



**VILLAGE COUNCIL REGULAR MEETING AGENDA
MEETING TO BE HELD VIA ZOOM TELECONFERENCE
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, OCTOBER 26, 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 SEPTEMBER 28, 2021 VILLAGE COUNCIL REGULAR MEETING and the OCTOBER 12, 2021 VILLAGE COUNCIL SPECIAL MEETING**
- 5. CITIZEN'S FORUM** –for non-agenda items only. Limit to 5 minutes per person (please email awooldridge@vtsv.org to sign up)
- 6. 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
- 7. REGIONAL REPORTS**
- 8. MAYOR'S REPORT**
- 9. 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
- 10. OLD BUSINESS**
 - A. PUBLIC HEARING:** Consideration to Approve Ordinance No. 2022-30 Amending Village Zoning Ordinance No. 17-30 to Include Provisions Regarding Cannabis Establishments and Uses and Amending the Village's Official Zoning Map to Create a Cannabis Overlay Zone
- 11. NEW BUSINESS**
 - A. Consideration to Approve, Publish, and Post Amended Ordinance 2022-30 Approving Rezoning of Bull of the Woods Lots B & C from Special Use Zone to Residential Zone
 - B. Consideration to Approve Resolution No. 2022-489 Requesting a Permanent Budget Adjustment (BAR) Transferring Funds from the General Fund Reserve (43) and into the Water (01) and Sewer (02) Enterprise Funds
 - C. Consideration to Approve Resolution No. 2022-490, A Resolution Authorizing and Approving Financial Assistance from the New Mexico Department of Transportation (NMDOT) FY2022-2023 Municipal Arterial Program (MAP) Cooperative Agreement
 - D. Consideration to Approve Resolution 2022-491 Election Resolution
 - E. Council Acknowledgement of the FY2022 1st Quarter Financial data for Submission to the Department of Finance, Local Government Division by October 31, 2021
 - F. PUBLIC HEARING:** Consideration to Approve Application No. 1023553, Transfer of

Ownership & Change of Location of Dispenser Liquor License No. 0201 by Cid's Mountain Market at 200 Thunderbird Road Unit 102

G. Delivery by the Capital Infrastructure Advisory Committee of the Updated Recommendations Regarding the Village of Taos Ski Valley's Capital Improvements Plan, the Proposed Land Use Assumptions, and Development Impact Fee Schedule

H. Discussion and Direction to Create a future Budget adjustment Resolution to Fund a new Village accounting software and the Professional Services that are Required to Implement the System

12. MISCELLANEOUS

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

14. ADJOURNMENT

Meeting packet can be viewed on the Village web site at
<https://www.vtsv.org/village-government/village-council/meetings-agendas-minutes/>

-- 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, SEPTEMBER 28, 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 Stagg
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 Kern

Passed: 4-0

4. APPROVAL OF THE MINUTES OF THE AUGUST 24, 2021 VILLAGE COUNCIL REGULAR MEETING and the SEPTEMBER 9, 2021 VILLAGE COUNCIL SPECIAL MEETING

MOTION: To approve both minutes as presented

Motion: Councilor Wittman **Second:** Councilor King

Passed: 4-0

5. PRESENTATION BY TSVI ON A PROPOSED VILLAGE FIRE STATION FACILITY ON FIREHOUSE ROAD

TSVI's Peter Talty explained that TSVI purchased the 20-acre parcel adjacent to the existing Village Firehouse. They would like to assist in arranging for an updated Firehouse for the community on a 4/10 acre subdivision out of the 20 acres then deed it to a proposed Firehouse Development LLC. The two tenants in the new building would be TSVI and the Village Fire Department. At substantial completion, the LLC would deed the two parts to the two parties in a condominium-type ownership with a warranty deed. Mr. Talty said that he had spoken with the NM State Fire Marshall regarding a possible lease agreement or lease-purchase agreement with the Village. The building would provide three bays for three fire trucks and some other office space, all meeting NFPA specifications. The second story of the building would provide office space for TSVI, specifically for marketing, sales, and accounting. Access to the upper level would be separate and each floor would be independently secure.

The design of the proposed building would have a mining tradition in look, with stucco on the bottom and board and batten on the top. Mr. Talty explained that the Gondolita has provided for better pedestrian flow throughout the Village Core, and that there will be multiple access points to the Village Core two plazas. He said that he is waiting to hear back from the State Fire Marshall on whether this arrangement would meet the State requirements for fee interest for the parties and be eligible for receiving Fire Marshall funds.

If everything were to proceed as planned, a new location for a Village Contract Postal Unit would be in the building plan at the end of the building on the lower floor, with parking and accessibility.

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

A. Homeowner Mike Fitzpatrick read a letter that he had submitted to the Mayor and Council, noting that the Water and Sewer Enterprise funds needed to be self-sustaining and not funded through the General Fund.

B. TSVI Chaz Rockey reported that he had submitted the final set of documents on the Strawberry Hill project, addressing the Village's questions. The infrastructure projects proposed for TIDD dedication are not only the Strawberry Hill utility upgrades, but also river restoration and landscaping, telecom and electrical upgrades, and Gondolita landing improvements, totaling \$3.8 million in improvements. Mr. Rockey reported that \$34 million had been spent by the developer to date on public infrastructure which included the Highway 150 lines for natural gas and telecom, the Core Village water/sewer, electrical and telecom upgrades, as well as new storm drainage. Other projects were the redesign and reconstruction of Sutton Place, Ernie Blake Road, Thunderbird Road, and associated river crossings. Additionally, planning tools have been funded such as the Village water supply study and the design for new Village entry road improvements. He explained that the risk in funding these improvements falls to the developer as there's no guarantee of repayment.

C. TSVI John Kelly reported that the forest thinning efforts have gone well and that they are now working with the US Forest Service on planned burns. TSVI's Alex Mittendorf will be taking the lead on the burn permit, the NMED smoke permit, and arranging for coordination of burning on public lands. He will work with the lead person from the US Forest Service for safe burning of the slash piles, which are located on steep terrain, in October-November.

D. Business owner Andrea Heckman urged the Council to make retaining a post office service such as Box Canyon a very high priority as it is a serious issue, she said.

7. **COMMITTEE REPORTS**

A. **Planning and Zoning Commission** – Commission Chair Wittman reported that the Commission met on September 13, 2021. Agenda items included a Variance request for setback for a carport at 3 Phoenix Switchback which was approved, an application for Conditional Use for a Restaurant at the Brownell Chalet, which was approved, and consideration to recommend to Council Ordinance 2022-30 amending the Zoning Ordinance to add Cannabis Overlay Zones in the commercial lots in Amizette and in some parts of the Village Core. This was approved 6-1.

The next P&Z meeting is scheduled for October 4, 2021.

B. **Public Safety Committee** – Chairman Neal King reported on activity at the Public Safety and Firewise Board meetings. Chairman King said that the potential pay to be offered to part-time staff will not be high enough for EMT personnel so they are recommending hiring Fire Department members to then get trained in EMS. Cross-trained firefighters are necessary anyways, he said. There seems to be a disconnect between TSVI ski patrol and the Village Fire/EMS department, he said. Quigley said that the cost for 24/7 coverage would be \$625,000. Hiring staff for busy weekends only has not proved to be successful. Next meetings will take place on October 4, 2021.

C. **Firewise Community Board of Directors** -see above

D. **Parks & Recreation Committee** – Committee Chair Katherine Kett reported that a fall appreciation event is being planned at Hiker Parking, that the Disc Golf course would be up until October 10, 2021, and that the Hiker Parking bathrooms would be completed this fall using the grant funds received.

E. **Lodger's Tax Advisory Board** – no report

F. **Capital Infrastructure Advisory Committee** – Chairman Ben Cook reported that the Committee is in a holding pattern waiting to see what happens with the first steps of the Development Impact Fee process.

8. **REGIONAL REPORTS**

There were no reports.

9. **MAYOR'S REPORT**

Mayor Brownell said that he had told Taos County Commissioner Candyce O'Donnell that the Village would continue to work on supporting a recycling program.

10. **STAFF REPORTS**

Staff reports were included in the Council packet and were posted to the Village web site. Administrator Avila highlighted parts of his report. He noted that when the Kit Carson meter is provided at a property line, the homeowner is required to connect. A Council discussion will take place before enforcement action takes place. Successful meetings took place with both Taos Pueblo and the Taos Valley Acequia Association on presentations of the Village's Public Works facilities.

TSVI's Chaz Rockey requested additional information in the Financial Report, such as noting the amount of Cash and Reserves, as well as showing year-to-date activity versus the budget.

Clerk Wooldridge reported that the Taos County Clerk would be running the November 2, 2021 Local Election when two TIDD Board Member positions are up for election. Early voting will take place at the Taos County Complex and absentee ballots can be requested through NMVOTE.ORG. Voting on November 2, 2021 will be held at the Inn at Taos Valley, 1314 A Highway 150, in the Village of Taos Ski Valley.

11. **OLD BUSINESS**

A. PUBLIC HEARING: Consideration to Approve Amended and Restated Resolution No. 2021-469 Adopting the 2021 Development Impact Fee Land Use Assumptions

Administrator Avila and Planning Director Nicholson explained that the Village of Taos Ski Valley has been working on updating development impact fees and related water and sewer system development fees, through adoption of an amended development impact fees ordinance. The Village adopted Updated Land Use Assumption on March 23, 2021. On-going review and analysis since adoption suggest modest adjustments to the LUA would be beneficial.

The Village's actions are regulated by the New Mexico Development Fees Act, NMSA 1978, Section 5-8-1 *et. seq.* (the Act), which establishes specific procedures for municipalities and counties to impose development impact fees. As part of the required update to the Village's development impact fees, Council adoption of Land Use Assumptions are a necessary prerequisite for future adoption of revised development impact fees and related ordinances under the Act. The Land Use Assumptions will partially serve as the basis for projecting the demand for capital improvements or facility expansions that will be needed to serve anticipated future growth in the Village during a ten-year period, and provide an understanding of probable population, job growth, and projected land uses.

As directed by the Act, the Village Council recently established Capital Improvement Advisory Committee (CIAC) has reviewed the Land Use Assumptions at public meetings on December 10, 2020, January 20, 2021, February 10, 2021, and subsequent meetings, and recommends their approval.

PUBLIC HEARING: Mayor Brownell opened the Public Hearing. No one spoke in favor of the Resolution adopting Land Use Assumptions. Speaking against were TSVI Peter Talty who asked whether the numbers were hypothetical, because they didn't match up. He said that numbers regarding number of units should be coordinated with the Water Master Plan Study.

Also speaking against were Mike McNamara, representing Santuario Diaz, owner of the open parcel next to the Sierra del Sol, who said that projects might not be built if the impact fees were too high. He thought that developers would design higher density projects as they would be disincentivized to design more impactful development. Homeowner Kathy Bennett spoke against, saying that the numbers in the exhibit didn't make sense. TSVI Chaz Rockey spoke against, saying that the overall process was out of sequence since the Village's Plan of Finance is still being developed. He said that existing credits and agreements had not yet been addressed.

Mayor Brownell closed the Public Hearing.

MOTION: To Approve Amended and Restated Resolution No. 2021-469 Adopting the 2021 Development Impact Fee Land Use Assumptions

Motion: Councilor Wittman **Second:** Councilor King, with the amendment that the wording in the Resolution be "accepting as complete" the CIAC Land Use Assumption recommendations

AMENDED MOTION:

Councilor Wittman rewrote his motion. **Second:** Councilor King

Discussion took place. Director Nicholson explained that the service area is the Village boundary, except when water and sewer fees are being addressed. Attorney Baker explained that to accept as is would be suitable and that Council could revisit this later if an amendment was needed.

Mayor Brownell called for a vote.

Passed: 4-0

B. Consideration to Approve Allowing the Taos Post Office to move the Installation of Mailboxes from NM 150 Mile Marker 7 outside the Village boundary to the Village Complex Property Parking Lot at 1346 NM 150
Administrator Avila explained that the Taos US Postal Office recently contacted Mayor Brownell to advise that Post Office cluster mailboxes had been permitted by the NM Department of Transportation and that the Taos Post Office is ready to install those boxes at Mile Marker 7 NM 150, the old Cattle Guard. The Taos Postmaster gave October as the time frame for address change notification from the USPS to PO Box holders of the requirement to use a home address and get delivery at NM 150 Mile Marker 7 cluster boxes. The Village could allow the USPO to install the boxes at the Village Complex, 1346 NM 150, within the Village.

Administrator Avila noted that it was understood that negotiation for a Post Office site was in the works between TSVI and the Denver Region Leasing Agent, but that termination of the contract with Mario Vigil stopped chances of having the current Contract Postal Unit (CPU), Box Canyon, moved to another site. The termination of CPU service is pending for the end of the year. Without the CPU agreement, the PO Box addresses will change to home addresses, with delivery planned at a set of cluster boxes, according to the Post Office.

Offering to house the CPU in a Village structure won't be considered now because there is no CPU agreement currently in place. According to the Taos Postmaster, a CPU agreement can be considered later, but the PO Box addresses are still going to be changed at this point, he said. Staff recommends that Council approve installation of the mailboxes at 1346 NM 150 Village Complex parking lot so as to avoid placement at NM 150 Mile Marker 7, and to allow the Village Administration to be part of negotiation with the USPS to reestablish a Contract Postal Unit agreement for service in the Village of Taos Ski Valley.

MOTION: To approve Allowing the Taos Post Office to move the Installation of Mailboxes from NM 150 Mile Marker 7 outside the Village boundary to the Village Complex Property Parking Lot at 1346 NM 150, but to put pressure on the Post Office to obtain a CPU in a convenient location in the Village Core

Motion: Councilor Kern

AMENDED MOTION: To approve Allowing the Taos Post Office to move the Installation of Mailboxes from NM 150 Mile Marker 7 outside the Village boundary to the Village Complex Property Parking Lot at 1346 NM 150

Motion: Councilor Kern

Second: Councilor King

Much discussion followed. All parties agreed that the Post Office decision had been a complete surprise, with no warning. Lots of varying information has been communicated by Post Office representatives.

Mayor Brownell called for a vote.

Passed: 4-0.

12. NEW BUSINESS

A. Consideration to Approve Resolution No. 2022-485 Requesting a Permanent Budget Adjustment to the FY2022 Budget (BAR) Acknowledging the Proceeds from the NMFA Loan and Corresponding Expense to the Fire Protection Fund (18) for Purchase of New Fire Equipment and including the Initial NMFA Interest-only Loan Payment into the Budget

Director Grabowski explained that since the NMFA loan for fire equipment had been scheduled to close on July 30, 2021, and the numbers were not finalized at the time of the budget submission, this loan was not included in the original FY2022 budget. The loan has closed, and the changes as presented will be made to the FY2022 budget.

MOTION: To approve Resolution No. 2022-485 Requesting a Permanent Budget Adjustment to the FY2022 Budget (BAR) Acknowledging the Proceeds from the NMFA Loan and Corresponding Expense to the Fire Protection Fund (18) for Purchase of New Fire Equipment and including the Initial NMFA Interest-only Loan Payment into the Budget

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

B. Consideration to Approve Resolution No. 2022-487 for NMDOT Agreement and Assign Designee to Sign Agreement for Project ID F3066 NMDOT C5213066 to Acquire Rights of Way and to Design and Improve Twining Road

Administrator Avila explained the Village of Taos Ski Valley had applied for and had received Capital Outlay funding for planning. The funding agreement for \$100,000 requires Council authorization for the Mayor to sign and to name the designated individual, the Village Administrator, to sign the agreement documentation.

MOTION: To approve Resolution No. 2022-487 for NMDOT Agreement and Assign Designee to Sign Agreement for Project ID F3066 NMDOT C5213066 to Acquire Rights of Way and to Design and Improve Twining Road
Motion: Councilor Wittman Second: Councilor King

Administrator Avila explained that the action being considered today is to approve the agreement; other actions would need to occur before acquiring rights-of-way. This agreement is solely for design funding.

Mayor Brownell called for a vote.

Passed: 4-0

C. Consideration to Approve Resolution No. 2022-488 Requesting a Permanent Budget Adjustment to the FY2022 Budget (BAR) to Increase Salary and Benefits Expense in the EMS (09) Fund and Increase the Transfer from the General Fund (03) while Increasing the Transfer into EMS to cover the Additional Expenses

Director Grabowski explained that the salary expense for in EMS in the budget was originally based on 3 part-time employees at 18 hours per week with no benefits. Continued discussion by the Fire/EMS, the Village Safety Committee, and Council have driven the estimated expenses up based on additional staffing hours which would then require PERA benefits, insurance, and additional taxes, for the Fire Chief and two additional staff. This budget adjustment includes the various additional items being funded by a transfer from the General Fund.

MOTION: To Approve Resolution No. 2022-488 Requesting a Permanent Budget Adjustment to the FY2022 Budget (BAR) to Increase Salary and Benefits Expense in the EMS (09) Fund and Increase the Transfer from the General Fund (03) while Increasing the Transfer into EMS to cover the Additional Expenses

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

D. Introduction: Ordinance No. 2022-30 Amending Village Zoning Ordinance No. 17-30 to Include Provisions Regarding Cannabis Establishments and Uses and Amending the Village's Official Zoning Map to Create a Cannabis Overlay Zone

Attorney Baker explained the proposed ordinance amendments create zoning regulations regarding the use, sale, production, manufacturing, and cultivation of cannabis. According to the New Mexico Cannabis Regulation Act ("the Act"), the Village has the authority to regulate the "time, place and manner" of cannabis uses within the Village limits. Village staff proposed, and the Planning & Zoning Commission endorsed, creating a "Cannabis Overlay Zone" where certain retail establishments would be allowed as a permissive use. The Cannabis Overlay Zone is defined in the proposed amendments to the Zoning regulations, Ordinance No. 17-30, Section 17. Creation of this Zone also requires amendment to the original Zoning Map adopted in Ordinance No. 17-30, Section 10.

Council packets include overlay maps defining the proposed Cannabis Overlay District, with options for retail uses in Amizette commercial areas and portions of the Village Core. Because the Village Core Zone in Ordinance No. 17-30 currently requires that all commercial and retail uses receive a conditional use permit, the same would be true for a cannabis establishment. The current proposals allow for retail cannabis establishments as a permissive use in the C-B Commercial /Business Zone. Consumption areas are not allowed in any zone. The New Mexico Cannabis Act allows for local governments to ban consumption areas, but not cannabis establishments in general. In addition, consumption areas require a separate State license.

Cannabis establishments for manufacturing, production, or cultivation are not allowed in the C-B Commercial /Business Zone or Core in the proposed Ordinance. In addition, no cannabis establishments are allowed in the Residential Zone or as a Home Occupation. They are proposed to be allowed for cultivation in the Farming & Recreation Zone, and for cultivation, manufacturing, and production in the Industrial Zone, but only as a conditional use due to their potential impact on surrounding neighbors.

Attorney Baker said that Council should consider the proposed Ordinance and Zoning Map Amendment as a first reading. Staff recommends passing a motion to publish and post the Ordinance before the second reading, with any changes or conditions deemed necessary by Council.

MOTION: To Publish and Post proposed Ordinance No. 2022-30 Amending Village Zoning Ordinance No. 17-30 to Include Provisions Regarding Cannabis Establishments and Uses and Amending the Village's Official Zoning Map to Create a Cannabis Overlay Zone

Motion: Councilor Wittman

Second: Councilor King

Discussion took place on various aspects of the proposed Cannabis Overlay Zone.

Mayor Brownell called for a vote.

Passed: 4-0

A Public Hearing will be held at the next Council meeting after which consideration to approve the Ordinance will take place

E. Discussion and Direction to Create a future Budget Adjustment Resolution to Fund \$30,000 for a Village Document Management System and the Professional Services that are required to implement the System for the Village of Taos Ski Valley

The Village Office of the Clerk has previously requested funding for a Village document management system to allow better access to records, and the ability to house documents for public access. As the Village web site cannot make the volume of information available without a system to digitize, store, and make accessible public documents, the need to pursue a document management system is of increasing priority.

\$30,000 is a base line estimate for a document management system. Further investigation of the current costs for system procurement and implementation is ongoing. Defining the immediate requirements for the system allows planning for obtaining the best technical product and the steps needed for supporting the transition to the system.

The specifications for a document management system may include but are not limited to: Codification of Village Legislation, Records Policy such as document posting requirements, open meeting act requirements, classification procedures, retention schedule requirements, as well as digitization capability with PDF searchable text, volume scanning, file conversion, and the like. Other items to consider would be cloud storage, technical support, and onsite support to convert hard copy documents.

MOTION: To approve creating a future Budget Adjustment Resolution to Fund \$30,000 for a Village Document Management System and the Professional Services that are required to implement the System for the Village of Taos Ski Valley

Motion: Councilor Stagg

Second: Councilor King

Passed: 4-0

Research will be conducted on available systems and prices.

F. Discussion and Direction to Create a future Budget Adjustment Resolution to fund \$1,000 of Gap Funding to participate in an Agreement between Enchanted Circle Entities to Continue Operation of the Taos Recycling Center through January 2022

Officials in Taos County have continued discussion with elected officials of the Town of Taos about continuing service at the Recycling Center in the Town of Taos. Reportedly County Officials plan on submitting a plan to the Town of Taos to hopefully have the Town reconsider and re-open the Recycling Center with gap funding assistance from several private entities and other contributing agencies. The gap funding would keep the Taos Recycling Center open while a more permanent funding arrangement can be arranged.

The Village contribution of \$1,000 to the gap funding would be contingent on all other participants in the agreement also committing to contributing to the funding agreement.

MOTION: To approve creating a future Budget Adjustment Resolution to Fund \$1,000 of Gap Funding to participate in an Agreement between Enchanted Circle Entities to Continue Operation of the Taos Recycling Center through January 2022

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

13. MISCELLANEOUS

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

The next meeting of the Village Council will be the Regular Meeting scheduled for October 26, 2021 at 2:00 p.m. via Zoom. (Note: A Special Council meeting was later added for October 12, 2021)

15. ADJOURNMENT

MOTION: To Adjourn

Motion: Councilor Wittman

Second: Councilor King

Passed: 4-0

The meeting adjourned at 5:15 p.m.

ATTEST:

Christof Brownell, Mayor

Ann M. Wooldridge, Village Clerk



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**VILLAGE COUNCIL SPECIAL MEETING
DRAFT MINUTES
VIA ZOOM
TAOS SKI VALLEY, NEW MEXICO
TUESDAY, OCTOBER 12, 2021 2:00 P.M**

1. CALL TO ORDER & NOTICE OF MEETING

The Special Meeting of the Village of Taos Ski Valley Council was called to order by Mayor Brownell at 2:00 p.m. The notice of the Special 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 Stagg
Councilor Tom Wittman, Mayor Pro Tem

Village Staff Present

Village Administrator John Avila
Village Clerk Ann Wooldridge
Finance Director Nancy Grabowski
Building Official Jalmar Bowden
Planning Director Nicholson

3. APPROVAL OF THE AGENDA

MOTION: To approve the agenda as presented

Motion: Councilor Wittman Second: Councilor Stagg Passed: 4-0

4. WORKSHOP

A. Introduction of Agency Officials

Mayor Brownell introduced Mr. Ross Pfaff, District Manager of Customer Relations for the United States Postal Service (USPS) District which includes New Mexico.

