	7055	Revenue-Interest Income					
9	9001	Transfers from 15 lodgers tax	\$ -		25%	\$ 90,000	
10	9001	Transfers from 03	\$ 40,000	\$ 10,000			
11							
12	Total Revenues:		\$ 42,003	\$ 12,003		\$ 90,747	
13							
14	Expense:						
15	6112	Salaries-Staff			#DIV/0!	\$ 46,620.00	3 PT fire chief/2 additional @ 18 hrs
16	6114	Salaries-Part Time Staff		\$ 97.56	#DIV/0!		
17	6121	Workers Comp			#DIV/0!	\$ 2,890.00	
18	6125	FICA Employer's Share			#DIV/0!	\$ 680.00	Total Salary/benefits \$ 50,190.00
19	6125	FICA Medicare Employer's Share			#DIV/0!		
20							
21	6127	SUTA State Unemployment (other)			#DIV/0!	\$ 100	
22							
23	6220	Outside Contractors (prof services)	\$ 20,000	\$ 5,047.50	25%	\$ 20,000.00	Quigley/EMS on call
24		Quigley \$3,600					
25		Mogul Med - shots					
26							
27	6230	Legal services	3,000			\$ 3,000.00	
28	6270	Prof. Liab (Quigley), Volunteer Ins.	8,000	\$ 6,110.53	76%	\$ 8,000.00	MalPractice 1/2 w/TSV
29		MalPractice Quigley \$3500					
30		Volunteer Ins \$3500					
31		Medic 1 Veh Ins \$700.00					
32	6313	Materials & Supplies	2,000		0%	\$ 2,000.00	
33	6314	Dues/Fees/Memberships	500			\$ 500.00	
34	6317	Supplies Safety(PPE)	1,000			\$ 1,000.00	
35	6320	Equipment Repairs & Parts	500			\$ 500.00	
36	6322	Small Equipment & Tool Purchase	500			\$ 500.00	
37	6417	Vehicle maintenance	500			\$ 500.00	
38	6418	Fuel Expense	150			\$ 150.00	
39	6432	Travel & Per Diem	500			\$ 500.00	
40	6434	Training	500			\$ 500.00	
41							
42							
43							
44		Total Expenses:	\$ 37,150	\$ 11,255.59		\$ 87,440.00	
45							
46		Net Income	\$ 4,853	\$ 747.14		\$ 3,307.14	

	B	C	N
2		Underground Electric-General Fund Restricted Reserve (4	
3		EXHIBIT A	
4	Account	Description	FY2021
5			PROPOSED BUDGET
6		Revenue:	
7	0001	Beginning Balance KCEC	\$ 571,759
8			
9	4027	Revenue Other-KCEC Franchise Fees	\$ 65,000
10			
11			
12			
13			
14			
15			
16			
17		Total Revenue:	\$ 636,759
18			
19		Expenses:	
20	6220	Outside Cont(Prof services)	\$ 300,000
21	6225	Engineering	
22	8322	KCEC 3 phase	
23	8322	EB Road/SDS	
24	8325	TML sewer line extension to WWTP	
25			
26		TRANSFERS OUT:	
27			
28			
29			
30			
31		Total Expenses:	\$ 300,000
32			
33	Net Income		\$ 336,759
34			