



AGENDA

PLANNING & ZONING COMMISSION DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE REGULAR MEETING CITY OF MOUNTAIN HOME, ELMORE COUNTY, IDAHO 160 South 3rd East Street

Live Stream Viewing: <https://www.youtube.com/c/MountainHomeIdaho>

Tuesday, January 20, 2026, at 5:30 PM

I ESTABLISH A QUORUM

II APPROVE MINUTES

*Action Item – December 16, 2025, Planning and Zoning Minutes

III RECOGNIZING PERSONS NOT ON THE AGENDA

IV CONFLICT OF INTEREST/EX-PARTE CONTACT DECLARATIONS

* Does any Commissioner, Commissioner's employer, or Commissioner's family member have an economic interest in any matter on the agenda? (Idaho Code 67-6506)

* Have any Commissioners received communications or engaged in discussions regarding matters on this agenda outside of this meeting?

V PUBLIC HEARING AND ACTION

*None

VI NEW BUSINESS

*None

VII OLD BUSINESS

***Action Item – Findings of Fact - Annex and Zone to R-4 Residential – Jadon Schneider**

A request by Jadon Schneider, of Bronze Bow Land, for property owned by Gary and Cameron Aslin, to annex and zone to R-4 a parcel of land (RP04S06E020720) approximately ten point twenty-eight (10.28) acres in size, and that portion of Smith Road that abuts the parcel. (RP04S06E020720) (PZ-25-32 ANX)

***Action Item – Findings of Fact - Preliminary Plat – Aslin Ranch Subdivision - Jadon Schneider**

A request by Jadon Schneider, of Bronze Bow Land, for property owned by Gary and Cameron Aslin, for a preliminary plat for the Aslin Ranch Subdivision. This development will consist of a total of fifty-three (53) lots, forty-four (44) of those lots are designated as single-family homes, and nine (9) designated common lots. The average residential lot size is six thousand three hundred and forty-four (6,344) square feet, varying lot widths and depths to accommodate different house plans and lifestyles, with a density of four-point three (4.3) dwelling units per acre. The applicant is proposing to provide a site amenity in the form of a Bocce Ball or Pickleball Court. The parcel of land is located on the South side of Smith Road, west of SW Besra Drive, and East of State Highway 51. Primary access will be from Smith Road. (RP04S06E020720). (PZ-25-33)

***Action Item – Findings of Fact - Annex and Zone to I-2 Heavy Commercial – City of Mountain Home**

A request by the City of Mountain Home to Annex and to Zone to I-2 (Heavy Industrial) two parcels totaling approximately 272 acres of vacant land. The parcels of land are east of Bypass Road, West of the City of Mountain Home Airport, North of Highway 51 (Airbase Road) and South Bureau of Land Management land, Mountain Home, ID, 83647. (RP03S06E280015 and RP03S06E273150). (PZ-25-39)

VIII DEPARTMENT HEAD ITEMS

*Monthly Building Permit Report – December 2025

*Monthly Code Enforcement Report – December 2025

*Monthly GIS Report – December 2025

IX ITEMS REQUESTED BY COMMISSIONERS/STAFF

X DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE ITEMS

***Action Item – Review and Recommendation/comments to Amend the existing Impact Fee Study and Capital Improvement Plans.**

A request to amend the existing Impact Fee Study and Capital Improvement Plan updating the CIP report to clarify the land use assumptions over a twenty (20) year period and establishing timelines for CIP projects as required by State Statute. Review of the proposed amended parks and streets impact fee.