B. Status Review of U.S. Postal Service services in the Village of Taos Ski Valley

Mr. Pfaff explained that because of a possible transfer of ownership, the USPS decided to give up on the idea of a Contract Postal Unit (CPU) in the Village of Taos Ski Valley. A Village Post Office (VPO) does not provide Post Office boxes or regular postal services. He suggested that an existing business apply to become either a VPO, a CPU, or a Contract Post Office (CPO). These could become an added amenity to the existing business.

Mr. Pfaff explained that what was needed to try and have another CPU approved was a proposal that would allow for the USPS's mandate for universal service for U.S. citizens. The USPS does not want to lease a space or hire employees, he said, but the location must be safe, secure, and with good access. Staff must be reliable and trustworthy. Insurance is required as well as a bond.

A proposal should explain the suitable location, who would be responsible for stamps and be honorable and have integrity, as well as confidentiality for the sensitivity of handling the mail. A meter would need to be purchased but otherwise supplies would be provided. A potential contractor could work with local postmaster Antonia Layba on training and straightening out details. All postal regulations would have to be followed but changes in service or prices would all be communicated from the USPS, he said.

C. Discussion: Options to Retain a U.S. Postal Service Contract Postal Unit in the Village of Taos Ski Valley

Councilor Stagg explained that TSVI was willing to partner with the Village and the Chamber to figure out a solution. A proposal will be drawn up and submitted by the end of the week.

Ms. DiPalma with Representative Fernandez Leger's office and Mr. Chavez with Senator Ben Ray Lujan's office were in attendance and said that they were interested resolving this issue for the Village.

5. ANNOUNCEMENT OF THE DATE, TIME, AND PLACE OF THE NEXT MEETING OF THE VILLAGE COUNCIL

The next meeting of the Village Council will be the Council Regular Meeting on October 26, 2021 at 2:00 p.m. via Zoom Teleconference.

6. ADJOURNMENT

MOTION: To Adjourn

Motion: Councilor Wittman

Second: Councilor Stagg

Passed: 4-0

The meeting was adjourned at 3:00 p.m.

Mayor Christof Brownell

ATTEST:

Ann M. Wooldridge, Village Clerk

Council Notes for October 26 ,2021 Meeting:

Revenues:

GRT : This month last year: \$46,487 This month this Year: \$84,767

Last Year YTD: \$188,881 This Year YTD: \$194,679

The TIDD received \$84,130.57 in September for July collections.

Lodgers Tax:

This month last year: \$12,837 This Month this year: \$26,765

YTD Last year: \$36,179 YTD This year YTD: \$83,827

REVENUES:

- We received \$13,044.53 in hold harmless GRT revenue in September which will be transferred to the USDA fund for monthly loan payments and reserves for the WWTP
- GRT collections are up approximately 5%. Note that GRT is now all being reported as Municipal. The state category is no longer being utilized with the full implementation of HB6. Therefore, the numbers must be added and then divided to get an accurate assessment of GRT increases (decreases).
- Combined Water and sewer sales are down 12%
- Lodger's tax collections are up 131%
- Motor vehicle fees appear up...but we did not get our September 2020 revenue until October so there is only 2 months of collections for last fiscal year at this time
- General grants revenue last year included the \$261K NMDOT grant for Twining Road.
- We are now receiving a larger fire grant distribution because of the addition of the admin office.
- Village received \$611.98 in property tax collections in September 2021. Collections up about 2%.

EXPENSES:

- Salary expense is down because there were 5 payrolls in July and August 2020, and only 4 payrolls in those months in 2021. This included the elected official salaries as well.
- Vehicle maintenance is up. Repairs costing \$1700 were made to the 6-wheeler
- Internet expenses are up because the Village has connected to KCEC Internet at various locations.
- Equipment rentals are up because of Co-Op grant work
- Training is up. Staff has been attending live and virtual trainings again this fiscal year.

Net income at the end of September \$372,069. Less Fire Loan disbursement revenue (\$454,115):

Actual Net LOSS: (\$82,046)

Sept 2021 Ending balance: Water fund (\$17,237.05)

Sewer Fund \$822.50

OTHER:

- The audit was submitted on 10/1/2021 along with the TIDD audit.

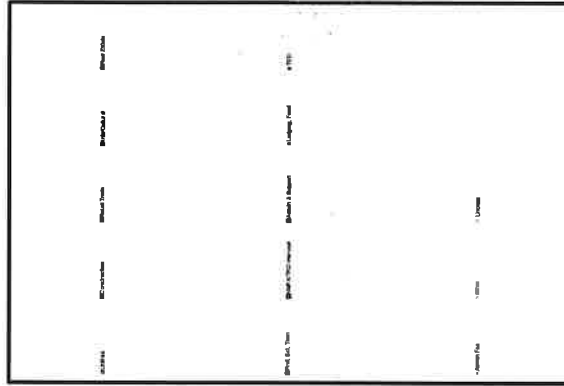
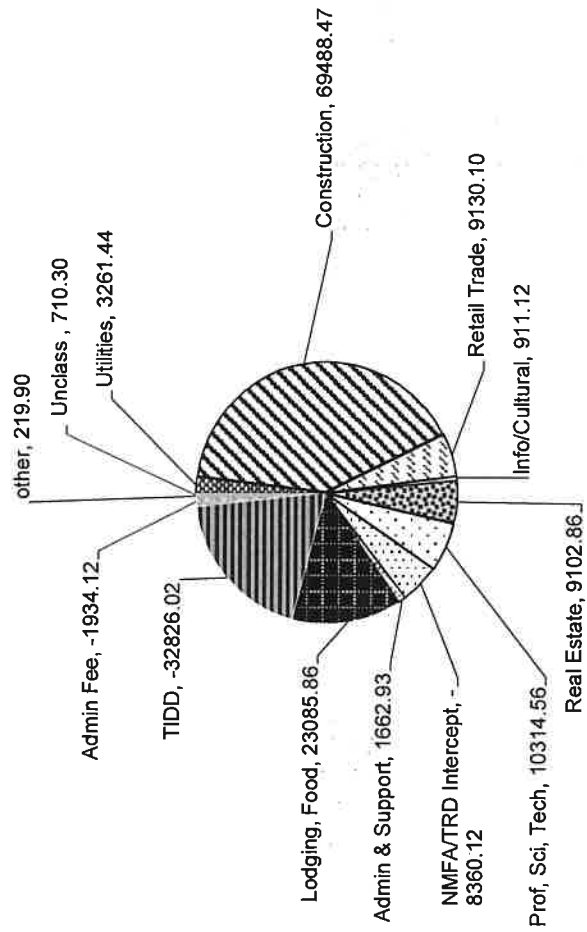
VILLAGE OF TAOS SKI VALLEY
Profit & Loss Prev Year Comparison
July through September 2021

	Jul - Sep 21	Jul - Sep 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
4016 · Revenue - GRT ITG Telecom	15.77	0.00	15.77	100.0%
4017 Revenue GRT Comp Tax	2,052.60	0.00	2,052.60	100.0%
4012 · REVENUE -Water Sales	33,468.75	38,317.78	-4,849.03	-12.66%
4013 · Revenue - Sewer	133,899.99	153,270.69	-19,370.70	-12.64%
4018 · REVENUE- GRT HB 6	253.34	253.33	0.01	0.0%
4019 · REVENUE-Hold Harmless GRT	34,085.96	35,090.91	-1,004.95	-2.86%
4020 · REVENUE - GRT MUNICIPAL	189,965.70	132,562.48	57,403.22	43.3%
4021 · REVENUE - GRT- STATE	0.00	49,691.92	-49,691.92	-100.0%
4025 · REVENUE -LIQUOR LICENSES	500.00	0.00	500.00	100.0%
4026 · REVENUE - BUSINESS LICENSE	3,650.00	1,850.00	1,800.00	97.3%
4027 · REVENUE - OTHER	23,627.41	13,953.00	9,674.41	69.34%
4028 · REVENUE - GASOLINE TAX	1,347.02	1,315.49	31.53	2.4%
4029 · REVENUE - LODGER'S TAX	83,826.58	36,178.86	47,647.72	131.7%
4031 · REVENUE - PARKING FINES	35.00	460.00	-425.00	-92.39%
4034 · REVENUE - MOTOR VEHICLE FEES	4,637.99	3,136.46	1,501.53	47.87%
4035 · REVENUE - BUILDING PERMITS	8,846.80	16,615.22	-7,768.42	-46.76%
4036 · REVENUE -Licenses/Permits Other	750.00	70.00	680.00	971.43%
4037 · REVENUE - GENERAL GRANTS	28,104.50	283,525.00	-255,420.50	-90.09%
4046 · REVENUE - SOLID WASTE FEE	17,043.90	18,246.06	-1,202.16	-6.59%
4047 · REVENUE - OTHER OPERATING	1,371.45	640.64	730.81	114.08%
4049 · REVENUE - FIRE GRANTS	106,403.50	50,950.40	55,453.10	108.84%
4058 · Plan Review Fees	916.44	2,396.82	-1,480.38	-61.76%
4061 · Bond Proceeds	454,115.50	0.00	454,115.50	100.0%
4100 · Miscellaneous Revenues				
4110 · Misc Revenue- TIDD reimburse	3,806.56	2,300.25	1,506.31	65.49%
Total 4100 · Miscellaneous Revenues	3,806.56	2,300.25	1,506.31	65.49%
4190 · Rental Fees	4,000.00	4,450.00	-450.00	-10.11%
7004 · REVENUE - FINANCE CHARGE ON W/S	581.13	767.83	-186.70	-24.32%
7005 · REVENUE - INTEREST INCOME	1,767.04	3,634.65	-1,867.61	-51.38%
7006 · REVENUE -INVESTMENT INTEREST	24.21	3,739.82	-3,715.61	-99.35%
7007 · REVENUE - INTEREST IMPACT FEES	16.24	17.61	-1.37	-7.78%
7010 · REVENUE - AD VALOREM TAX	11,409.22	11,204.50	204.72	1.83%
9000 · BEG. BALANCE	0.00	0.00	0.00	0.0%
Total Income	1,150,522.60	864,639.72	285,882.88	33.06%
Gross Profit	1,150,522.60	864,639.72	285,882.88	33.06%
Expense				
6100 · Salary and Benefits				
6112 · SALARIES - STAFF	230,485.86	267,719.37	-37,233.51	-13.91%
6113 · SALARIES - ELECTED	7,878.42	9,191.49	-1,313.07	-14.29%
6114 · SALARIES - PART TIME	0.00	2,700.00	-2,700.00	-100.0%
6115 · Overtime salaries	509.77	1,512.84	-1,003.07	-66.3%
6121 · WORKER'S COMP INSURANCE	10,306.00	10,208.44	97.56	0.96%
6122 · HEALTH INSURANCE	53,059.27	51,739.90	1,319.37	2.55%
6125 · FICA EMPLOYER'S SHARE	14,502.26	17,153.97	-2,651.71	-15.46%
6126 · WORKMAN'S COMP PERSONAL ASSESS	81.70	86.00	-4.30	-5.0%
6127 · SUTA STATE UNEMPLOYEMENT	257.29	262.24	-4.95	-1.89%
6128 · PERA Employer Portion	21,902.90	25,073.10	-3,170.20	-12.64%
6130 · HEALTH INCENTIVE - SKI PASS/GYM	600.00	0.00	600.00	100.0%
6133 · Life Insurance	238.70	251.73	-13.03	-5.18%
6134 · Dental insurance	3,422.19	3,309.19	113.00	3.42%
6135 · Vision Insurance	601.05	584.07	16.98	2.91%
6136 · FICA -EMPLOYER SHARE MEDICARE	3,391.67	4,011.78	-620.11	-15.46%
Total 6100 · Salary and Benefits	347,237.08	393,804.12	-46,567.04	-11.83%
6220 · OUTSIDE CONTRACTORS	153,306.61	318,739.37	-165,432.76	-51.9%

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

	<u>Jul - Sep 21</u>	<u>Jul - Sep 20</u>	<u>\$ Change</u>	<u>% Change</u>
6225 · ENGINEERING	2,064.92	59,083.10	-57,018.18	-96.51%
6230 · LEGAL SERVICES	18,493.92	21,464.61	-2,970.69	-13.84%
6242 · ACCOUNTING	3,384.53	3,445.00	-60.47	-1.76%
6251 · WATER PURCHASE, STORAGE	93.53	90.61	2.92	3.22%
6252 · INTERNET	2,135.52	354.64	1,780.88	502.17%
6253 · ELECTRICITY	18,697.52	20,770.09	-2,072.57	-9.98%
6256 · TELEPHONE	4,400.13	4,471.07	-70.94	-1.59%
6257 · RENT PAID	750.00	0.00	750.00	100.0%
6258 · WATER CONSERVATION FEE	76.20	51.04	25.16	49.3%
6259 · Natural Gas	780.17	389.55	390.62	100.28%
6270 · LIABILITY & LOSS INSURANCE	84,199.00	75,629.57	8,569.43	11.33%
6310 · Advertising	543.44	0.00	543.44	100.0%
6312 · CHEMICALS & NON DURABLES	2,484.88	2,605.70	-120.82	-4.64%
6313 · MATERIAL & SUPPLIES	13,939.26	31,546.04	-17,606.78	-55.81%
6314 · Dues/fees/registration/renewals	5,006.31	3,142.00	1,864.31	59.34%
6315 · BANK CHARGES	595.27	510.32	84.95	16.65%
6316 · Software	1,823.10	1,812.69	10.41	0.57%
6317 · Personal Protective Equipment	2,298.63	1,294.73	1,003.90	77.54%
6318 · Postage	349.00	670.90	-321.90	-47.98%
6320 · EQUIPMENT REPAIR & PARTS	694.05	7,704.28	-7,010.23	-90.99%
6321 · BUILDING MAINTENANCE	0.00	45.14	-45.14	-100.0%
6322 · SMALL EQUIP & TOOL PURCHASES	0.00	722.88	-722.88	-100.0%
6323 · SYSTEM REPAIR & PARTS	1,618.50	0.00	1,618.50	100.0%
6331 · OUTSIDE TESTING SERVICES	1,938.43	0.00	1,938.43	100.0%
6332 · EQUIPMENT RENTALS	8,074.20	2,185.00	5,889.20	269.53%
6417 · VEHICLE MAINTENANCE	8,316.88	4,120.60	4,196.28	101.84%
6418 · FUEL EXPENSE	3,740.40	2,952.05	788.35	26.71%
6432 · TRAVEL & PER DIEM	303.19	0.00	303.19	100.0%
6434 · TRAINING	2,864.23	160.00	2,704.23	1,690.14%
6435 · Training Elected Officials	349.64	0.00	349.64	100.0%
6560 · Payroll Expenses	0.00	0.00	0.00	0.0%
6570 · Other Operations Expenses	4,582.49	3,637.56	944.93	25.98%
6712 · LAB CHEMICALS & SUPPLIES	731.98	2,331.62	-1,599.64	-68.61%
6716 · LAB TESTING SERVICES	3,155.73	1,856.41	1,299.32	69.99%
8322 · CAPITAL EXPENDITURES	0.00	405.59	-405.59	-100.0%
8428 · Debt Service GRT FY2020 repay	7,789.95	7,789.95	0.00	0.0%
8430 · USDA FY20 Interest Expense	38,070.43	44,195.66	-6,125.23	-13.86%
8431 · USDA FY20 Principal Expense	33,563.57	27,417.04	6,146.53	22.42%
Total Expense	778,452.69	1,045,398.93	-266,946.24	-25.54%
Net Ordinary Income	372,069.91	-180,759.21	552,829.12	305.84%
Other Income/Expense				
Other Expense				
9001 · TRANSFER TO FUND	-295,379.84	-616,325.54	320,945.70	52.07%
9002 · TRANSFER FROM FUND	295,379.84	616,325.54	-320,945.70	-52.07%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	372,069.91	-180,759.21	552,829.12	305.84%

Village of Taos Ski Valley Gross Receipts Distribution September 2021



FY2022 TIDD GRT Distribution

Date	VTSV Increment	State Increment	Admin Fees	Pay Backs	Total TIDD	NMFA & US	Hold Harmless	VTSV Cash
7/15/2020	33,001.75	26,100.24	(470.56)		58,631.43	8,360.12	10,955.34	68,159.90
8/15/2020	91,310.13	72,214.82	(1,301.95)		162,223.00	8,360.12	17,351.58	74,233.88
9/15/2020	4,754.39	3,760.14	(67.80)		8,446.73	8,360.12	5,914.84	46,486.94
10/15/2020						8,360.12	9,054.12	82,049.26
11/15/2020	41,033.88	32,452.60	(585.07)	(5,287.34)	67,614.07	8,360.12	13,955.88	89,940.88
12/15/2020	42,857.41	33,894.84	(611.07)		76,141.18	8,360.12	20,107.93	149,265.05
1/15/2021	25,691.54	19,586.12	(366.32)		45,643.98	8,360.12	15,674.26	122,193.28
2/16/2021	20,570.43	16,268.94	(293.30)		36,546.07	8,360.12	28,223.93	251,925.28
3/22/2021	35,997.19	28,455.45	(677.71)		63,774.93	8,360.12	25,921.01	236,440.00
4/20/2021	16,939.11	13,542.64	(316.75)		30,165.00	8,360.12	23,486.48	214,210.24
5/15/2021	9,444.65	7,470.15	(177.75)		16,737.05	8,360.12	31,704.13	289,075.34
6/16/2021	38,058.81	30,658.74	(708.42)		68,009.13	8,360.12	6,105.71	55,823.77
TOTAL FY21	359,659.29	284,404.68	(5,576.70)	(5,287.34)	633,932.57	100,321.44	208,455.21	1,679,803.82
7/15/2021	22,594.97	17,869.77	(425.27)		40,039.47	8,360.12	10,081.12	68,717.19
8/15/2021	22,292.78	36,146.76	(413.32)		58,026.22	8,360.12	10,960.32	41,194.66
9/15/2021	32,826.02	51,922.38	(617.83)		84,130.57	8,360.12	13,044.53	84,767.28
10/15/2021								
11/15/2021								
12/15/2021								
1/15/2022								
2/16/2022								
3/22/2022								
4/20/2022								
5/15/2022								
6/16/2022								
TOTAL FY22	77,713.77	105,938.91	(1,456.42)	-	182,196.26	25,080.36	34,085.97	194,679.13
TOTAL FY2016-FY2022	4,394,244.90	3,503,120.29	(65,288.94)	(80,952.08)	7,751,856.81	400,456.65	949,804.46	9,615,450.33

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

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 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	\$6,231.96	\$55,290.11	\$42,558.56	\$84,760.20	\$96,555.93	\$10,267.66	\$7,219.30
YTD	\$8,171.37	\$23,341.95	\$36,178.86	\$53,373.38	\$67,796.76	\$74,028.72	\$129,318.83	\$171,877.39	\$256,637.59	\$353,193.52	\$363,461.18	\$370,680.48
FY2022	\$18,245.95	\$38,815.26	\$26,765.37									
YTD	\$18,245.95	\$57,061.21	\$83,826.58	\$83,826.58	\$83,826.58	\$83,826.58	\$83,826.58	\$83,826.58	\$83,826.58	\$83,826.58	\$83,826.58	\$83,826.58

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 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	\$986,721.34
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	\$189,484.82	\$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	\$55,873.27
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	\$1,679,852.98
FY2022	\$68,717.19	\$41,194.60	\$84,767.28									
YTD	\$68,717.19	\$109,911.79	\$194,679.07	\$194,679.07	\$194,679.07	\$194,679.07	\$194,679.07	\$194,679.07	\$194,679.07	\$194,679.07	\$194,679.07	\$194,679.07

Report for Taos Ski Valley Fire Rescue

Month of September

Calls

- Fire Calls
 - 2 Fire/CO alarm
 - 1 Elevator Rescue
 - 1 Sign of Smoke
 - 1 Exposition
- EMS/SAR
 - 1 Difficulty Breathing
 - 2 EMS Calls
 - 1 Traumatic Injury

Total of 9 calls for the month of September

Total calls year to date are 87

Three new hires for TSVFR

Ray Gonzales is an EMT Intermediate and training in wildland and structure firefighting.

Kelli Roberts is a wildland fire fighter and has training in ICS, First Aid, and structure firefighting.

David Ray is a former EMT and has various trainings in EMT and hospital care.

All three of them are willing to train in both Fire and EMS to receive their certifications.

2021 Dodge 5500 Mini Pumper is in the finishing stages of equipment installation and the approximate date of delivery is mid November.

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

Projects Updates and Key Initiatives:

Twining Road Reconstruction Project - Preliminary engineering and design (30%) completed. Survey 90% completed. Successfully granted \$100,000 to complete final design and engineering from 2021 Legislative Capital Outlay request supported by Rep. K. Ortiz. Presentation to Council at November meeting. Intent remains to have all engineering and design work completed during 2022.

Water Plan Report - Project has evolved into a collaboration effort between TSVI and the Village. Draft report completed and currently under Village staff review. 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 use planning and development decision making.

AmeriCorps Program Coordination - The Village has accepted an invitation to host an AmeriCorps Member during the 2021-22 program year. Scotney Blackburn began her service year with the Village on October 12th. Until late August 2022, she will be assisting the Village Park & Recreation Committee on numerous tasks and activities such as trail design and construction, signage, special events, and community outreach. In addition, she'll be supporting the FireWise Committee on wildfire mitigation measures and Village-wide property fire hazard assessments.

Development Impact Fees Updated Study - The Capital Improvements Advisory Committee presents its report to Council at the October meeting. On November 1st, the Planning and Zoning Commission will discuss and consider the updated Capital Improvement Plan.

Avalanche Hazard Assessment & Mapping Update - A detailed review and report to update the village's avalanche hazard maps and the existing avalanche hazard zoning ordinance. The existing avalanche hazard maps are based on a 2001 Study by Arthur I. Mears, P.E. Since 2001, notable advances in avalanche science and new snow and avalanche data will lead to improvements in the Village's understanding and better land use regulations to protect the public's health, safety, and welfare. The Update continues to be delayed due to procurement

issues. Necessary fieldwork will not be completed prior to snowfall. Project to be resumed next Spring.

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 - Next meeting scheduled for November 1st. Tentative agenda includes consideration of the required update to the Capital Improvement Plan.

