

Village of Taos Ski Valley
2021 Capital Improvement Plan Update

Capital Improvement Projects

Public Safety Facilities

Fire Sub-station #2 Expand and Renovate
Fire Rescue Truck
Renovate and Expand Primary Fire Station
Fire Hydrants Additional
Pumper Tender (Fire Dept.)

Transportation Facilities

Porcupine and Zaps Road
Kachina Road
Acquire Snow Storage Area/Land

Parks and Public Spaces

Multi-Purpose Trails (Amizette to Kachina)
Hiker Parking Lot Expansion
Kachina Wetland Park Improvements
Public Restrooms & Recreational Structures

Wastewater Facilities

Wastewater Treatment Plant

Water Facilities

Gunsite Springs
Kachina Water Tank
Kachina Distribution Lines
Surface Water Treatment Plant Gunsite

Table 2.1: Land Use Assumptions

	2020	2030	Increase
<i>Residential Dwelling Units</i>			
Single Family Dwelling Units ¹	140	180	40
Multifamily Dwelling Units ²	335	445	110
Total	475	625	150
<i>Employment³</i>			
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>Residents/Overnight Visitors⁶</i>			
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

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.

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.