***Action Item – Discussion**

Elmore County Capital Improvement Plan for EMS
Presentation by Elmore County

***Action Item – Discussion/Decision**

Written recommendation/comments to the governing body regarding adoption of the Elmore County CIP for EMS

XI FINAL COMMENTS

XII ADJOURN

P & Z / COUNCIL MAY REVIEW ALL PLATS AT CITY HALL AND DISCUSS ALL ITEMS OF BUSINESS WITH STAFF AT CITY HALL PRIOR TO MEETING

**More Information or Questions contact Community Development Department.
Anyone desiring accommodation for disabilities should contact the City Clerk's Office
at 208-587-2104 by at least 9:00 AM the morning of the public meeting.**



**MINUTES OF THE PLANNING AND ZONING COMMISSION REGULAR MEETING
CITY OF MOUNTAIN HOME, ELMORE COUNTY, IDAHO**

Live Stream Viewing:

Tuesday, December 16th, 2025, at 5:30 PM

ESTABLISH A QUORUM

Chairperson Kristopher Wallaert noted a quorum present and called the December 16, 2025, Regular Meeting of the Planning and Zoning Commission to order. Attending were Planning and Zoning Commission Members, Erika Pedroza, Rob McCormick, Cristina Drake, and Kristopher Wallaert.

Commission Member William Roeder was not in attendance.

Staff members attending were Senior City Planner Brenda Ellis, City Planner Nicole Coffey, and Legal Counsel Geoff Schroeder.

MINUTES

*Action Item - November 18, 2025, Planning and Zoning Minutes

Commission Member Rob McCormick made a motion to approve November 18th, 2025, minutes. Commission Member Erika Pedroza seconded the motion. All in favor; aye. The motion passed by a unanimous vote.

RECOGNIZING PERSONS NOT ON THE AGENDA

*None

CONFLICT OF INTEREST DECLARATION

* Does any Commissioner, Commissioner's employer, or Commissioner's family member have an economic interest in any matter on the agenda? (Idaho Code 67-6506) - None

* Have any Commissioners received communications or engaged in discussions regarding matters on this agenda outside of this meeting? – *None

PUBLIC HEARING AND ACTION

***Action Item – Annex and Zone to I-2 Heavy Commercial – City of Mountain Home**

A request by the City of Mountain Home to Annex and to Zone to I-2 (Heavy Industrial) two parcels totaling approximately 272 acres of vacant land. The parcels of land are east of Bypass Road, West of the City of Mountain Home Airport, North of Highway 51 (Airbase Road) and South Bureau of Land Management land, Mountain Home, ID, 83647. (RP03S06E280015 and RP03S06E273150). (PZ-25-39)

Public Hearing Open

Public Hearing Closed

Commission Member Cristina Drake motioned to approve PZ-25-39, the request to approve Annex and Zone I-2. Commission Member Rob McCormick seconded the motion. The vote goes as follows; Commission Member Pedroza; aye, Commission Member Drake; aye, Commission Member McCormick; aye, and Chairman Wallaert; aye. The motion passed by a unanimous vote.

***Action Item – Annex and Zone to R-4 Residential – Jadon Schneider**

A request by Jadon Schneider, of Bronze Bow Land, for property owned by Gary and Cameron Aslin, to annex and zone to R-4 a parcel of land (RP04S06E020720) approximately ten point twenty-eight (10.28) acres in size, and that portion of Smith Road that abuts the parcel. (RP04S06E020720) (PZ-25-32 ANX)

Jadon Schneider came up and spoke regarding the Annex and Zone to R-4.

Public Hearing Open

Public Hearing Closed

Commission Member Rob McCormick motioned to approve PZ-25-32, the request to approve Annex and Zone. Commission Member Cristina Drake seconded the motion. The vote goes as follows; Commission Member McCormick; aye, Commission Member Drake; aye, Commission Member Pedroza; aye, and Chairman Wallaert; aye. The motion passed by a unanimous vote.

***Action Item – Preliminary Plat – Aslin Ranch Subdivision - Jadon Schneider**

A request by Jadon Schneider, of Bronze Bow Land, for property owned by Gary and Cameron Aslin, for a preliminary plat for the Aslin Ranch Subdivision. This development will consist of a total of fifty-three (53) lots, forty-four (44) of those lots are designated as single-family homes, and nine (9) designated common lots. The average residential lot size is six thousand three hundred and forty-four (6,344) square feet, varying lot widths and depths to accommodate different house plans and lifestyles, with a density of four-point three (4.3) dwelling units per acre. The applicant is proposing to provide a site amenity in the form of a Bocce Ball or Pickleball Court. The parcel of land is located on the South side of Smith Road, west of SW Besra Drive, and East of State Highway 51. Primary access will be from Smith Road. (RP04S06E020720). (PZ-25-33)

Jadon Schneider came up and spoke regarding Aslin Ranch Subdivision.