PUBLIC WORKS UPDATE

October 26, 2021

- Water:
 - Monthly sampling
 - Water Sold
 - Total 699,080 gallons
 - Residential 105,720 gallons
 - Commercial 593,360 gallons
 - Installed water line to the Kachina Tank located behind the Phoenix Grill.
 - Will supply water to two additional fire hydrants, Wheeler Peak Condos, Phoenix Grill and Mountain Wilderness Cabin on Blue Jay Ridge.
 - Flushed and disinfected line including line up to Hiker Parking intersection
 - Potability test passed
 - Continuing to work with NM Rural Water Association on leak detection

- Wastewater:
 - Compliance report for September 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	Weekly Average	CFU	CFU		TKN + NO ₃ + NO ₂	TKN + NO ₃ + NO ₂
14			7.31							0.024	0.026	1.00	1.00	14	0.00	0.00
15	2.00	0.35	7.45	0.17	0.03	0.42	0.07	0.17	0.03	0.021	0.022			15	2.13	0.37
30			7.49							0.025	0.024	1.00	1.00	30	0.00	0.00
Total		0.35			0.03		0.07		0.03	0.735	0.122			Total	Total Nitrogen	
7 Day Avg (MAX)	2.00	0.35	7.92	0.17	0.03	0.42	0.07	0.17	0.03	0.031	0.024	1.00	1.00	7 Day Avg	2.13	0.37
Min	2.00	0.35	7.25	0.17	0.03	0.42	0.07	0.17	0.03	0.003	0.022	1.00	1.00	Min	mg/L	lb/d
30 Day Avg (AVG)	2.00	0.35		0.17	0.03	0.42	0.07	0.17	0.03	0.025	0.024	1.00	1.00	30 Day Avg	2.13	0.37
77.00		97.40	150.00		99.89											

- Plant and Collections Update
 - Compared to the flow in 2020, we are down 31.2% for the month of September
 - Neotech on site to trouble shoot the UV system.
- Roads:
 - Maintaining drainage along the roadway
 - Cleaning of the Drop Inlets (DI's) and bar ditch maintenance
 - Blading of roadway and potholes
 - Upper Twining Road
 - Screening of raw material for road projects
- Equipment
 - Routine equipment maintenance
- General Public Work tasks
 - Housekeeping in the buildings
 - Correcting drainage around the Wastewater Treatment Plant
 - Site visits on proposed excavation sites for natural gas installation
 - Dug site for the Hiker Parking toilet unit
 - NMWWA operating training – Olaf Mingo

Permit #: Major:		NM0022101 Yes		Permittee: Permittee Address:		TAOS SKI VALLEY, VILLAGE OF 7 FIREHOUSE RD. 38 OCEAN BLVD. TAOS SKI VALLEY, NM 87525		Facility: Facility Location:		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									
Report Dates & Status		From 09/01/21 to 09/30/21		DMR Due Date:		10/15/21		Status:		NetDMR Validated					
Monitoring Period:		Considerations for Form Completion													
Principal Executive Officer				Title:		Public Works Director		Telephone:		575-776-8220					
First Name:		Anthony													
Last Name:		Martinez													
No Data Indicator (NODI)															
Form NODI:															
Code	Parameter Name	Monitoring Location	Season #	Param. NODI	Qualifier 1	Quantity or Loading Qualifier 2	Value 1	Qualifier 3	Value 2	Qualifier 4	Value 3	Units	# of Est.	Frequency of Analysis	Sample Type
00310	BOD, 5-day, 20 deg. C	1 - Effluent Gross	1	-	Sample = 0.35 Permit Req. Value NODI <= 23.8 30DA AVG	= 0.35 = 357.7 DA AVG	26 - lb/d	= 2.0	30.0 30DA AVG	= 45.0 7 DA AVG		19 - mg/L	0	01/30 - Monthly	24 - COMP24
00400	pH	1 - Effluent Gross	0	-	Sample = 7.25 Permit Req. Value NODI >= 6.6 MINIMUM			= 7.92				12 - SU	0	05/DW - 5 Days Every Week	GR - GRAB
00530	Solids, total suspended	1 - Effluent Gross	1	-	Sample = 0.03 Permit Req. Value NODI <= 23.8 30DA AVG	= 0.03 = 357.7 DA AVG	26 - lb/d	= 0.17	30.0 30DA AVG	= 45.0 7 DA AVG		19 - mg/L	0	01/30 - Monthly	24 - COMP24
00600	Nitrogen, total [as N]	1 - Effluent Gross	3	-	Sample = 0.37 Permit Req. Value NODI <= 21.1 30DA AVG	= 0.37 = 317.7 DA AVG	26 - lb/d	= 2.13	12.7 30DA AVG	= 19.0 7 DA AVG		19 - mg/L	0	01/30 - Monthly	24 - COMP24
00610	Nitrogen, ammonia total [as N]	1 - Effluent Gross	1	-	Sample = 0.07 Permit Req. Value NODI <= 5.34 7DA AVG	= 0.07 = 534.7 DA AVG	26 - lb/d	= 0.42	3.2 30DA AVG	= 3.2 7 DA AVG		19 - mg/L	0	01/30 - Monthly	24 - COMP24
00665	Phosphorus, total [as P]	1 - Effluent Gross	3	-	Sample = 0.03 Permit Req. Value NODI <= 0.8 30DA AVG	= 0.03 = 12.7 DA AVG	26 - lb/d	= 0.17	2.5 30DA AVG	= 3.75 7 DA AVG		19 - mg/L	0	01/30 - Monthly	24 - COMP24
50050	Flow, in conduit or thru treatment plant	1 - Effluent Gross	0	-	Sample = 0.025 Permit Req. Value NODI <= 0.024	= 0.025 = 0.024		= 0.031				03 - MGD	0	01/01 - Daily	TM- TOTALZ
50060	Chlorine, total residual	1 - Effluent Gross	0	-	Sample = 19.0 INST MAX Permit Req. Value NODI <= 9 - Conditional Monitoring - Not Required This Period			= 19.0 INST MAX				28 - ug/L		05/DW - 5 Days Every Week	GR - GRAB
51040	E. coli	1 - Effluent Gross	0	-	Sample = 32 - CFU/100mL Permit Req. Value NODI <= 32 - CFU/100mL	= 32 - CFU/100mL		= 235.0 DAILY MX				32 - CFU/100mL	0	02/30 - Twice Per Month	GR - GRAB

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEMS TITLE: PUBLIC HEARING: Consideration to Approve Ordinance No. 2022-30 Amending Zoning Ordinance No. 17-30 to Include Provisions Regarding Cannabis Establishments and Uses and Amending the Village's Official Zoning Map to Create a Cannabis Overlay Zone District

DATE: October 26, 2021

PRESENTED BY: Susan Baker, Village Attorney and Patrick Nicholson, Planning & Community Development Director

STATUS OF AGENDA ITEM: Old Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND:

The proposed ordinance amendments create zoning regulations regarding the use, sale, production, manufacturing, and cultivation of cannabis. According to the New Mexico Cannabis Regulation Act ("the Act"), the Village has the authority to regulate the "time, place and manner" of cannabis uses within the Village limits. Village staff proposed, and the Planning & Zoning Commission endorsed, creating a "Cannabis Overlay Zone" where certain retail establishments would be allowed. The Cannabis Overlay Zone is defined in the proposed amendments to our zoning regulations, Ordinance No. 17-30, Section 17. Creation of this District also requires amendment to our original Zoning Map, Ordinance No. 17-30, Section 10.

The exhibits include overlay maps defining the proposed Cannabis Overlay Zone, with options for retail uses in Amizette and portions of the Village Core. Because the Village Core District Zoning in Ordinance No. 17-30 currently requires that all commercial and retail uses (non-skier related) must receive a conditional use permit, the same would be true for a cannabis establishment. The current proposals allow for retail cannabis establishments as a permissive use in the "C-B Commercial /Business Zone" District. Consumption areas are not allowed in any zone district. The New Mexico Cannabis Act allows for local governments to ban consumption areas, but not cannabis establishments in general. In addition, consumption areas require a separate State license.

Cannabis establishments for manufacturing, production or cultivation are not allowed in the C-B Commercial /Business Zone or Village Core. In addition, no cannabis establishments are allowed in the Residential Zone or as a Home Occupation. They are proposed to be allowed

for cultivation/farming in the Farming & Recreation Zone, and for cultivation, manufacturing and production in the Industrial Zone, but only as conditional uses, due to their potential impact on surrounding neighbors.

RECOMMENDATIONS:

Council should consider the proposed Ordinance and Zoning Map Amendment as a second reading. A Public Hearing is necessary and public comments should be heard. The Council may then pass a motion by formal vote to approve, deny, or approve with changes/conditions. If substantial changes are made, Council should continue this matter to a date certain for another second reading. This new second reading will require that the Ordinance be posted and published again, and another public hearing will take place on the new date.

**VILLAGE OF TAOS SKI VALLEY
ORDINANCE NO. 2022-30**

**AN ORDINANCE OF THE VILLAGE OF TAOS SKI VALLEY AMENDING ORDINANCE
NO. 2017-30 TO INCLUDE PROVISIONS REGARDING CANNABIS ESTABLISHMENTS
AND USES AND AMENDING THE VILLAGE’S OFFICIAL ZONING MAP TO CREATE A
CANNABIS OVERLAY ZONE**

WHEREAS, both the Village of Taos Ski Valley Planning and Zoning Commission and Council have determined that the retail sale, production, manufacturing, distribution, and cultivation of cannabis and cannabis infused products may be harmful to the public health, safety and welfare if not locally regulated based upon “time, place, and manner” restrictions;

WHEREAS, local governments are authorized by the State of New Mexico to regulate “time, place, and manner” in relation to cannabis as set forth in the New Mexico Cannabis Regulation Act, as amended;

WHEREAS, the Planning and Zoning Commission and Council find and declare that cannabis issues are a matter of local concern and municipal interest, recognizing the Village’s police and zoning powers under NMSA Sections 3-17-1, 3-18-1, and 3-21-1.

WHEREAS, in the best interest of Village citizens, this Ordinance establishes zoning for specific uses related to cannabis retail sale, production, manufacturing, distribution, and cultivation.

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

SECTION I.

Ordinance No. 2017-30, Section 6, titled “Definitions” is amended to add the following terms:

(1) "Cannabis" except where the context clearly indicates otherwise, means growing cannabis plants, harvested cannabis -in any state, and cannabis infused products of all kinds, including for medical use, and as that term is defined in the New Mexico Cannabis Act. For the purpose of this Ordinance, the term cannabis and medical cannabis are interchangeable.

(2) "Cannabis Establishment" means an entity licensed by the Village pursuant to this Ordinance and may include any of the following:

(a) A single retail location where the licensee may sell cannabis and cannabis infused products to consumers, including edibles. It includes both recreational and medical cannabis.

(b) An offsite manufacturing and production facility at which the licensee may manufacture and produce cannabis and cannabis infused products, which are not sold on location but are sold or transferred to consumers at other locations. It includes both recreational and medical cannabis.

(c) A cultivation facility at which the licensee may grow or cultivate cannabis and cannabis infused products, which are not sold on location but are sold or transferred to consumers at other locations. It includes both recreational and medical cannabis.

(d) A combined retail, production, and manufacturing location where the licensee may produce and manufacture cannabis and cannabis infused products, including edibles, and also sell these products to consumers at the same location. It includes both recreational and medical cannabis.

(e) A combined retail, production, manufacturing and cultivation/growing location ,where the licensee may cultivates and grow cannabis, produce and manufacture cannabis, including cannabis infused products and edibles, and also sell these products to consumers at the same location. It includes both recreational and medical cannabis.

(f) A cannabis establishment is not permitted within three hundred (300) feet of any public or private school or other childcare facility. The distances referred to in this paragraph are to be computed by direct measurement from the nearest property line of the land used for a school or campus, to the nearest portion of the lot that is the situs of the building that is proposed fora licensed premises.

(3) "Cannabis Establishment/Adjacent Grounds" means all areas that the Cannabis Establishment has an exclusive right to possess by virtue of his ownership or lease, which are outside the enclosed main premises, but adjacent and contiguous to the premises, including but not limited to porches, patios, decks, entryways, lawns, parking lots, and similar areas and all fixed and portable things in those areas, including but not limited to lights, signs, speakers, and security devices.

(4) "Cannabis Establishment/Consumption Areas" means all areas where cannabis is consumed on premises or on adjacent grounds, including smoking, eating, and vaping.

(5) "Cannabis License" means a specific type of business license obtained by a Cannabis Establishment to operate within the Village limits and pursuant to Village Ordinance No. 2022-071, as amended, and the New Mexico Cannabis Act, as amended.

(6) "The Cannabis Overlay Zone " means an area depicted on the Village's zoning map allowing for the location of specified types of cannabis establishments, either as a permissive uses, or conditional uses, and as otherwise limited in designated zone districts, as set forth in the Village's zoning regulations.

SECTION II.

Ordinance No. 2017-30, Section 11, titled "Residential Zone," subsections (2) titled "Permissive Uses," and (3)(3) titled "Conditional Uses"/"Home Occupations" are amended as follows:

R - RESIDENTIAL ZONE.

1. Intent. The intent of this zone district is to provide for the development of single-family homes of mixed construction including conventional housing, modular or prefabricated Dwelling Units. Certain other Uses specified in this section are allowed, provided they are compatible with the development of the neighborhood. Density shall not exceed one Dwelling Unit per Lot.

2. Permissive Uses.

Any of the following Permissive Uses are allowed in this zone district.

One Single-Family Dwelling; One Auxiliary Unit; Accessory Buildings, Structures, or Uses customarily incidental to the uses allowed in this zone, provided that in total their square footage does not exceed 30% of the square foot calculations for the primary unit.

Cannabis establishments are not permitted in the Residential Zone.

3. Conditional Uses.

1. Multi-family dwellings: Apartments, Bed and Breakfasts (not larger than five guestrooms), Condominiums, and other multi-family dwellings provided that there are not more than three dwelling units on lots of adequate size to comply with the regulations and standards of the Village and other governmental agencies.

2. Public utility services.

3. Home Occupations, provided that:

a. No more than 25% of the square footage of the buildings on the lot shall be devoted to the home occupation; and

b. One related on-premises; non-illuminated sign is permitted with a sign face not exceeding two and one half square feet.

c. Cannabis establishments are not permitted as a Home Occupation.

4. Modular or manufactured home

5. Temporary buildings

Section III.

Ordinance No. 2017-30, Section 11, titled “C-B Commercial /Business Zone” subsections (2) titled “Permissive Uses” and (3) titled “Conditional Uses” are amended as follows:

2. Permissive Uses.

Any of the following Permissive Uses are allowed in this zone district:

1. All Permissive Uses in the R zone;
2. Retail business establishments, including licensed retail cannabis establishments that do not have a consumption area, and which are located exclusively within the Village's Cannabis Overlay Zone, and more than 300 feet from a school, daycare, or child learning facility;
3. General and professional offices;
4. Business and personal services;
5. Banking and financial services;
6. Boarding, Rooming, Lodging House or Bed and Breakfast.
7. Galleries and Museums.
8. Ski trails and slopes, lifts, snowmaking equipment or other related functions not requiring an enclosed building
9. Licensed retail cannabis establishments, that do not have a consumption area, and which are located exclusively within the Village's Cannabis Overlay Zone, and more than 300 feet from a school, daycare, or child learning facility.
10. Cannabis establishments with consumption areas or involving production, manufacturing, or cultivation are not allowed.

3. Conditional Uses.

The following uses may be allowed in this zone district only upon permit granted by the Commission in accordance with this Ordinance:

1. All uses conditional in the R zone;
2. Hotels and motels, provided there are community water and sewer systems to serve the development;
3. Eating and drinking establishments.

Section IV.

Ordinance No. 2017-30, Section 13, titled “Core Village Zone (CVZ)”, subsections (6), titled “Conditional Uses,” are amended as follows:

6. Conditional Uses.

The following are permitted uses with approval of conditional use:

1. Residential (single-family and multi-family)
2. Hotel
3. Lodge
4. Shared ownership/timeshare
5. Bed and breakfast
6. Commercial, including a licensed retail cannabis establishment, that does not have a consumption area, and located exclusively within the Village’s Cannabis Overlay Zone and more than 300 feet from a school, daycare, or child learning facility.
7. Restaurant
8. Bar
9. Retail, including a licensed retail cannabis establishment, that does not have a consumption area, located exclusively within the Village’s Cannabis Overlay Zone and more than 300 feet from a school, daycare, or child learning facility.
10. Other Commercial Services
11. Skier services
12. Office
13. Amenity Facilities
14. Parking
15. Recreational Uses

16. Accessory uses/structures

17. Maintenance/service/utility facilities

18. Clubs and places of assembly when conducted completely within enclosed Buildings, with the exception of cannabis establishments or consumption areas.

19. Mixed Use structures with any combination of the above.

Short-term rental of all single-family, multi-family, hotel and lodge units is specifically permitted

20. Cannabis establishments with consumption areas or involving production, manufacturing, or cultivation are not allowed.

SECTION V.

Ordinance No. 2017-30, Section 17, titled “Overlay Zones”, is amended to add a subsection (5), titled “Cannabis Establishment Overlay Zone,” as follows:

1. Intent; Permissive Use. The intent of overlay zones is to provide for areas within the Village for the development of multiple uses on the same parcel or lot. All overlay zones are conditional uses in all zones within the Village of Taos Ski Valley.

2. Mobile Home Parks and Mobile Home Subdivisions

1. Mobile home parks and subdivision overlays are only conditional in a Mobile Home Overlay Zone to the Farming and Recreational Zone.

2. Supplementary Regulations.

a. Size. A Mobile Home Park or a Mobile Home Subdivision must have a minimal size of four acres.

b. Density. No more than four mobile homes may be located on one acre.

c. Setback Requirements. For each mobile home unit, the lot on which it sits must be on an area not less than sixty feet in width and sixty feet in length and

the distance between any mobile home unit and the outer boundary of the Overlay Zone shall be a minimum of twenty-five feet. Spacing between each unit shall not be less than twenty-five feet, whether the mobile homes are placed side-by-side or end-to-end.

d. Streets and Roads. All private roads within a Mobile Home Park must be at least twenty-four feet in width and have a snow storage easement of at least twenty feet on each road.

e. Off-Street Parking. There must be at least two off-street parking places for each mobile home unit.

f. Utilities/Services. All Mobile Home Parks or Subdivisions must be connected to and served by the Village's water and sewer system.

3. Residential-Commercial Overlay Zone.

1. A combination of residential and commercial uses is an overlay in any zone.

2. The supplementary requirements for a residential-commercial overlay are those requirements applicable to a commercial zone.

4. Environmental Protection Overlay Zone.

1. The Environmental Protection Zone provides the highest level of protection to the natural environment of the Village. Development will be approved in the environmental protection zone only in rare and unusual circumstances

5. Cannabis Overlay Zone

1. The Cannabis Overlay Zone provides designated areas, as depicted on the overlay zoning map, for the location of specified types of cannabis establishments, either as a permissive uses, or conditional uses, and as otherwise limited in designated zone districts, as set forth in the Village's zoning regulations.

2. No cannabis establishment or use is permitted outside of the Cannabis Overlay Zone, with the exception of personal use as defined in the New Mexico Cannabis Act, as amended, and Village Ordinance No. 2022-71, as amended.

SECTION VI.

Ordinance No. 2017-30, Section 16, titled “Farming and Recreation”, is amended as follows:

SECTION 16. FARMING AND RECREATION.

1. Intent. This zone permits multiple uses of the land for a variety of purposes.

2. Permissive Uses.

1. All uses permissive in the R zone;

2. Public recreational purposes for which a fee is not charged, including, but not limited to, hiking, fishing, hunting, camping, equestrian activities and off-road vehicle activities.

3. Farming uses, **with the exception of cannabis establishments.**

3. Conditional Uses.

1. Commercial recreational purposes for which a participation fee or a spectator fee is charged.

2. Commercial farming uses, **including cannabis establishments involved in cultivation of cannabis or cannabis infused products.**

3. Commercial timber harvesting or logging operation.

4. Temporary Buildings.

4. Supplementary Regulations.

1. All commercial uses must comply with the supplementary regulations of Section 12.

2. The construction of any building, residence or otherwise must comply with the Supplementary Regulations of Section 12.

Section VII.

Ordinance No. 2017-30, Section 18, titled “Industrial Zone 1”, is amended as follows:

SECTION 18. INDUSTRIAL ZONE 1.

1. Intent.

This zone is intended to promote and encourage modern industrial and research development facilities and other similar uses, which can meet strict development standards, while maintaining enough flexibility to efficiently meet the needs of the developer and user. For this reason, Planned Industrial Parks are strongly encouraged in this zone. Residential uses are not permitted, including manufactured home parks, courts or subdivisions or RV parks.

2. Permissive Uses.

1. Manufacturing operations within a completely enclosed building, **with the exception of cannabis manufacturing, production or cultivation establishments.**
2. Warehouses and storage facilities.
3. Retail sales which are incidental to a manufacturing activity, **with the exception of cannabis establishments.**
4. Governmental services, ski services, public utility services, including storage or repair services.
5. Offices for professional services and the above listed services.
6. Business and trade schools.
7. Taxi stands, bus stops, public parking lots and garages.
8. Gas service stations.
9. Outdoor sales of nursery stock.

10. New and used automobile, truck, mobile home and agricultural equipment sales.

11. Wholesale establishments, with the exception of cannabis establishments.

12. Lumberyards and building supplies.

13. Vehicle repair garages or shops

3. Conditional Uses.

1. Adult entertainment uses where the exterior building wall of the building in which the uses exist are not within 500 feet of the exterior property lines of:

a. A nursery school, elementary school, secondary school or high school.

b. Public libraries, service clubs, neighborhood or community public recreation facilities.

c. A church

d. A bar or cocktail lounge

2. Any adult entertainment use that lawfully exists is not rendered a violation of these provisions by the subsequent location of any of the uses described above.

3. Any adult entertainment shall not be located within five hundred feet of an existing residential zone.

4. A cannabis establishment that is more than 300 feet from a school, daycare, or child learning facility, or not within 1000 feet of a residential zone or use.

SECTION VIII. AMENDMENTS TO VILLAGE'S ZONING MAP

Section 10 of Ordinance No. 17-30, adopting the Village's Official Zoning Map, is amended to include maps depicting the "Cannabis Overlay Zone-District," as set forth herein and in Exhibit A, attached hereto.

SECTION IX. PENALTIES

To the extent permitted by law, any violation of this Ordinance will result in a citation with penalties of up to \$300 for each separate violation, and with possible cumulative penalties for each day a violation continues.

The Village may also enforce against violations through civil actions and penalties, including injunctive relief.

SECTION X. REPEAL OF CONFLICTING PROVISIONS

All Village ordinances or parts of ordinances in conflict with the provisions of this Ordinance, or any part thereof, are hereby superseded and repealed.

SECTION XI. SEVERABILITY CLAUSE

If any court of competent jurisdiction or the State of New Mexico finds any provision of this Ordinance to be unlawful, this provision shall be severable and the remainder of this Ordinance shall remain in full force and effect.

SECTION XII. PUBLICATION AND EFFECTIVE DATE

This Ordinance will 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.

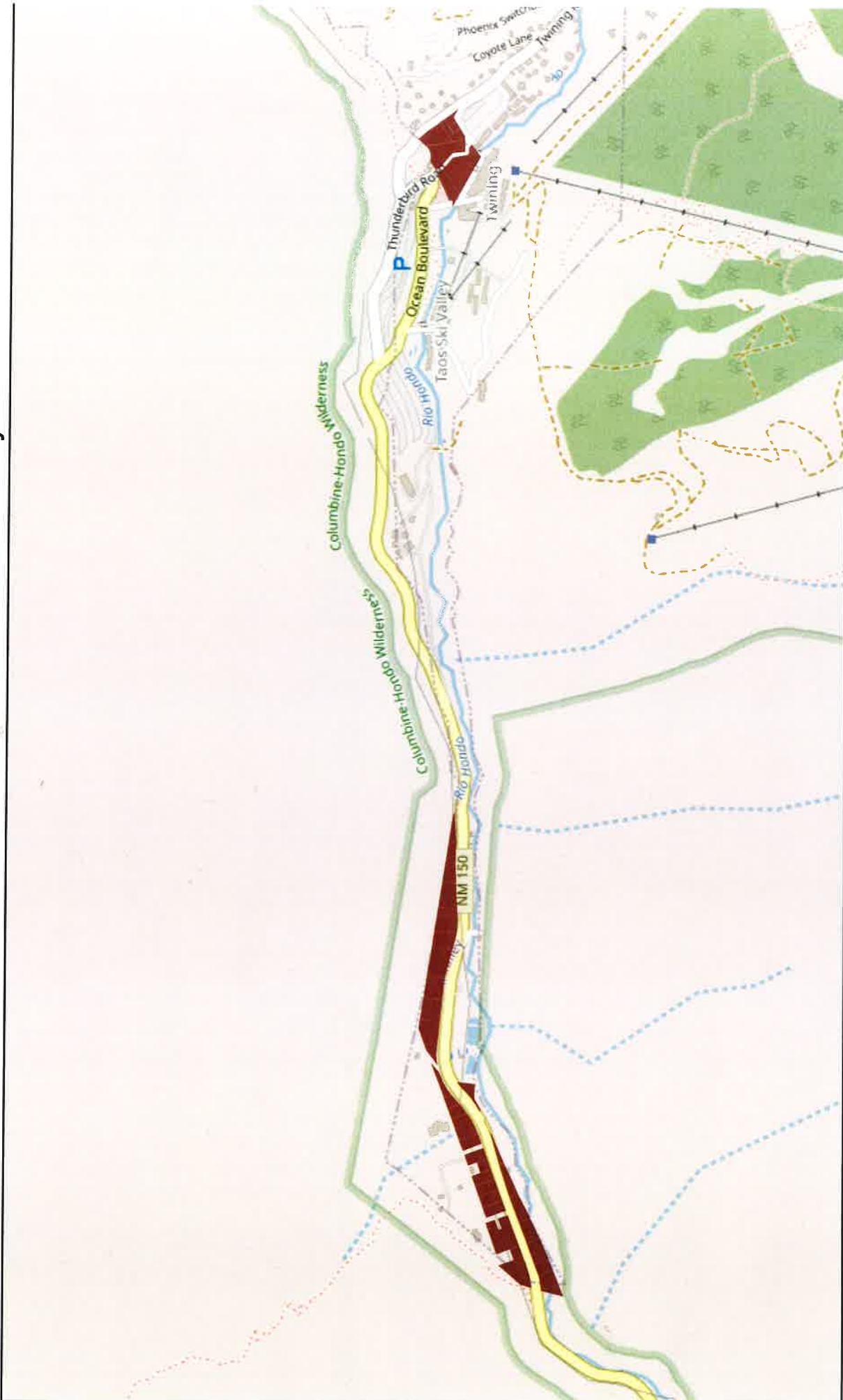
VILLAGE OF TAOS SKI VALLEY, NEW MEXICO

Christof Brownell, Mayor

ATTEST:

Ann Wooldridge, Village Clerk

Proposed Commercial Cannabis Overlay Zone



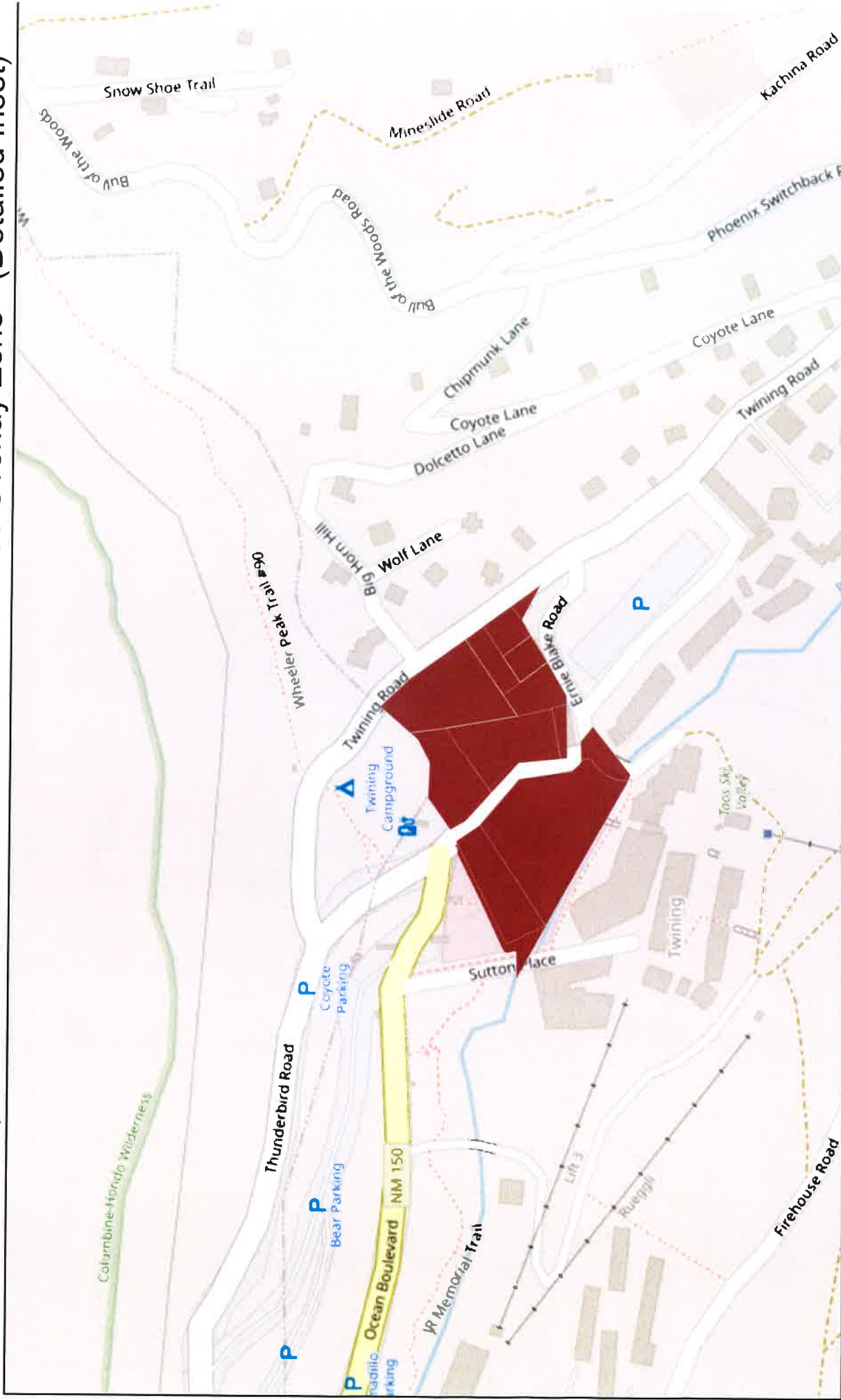
9/7/2021, 5:03:15 PM

Commercial Cannabis Overlay Zone

1:18,056

0 0.13 0.25 0.35 0.7 km
0 0.17 0.35 0.7 km
© OpenStreetMap (and) contributors, CC-BY-SA

Proposed Commercial Core Cannabis Sales Overlay Zone - (Detailed Inset)



9/7/2021, 5:04:13 PM

 Commercial Cannabis Overlay Zone

1:4,514
0 0.03 0.06 0.1 0.1
0 0.05 0.1 0
© OpenStreetMap (and) contributors, CC-BY-SA

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve, Publish, and Post Amended Ordinance 2022-30 Approving Rezoning of Bull of the Woods Lots B & C from Special Use Zone to Residential Zone

DATE: October 26, 2021

PRESENTED BY: Patrick Nicholson, Planning & Community Development Director and Susan Baker, esq., Village Attorney

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: Per application of the new property owner, a zone change is requested from Special Use Zone to Residential Zone to better conform with the zoning and use of surrounding properties and align with future development intentions. Under the current Special Use Zone, residential construction is not permitted. During the P&Z October 4, 2021 meeting, the Village Planning and Zoning Commission voted to recommend approval of Amended Ordinance 2022-30.

The applicant has provided a preliminary site plan of the future property development and brief proposal narrative, which are included as Exhibits A-B.

The subject properties are located North of Bull of the Woods Road between Bull of the Woods Road and the Rio Hondo. These properties are two of three lots in the area presently zoned Special Use (SU). They are the two uppermost properties - see Exhibit C.

RECOMMENDATION: As this is the first reading of this Ordinance, a motion to approve, publish, and post should be considered. The Planning & Zoning Commission and Staff recommend approval of Amended Ordinance 2022-30 at the November 23, 2021 Council Meeting at the second reading, after a Public Hearing is held.

**VILLAGE OF TAOS SKI VALLEY
AMENDED ORDINANCE NO. 2022-30**

**AN ORDINANCE OF THE VILLAGE OF TAOS SKI VALLEY REZONING
BULL OF THE WOODS LOTS B AND C FROM SPECIAL USE TO
RESIDENTIAL**

WHEREAS, the owners of Bull of the Woods Lots B and C have submitted a formal application to the Village seeking a rezone of their properties from Special Use to Residential; and

WHEREAS, both the Planning and Zoning Commission and Council of the Village of Taos Ski Valley held public hearings to review this application for rezone of Lots B and C, where public comment was heard: and

WHEREAS, both the Planning and Zoning Commission and Council find that this rezone is compatible with the surrounding neighborhood and should be granted.

**NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY
OF THE VILLAGE OF TAOS SKI VALLEY, NEW MEXICO AS FOLLOWS:**

Section 1. REZONE GRANTED

Bull of the Woods, Lots B and C are rezoned to Residential effective upon adoption and publication of this Ordinance. The Village's Official Zoning Map is hereby amended to reflect this rezone, pursuant to Section 10 of the Village's Zoning Code, Amended Ordinance No. 2022-30.

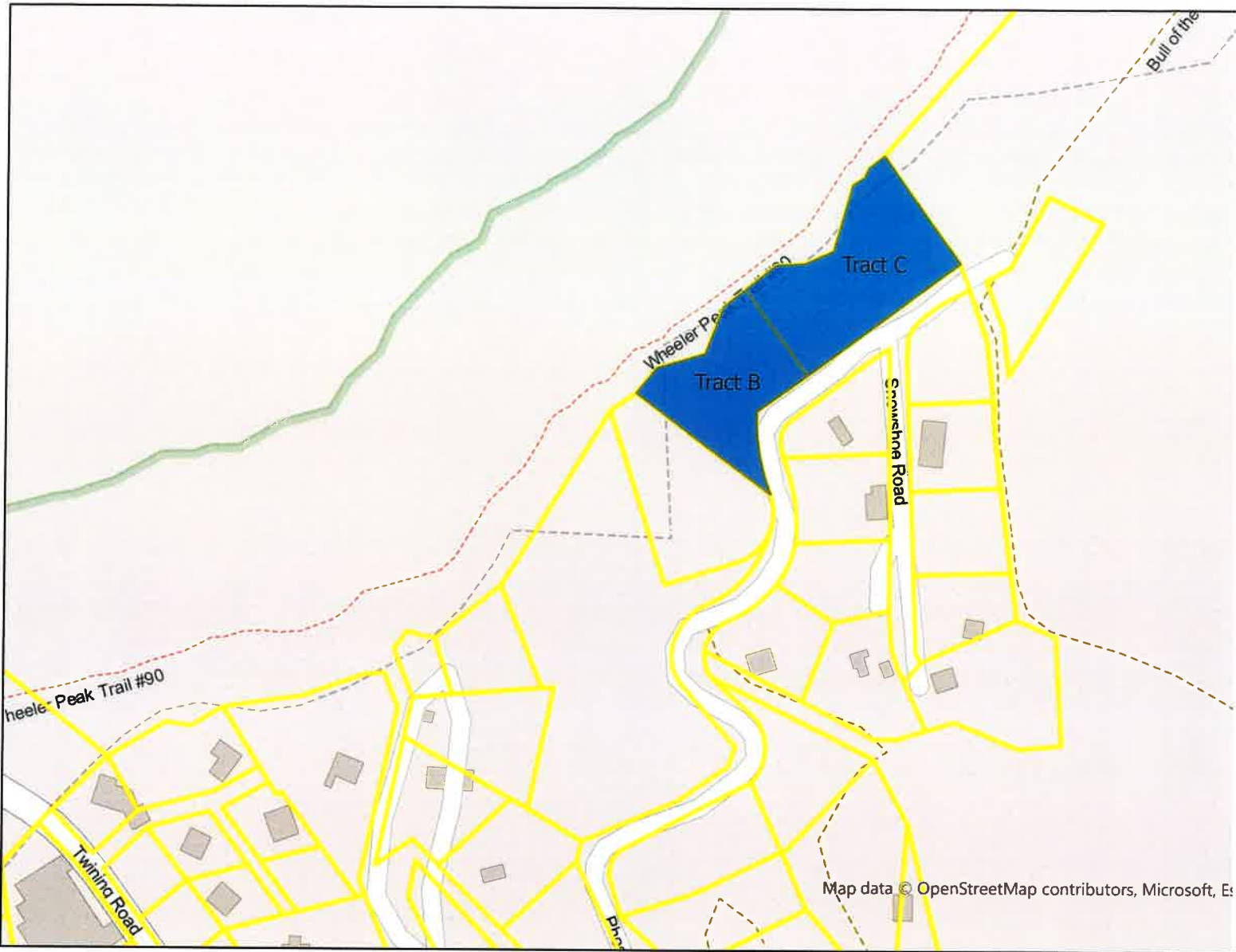
**PASSED, ADOPTED, AND APPROVED BY THE COUNCIL FOR THE
VILLAGE OF TAOS SKI VALLEY.**

Christof Brownell, Mayor

ATTEST:

Ann Wooldridge, Village Clerk

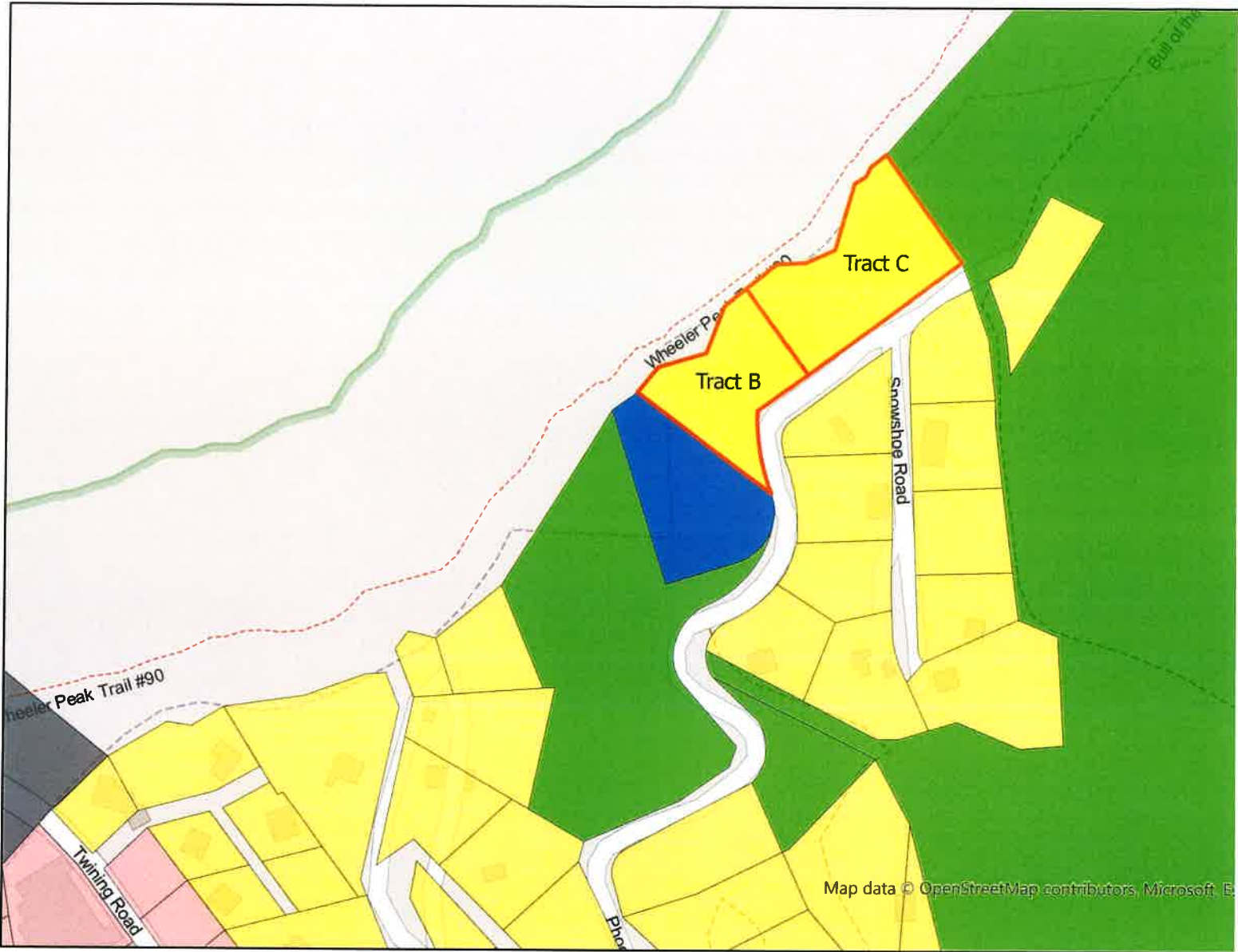
Exhibit A - Current Zoning Tracts B and C (Bull of the Woods Road)



Special Use



Exhibit B - Proposed Zoning Tracts B and C (Bull of the Woods Road)



- Zoning**
- Residential
 - Recreation Agriculture
 - Core Village Zone
 - Special Use
 - Unzoned
 - Proposed Zoning "Residential"





Rezoning Application

Prepared for: Village of Taos Ski Valley, Planning Commission

Prepared by: Alec Whitten, Owner

August 24, 2021

PROPOSAL

Background

We recently purchased Lots B & C (at the top of Bull of the Woods Road, directly across from Snowshoe Lane) intending to eventually make Taos Ski Valley our home. In order to bring zoning in alignment with our desired use, we are applying to have the property rezoned from "Special Use" to "Residential-Single Family."

We understand that these lots were originally zoned as "Special Use" to maintain flexibility in development options. As we intend to build residential structures in line with neighboring properties, we feel that the more restrictive "Residential-Single Family" designation better reflects our plans to build within the context of the neighborhood and adjacent land.

Project Outline

We understand that rezoning the properties as "Residential-Single Family" would allow us to build a primary residence and secondary (guest house) on each lot, Lot B and Lot C. We plan to first build structures on Lot B only, with the possibility of later developing Lot C.

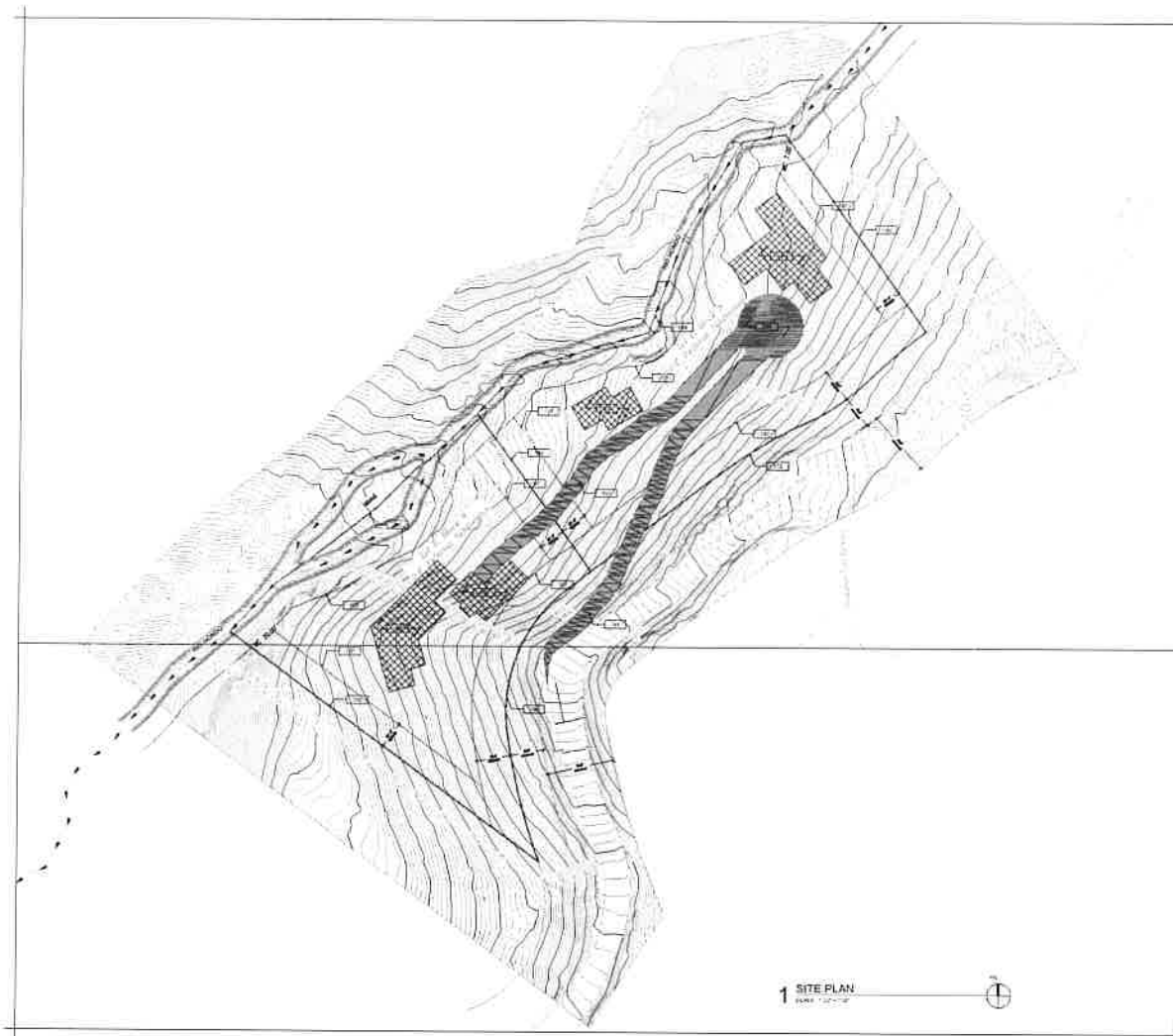
One challenge these lots present is providing vehicular access to the future homes. Assuming that a driveway would have to pass from one property into the other and back to provide access to the potential building pads on both lots, we plan to build the driveway for both lots at the same time, despite initially building structures only on Lot B. This driveway approach will continue to be evaluated as we move forward with the project and hire consultants to assist us with the work.