Public Hearing Open

Public Hearing Closed

Commission Member Erika Pedroza motioned to approve PZ-25-33, the request to approve Preliminary Plat for Aslin Ranch. Commission Member Rob McCormick seconded the motion. The vote goes as follows; Commission Member McCormick; aye, Commission Member Drake; aye, Commission Member Pedroza; aye, and Chairman Wallaert; aye. The motion passed by a unanimous vote.

NEW BUSINESS

***None**

OLD BUSINESS

***Action Item – Findings of Fact – ANX and Zone to C-4 Heavy Commercial – Gisela Light – 1125 Airbase Road** A request by Gisela Light to Annex and to Zone to C-4 (Heavy Commercial) a parcel of land totaling approximately 1.095 acres. The applicant is seeking annexation to connect to City services of water. The parcel contains a single-family dwelling and multiple accessory structures. The parcel of land is located at 1125 Airbase Road, Mountain Home, ID, 83647. (RP03S06E352540) (PZ-25-35)

Commission Member Cristina Drake motioned to approve PZ-25-35 the request to approve the Finding of Facts. Commission Member Erika Pedroza seconded the motion. All in favor; aye. The motion passed by a unanimous vote.

DEPARTMENT HEAD ITEMS

- * Monthly Building Permit Report – November 2025
- *Monthly Code Enforcement Report – November 2025
- *Monthly GIS Report – November 2025

DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE ITEMS

- *General Discussion – CIP Amendment

ITEMS REQUESTED BY COMMISSIONERS/STAFF

- *None

ADJOURN

Chairperson Kristopher Wallaert adjourned the meeting at 6:02 p.m.

Chair

**BEFORE THE PLANNING AND ZONING COMMISSION
OF THE CITY OF MOUNTAIN HOME**

IN RE:

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**DECISION AND
RECOMMENDATION**

**Michael and Cameron Aslin c/o
Jadon Schneider
Bronze Bow Land
ANX PZ-25-32**

This matter came before the Planning and Zoning Commission of the City of Mountain Home, Idaho, on December 16, 2025, for a public hearing held pursuant to notice as required by law on a request (PZ-25-32) for annexation and zone to R-4 Residential within the boundaries of the City of Mountain Home, Idaho. Notice of the public hearing was given as required by law. Having heard from the Applicant in support of the application and having no members of the public express concerns, the Commission, being fully advised in the matter, having adopted the staff report as part of its deliberation, issues findings and recommendations as follows:

FINDINGS OF FACT

1. The applicant has applied for the annexation of the real property, one parcel totaling approximately 10.28 acres, that are legally described in Exhibit A, which is attached hereto and by this reference made a part hereof and the zoning of the property as R-4 Residential.
2. Notice of the public hearing has been given as required by law.
 - a. Notification was sent to forty-seven (47) property owners withing 300 ft, and to twenty-nine public entities on 11/26/2025.
 - b. Notice of the Public Hearing was posted in the Mountain Home News Paper on 11/26/2025 and 12/06/2025.
 - c. Notice of the Public Hearing was posted on the property on 11/25/2025.
3. The owner of the real property for which annexation is sought has requested in writing that the property be annexed to and made a part of the City of Mountain Home.

4. The property owner has requested in writing that the property be annexed into the City of Mountain Home, the property is contiguous to the City Limits of Mountain Home and is eligible for annexation as provided by Idaho Code § 50-222.

5. The requested zoning of the property as Residential R-4 is consistent with the City's duly adopted Comprehensive Plan and Future-Land Use Map.