Conclusion

We are applying to rezone these properties to the "Residential-Single Family" designation, as multiple conversations with Patrick Nicholson and other future neighbors indicate that this rezoning will best enable our goal of building a home for our family that is sensitive to its community and environment.

Thank you for your consideration,

Alec Whitten
Whitten Family Trust



KEYNOTES

- 131 PROPOSED DRIVEWAY/ACCESS ROAD TO BE REFINED BY CIVIL ENGINEER
- 132 PROPOSED MAIN HOUSE LOT (B) - PHASE 1
- 133 PROPOSED GUEST HOUSE LOT (B) - PHASE 1
- 134 PROPOSED MAIN HOUSE LOT (C) - PHASE 2
- 135 PROPOSED GUEST HOUSE LOT (C) - PHASE 3
- 136 PROPERTY LINE
- 137 SETBACK LINE (AS DIMENSIONED)

GENERAL NOTES

SQUARE FOOTAGE ESTIMATE:
 MAIN HOUSE LOT B: 240,000 SF
 GUEST HOUSE LOT B: 100,000 SF
 MAIN HOUSE LOT C: 240,000 SF
 GUEST HOUSE LOT C: 100,000 SF

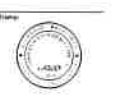
LEGEND

- PROPOSED RESIDENTIAL STRUCTURE
- PROPOSED DRIVEWAY



10715 Canyon Blvd.
 L.A. CA 90034
 P 310.440.3339

BULL OF THE WOODS
LOTS B & C
 BULL OF THE WOODS ROAD
 TAOS SKI VALLEY, NM 87525



SITE PLAN

P.P. No. **AW** Date **10**
 Date **AS NOTED**
 Project Number **010.010**
 Revision Date **02.28.10**
 Sheet **1** of **1**

A1.01

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Consideration to Approve Resolution No. 2022-489 Requesting a Permanent Budget Adjustments (BAR) Transferring Funds from the General Fund Reserve (43) and into the Water (01) and Sewer (02) Enterprise Funds

DATE: October 26, 2021

PRESENTED BY: Nancy Grabowski, Finance Director

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village submitted its fiscal year 2021-22 budget in July of 2021. Despite being in a pandemic situation the budget was submitted assuming sufficient revenues to cover expenses. However, with increases in insurance, debt service and expenses, and decreases in sales, revenues have not been sufficient to cover these increases, creating a negative ending 1st quarter fund balance of (\$17,237.05) in the Water fund. Quarterly reports cannot be submitted to the Department of Finance with a negative balance unless it is a reimbursable grant. The Sewer enterprise fund has an ending first quarter balance of \$882.50.

With the majority of businesses closed until the ski season, utility sales may not be sufficient to cover the utility expenses.

Reviewing utility sales and expenses for Oct-Dec 2020, there was a shortfall of approximately -\$17,000 in water and a shortfall of -\$31,000 in sewer. A BAR was done last year for \$15,000 to alleviate shortfalls in sewer at that time. Based on these calculations, along with increases to debt service reserves, staff proposes the following BAR adjustment to the FY2022 budget.

<u>FUND</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
Water Enterprise (01/50100)	9002/61100 Transfer In	(\$50,000)
Sewer Enterprise (02/50300)	9002/61100 Transfer In	(\$50,000)
General Reserve (43/11000)	9001/61200 Transfer Out	\$100,000

A transfer to cover the shortfall in water will be done as of September 30, 2021 so the quarterly report can be submitted. Additional transfers will only be made if either fund has a negative balance.

RECOMMENDATION: Staff recommends approval of Resolution No. 2022-489 to amend the budget for FY2022, creating a transfer out of the General Reserve fund (43) and transfers into Water Enterprise Fund (01), covering the 1st Q shortfall to submit the 1st Quarter report without a negative balance. Also transferring additional funds to Water and Sewer Enterprises as needed to cover possible 2nd Quarter shortfalls.

**VILLAGE OF TAOS SKI VALLEY
RESOLUTION NO. 2022-489**

A RESOLUTION REQUESTING A PERMANENT BUDGET ADJUSTMENT TO THE FY2022 BUDGET (BAR) TRANSFERRING FUNDS OUT FROM THE GENERAL FUND RESERVE (43) AND INTO THE WATER (01) AND SEWER (02) ENTERPRISE FUNDS COVERING THE NEGATIVE ENDING FUND BALANCE IN THE WATER ENTERPRISE IN THE 1ST QUARTER AND POSSIBLE SHORTFALLS IN THE 2ND QUARTER IN BOTH UTILITY FUNDS

WHEREAS, it is hereby resolved that the Village of Taos Ski Valley having met in a regular meeting on October 26, 2021 proposes to make an adjustment to the Fiscal 2021-22 budget as follows:

<u>FUND</u>	<u>ACCOUNT/DESCRIPTION</u>	<u>AMOUNT</u>
Water Enterprise (01/50100)	9002/61100 Transfer In	(\$50,000)
Sewer Enterprise (02/50300)	9002/61100 Transfer In	(\$50,000)
General Reserve (43/11000)	9001/61200 Transfer Out	\$100,000

WHEREAS, at the regular meeting of the Village of Taos Ski Valley Governing body on October 26, 2021, it considered adjustments to its budget for the Fiscal Year 2021-2022; and

WHEREAS, said budget was developed on the basis of need and through cooperation with all user departments, elected officials and other department supervisors; and

WHEREAS, the official meetings for the review of said documents were duly advertised and posted in compliance with the State of New Mexico Open Meetings Act; and

WHEREAS, it is the majority opinion of this Council that the proposed budget adjustments meets the requirements as currently determined for Fiscal Year 2021-2022.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the governing body of the Village of Taos Ski Valley, State of New Mexico hereby approves authorizes and directs that the Village of Taos Ski Valley budget for Fiscal Year 2021-2022 be amended accordingly.

PASSED, APPROVED AND ADOPTED this 26th day of October, 2021.

THE VILLAGE OF TAOS SKI VALLEY

By: _____
Christof Brownell, Mayor

(Seal)

ATTEST:

Ann M. Wooldridge, Village Clerk

VOTE: For _____ Against _____



LEAVE REQUEST FORM

WEEK ENDING : 9-Oct-2021

EMPLOYEE NAME: Ann Wooldridge

(check) Type of Leave	Hours	Dates Requested			
<input type="checkbox"/> Comp Time:		From:		To:	
<input type="checkbox"/> Educational Leave:		From:		To:	
<input type="checkbox"/> Emergency/Injury Leave:		From:		To:	
<input type="checkbox"/> Holiday:		From:		To:	
<input type="checkbox"/> Leave Without Pay:		From:		To:	
<input type="checkbox"/> Holiday Swap:		From:		To:	
<input type="checkbox"/> Personal Holiday:		From:		To:	
<input type="checkbox"/> Sick Leave:		From:		To:	
<input type="checkbox"/> Temporary Disability Leave:		From:		To:	
<input type="checkbox"/> Vacation (Annual) Leave:		From:		To:	
<input type="checkbox"/> Work at Home	3.00	From:	13-Oct-21	To:	13-Oct-21
Total Hours:					

EMPLOYEE SIGNATURE: Ann M. Wooldridge

DATE: 10/10/2021

APPROVED: ☐
DISAPPROVED: ☐

Supervisor

Attached Required Information:

Work @ Home Information: Weekly Work Plan

Sun	Mon	Tue	Wed	Thu	Fri
	holiday	office	work at home	office	office
	10/11	10/12	10/13	10/14	10/15
			3.00		

Village Administrator

(Required for WAH, or if requested leave exceeds 10 working days.)

**Village of Taos Ski Valley
Village Council
Agenda Item**

AGENDA ITEM TITLE: Consideration to Approve Resolution No. 2022-490, A Resolution Authorizing and Approving Financial Assistance from the New Mexico Department of Transportation (NMDOT) FY2022-2023 NMDOT Municipal Arterial Program (MAP) Cooperative Agreement

DATE: October 26, 2021

PRESENTED BY: Anthony Martinez, Public Works Director

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: The Village Council needs to approve a Resolution for New Mexico Department of Transportation (NMDOT) funding. After passage of the attached Resolution, the NMDOT will be drafting a contract for Village approval for the 2022 road project. The Village requests that NMDOT contribute \$93,333.00 with the Village to match or exceed \$31,111.00 for a total contract price of \$124,444.00, which is consistent with recent funding applications with NMDOT.

The project scope of work is drainage structures, culverts, blading, reshaping, hauling, disposal, placement, and compaction of all materials. The Village also plans to continue to apply base course and dust control materials throughout the Village to build up the roads due to material loss from erosion.

RECOMMENDATION: Approval of Resolution No. 2022-490, a Resolution authorizing the approval for financial assistance from the NMDOT MAP program.

VILLAGE OF TAOS SKI VALLEY

RESOLUTION NO. 2022-490

**AUTHORIZING AND APPROVING FINANCIAL ASSISTANCE FROM THE NEW MEXICO
STATE HIGHWAY AND TRANSPORTATION DEPARTMENT
FY 2022 - 2023, NM LOCAL GOVERNMENT ROAD Control No. L500476**

Whereas, the Village intends to undertake construction and improvements to its road system Control No. L500476 and has received a commitment for financial assistance from the New Mexico State Highway Transportation Department of 75% match which is \$93,333.00 and the Village of Taos Ski Valley has the financial resources for the 25% match which is \$31,111.00. The total project cost is \$124,444.00.

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

Section 1. That all action (not consistent with the provisions hereof) heretofore taken by the Village and the officers and employees thereof directed toward the Application and the Project, be and the same is hereby ratified, approved and confirmed.

Section 2. That the agreement to be submitted by the Village, be and the same is hereby approved and confirmed as stated in Exhibit A attached hereto and incorporated by reference herein 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.

Section 3. All acts and resolutions in conflict with this resolution are hereby rescinded, annulled and repealed.

Section 4. This resolution shall take effect immediately upon its adoption.

PASSED, APPROVED AND ADOPTED this 26th day of October 2021.

THE VILLAGE OF TAOS SKI VALLEY

By _____
Christof Brownell, Mayor

(Seal)
ATTEST

Ann M. Wooldridge, Clerk

Vote: For _____ Against _____

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 determine 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 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

EXHIBIT B
AS BUILT SUMMARY
OF COSTS AND QUANTITIES
CONTRACT

SCOPE OF
WORK:

[illegible]

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: **Consideration to Approve Resolution No. 2021-491 Election Resolution**

DATE: October 26, 2021

PRESENTED BY: Ann Marie Wooldridge, Village Clerk

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION:

Between October 2, 2021 and November 1, 2021 the Municipality must notify the Secretary of State of all municipal positions to be filled at the next local government election. The Village of Taos Ski Valley Council has opted to participate in the Municipal Officer Election, with elections in March of even-numbered years as was previously the standard for municipalities.

Elected Officials serve four-year terms unless circumstances require otherwise.

The NM Secretary of State shall issue an election proclamation on December 1, 2021 which shall be published in conformance with the requirements.

RECOMMENDATION: Staff recommends a motion to approve **Resolution No. 2021-491** concerning the Municipal Officer Election to be conducted in 2022.

**VILLAGE OF TAOS SKI VALLEY
RESOLUTION No. 2022-491**

ELECTION RESOLUTION

Be it resolved by the Governing Body of the Village of Taos Ski Valley that:

- A. A Regular Municipal Officer Election for the election of Municipal Officers shall be held on March 1, 2022. Polls will open at 7:00 a.m. and close at 7:00 p.m.
- B. At the Regular Municipal Officer Election, persons shall be elected to fill the following elective offices:
1. ONE Mayor for a four year term
 2. ONE Councilor for a four year term
 3. ONE Councilor for a four year term
- C. The following location is designated as a polling place for the conduct of the Regular Municipal Officer Election:
Voters in the Village of Taos Ski Valley, Precinct 33, shall vote at the Inn at Taos Valley, 1314A Highway 150, Taos Ski Valley, NM.
- D. Absentee Voting. Applications for absentee ballots may be obtained from the office of the Municipal Clerk or through the Voter Portal at NMVOTE.ORG. All applications for absentee ballot must be completed and accepted by the Municipal Clerk prior to 5:00 p.m., February 24, 2022. The Municipal Clerk will accept completed absentee ballots delivered by mail, or in person by the voter casting the absentee ballot, by a member of the voter's immediate family, or by the caregiver to the voter until 7:00 p.m. on March 1, 2022.
Absentee ballots may be marked in person in the office of the Municipal Clerk during the regular hours and days of business, beginning on Tuesday, February 1, 2022 and closing at 5:00 p.m. on Friday, February 25, 2022.
Early Voting. Early voting on paper ballots will be conducted in the office of the Municipal Clerk during the regular hours and days of business, beginning on Tuesday, February 1, 2022 during the regular hours and days of business and on the Saturday immediately prior to election day from 10:00 a.m.-6:00 p.m.
- E. Persons desiring to register to vote at the Regular Municipal Officer Election must register with the County Clerk of Taos County not later than Tuesday, February 1, 2022 at 5:00 P.M. This excludes same day voter registration and update of existing registration at a voting location immediately before voting in the election after signing an affidavit under oath that the elector has not voted in the election.
- F. All Declarations of Candidacy shall be filed with the Municipal Clerk on Tuesday, January 4, 2022 between the hours of 9:00 A.M. and 5:00 P.M.
- G. The casting of votes by qualified municipal electors shall be recorded on paper ballots counted by tabulator.

Adopted and approved this 26th day of October, 2021.

Christof _____ Brownell,
Mayor

ATTEST: Ann M. Wooldridge, Municipal Clerk _____

**Village of Taos Ski Valley
Village Council
Agenda Item**

AGENDA ITEM TITLE: Council Acknowledgement of the FY2022 1st Quarter Financial data for Submission to the Department of Finance, Local Government Division by October 31, 2021

DATE: October 26, 2021

PRESENTED BY: Nancy Grabowski, Finance Director

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION: As per the Department of Finance (DFA), Local Government Division, it is required to have the quarterly financial information submitted no later than 30 days after the close of each quarter. Attached is the summary report to be submitted to DFA (exhibit A) by October 31, 2021, along with the Profit and Loss from July 1-September 30, 2021 (exhibit B). Staff is submitting this report to the Council for their review and acknowledgement of the financial status of the Village as of September 30, 2021.

RECOMMENDATION: A motion from the Council is requested to acknowledge the FY2022 first quarter report.

Exhibit A.

SUMMARY FUND BALANCE FY2021									
	A	B	AB	AC	AD	AE	AF	AG	
	FUND NAME	FUND #	Ending Fund BAL FY2021	FY2022 PROPOSED BUDGET REVENUE	FY2022 YTD ACTUAL REVENUE & TRANSFER IN	FY2022 PROPOSED BUDGET EXPENSE	FY2022 YTD ACTUAL EXPENSE & TRANSFER OUT	BUDGETED ENDING Fund Bal FY 2022	
1	6 Water-01	01	4,297.65	257,600	38,755	249,042	60,250	-17,237.24	
2	7 Sewer-02 (New Fund FY2019)	02	16,653.23	1,029,185	134,410	961,595	150,181	882.10	
3	8 Water Depreciation Reserve	41	91,584.63	457,723	13,590	469,977	3,080	102,095.37	
4	9 Reserve for CWSRF	62	206,674.45	325	0	60	0	206,674.45	
5	10 USDA Debt Service and Reserve	63	518,372.54	340,876	73,477	287,800	71,634	520,215.89	
6	11 Sewer Depreciation Reserve	42	180,819.99	0	0	428,829	1,722	179,098.04	
7	12 Roads/Streets	05	199,611.00	674,952	54,931	830,280	96,608	157,933.84	
8	13 General/Administration	03	1,790,846.20	2,288,500	268,617	2,828,380	445,598	1,613,865.97	
9	14 UG Electric-General Res	44	568,522.34	65,000	16,593	100,000	29,718	555,397.92	
10	15 General Reserve	43	1,247,980.90	254,900	50,000	275,100	0	1,297,980.90	
11	16 Law Enforcement Operating	04	0.00	404,404	75,404	404,404	75,404	0.00	
12	17 Law Enforcement Capital	14	17,617.79	21,800	21,800	39,418	3,244	36,173.97	
13	18 Solid Waste Enterprise Fund	77	293,544.57	64,020	17,044	302,700	12,389	298,199.04	
14	19 Fire Cap	18	249,931.74	84,779	560,633	626,357	38,767	771,797.74	
15	20 Fire Reserve	38	164,758.46	20,000	20,000	0	0	184,758.46	
16	21 Volunteer Fire Donation	28	15,580.40	600	0	16,000	0	15,580.40	
17	22 EMS	09	10,003.54	90,000	500	90,640	4,086	5,917.26	
18	23 Volunteer EMS Donation	29	34,209.49	700	500	25,000	350	34,359.85	
19	24 Parks and Recreation	10	21,659.39	45,000	0	50,800	0	21,659.39	
20	25 Lodgers' Tax	15	445,300.30	450,000	83,827	609,541	80,143	448,984.13	
21	26 O&M	32	377,349.67	50,000	0	10,000	0	377,349.67	
22	27 TOTAL:		6,455,318.28	6,599,864	1,429,582	8,605,923	1,073,213	6,811,687.15	
23	28 Village Apartments								
24	29 FFB Grant/American Rescue	70	27,770.34	46,000	10,000	50,100	620	37,150.64	
25	30	66		6,305	6,305	6,305		6,304.50	
26	31								
27	32								
28	33 IMPACT FEES:							0.00	
29	34 Parks & Rec	50	90,628.87	3,015	2	30,000		90,631.15	
30	35 Gen Impact	53	246,585.52	25	6	230,000		246,591.74	
31	36 Safety Impact	54	183,101.86	5,020	5	50,000	0	183,106.47	
32	37 Roads Impact	55	124,351.32	16,025	3	55,000	0	124,354.45	
33	38		644,667.57	24,085	16	365,000	0	644,683.81	
34	39		7,127,756.19	6,659,948.99	1,445,902.44	9,021,023.50	1,073,832.53	7,499,826.10	

Profit and Loss July-Sept 2021

	Jul - Sep 21
Ordinary Income/Expense	
Income	
4016 · Revenue - GRT ITG Telecom	15.77
4017 Revenue GRT Comp Tax	2,052.60
4012 · REVENUE -Water Sales	33,468.75
4013 · Revenue - Sewer	133,899.99
4018 · REVENUE- GRT HB 6	253.34
4019 · REVENUE-Hold Harmless GRT	34,085.96
4020 · REVENUE - GRT MUNICIPAL	189,965.70
4025 · REVENUE -LIQUOR LICENSES	500.00
4026 · REVENUE - BUSINESS LICENSE	3,650.00
4027 · REVENUE - OTHER	23,627.41
4028 · REVENUE - GASOLINE TAX	1,347.02
4029 · REVENUE - LODGER'S TAX	83,826.58
4031 · REVENUE - PARKING FINES	35.00
4034 · REVENUE - MOTOR VEHICLE FEES	4,637.99
4035 · REVENUE - BUILDING PERMITS	8,846.80
4036 · REVENUE -Licenses/Permits Other	750.00
4037 · REVENUE - GENERAL GRANTS	28,104.50
4046 · REVENUE - SOLID WASTE FEE	17,043.90
4047 · REVENUE - OTHER OPERATING	1,371.45
4049 · REVENUE - FIRE GRANTS	106,403.50
4058 · Plan Review Fees	916.44
4061 · Bond Proceeds	454,115.50
4100 · Miscellaneous Revenues	
4110 · Misc Revenue- TIDD reimburse	3,806.56
Total 4100 · Miscellaneous Revenues	3,806.56
4190 · Rental Fees	4,000.00
7004 · REVENUE - FINANCE CHARGE ON W/S	581.13
7005 · REVENUE - INTEREST INCOME	1,767.04
7006 · REVENUE -INVESTMENT INTEREST	24.21
7007 · REVENUE - INTEREST IMPACT FEES	16.24
7010 · REVENUE - AD VALOREM TAX	11,409.22
9000 · BEG. BALANCE	0.00
Total Income	1,150,522.60
Gross Profit	1,150,522.60
Expense	
6100 · Salary and Benefits	
6112 · SALARIES - STAFF	230,485.86
6113 · SALARIES - ELECTED	7,878.42
6115 · Overtime salaries	509.77
6121 · WORKER'S COMP INSURANCE	10,306.00
6122 · HEALTH INSURANCE	53,059.27
6125 · FICA EMPLOYER'S SHARE	14,502.26
6126 · WORKMAN'S COMP PERSONAL ASSESS	81.70
6127 · SUTA STATE UNEMPLOYEMENT	257.29
6128 · PERA Employer Portion	21,902.90
6130 · HEALTH INCENTIVE - SKI PASS/GYM	600.00
6133 · Life Insurance	238.70

EXHIBIT "B"

Pg 1 of 2

6134 · Dental insurance	3,422.19	
6135 · Vision Insurance	601.05	
6136 · FICA -EMPLOYER SHARE MEDICARE	3,391.67	
Total 6100 · Salary and Benefits	347,237.08	
6220 · OUTSIDE CONTRACTORS	153,306.61	
6225 · ENGINEERING	2,064.92	
6230 · LEGAL SERVICES	18,493.92	
6242 · ACCOUNTING	3,384.53	
6251 · WATER PURCHASE, STORAGE	93.53	
6252 · INTERNET	2,135.52	
6253 · ELECTRICITY	18,697.52	
6256 · TELEPHONE	4,400.13	
6257 · RENT PAID	750.00	
6258 · WATER CONSERVATION FEE	76.20	
6259 · Natural Gas	780.17	
6270 · LIABILITY & LOSS INSURANCE	84,199.00	
6310 · Advertising	543.44	
6312 · CHEMICALS & NON DURABLES	2,484.88	
6313 · MATERIAL & SUPPLIES	13,939.26	
6314 · Dues/fees/registration/renewals	5,006.31	
6315 · BANK CHARGES	595.27	
6316 · Software	1,823.10	
6317 · Personal Protective Equipment	2,298.63	
6318 · Postage	349.00	
6320 · EQUIPMENT REPAIR & PARTS	694.05	
6323 · SYSTEM REPAIR & PARTS	1,618.50	
6331 · OUTSIDE TESTING SERVICES	1,938.43	
6332 · EQUIPMENT RENTALS	8,074.20	
6417 · VEHICLE MAINTENANCE	8,316.88	
6418 · FUEL EXPENSE	3,740.40	
6432 · TRAVEL & PER DIEM	303.19	
6434 · TRAINING	2,864.23	
6435 · Training Elected Officials	349.64	
6560 · Payroll Expenses	0.00	
6570 · Other Operations Expenses	4,582.49	
6712 · LAB CHEMICALS & SUPPLIES	731.98	
6716 · LAB TESTING SERVICES	3,155.73	
8322 · CAPITAL EXPENDITURES	0.00	
8428 · Debt Service GRT FY2020 repay	7,789.95	
8430 · USDA FY20 Interest Expense	38,070.43	
8431 · USDA FY20 Principal Expense	33,563.57	
Total Expense	778,452.69	ties to lgbms
Net Ordinary Income	372,069.91	
Other Income/Expense		
Other Expense		
9001 · TRANSFER TO FUND	-295,379.84	
9002 · TRANSFER FROM FUND	295,379.84	
Total Other Expense	0.00	
Net Other Income	0.00	
Net Income	372,069.91	
Less Fire Loan	(454,115.50)	
Net Profit/Loss at Sept 30, 2021	(82,045.59)	

Report Recap for Fiscal Year 2021-2022 - FY2022 Q1 - Taos Ski Valley (Village)

➤ Budgets > Reports > Items / Files / Recap



Show 100 entries

Search:

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Adjustments	Balance	Reserves	Adjusted Balance	My Comments	Unread	Actions
11000 General Operating Fund	2,810,269.00	707,000.00	276,828.30	-93,883.99	323,048.96	88,302.98	3,465,467.33	26,920.75	3,438,546.58	0	0	Actions
20600 Emergency Medical Services	10,005.00	0.00	0.00	0.00	4,086.28	0.00	5,918.72	0.00	5,918.72	0	0	Actions
20900 Fire Protection	414,690.00	0.00	560,633.29	0.00	18,767.29	0.00	956,556.00	0.00	956,556.00	0	0	Actions
21100 Law Enforcement Protection	17,618.00	0.00	21,800.00	0.00	3,243.82	0.00	36,174.18	0.00	36,174.18	0	0	Actions
21400 Lodgers' Tax	445,300.00	0.00	83,826.58	-8,382.50	71,760.25	0.00	448,983.83	0.00	448,983.83	0	0	Actions
21600 Municipal Street	199,611.00	0.00	6,340.54	48,590.26	96,607.96	0.00	157,933.84	0.00	157,933.84	0	0	Actions
21700 Recreation	21,660.00	0.00	0.00	0.00	0.00	0.00	21,660.00	0.00	21,660.00	0	0	Actions
26000 American Rescue Plan Act	0.00	0.00	6,304.50	0.00	0.00	0.00	6,304.50	0.00	6,304.50	0	0	Actions
29900 Other Special Revenue	694,458.00	0.00	516.24	0.00	349.64	0.00	694,624.60	0.00	694,624.60	0	0	Actions

LGBMS

Page 1 of 1

40300 Other Revenue Bond Debt Service	518,373.00	0.00	64.38	73,412.97	71,634.00	0.00	520,216.35	0.00	520,216.35	0	0	Actions
50100 Water Enterprise	4,298.00	0.00	38,755.31	-7,869.00	52,421.20	0.00	-17,236.89	0.00	-17,236.89	0	0	Actions
50200 Solid Waste Enterprise	293,545.00	0.00	17,043.90	0.00	12,389.43	0.00	298,199.47	0.00	298,199.47	0	0	Actions
50300 Wastewater/Sewer Enterprise	16,654.00	0.00	134,409.56	-31,458.00	118,722.69	0.00	882.87	0.00	882.87	0	0	Actions
52800 Rental Enterprise	27,771.00	0.00	4,000.00	6,000.00	619.70	0.00	37,151.30	0.00	37,151.30	0	0	Actions
53400 Utility Reserve	650,426.00	206,000.00	0.00	13,590.26	4,801.47	0.00	865,214.79	0.00	865,214.79	0	0	Actions
Totals	6,124,678.00	913,000.00	1,150,522.60	0.00	778,452.69	88,302.98	7,498,050.89	26,920.75	7,471,130.14			

Showing 1 to 16 of 16 entries

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**Village of Taos Ski Valley
Village Council
Agenda Item**

AGENDA ITEM TITLE: PUBLIC HEARING: Consideration to Approve Application No. 1023553, Transfer of Ownership & Change of Location of Dispenser Liquor License No. 0201 by Cid's Mountain Market at 200 Thunderbird Road Unit 102

Date: October 26, 2021

PRESENTED BY: Ann Marie Wooldridge, Village Clerk

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not recommended

BACKGROUND INFORMATION:

The Village received notification from the NM Regulation and Licensing Department that CID'S Mountain Market has applied for transfer of ownership and change of location for Dispenser Liquor License number 0201. The application has preliminary approval from the Director of the NM Regulation and Licensing Department.

The Governing Body shall hold a Public Hearing in the question of whether the NM Regulation and Licensing Department should approve the proposed issuance, within forty-five (45) days after receipt of the notice of preliminary approval from the NM Regulation and Licensing Department, and after the notice has been published for thirty (30) days. Notice of the Public Hearing has been published for thirty days, beginning on September 16, 2021 and subsequently on September 23, 2021, as required.

RECOMMENDATION: Council should hold a Public Hearing on this application and take a vote on Application No. 1023553, Transfer of Ownership and Change of Location of Dispenser Liquor License No. 0201, by Cid's Mountain Market at 200 Thunderbird Road Unit 102.



NMRLD

NEW MEXICO
REGULATION &
LICENSING DEPARTMENT

STATE OF NEW MEXICO
MICHELLE LUJAN GRISHAM, GOVERNOR
Linda M. Trujillo, Superintendent
Andrew Vallejos, Director

September 13, 2021

Certified Mail No.: 9171 9690 0935 0155 7575 73

Village of Taos Ski Valley
Ann Marie Wooldridge, Clerk
PO Box 100
Taos Ski Valley, NM 87525

Lic. No. /Appl. No.: Dispenser License No. 0201 / Application No. 1023553
Name of Applicant: Rio Hondo H&R Inc.
Doing Business As: CID's Mountain Market
Proposed Location: 200 Thunderbird Rd., Unit 102, Taos Ski Valley, NM 87525

The Director of the Alcoholic Beverage Control Division (ABC) has reviewed the referenced Application and granted Preliminary Approval. It is being forwarded to you for Local Option District approval or disapproval of the Liquor License Application.

Notice of the Public Hearing required by the Liquor Control Act shall be given by the governing body by publishing a notice of the date, time, and place of the hearing twice during the 30 days prior to the hearing in a newspaper of general circulation within the territorial limits of the governing body. The first notice must be published at least thirty (30) days before the hearing. Both publications must occur before a hearing can be conducted. The notice shall include:

- (A) Name and address of the Applicant/Licensee;
- (B) The action proposed to be taken;
- (C) The location of the licensed premises.

In addition, if the Local Option District has a website, the Notice shall also be published on the website.

While the law states that "within forty-five (45) days after receipt of a Notice from the Alcoholic Beverage Control, the governing body shall hold a Public Hearing in the question of whether the department should approve the proposed issuance or transfer", we recognize the potential for conflict between the requirement for publication of 30 day notice and the 45 day hearing requirement.

With that in mind, when a local governing body receives a liquor license application from ABC, that governing body has a couple of options:

- 1) Hold a hearing on the license application within the statutory time frame of forty-five (45) days, as required by the Liquor Control Act, and comply with all other statutory and regulatory procedures and notify ABC of your decision within thirty (30) days of the hearing;
- 2) Request from ABC an extension of time, past the forty-five (45) days, designating how much additional time will be needed to conduct the hearing in compliance with all statutory and regulatory procedures. After the extension is granted and the hearing is held, notify ABC of your decision within thirty (30) days of the hearing;



ABC has no preference in the option you choose.

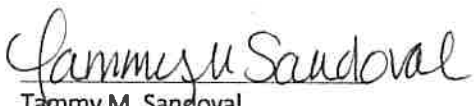
The governing body is required to send notice by certified mail to the Applicant of the date, time, and place of the Public Hearing. The governing body may designate a Hearing Officer to conduct the hearing. **A record shall be made of the hearing.**

The Applicant is seeking a Transfer of Ownership & Change of Location of Dispenser Liquor License No. 0201.

Within thirty (30) days after the Public Hearing, the governing body shall notify ABC of their decision to approve or disapprove the issuance or transfer of the license by signing the enclosed original Page 1 of the Application. The original Page 1 of the Application must be returned together with the notices of publication. If the Governing Body fails to either approve or disapprove the issuance or transfer of the license within thirty days after the Public Hearing, the Director may issue the license.

If the Governing Body disapproves the issuance or transfer of the license, it shall notify ABC within thirty (30) days setting forth the reasons for the disapproval. A copy of the Minutes of the Public Hearing shall be submitted to ABC with the Notice of Disapproval (*Page 1 of the Application, noting disapproval*).

Respectfully,



Tammy M. Sandoval

Admin Law Judge | Hearing Officer
NM Regulation & Licensing Department
Alcoholic Beverage Control Division
Phone: (505) 476-4548 | Fax: (505) 476-4595
Email: Tammy.Sandoval@state.nm.us

Enclosures:

1. Original Page 1 of the Application (*must be signed and returned w/notices of publication*)
2. Copy of Page 2 of the Application
3. Copy of the Zoning Statement





RECEIVED

JUL 22 2021

New Mexico Regulation and Licensing Department | Alcohol and Gaming Division | Page 1 Revised 5/16
 PO Box 25101 Santa Fe, NM 87504-5101 | Phone: (505) 476-4875 Fax: (505) 476-4593

AGD USE ONLY: Payment Application Fee \$ 200 Received on: 7/22/21 Receipt No. 24022450

Application Number: 1203553 Local Option District: _____

TRANSFER OF DISPENSER-TYPE LIQUOR LICENSE APPLICATION

\$200.00 Application Fee, non-refundable.

License No. 0201

Type of License: Dispenser

Check appropriate boxes:

Application is for: ☐ Transfer of Ownership ☒ Transfer of Ownership and Location ☐ Transfer of Location Only

Record Owner of Existing License: Jean Mayer, Monique Jacobson Personal Representative of Estate

Current D/B/A Name: St. Bernard Hotel

Current Premises Address: 112 Sutton Place Taos Ski Valley 87525

Current LOD: Taos Ski Valley Is License moving out of Local Option District? ☐ Yes ☒ No

APPLICANT IS: ☐ Individual ☐ Limited Liability Company ☒ Corporation ☐ Partnership (General/Limited)

NAME of Individual/Company:

ADDRESS (including city, state, zip)

Rio Hondo H&R, Inc.

116 Sutton Place Taos Ski Valley New Mexico 87525

D/B/A Name to be used: CID's Mountain Market

Business Phone #: tbd

Email Address (required): michael.mitchell@skltaos.com

Physical location where license is to be used: (Include Street # / Highway # / State Road, City, State, and Zip Code)

200 Thunderbird Road Taos Ski Valley New Mexico 87525 ~~87102~~

Unit #102

County of: Taos

Mailing Address: P.O. Box 90 Taos Ski Valley NM 87525

Are alcoholic beverages currently being dispensed at the proposed location? ☐ Yes ☒ No If Yes, License # / Type:

Agent/Contact Person: Linda Aikin

Phone #: 505-982-6224

Email: lla@cybermesa.com

I, (print name) David Norden

as (title) VP

being first duly sworn upon oath deposes and says: that he/she is the applicant or is authorized by the applicant to make this application; that he/she has read the same; knows the contents therein contained are true. Applicant(s) agree(s) that if any statements or representations herein are found to be false, the Director may refuse to issue or renew the license or may cause the license to be revoked at any time.

Sign before a Notary Public:

Signature of Applicant: [Signature]

Date: 6.29.21

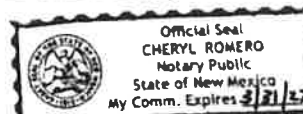
NOTARY PUBLIC USE ONLY: (State of New Mexico, County of Taos)

SUBSCRIBED AND SWORN TO before me this 29 day of June, 20 21

By: David Norden

Notary Public: [Signature]

My Commission Expires: March 31, 2022



FOR LOCAL OPTION DISTRICT USE ONLY: Local Governing Body of: _____ City, County, Village

Public Hearing held on _____, 20 ____ Check one: ☐ Approved ☐ Disapproved

Signature and Title of City/County Official: _____

FOR ALCOHOL AND GAMING DIVISION USE ONLY:

☐ Approved

☐ Disapproved

Signed by Director: _____

Date: _____

Premises Location, Ownership, and Description | NMSA §60-6B-10 | Page 2

1. The land and building which is proposed to be the licensed premises is: (check one)

- ☐ Owned by Applicant, copy of deed/document attached ☒ Leased by Applicant, copy of lease/document attached
☐ Other (provide details): _____

2. If the land and building are not owned by Applicant, indicate the following:

A. Owner(s): TAOS SKI VALLEY INC

B. Date and Term of Lease: 06/15/2021 - 05/15/2024, WITH OPTION TO RENEW 5 YEARS

3. Premises location is Zoned (example C-1, see Zoning Statement): _____

Zoning Statement attached Yes ☒ No ☐ Must be obtained from the Local Government, listing the proposed location by address, Type of Zone, state whether alcoholic beverages are allowed at proposed location, and if applicable, whether packaged sales, patio service and/or manufacturing is allowable. If there is no zoning in the proposed location, attach Statement from the local government, indicating there is no zoning.

4. **Distance* from nearest Church:** (Property line of church to closest point of licensed premises—shortest distance)

Name of Church: HOLY TRINITY CHURCH Miles/feet: 10.9 MILES

Address/location of Church: 498 NM 150, ARROYO SECO, NM 87514

5. **Distance* from nearest School:** (Property line of school to closest point of licensed premises—shortest distance)

Name of School: ARROYOS DEL NORTE ELEMENTARY SCHOOL Miles/feet: 12 MILES

Address/location of School: 405 HONDO SECO ROAD, ARROYO SECO, NM 87514

6. Distance from military installation *(Property line of military installation to closest point of licensed premises—shortest distance.)

Name of Military Installation, check one: 158 miles

- ☒ Kirtland Air Force Base (Albuquerque), ☐ White Sands Missile Range (Las Cruces),
☐ Holloman Air Force Base (Alamogordo), ☐ Cannon Air Force Base (Clovis)

7. Attach Detailed Floor Plan, must include the Total Square Footage of premises; List nearest cross street; Show which direction is North; Show each level (floor) where alcoholic beverages will be sold or consumed, exterior walls, doors, and interior walls; Patio Area with type of barrier used; Highlight Bonded Areas. The floor plan should be no larger than 8½ x 11 inches and must be labeled with designated areas highlighted, which will reflect the proposed Licensed Premises.

8. Type of Operation: ☐ Hotel ☐ Lounge ☒ Package Grocery ☒ Restaurant
☐ Racetrack ☐ Small Brewer ☐ Craft Distiller ☐ Winery ☐ Wholesaler
☐ Other (specify): _____

NOTE: If the distance is beyond 300 feet, but less than 400 feet, a Registered Engineer or Licensed Surveyor must complete a Survey Certificate showing the exact distance.





7 Firehouse Road
PO Box 100
Taos Ski Valley NM 87525

(575) 776-8220
(575) 776-1145 Fax

E-mail: vtsv@vtsv.org
Web Site: www.vtsv.org

MAYOR:
Christof Brownell

COUNCIL:
Jeff Kern
Neal King
J. Christopher Stagg
Thomas P. Wittman

**VILLAGE
ADMINISTRATOR:**
John Avila

CLERK:
Ann M. Wooldridge, CMC

June 23, 2021

NM Alcohol and Gaming Division
License and Regulation Department
PO Box 25101
Santa Fe, NM 87501

Re: Cid's Mountain Market

This is a zoning statement for Cid's Mountain Market, a business in the Village of Taos Ski Valley, to fulfill the requirements needed to apply for a liquor license.

- The property address is 200 Thunderbird Road, Unit 102, Taos Ski Valley, NM 87525
- The property is located in a C-B Zone: Commercial/Business
- The sale of alcohol is allowed in this zone
- The property is 12 miles from the Arroyos del Norte Elementary School
- The property is 10.9 miles from the Holy Trinity Church in Arroyo Seco

Sincerely,

Ann M. Wooldridge
Village Clerk
Village of Taos Ski Valley

Updated* Recommendations Regarding the Village of
Taos Ski Valley's Capital Improvements Plan, the
Proposed Land Use Assumptions and Development
Impact Fee Schedule

**Presented to the Village Council of the Village of Taos Ski Valley
by the Capital Improvements Advisory Committee**

October 2021

***The recommendations contained herein supersede earlier recommendations made
in the CIAC's May 2021 report to the Village**

Recommendations

The Capital Improvements Advisory Committee (CIAC) recommends for adoption the land use assumptions and development impact fee schedule documented by Willdan Financial Services in its updated October 2021 draft report, *Village of Taos Ski Valley Development Impact Fee Update Study*. The updated fee schedule recommended by the CIAC is included below from the Willdan report. The updated impact fees are lower than the previous rates proposed in Willdan's May report, reflecting refined land use assumptions and reduced capital improvement investments as summarized in the sections below.

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 - per Square Foot
<u>Residential</u>						
Single Family	\$ 1.65	\$ 2.09	\$ 1.46	\$ 2.79	\$ 1.51	\$ 9.50
Multifamily	\$ 3.38	\$ 3.02	\$ 3.00	\$ 5.67	\$ 3.07	\$ 18.14
<u>Nonresidential</u>						
Commercial	\$ 5.15	\$ 7.44	\$ -	\$ 9.84	\$ 5.32	\$ 27.75
<u>Accommodations</u>						
Hotel	\$ 5.80	\$ 5.21	\$ 5.15	\$ 9.88	\$ 5.34	\$ 31.38

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

Fee schedule from October 2021 draft of *Village of Taos Ski Valley Development Impact Fee Update Study*.

Furthermore, the CIAC encourages the Village to take the following actions:

- 1) Develop a comprehensive financing plan that identifies the necessary sources of funding to execute the Capital Improvements Plan (CIP) and cover maintenance and operations costs, incorporating the major outlay for Tax Increment Development District (TIDD) payments;
- 2) Consider and potentially implement mechanisms to secure additional sources of revenue to finance the CIP, for example, a special assessment district or bed tax (in addition to the current lodgers' tax); and
- 3) Periodically reassess the land use assumptions, CIP, and development impact fee schedule, considering the pace of development, CIP implementation progress, and potential changes in infrastructure needs and/or costs that might warrant adjustments to the fee schedule.

The revised CIP has ~\$32M of unfunded project costs (reduced from \$58.5M in the earlier May version of the CIP), of which ~\$12M would be recovered through development impact fees by 2030 based on projected growth in the land use assumptions. Most of the \$12M in fees is associated with projected

commercial development. The CIAC would like to highlight the risk of a shortfall in development impact fee recoveries if either the projected growth doesn't materialize or if the current primary developer in the Village exercises its option to request a reduction in fees and this reduction is granted by the Village Council¹. This risk of a shortfall in fee recoveries should be considered and mitigated.

Background

The CIAC was created by the Village of Taos Ski Valley in accordance with Section 5-8-19 of the New Mexico Development Fees Act² (hereafter, "Act") to:

- 1) advise and assist the municipality in adopting land use assumptions;
- 2) review the capital improvements plan and file written comments;
- 3) monitor and evaluate implementation of the capital improvements plan;
- 4) file annual reports with respect to the progress of the capital improvements plan and report to the municipality any perceived inequities in implementing the plan or imposing the impact fee; and
- 5) advise the municipality of the need to update or revise the land use assumptions, capital improvements plan and impact fee.

The CIAC is an advisory body with no decision-making authority.

The Village solicited self-nominations for CIAC members first in early 2020 and again in summer 2020. According to the Act, at least forty percent (40%) of the membership of the CIAC must be representative of the real estate, development or building industries. By resolution of the Village Council on September 8, 2020, the following individuals were selected to serve on the CIAC (professional backgrounds are noted for those members that satisfy the 40% requirement):

- Michael Bower, director of facilities for TSVI
- Michael Fitzpatrick, realty issue consultant and part-time TSV resident
- Katherine Kett, TSV resident
- Thomas Mastor, building contractor
- Paddy McNeely, commercial real estate developer and part-time TSV resident
- Russell Olson, part-time TSV resident
- Ben Cook, CIAC chair, former construction worker, engineer, and part-time TSV resident

The CIAC first met on December 10, 2020, and since then it has typically met at least monthly evaluating the proposed land use assumptions, the Village's current CIP, and proposed development impact fee schedule. An earlier set of recommendations were submitted by the CIAC in May in response to the first draft impact fee schedule proposed by Willdan. Since that report, significant input was provided by the Village Council and other community stakeholders, leading to revisions in

¹Master Development Agreement between TSVI and the Village of Taos Ski Valley

²See <https://law.justia.com/codes/new-mexico/2019/chapter-5/article-8/>

the land use assumptions, CIP, and resulting impact fee schedule. Major revisions from the May Willdan study are summarized in the sections that follow.

Comments on the land use assumptions

Land use assumptions include both growth projections in residential and commercial buildings as well as the estimated annual occupancy of these units. The number of new residents and visitors associated with new development is calculated by multiplying the projected increase in new buildings by the estimated building occupancy. This number can then be compared to the current number of residents and visitors to quantify the relative demand on infrastructure associated with projected development.

Village GIS data were initially used to estimate existing development in terms of the number of single-family units, multifamily units, hotel rooms, and commercial building square footage. The numbers shown in the May report were subsequently refined by Village staff based on closer inspection of the GIS data and outreach to commercial lodging businesses.

The initial land use assumptions developed by Willdan were based in part on a recent economic development study, the *Second Revised Economic Impact Analysis Taos Ski Valley* (2015). The CIAC felt that the initial projected growth through 2030 was high, and members encouraged Willdan to review historical development rates in the Village for residential and commercial properties as well as the number of undeveloped lots. These considerations resulted in reduced growth projections that still reflect a higher growth rate than the Village has experienced over the last decade, which the CIAC thought was reasonable given the recent surge in development and the ongoing expansion of Taos Ski Valley.