6. Relevant criteria and standards for consideration of this application are set forth in Mountain Home City Code Section 9-6-4 and Idaho Code § 50-222.

7. The annexation is consistent with the negotiated area of impact with Elmore County.

8. The annexation incorporates the City's sewer planning area.

9. With the construction of the improvements by the applicant, the annexation balances the costs of services with anticipated revenues.

a. Water rights fees will be paid upon annexation.

10. The annexation promotes the City's goals of population balance, contiguous development, and the prevention of unnecessary costs due to leapfrog development.

11. The proposed annexation promotes the keeping of City limit boundaries that are squared off and not irregular in shape.

12. The approval of the annexation and the zoning of the properties as R-4 Residential based is consistent with the Future Land Use Map and the fact that other R-4 zoned properties abut the subject property.

13. No members of the public expressed concerns regarding the annexation during the public hearing, noting the following:

Based on the foregoing FINDINGS OF FACT, the City of Mountain Home Planning and Zoning Commission hereby makes the following

CONCLUSIONS OF LAW

1. The notice and hearing requirements of Idaho Code Section 67-6509(a) have been met.

2. The action taken herein does not violate Chapter 80 of Title 67 of the Idaho Code, the Idaho Regulatory Takings Act.
3. The applicant has met the requirements of Mountain Home City Code Section 9-6-4 and Idaho Code § 50-222 concerning annexation.
4. The requested zoning is consistent with the City's Comprehensive Plan.
5. The Planning & Zoning Commission voted 4-0 in favor of recommending approval of the request.

Based on the forgoing CONCLUSIONS OF LAW, the City of Mountain Home Planning and Zoning Commission hereby enters the following

DECISION AND RECOMMENDATION

The Planning and Zoning Commission hereby recommends that the application (PZ-25-32) to annex the property described in Exhibit A, and shown in Exhibit B, to the City of Mountain Home, Idaho, and the zoning of said property as R-4 should be approved and granted by the City under the following conditions:

1. Subject to site plan amendments required by Building, Public Works, Fire, and Zoning Officials to comply with applicable City Codes and standards.
2. All future development will comply with the use, bulk, and coverage controls of the R-4 Residential Zoning District.
3. A Water Rights Fee in the amount of \$2,000 per acres shall be paid at the time of annexation.
4. All developments regarding this application will be subject to the City of Mountain Home's ability to provide municipal water and wastewater services.

DATED this 20th day of January 2026.

CITY OF MOUNTAIN HOME
PLANNING AND ZONING
COMMISSION

By _____
Kristopher Wallert, P&Z Chairman

ATTEST:

City Planner

Attachment “A”: Legal Description

ANNEXATION DESCRIPTION FOR Aslin Ranch Subdivision

ASLIN RANCH LEGAL DESCRIPTION

A part of the West half of U.S. government Lot 2, Section 2, Township 4 South, Range 6 East, Boise Meridian, located in Mountain Home, Elmore County, Idaho, being more particularly described as follows:

Commencing from the North ¼ Corner of Section 2, Township 4 South, Range 6 East, Boise Meridian;

thence N89°55'05"E 329.06 feet along the North line of said Northeast Quarter of Section 2;

thence S00°04'55"W 30.00 feet to a 1/2 inch rebar and cap marked RCLS 2471, said point being the Point of Beginning;