Willdan estimated initial occupancy rates for residential and commercial units using census and other publicly available data. After the May Willdan study was issued, Willdan and the CIAC learned of Village water billing data for 2019 (the last full year of billing data before COVID). As explained further in the October Willdan report, this data has been used as a surrogate for occupancy, with occupancy densities for different land use categories calculated from the associated average residential and commercial water usage rates.

After previously combining hotels and multifamily units into a single commercial housing category shown in the May Willdan report, the water billing data indicated lower water usage for condos, leading to a lower occupancy density for condos than hotels. As a result, these two land use types have now been separated in the latest Willdan study, with separate impact fees proposed for each type. The CIAC discussed the complexity of differentiating between these two types of development, as well as the potential for an unintended incentive for developers to build units in the lower fee category. The CIAC also discussed the propensity of properties to be converted or modified after initial construction into a different use category: for example, a condominium complex that becomes operated as a hotel. It is also noted that the analysis of the water usage data by Willdan results in only a relatively minor difference in occupancy densities between hotels and multifamily units. In light of

these considerations, the Village may want to consider the simplification of combining hotels and multifamily developments into a single fee category.

Comments on the Capital Improvements Plan

The Village CIP lists the approved projects in various types of infrastructure, including public safety facilities, transportation facilities, parks and public spaces, wastewater system development, and water system development. The CIAC reviewed the CIP project list with Village staff and learned that it contains a mix of projects of planned projects along with some that have already been started and in some cases completed (for example, the wastewater treatment plant expansion). The Village has secured partial funding for some of the ongoing and completed projects, so the CIAC asked that the costs being allocated to future development properly reflect the unfunded costs of the CIP projects (with no maintenance and operations costs).

After briefing the May Willdan study to the Village Council, Village staff were encouraged to reduce the list of CIP projects to only those deemed necessary to support new development and with a reasonable chance of being completed within the seven-year timeframe stipulated in the New Mexico Development Fees Act. The October Willdan study includes the revised CIP with \$32M of projects, a reduction of almost half the original \$58M shown in the May 2021 Willdan report.

The CIAC has reviewed the revised list of CIP projects shown in the October Willdan report, and based on our understanding of the New Mexico Development Fees Act, we believe that all meet the requirement defined in the Act that fees only be collected to pay for capital improvement projects that are "necessitated by and attributable to" new development. There is substantial case law around the legality of development impact fees, including decisions that have upheld the authority of municipalities to charge impact fees for improvements in roads and parks. From an online research report (<https://www.cga.ct.gov/2002/olrdata/pd/rpt/2002-r-0902.htm>):

Courts generally look for a "rational nexus," which exists if the jurisdiction (1) shows how the development created the need for the infrastructure, (2) identifies the cost of providing that infrastructure, and (3) bases the fee amount on the extent to which the development benefits from the infrastructure.

This test can be applied to each of the investments in the CIP. For example, the Village's public safety facilities (for firefighting, etc.) are already strained, future development will place an additional demand on these services, and therefore should pay for its proportionate share of the needed investments. Likewise, the main thoroughfare between the Village core and the recreational amenities in the Kachina area is barely adequate to meet current traffic volumes, and future development will significantly increase traffic. Therefore, future development should pay its proportionate share of the needed improvement costs. Similarly, development will place demands on the Village's nascent park and trail system, with an increase in pedestrian traffic necessitating an upgraded trail system to allow safe and pleasant passage around the Village. Again, new development should pay its proportionate share. As a final example, the Village's water and wastewater treatment facilities were expanded in part to accommodate the demands of new development. The CIAC asked Village staff and legal counsel

if the Act allows for impact fees to be collected on infrastructure costs already incurred, and we were informed yes, as long as the fee being charged is tied to the capacity needed by new development, which we believe was done in Willdan's calculation.

Comments on the impact fee schedule

Development impact fees are calculated by proportionally allocating CIP costs between existing and future development based on the relative increase in demand for infrastructure associated with new development. The allocated costs to new development are then distributed across various development categories based on their share of infrastructure demand as calculated in the Willdan report.

The CIAC feels that the methodology used by Willdan is reasonable and defensible. Although the CIAC has also recommended the development of an infrastructure financing plan, the impact fee schedule can be calculated and implemented independent of a financing plan unless the Village expects some very large windfall in revenue. The methodology used by Willdan fairly allocates costs between existing and future development, resulting in a projected revenue over the next 10 years of ~\$12M, leaving about \$20M of costs (based on the current CIP) that need to be addressed by the financing plan. Most of the projected impact fee revenue comes from commercial development, raising the risks cited earlier in this report.

The CIAC discussed the equitability of the CIP in serving the needs of the entire Village community, and the importance of public infrastructure investments not being made in a way that preferentially benefit one party. With this in mind, the CIAC encourages the Village to consider alternate infrastructure funding mechanisms if it encounters significant infrastructure needs that are primarily required to support development in a particular area of the Village, for example, Kachina, especially if these investments do not clearly benefit the broader community. One way to handle such investments would be through a Special Assessment District (SAD).

Finally, the CIAC would like to highlight that the primary users of Village infrastructure are tourists, both overnight and day visitors who travel from across the U.S. and world to enjoy the Village's high-alpine recreational amenities. The Village is encouraged to consider additional mechanisms to recoup both the infrastructure investment and operations and maintenance costs associated with the impact of tourism. An additional bed tax (or reallocation of the existing lodgers' tax) might be one such mechanism. The effectiveness of bed taxes in tourist communities is widely studied³.

³ For example, see <https://tomknipe.files.wordpress.com/2010/07/bed-taxes-and-local-tourism-development.pdf>

CIAC endorsement of this report and its recommendations are indicated by signature below.

X Benjamin K Cook

Benjamin Cook, Chair

X Michael Bower

Michael Bower

X

Michael Fitzpatrick

X Katherine Kott

Katherine Kott

X Thomas Mastor

Thomas Mastor

X Paddy McNeely

Paddy McNeely

10.21.2021

X Russell Olson 10/19/2021

Russell Olson

VILLAGE OF TAOS SKI VALLEY

DEVELOPMENT IMPACT FEE UPDATE STUDY

ADMINISTRATIVE DRAFT

OCTOBER 20, 2021



Oakland Office

66 Franklin Street
Suite 300
Oakland, CA 94607
Tel: (510) 832-0899

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Other Regional Offices

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Orlando, FL
Phoenix, AZ
Plano, TX
Seattle, WA
Washington, DC

www.willdan.com

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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 projects funded by the impact fee analysis in this report are a subset of the Village's Infrastructure Capital Improvements Plan (ICIP). The projects funded by this impact fee are those which the Village expects can be funded and completed within a seven-year time horizon.

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 impact fee capital improvement plan (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.

Note that development projects occurring in areas not served by the Village's water or wastewater systems are exempt from the water and wastewater system development fees. See Figure 1 in the Appendix for a map displaying areas not served by the Village's water and wastewater systems.

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 - per Square Foot
<i><u>Residential</u></i>						
Single Family	\$ 1.65	\$ 2.09	\$ 1.46	\$ 2.79	\$ 1.51	\$ 9.50
Multifamily	\$ 3.38	\$ 3.02	\$ 3.00	\$ 5.67	\$ 3.07	\$ 18.14
<i><u>Nonresidential</u></i>						
Commercial	\$ 5.15	\$ 7.44	\$ -	\$ 9.84	\$ 5.32	\$ 27.75
<i><u>Accommodations</u></i>						
Hotel	\$ 5.80	\$ 5.21	\$ 5.15	\$ 9.88	\$ 5.34	\$ 31.38

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

Total Impact Fees for Typical Unit

Table E.2 displays the total impact fees for typically sized units. The table displays the typical unit size assumptions and the total impact fees for that unit.

Table E.2: Total Impact Fees for Typical Unit

Land Use	Quantity	Units	Total Fee per Sq. Ft.	Total Fee per Typical Unit
<i><u>Residential</u></i>				
Single Family	2,250	Sq. Ft.	\$ 9.50	\$ 21,375
Multifamily	1,250	Sq. Ft.	18.14	22,675
<i><u>Nonresidential</u></i>				
Commercial	1,000	Sq. Ft.	\$ 27.75	\$ 27,750
<i><u>Accommodations</u></i>				
Hotel	800	Sq. Ft.	\$ 31.38	\$ 25,104

Source: Table E.1.

Other Funding Required

Impact fees may only fund the share of public facilities identified in the Village's 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.3**, approximately \$15.9 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.3: Impact Fee Revenue Projection

	Net Project Cost ¹	Fee Revenue Through 2030	Fee Revenue Beyond 2030	Non Impact Fee Funding Sources
Public Safety	\$ 5,150,000	\$ 2,196,000	\$ -	\$ 2,954,000
Transportation	7,495,850	2,464,155	-	5,031,695
Parks	1,750,000	1,228,000	-	522,000
Wastewater	12,966,257	3,889,877	3,889,877	5,186,503
Water	4,275,000	2,103,529	-	2,171,471
Total	\$ 31,637,107	\$ 11,881,561	\$ 3,889,877	\$ 15,865,669

¹ Net of any secured grant funding.

Sources: Tables 3.6, 4.5, 5.5, 6.4 and 7.4.

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. The Village should comply with these guidelines and evaluate the necessity for a fee program update annually during CIAC review of fee program progress.

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:

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 and parks and public spaces fees in this report.**

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 not used 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, multifamily units, hotel rooms and commercial building square feet.
- 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, hotel rooms or commercial development creating the need for the facilities.

Service Area

The service area for this study is the Village limits. However, there are existing areas of the Village that are not currently served by the Village's water and wastewater systems. Development projects occurring in areas not served by the Village's water or wastewater systems are exempt from the water and wastewater system development fees.

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. *Fees for single family units are calculated based on the livable square footage of each unit.*
- **Multifamily:** Dwellings within a single structure containing two or more dwelling units including but not limited to condominiums and apartments. Dwelling units contain a full kitchen, and bathroom and meet egress requirements. *Fees for multifamily units are calculated based on the square footage of the dwelling units, excluding common areas.*
- **Commercial:** All commercial, office, retail, restaurant, educational, and service development. *Fees for commercial uses are calculated based on building square footage.*
- **Hotel:** All places of lodging that provide sleeping accommodations, including all suite hotels, business hotels motels, bed and breakfast or similar lodging uses. *Note that the fees for hotels are calculated based on the square footage of the units, excluding common areas and amenities.*

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.

Residential Dwelling Units

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.

The base year estimates of multifamily units come from a GIS analysis requested by the Village for use in this analysis. The count of units was verified by County property records and communications with property owners. The projected increase of 110 multifamily units was informed by 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 non-accommodations employment.

Hotel Units

The base year estimates of hotel units come from a GIS analysis requested by the Village for use in this analysis. The count of units was verified by Village staff and communications with hotel operators. The projected increase of hotel units was informed by input from the Village and the CIAC.

Residents/Overnight Visitors

Single family dwelling units, multifamily units and hotel units are all assumed to generate overnight visitor demand. For the purpose of this analysis, no distinction is made between residents and visitors, as it is assumed that both create similar amounts of demand for facilities. The count of units is multiplied by the assumed occupancy density factors presented in Table 2.2 to estimate the total number of residents/overnight visitors in the base year and at the planning horizon.

Table 2.1: Land Use Assumptions

	2020	2030	Increase
<i><u>Residential Dwelling Units</u></i>			
Single Family Dwelling Units ¹	140	180	40
Multifamily Dwelling Units ²	335	445	110
Total	475	625	150
<i><u>Employment</u></i> ³			
Commercial	387	647	260
Accommodations ⁴	60	100	40
Total	447	747	300
Commercial Building Square Feet (1,000s) ⁵	241	403	162
Lodging (Hotel Rooms)	210	385	175
<i><u>Residents/Overnight Visitors</u></i> ⁶			
Single Family	50	65	14
Multifamily	137	182	45
Hotels	95	173	79
Total	282	421	138

¹ Base year dwelling unit estimate from GIS data. Increase assumes 4 single family dwelling units per year.

² Multifamily units include apartments, condominiums and worker housing.

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 Base year accommodations workers identified in OnTheMap data. Share of accommodations to other employees assumed to remain constant through 2030.

⁵ Existing building square footage identified by the Village's GIS analysis. Excludes hotels and accommodations. Increase in commercial building square footage assumed to remain constant relative to non-accommodations employment.

⁶ Residents/overnight visitors calculated using dwelling unit and lodging room counts above and occupancy density factors from Table 2.2.

Sources: Village of Taos Ski Valley; U.S. Census Bureau LEHD Origin-Destination Employment Statistics (2018) accessed at <https://onthemap.ces.census.gov>; 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**.

Willdan reviewed water billing data from 2019 provided by the Village, by property to quantify the average amount of water consumption per various types of units. 2019 data was used because it

was the last full year before COVID affected visitation to the Village and ski area usage. This consumption data was then used to estimate the average residents/overnight visitors per unit, using the assumption of 80 gallons of water consumption per capita per day.

The nonresidential occupancy factor was derived based on the number of non-accommodations employees relative to existing commercial square feet identified in Table 2.1.

Table 2.2: Occupant Density Assumptions

<u>Residential</u>		
Single Family ¹	0.36	Residents and Visitors per Unit
Multifamily ¹	0.41	Residents and Visitors per Unit
<u>Nonresidential</u> ²		
Commercial	1.61	Employees per 1,000 square feet
<u>Visitor Accommodations</u>		
Hotels ¹	0.45	Visitors per Unit

¹ Average residents and visitors per unit per day calculated based on water billing records, and the assumption of 80 gallons of water consumed per capita per day.

² Calculated based on number of non-accommodations employees relative to existing commercial square feet identified in Table 2.1.

Sources: Village of Taos Ski Valley; Table 2.1; 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://taosmfs.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.

Note that accommodations employees are excluded from this service population because facility demand from hotels and lodging is captured in the overnight visitor estimates.

Table 3.1: Public Safety Facilities Service Population

	A Persons	B Weighting Factor	A x B = C Service Population
<u>Residents/Overnight Visitors</u>			
Existing (2020)	282	1.00	282
New Development	138	1.00	138
Total (2030)	421		421
<u>Workers (Excluding Accommodations)^{1, 2}</u>			
Existing (2020)	387	0.31	120
New Development	260	0.31	81
Total (2030)	647		201
<u>Combined Service Population</u>			
Existing (2020)			402
New Development			219
Total (2030)			622

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 ($40/128 = 0.31$).

² Accommodations employees are excluded from this service population because facility demand from hotels and lodging is captured in the overnight visitor estimates.

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. In total the Village owns approximately \$1.1 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>Buildings (square feet)</u>	
Building & Improvements, Apron	\$ 194,502
<u>Public Safety Vehicles</u>	
International 2002 Firetruck & Equipment	\$ 320,463
GMC 1986 Fire Truck	253,319
Chew Truck 1998 brush truck	30,209
Chew 2005 Express Cargo-EMS	28,891
Burn Boss Mobile Air Curtain & Burn Boss- TSVI 1/2	26,250
Breathing Air Compressor System	23,760
GMC 1988 4 X 4 Rescue Truck	22,000
1 E2V Argus Thermal Imaging Camera	13,950
Polaris 2012 Ranger	13,457
5 Air Paks fifty, 45 min w/o case	13,411
Danko Skid Unit - Wildland Engine	11,244
Power Pro Xt Ambulance (Cot) Gurney	10,696
Amkus Ion iS240 Spreader	10,207
Subtotal	\$ 777,857
<u>Law Enforcement Vehicles</u>	
Ford 2012 Expedition	\$ 27,971
Ford 2014 Expedition	33,179
2017 Ford Expedition	41,423
Subtotal	\$ 102,573
Total Value - Existing Facilities	\$ 1,074,931

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

Existing Level of Service

Table 3.3 shows the existing level of service per capita of public safety facilities. The existing facilities standard per capita is calculated by dividing the value of the existing facilities by the existing service population. This level of service is not used to calculate the impact fees, as the planned facilities presented below indicate a higher level of service than is currently provided. New development can fund this higher level of service through impact fees, but the Village must fund existing development's share of this higher level of service through funding sources other than impact fees.

Table 3.3: Existing Level of Service

Value of Existing Facilities	\$	1,074,931
Existing Service Population		402
Cost per Capita	\$	2,672
Facility Standard per Resident	\$	2,672
Facility Standard per Worker ¹		828

¹ Based on a weighing factor of 0.31.

Sources: Tables 3.1 and 3.2.

Planned Facilities

Table 3.4 summarizes the planned public safety facilities needed to serve the Village. These facilities are a subset of the Village's ICIP which the Village expects to be constructed within the next seven years. In this fee category, the Village plans to complete public safety administrative facilities, expand Fire Station Numbers 1 and 2, purchase apparatus, and add fire hydrants to add capacity to accommodate new development. In total, this study includes \$5.2 million of eligible planned public safety facilities.

Table 3.4: Planned Public Safety Facilities

	Total Cost
Fire Sub-station #2 Expand and Renovate	\$ 1,500,000
Fire Rescue Truck	400,000
Renovate and Expand Primary Fire Station #1	2,500,000
Additional Fire Hydrants	250,000
Pumper Tender (Fire Dept.)	500,000
Cost of Planned Facilities	\$ 5,150,000

Source: Village of Taos Ski Valley 2023-2027 Infrastructure Capital Improvements Plan.

Cost Allocation

Table 3.5 shows the calculation of the system plan facilities standard per capita for public safety facilities used to calculate the fees. 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 3.5: Public Safety Facilities System Standard

Value of Existing Facilities	\$ 1,074,931
Value of Planned Facilities	<u>5,150,000</u>
Total System Value (2030)	\$ 6,224,931
Future Service Population (2030)	<u>622</u>
Cost per Capita	\$ 10,016
Cost Allocation per Resident	\$ 10,016
Cost Allocation per Worker ¹	3,105

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 3.6** shows the projected fee revenue and the non-fee funding required through 2030. After accounting for the projected future impact fee revenue approximately \$3 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 3.6: Revenue Projection - System Standard

Cost per Capita	\$ 10,016
Growth in Service Population (2020- 2030)	<u>219</u>
Fee Revenue	\$ 2,196,000
Net Cost of Planned Facilities	<u>5,150,000</u>
Non-Fee Revenue to be Identified	\$ (2,954,000)

Sources: Tables 3.1, 3.2 and 3.4.

Fee Schedule

Table 3.7 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.

To calculate a fee per square foot, the total fee per dwelling unit or hotel room is divided by the assumed average square footage of dwelling units and hotel rooms in the Village today. This assumes an average single family dwelling unit size of 2,250 square feet, multifamily unit size of 1,250 square feet and hotel room size of 800 square feet.

Table 3.7: Maximum Justified Public Safety Facilities Fee Schedule

Land Use	A Cost Per Capita	B Density	C = A x B Base Fee ¹	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	\$10,016	0.36	\$ 3,606	\$ 108	\$ 3,714	\$ 1.65
Multifamily	10,016	0.41	4,107	123	4,230	3.38
<u>Nonresidential - per 1,000 Sq. Ft.</u>						
Commercial	\$ 3,105	1.61	\$ 4,999	\$ 150	\$ 5,149	\$ 5.15
<u>Hotel</u>	\$10,016	0.45	\$ 4,507	\$ 135	\$ 4,642	\$ 5.80

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 2,250 square feet, multifamily size of 1,250 square feet and hotel room size of 800 square feet.

Sources: Tables 2.2 and 3.5.

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.

Table 4.1 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, 11th Edition, and on discussions regarding trip generation characteristics with Village staff. Trip generation is expressed per dwelling unit for single family, multifamily and hotel units based on an estimate of average trips per resident and the assumed number of annual average occupants shown above in Table 2.2. Trips generation is expressed per 1,000 square feet for commercial uses.

The two types of trips adjustments made to trip generation rates for commercial 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 commercial 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 Person	Per Unit
Single Family ¹	Single Family Housing (210)	2.65	0.95
Multifamily ²	Multifamily Housing (Low-Rise) (220)	1.86	0.76
<u>Nonresidential</u>			Per KSF
Commercial ³			1.50
		Per Person	Per Unit
<u>Hotel</u> ⁴	Multifamily Housing (Low-Rise) (220)	1.86	0.84

¹ Based on 2.65 weekday trips per resident, multiplied by 0.36 residents/overnight visitors per unit.

² Based on 1.86 weekday trips per resident, multiplied by 0.41 visitors per dwelling unit.

³ Assumes approximately 4.5 trips per 1,000 square feet of commercial space based on discussions with Village staff. 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. Trip rate discounted by 50% to reflect that businesses only operate for half of the year.

⁴ Based on 1.86 weekday trips per resident, multiplied by 0.45 visitors per dwelling unit.

Sources: Institute of Traffic Engineers, Trip Generation, 11th Edition, 2021; 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
<i><u>Residential</u></i>							
Single Family	0.95	140	133	40	38	180	171
Multifamily	0.76	335	255	110	84	445	339
<i><u>Nonresidential</u></i>							
Commercial	1.50	241	362	162	243	403	605
<i><u>Hotel Rooms</u></i>	0.84	210	176	175	147	385	323
Total			926 64.4%		512 35.6%		1,438 100%

Sources: Tables 2.1 and 4.1.

Existing Level of Service

The existing level of service for transportation facilities is quantified in terms of miles of roads per 1,000 average daily trips. The level of service is calculated for paved roads and for gravel roads. Table 4.3 displays the existing level of service.

Table 4.3: Existing Level of Service

Classification	Miles of Road	Average Daily Trips	Miles of Road per 1,000 Average Daily Trips
Paved	0.47	926	0.51
Gravel	5.66	926	6.12

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

Planned Transportation Projects

Cost estimates for transportation facilities needed to serve new development as identified in the Village's ICIP are shown in Table 4.4. These facilities are a subset of the Village's ICIP which the Village expects to be constructed within the next seven years. The costs are 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, \$2.9 million of transportation project costs are allocated to new development through this impact fee.

Table 4.4: Planned Transportation Projects

Project Name	A	B	C = A x B
	Total Project Cost	Share Allocated to New Development ¹	Cost Allocated To Impact Fee
<u>Transportation Projects</u>			
Porcupine and Zaps Road	\$ 2,706,700	35.6%	\$ 963,585
Kachina Road	3,289,150	35.6%	1,170,937
Acquire Snow Storage Area/Land	1,500,000	35.6%	534,000
Total - Transportation Projects	\$ 7,495,850		\$ 2,668,523

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 2023-2027 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), hotel room and employment space (cost per 1,000 square feet) fees by multiplying the cost per trip by the trip generation rate for each land use category. These amounts become the fee schedule.

Table 4.5 displays the calculation of the cost the cost per trip demand unit by dividing the costs allocated to new development from Table 4.4 by increase in trips from Table 4.2.

Table 4.5: Cost per Trip to Accommodate Growth

Fee Program Share of Transportation Projects	\$ 2,668,523
Less Existing Fund Balance ¹	(204,368)
Net Costs	\$ 2,464,155
Growth in Trip Demand	512
Cost per Trip	\$ 4,817

Sources: Village of Taos Ski Valley; Tables 4.2 and 4.4, Willdan Financial Services.

Fee Schedules

Table 4.6 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 4.5. The cost per trip is multiplied by the trip demand factors in Table 4.1 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.

To calculate a fee per square foot, the total fee per dwelling unit or hotel room is divided by the assumed average square footage of dwelling units and hotel rooms in the Village today. This assumes an average single family dwelling unit size of 2,250 square feet, multifamily unit size of 1,250 square feet and hotel room size of 800 square feet.

Table 4.6: Maximum Justified Transportation Facilities 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	\$ 4,817	0.95	\$ 4,576	\$ 137		\$ 4,713	\$ 2.09
Multifamily	\$ 4,817	0.76	\$ 3,661	\$ 110		\$ 3,771	3.02
<u>Nonresidential - per 1,000 Sq. Ft.</u>							
Commercial	\$ 4,817	1.50	\$ 7,226	\$ 217		\$ 7,443	\$ 7.44
<u>Hotel - per Room</u>	\$ 4,817	0.84	\$ 4,046	\$ 121		\$ 4,167	\$ 5.21

¹ Fee per dwelling unit, hotel room, 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 2,250 square feet, multifamily size of 1,250 square feet and hotel room size of 800 square feet.

Sources: Tables 2.2 and 4.5.

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 system 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
Existing (2020)	282
New Development	138
Total (2030)	421

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

Existing Level of Service

Table 5.3 shows the existing level of service per capita of parks and public spaces. The existing facilities standard per capita is calculated by dividing the value of the existing facilities by the existing service population. This level of service is not used to calculate the impact fees, as the planned facilities presented below indicate a higher level of service than is currently provided. New development can fund this higher level of service through impact fees, but the Village must fund existing development's share of this higher level of service through funding sources other than impact fees.

Table 5.3: Existing Level of Service

Value of Existing Facilities	\$ 1,984,400
Existing Service Population	282
Cost per Capita	\$ 7,031

Sources: Tables 5.1 and 5.2.

Planned Parks and Public Spaces Project Costs

Table 5.4 displays the planned parks and public spaces facilities identified in the Village's ICIP. These facilities are a subset of the Village's ICIP which the Village expects to be constructed within the next seven years. The total cost of these improvements is approximately \$1.8 million.

Table 5.4: Planned Parks and Public Spaces

Multi-Purpose Trails (Amizette to Kachina) Planning, Acquisition, and Development	\$ 750,000
Hiker Parking Lot Expansion or Additional Location and Improvements	350,000
Kachina Wetland Park Improvements	300,000
Public Restrooms and Recreational Structures	350,000
Total	\$ 1,750,000

Source: Village of Taos Ski Valley 2023-2027 Infrastructure Capital Improvements Plan.

Parks and Public Spaces Cost per Capita

Table 5.5 shows the cost per capita of providing new parks and public spaces at the system facility standard. The system standard per capita is calculated by dividing the value of facilities at the planning horizon by the future service population.

Table 5.5: Parks and Public Spaces Cost per Capita

Value of Existing Facilities	\$ 1,984,400
Value of Planned Facilities	<u>1,750,000</u>
Total System Value (2030)	\$ 3,734,400
Future Service Population (2030)	<u>421</u>
Cost per Capita	\$ 8,881

Sources: Tables 5.1, 5.2 and 5.4.

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 5.6 compares a projection of fee revenue to the cost of the planned facilities. After accounting for the projected future impact fee revenue approximately \$384,000 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 5.6: Fee Revenue Projection

Cost per Capita	\$ 8,881
Growth in Service Population (2020- 2030)	138
Fee Revenue	\$ 1,228,000
Net Cost of Planned Facilities	1,750,000
Non-Fee Revenue to be Identified	\$ (522,000)

Sources: Tables 5.1, 5.3 and 5.5

Fee Schedule

Table 5.7 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.

To calculate a fee per square foot, the total fee per dwelling unit or hotel room is divided by the assumed average square footage of dwelling units and hotel rooms in the Village today. This assumes an average single family dwelling unit size of 2,250 square feet, multifamily unit size of 1,250 square feet and hotel room size of 800 square feet.

Table 5.7: Maximum Justified Parks and Public Spaces 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.
<i><u>Residential - per Dwelling Unit</u></i>						
Single Family	\$ 8,881	0.36	\$ 3,197	\$ 96	\$ 3,293	\$ 1.46
Multifamily	\$ 8,881	0.41	\$ 3,641	\$ 109	\$ 3,750	\$ 3.00
<i><u>Hotel - per Room</u></i>						
	\$ 8,881	0.45	\$ 3,996	\$ 120	\$ 4,116	\$ 5.15

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 2,250 square feet, multifamily size of 1,250 square feet and hotel room size of 800 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.

Development projects occurring in areas not served by the Village's wastewater system are exempt from the wastewater system development fees.

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. 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.

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 - Dwelling Units</u>		
Single Family	19.89	1.00
Multifamily	22.54	1.13
<u>Nonresidential</u>		
Commercial	31.31	1.57
<u>Hotel Room</u>	24.96	1.26

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 639 new EDUs through 2030, comprising nearly 40% of wastewater demand in the Village at that time.

Table 6.2: Wastewater Facilities Equivalent Dwelling Units

	2020 ¹			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
<i>Residential</i>							
Single Family	1.00	103	103	40	40	143	143
Multifamily	1.13	213	241	110	124	323	365
<i>Nonresidential</i>							
Commercial	1.57	241	378	162	254	403	632
<i>Hotel Rooms</i>	1.26	204	257	175	221	379	478
Total			979		639		1,618
Percent of Total			60.5%		39.5%		100.0%

¹ Only includes properties that are served by the Village wastewater system.

Sources: Tables 2.1 and 6.1, Willdan Financial Services.

Existing Level of Service

Existing level of service for wastewater facilities is quantified in terms of asset value per EDU. Table 6.3 details the calculation of the existing level of service.

Table 6.3: Existing Level of Service

Sewer Assets ¹	\$ 6,774,911
Existing EDUs	979
Existing Cost per EDU	\$ 6,920

¹ Replacement cost new, less depreciation of sewer plant assets. Book value adjusted to 2021 using Engineering News Record's Construction Cost Index.

Sources: Village of Taos Ski Valley Depreciation Schedule - 2019; ENR Construction Cost Index; Willdan Financial Services.

Facility Needs and Costs

Table 6.4 identifies the planned wastewater facilities identified in the ICIP. These facilities are a subset of the Village's ICIP which the Village expects to be constructed within the next seven years. 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 \$3.9 million worth of wastewater facilities costs are allocated to new development through this methodology.

Table 6.4: 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 Treatment Plant, Excess Capacity, built to serve growth [†]	\$14,453,257	\$1,487,000	\$12,966,257	60.0%	50.0%	\$ 3,889,877
Total	\$14,453,257	\$1,487,000	\$12,966,257			\$ 3,889,877

[†] Includes interest from debt service.

Sources: Village of Taos Ski Valley 2023-2027 Infrastructure Capital Improvements Plan; Table 6.2, Willdan Financial Services.

Cost per EDU

The cost of planned facilities allocated to new development in Table 6.4 is divided by the total growth in EDUs to determine a cost per EDU. Table 6.5 displays this calculation.

Table 6.5: Cost per EDU

Net Cost of Planned Facilities	\$ 3,889,877
Growth in EDUs	639
Cost per EDU	\$ 6,087

Sources: Tables 6.2 and 6.4.

Fee Schedule

The maximum justified fee for wastewater facilities is shown in Table 6.6. 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.

To calculate a fee per square foot, the total fee per dwelling unit or hotel room is divided by the assumed average square footage of dwelling units and hotel rooms in the Village today. This assumes an average single family dwelling unit size of 2,250 square feet, multifamily unit size of 1,250 square feet and hotel room size of 800 square feet.

Note that development projects occurring in areas not served by the Village's wastewater system are exempt from the wastewater system development fees. See the Appendix for a map displaying areas not served by the Village's wastewater system.

Table 6.6: 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	\$ 6,087	1.00	\$ 6,087	\$ 183	\$ 6,270	\$ 2.79
Multifamily	\$ 6,087	1.13	\$ 6,878	\$ 206	\$ 7,084	\$ 5.67
<u>Nonresidential - per 1,000 Sq. Ft.</u>						
Commercial	\$ 6,087	1.57	\$ 9,557	\$ 287	\$ 9,844	\$ 9.56
<u>Hotel - per Room</u>	\$ 6,087	1.26	\$ 7,670	\$ 230	\$ 7,900	\$ 9.88

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 2,250 square feet, multifamily size of 1,250 square feet and hotel room size of 800 square feet.

Sources: Tables 6.1 and 6.5; 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.

Development projects occurring in areas not served by the Village's water system are exempt from the water system development fees.

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. The flow generation estimates based on the Village's 2019 water billing data. Note that properties not served by the Village's water system were excluded from the calculation of water demand factors and are excluded from estimates of total EDUs.

Two adjustments were made to the flow data before calculating the flow generation factors:

1. Usage data for an 80-unit hotel was adjusted to remove the effects of a water leak which occurred over three months during the summer of 2019.
2. Flow data for hotels and condominiums with restaurants was adjusted to exclude the restaurant usage, using the average restaurant flow from restaurants with individual meters in the Village.

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)
<i><u>Residential</u></i>		
Single Family	28.82	1.00
Multifamily	32.66	1.13
<i><u>Nonresidential</u></i>		
Commercial	45.38	1.57
<i><u>Hotel</u></i>	36.18	1.26

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 639 new EDUs through 2030, comprising nearly 40% of water demand in the Village at that time.

Note that properties not served by the Village's water system are excluded from demand in 2020.

Table 7.2: Water Facilities Equivalent Dwelling Units

	2020 ¹			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
<i><u>Residential</u></i>							
Single Family	1.00	103	103	40	40	143	143
Multifamily	1.13	213	241	110	124	323	365
<i><u>Nonresidential</u></i>							
Commercial	1.57	241	378	162	254	403	632
<i><u>Hotel Rooms</u></i>	1.26	204	257	175	221	379	478
Total			979		639		1,618
Percent of Total			60.5%		39.5%		100.0%

¹ Only includes properties that are served by the Village water system.

Sources: Tables 2.1 and 7.1, Willdan Financial Services.

Existing Level of Service

Existing level of service for wastewater facilities is quantified in terms of asset value per EDU. Table 7.3 details the calculation of the existing level of service.

Table 7.3: Existing Level of Service

Water Assets ¹	\$ 2,428,792
Existing EDUs	979
Existing Cost per EDU	\$ 2,481

¹ Replacement cost new, less depreciation of water plant assets. Book value adjusted to 2021 using Engineering News Record's Construction Cost Index.

Sources: Village of Taos Ski Valley Depreciation Schedule - 2019; ENR Construction Cost Index; Willdan Financial Services.

Facility Needs and Costs

Table 7.4 identifies the planned water facilities to be funded through this impact fee. These facilities are a subset of the Village's ICIP which the Village expects to be constructed within the next seven years. 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 Gunsite Springs projects, the net costs are allocated to new development based on new development's proportional share of demand in 2030.

In total, nearly \$2.1 million worth of water facilities costs are allocated to new development through this methodology. Note that the planned facilities indicate an increase in level of service compared to the existing level of service. New development can fund this higher level of service through impact fees, but the Village must fund existing development's share of this higher level of service through funding sources other than impact fees.

Table 7.4: Water Facilities Costs to Serve New Development

Description	A	B	C = A - B	D	E	E = C x D
	Total CIP Cost Estimate	Grant Revenue	Net Project Cost	Allocation to New Development	Allocation to Development to 2030	Total Allocated Costs
Gunsite Springs Engineering, Design, Construction and Distribution Lines	\$ 1,750,000	\$ -	\$ 1,750,000	39.5%	100.0%	\$ 691,131
Kachina Water Tank	2,976,899	2,176,899	800,000	80.0%	100.0%	640,000
Kachina Distribution Lines	225,000	-	225,000	80.0%	100.0%	180,000
Surface Water Treatment Plant Gunsite (Plan, Engineer, Design, & Construction)	1,500,000	-	1,500,000	39.5%	100.0%	592,398
Total	\$ 6,451,899	\$ 2,176,899	\$ 4,275,000			\$ 2,103,529

Sources: Village of Taos Ski Valley 2023-2027 Infrastructure Capital Improvements Plan; Table 7.2, Willdan Financial Services

Cost per EDU

Table 7.5 calculates a cost per EDU associated by dividing the total cost of projects allocated to new development identified in Table 7.4, by the growth in EDUs identified in Table 7.2.

Table 7.5: Cost per EDU

Net Cost of Planned Facilities	\$ 2,103,529
Growth in EDUs	639
Cost per EDU	\$ 3,292

Sources: Tables 7.2 and 7.4.

Fee Schedule

The maximum justified fee for water facilities is shown in **Table 7.6**. 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.

To calculate a fee per square foot, the total fee per dwelling unit or hotel room is divided by the assumed average square footage of dwelling units and hotel rooms in the Village today. This assumes an average single family dwelling unit size of 2,250 square feet, multifamily unit size of 1,250 square feet and hotel room size of 800 square feet.

Note that development projects occurring in areas not served by the Village's water system are exempt from the water system development fees. See the Appendix for a map displaying areas not served by the Village's wastewater system

Table 7.6: 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
<i><u>Residential</u></i>						
Single Family	\$ 3,292	1.00	\$ 3,292	\$ 99	\$ 3,391	\$ 1.51
Multifamily	\$ 3,292	1.13	\$ 3,720	\$ 112	\$ 3,832	\$ 3.07
<i><u>Nonresidential - per 1,000 Sq. Ft.</u></i>						
Commercial	\$ 3,292	1.57	\$ 5,168	\$ 155	\$ 5,323	\$ 5.17
<i><u>Hotel - per Room</u></i>	\$ 3,292	1.26	\$ 4,148	\$ 124	\$ 4,272	\$ 5.34

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 2,250 square feet, multifamily size of 1,250 square feet and hotel room size of 800 square feet.

Sources: Tables 7.1 and 7.5; 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.

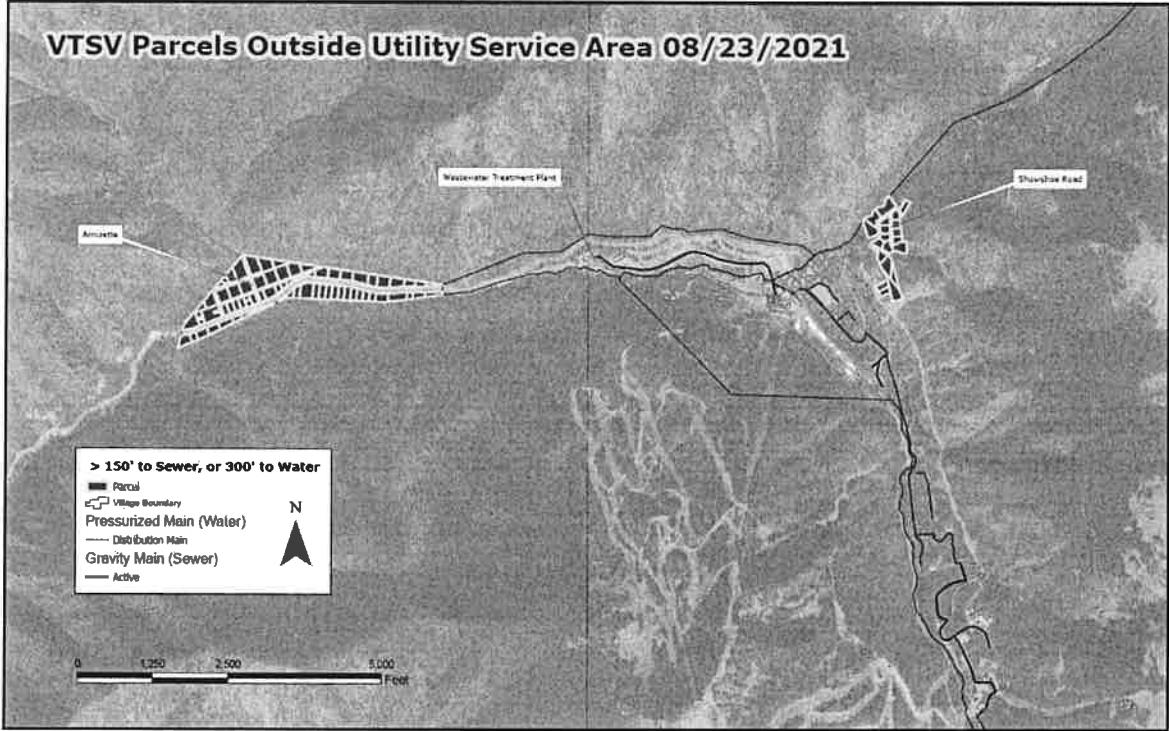
Programming Revenues and Projects with the ICIP

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

Figure 1: VTSV Parcels Outside Utility Service Area



Appendix Table A.1: Impact Fee Project Summary

Capital Improvement Project	Estimated Total Cost	Offsetting Revenues	Net Project Cost	Cost Allocated to Impact Fee (2020 to 2030)
<u>Public Safety Facilities</u> ¹				
Fire Sub-station #2 Expand and Renovate	1,500,000	-	1,500,000	639,612
Fire Rescue Truck	400,000	-	400,000	170,563
Renovate and Expand Primary Fire Station #1	2,500,000	-	2,500,000	1,066,019
Fire Hydrants Additional (see note for locations)	250,000	-	250,000	106,602
Pumper Tender (Fire Dept.)	500,000	-	500,000	213,204
Total	\$ 5,150,000	\$ -	\$ 5,150,000	\$ 2,196,000
<u>Transportation Facilities</u>				
Porcupine and Zaps Road	\$ 2,706,700	\$ -	\$ 2,706,700	\$ 963,585
Kachina Road	3,289,150	-	3,289,150	1,170,937
Acquire Snow Storage Area/Land	1,500,000	-	1,500,000	534,000
Total	\$ 7,495,850	\$ -	\$ 7,495,850	\$ 2,668,523
(Less: Existing Fund Balance)				204,368
Net Cost				\$ 2,464,155
<u>Parks and Public Spaces</u> ¹				
Multi-Purpose Trails (Amizette to Kachina)	\$ 750,000	\$ -	\$ 750,000	\$ 526,286
Hiker Parking Lot Expansion	350,000	-	350,000	245,600
Kachina Wetland Park Improvements	300,000	-	300,000	210,514
Public Restrooms and Recreational Structures	350,000	-	350,000	245,600
Total	\$ 1,750,000	\$ -	\$ 1,750,000	\$ 1,228,000
<u>Wastewater Facilities</u>				
Wastewater Treatment Plant	\$ 14,453,257	\$ 1,487,000	\$ 12,966,257	\$ 3,889,877
<u>Water Facilities</u>				
Gunsite Springs	\$ 1,750,000	\$ -	\$ 1,750,000	\$ 691,131
Kachina Water Tank	2,976,899	2,176,899	800,000	640,000
Kachina Distribution Lines	225,000	-	225,000	180,000
Surface Water Treatment Plant Gunsite	1,500,000	-	1,500,000	592,398
Total	\$ 6,451,899	\$ 2,176,899	\$ 4,275,000	\$ 2,103,529
Total	\$ 35,301,006	\$ 3,663,899	\$ 31,637,107	\$ 11,881,561

¹ Fee revenue allocated to individual projects based on each project's proportional share of total fee category costs.

Sources: Tables 3.4, 3.6, 4.4, 4.5, 5.3, 5.5, 6.4, 7.4.

VILLAGE OF TAOS SKI VALLEY
Village Council
Agenda Item

AGENDA ITEM TITLE: Discussion and Direction to Create a future Budget adjustment Resolution to Fund a new Village accounting software and the Professional Services that are Required to Implement the System

DATE: October 26, 2021

PRESENTED BY: Nancy Grabowski, Finance Director

STATUS OF AGENDA ITEM: New Business

CAN THIS ITEM BE RESCHEDULED: Not Recommended

BACKGROUND INFORMATION:

Several years ago, the Village attempted an implementation of Tyler Accounting Software which had been approved by the Council. Issues with QuickBooks data, lack of staffing and support, and continuing issues with the imported data caused the project to be halted and abandoned. It is imperative to have accurate information in the accounting system to protect taxpayer dollars.

For the past two years the Village has utilized Southwest Accounting Solutions in Albuquerque, NM for auditing services. They have suggested both years that the Village move its financial data to a fund accounting software. QuickBooks software is utilized by small businesses and only has basic accounting functions. By transitioning to a robust fund accounting software, the financial information can be set up to mirror the State's information. This would make reporting and auditing Village records easier and more efficient.

The Village tested Caselle fund accounting software at the same time they were considering Tyler. Caselle has two options for software: a hosted software, and a non-hosted. The base line cost estimate is \$62,000 for the non-hosted system, with a monthly fee of \$1,050. The base line estimate is \$20,000 for the hosted software with a monthly fee of \$1,800.00. Based on the attached quotes, staff could anticipate a BAR of up to \$31,000 in this fiscal year which would be the cost due at contract signing, should staff determine that the non-hosted option is the better alternative. The other portion of the software expense along with the monthly fees would be budgeted in FY2023.

The project would be labor intensive and include many hours of staff training along with additional hours from the Village Bookkeeper. There may be some travel costs for staff training as Caselle has its hub in Salt Lake City, Utah. Some of these trainings may be available virtually.

Investigation of other accounting systems, procurement, and implementation is ongoing including the steps needed for supporting the transition to the system.

STAFF RECOMMENDATION: Staff recommends discussion and direction to create a budget adjustment in order to pay for new fund accounting software.

Caselle® Hosted Software & Services Proposal
Village of Taos Ski Valley, NM
June 2, 2021

Proposal Summary

License Type	Hosted
Total Training	\$8,350
Total Setup	6,950
Total Conversion	4,806
Total Investment	\$20,106

A deposit of 50% of the total proposal price is required with order. The remaining balance will be due upon completion of training.

Monthly Hosted Maintenance & Support will be \$1,785.

I have read and agree to all terms & conditions proposed herein. I understand if the Village of Taos Ski Valley is unable to provide data to Caselle in the requested format, additional fees will apply.

Signature

Printed Name & Title

Date

Caselle® Software & Services Proposal
Village of Taos Ski Valley, NM
June 14, 2021

Proposal Summary

Total Software License	\$41,600
Total Training	8,350
Total Setup	6,950
Total Conversion	4,806
Total Investment	\$61,706

A deposit of 50% of the total proposal price is required with order. The remaining balance will be due upon completion of training.

Monthly Software Assurance will be \$1,044.

I have read and agree to all terms & conditions proposed herein. I understand if the Village of Taos Ski Valley is unable to provide data to Caselle in the requested format, additional fees will apply.

Signature

Printed Name & Title

Date