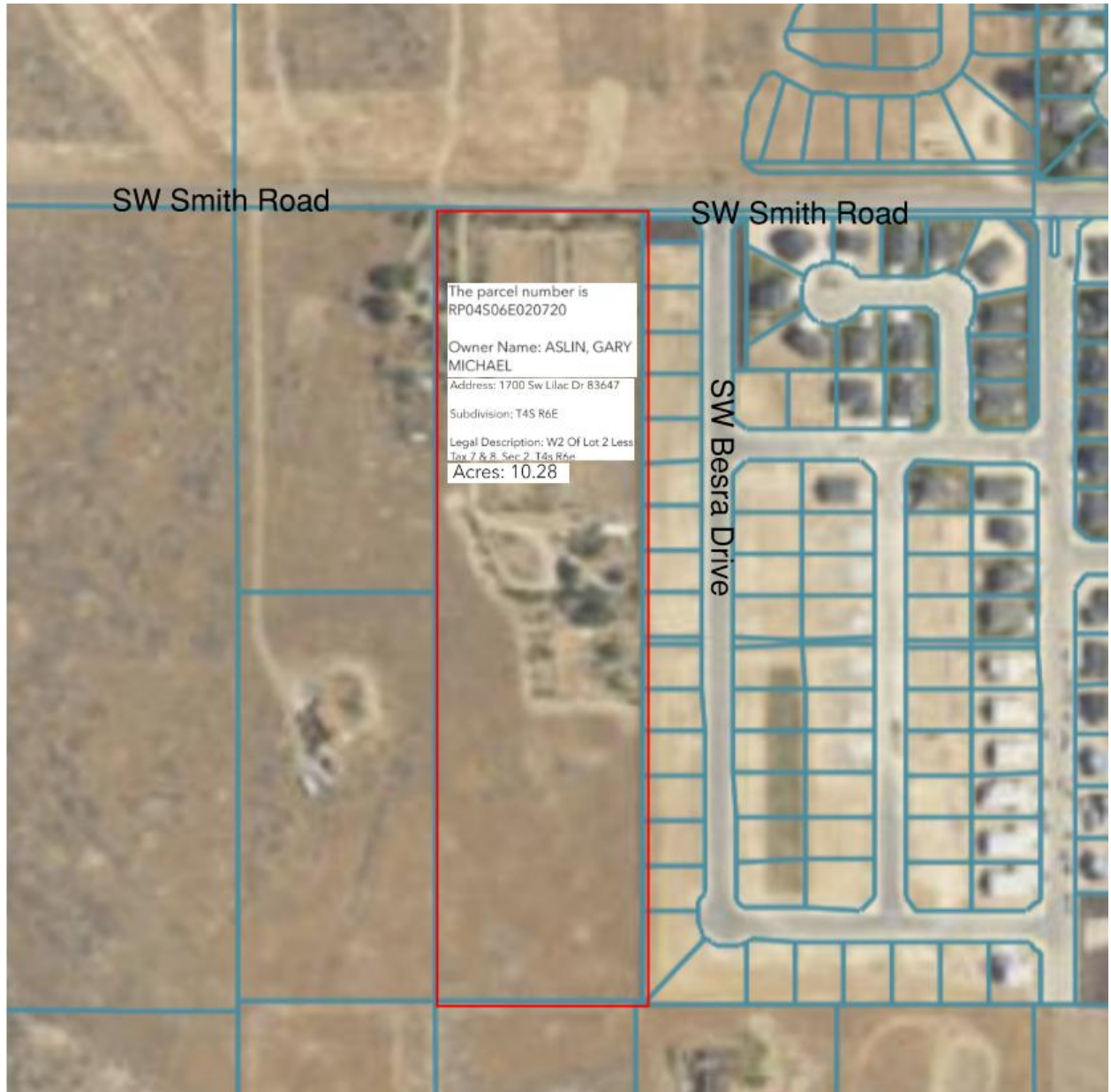
thence S89°55'05"E 328.99 feet to a 1/2 inch rebar;

thence S00°10'14"E 1295.61 feet to a 5/8 inch rebar and cap, marked LS15758;

thence N89°39'11"W 329.25 feet to a 1/2 inch rebar and cap marked with RCLS 2471;

thence N00°09'34"W 1294.08 feet to said 5/8 inch rebar and cap marked RCLS 2471, said point being the Point of Beginning.

Attachment “B”: Proposed Property to be Annexed



**BEFORE THE PLANNING AND ZONING COMMISSION
OF THE CITY OF MOUNTAIN HOME**

IN RE:)	
)	DECISION AND
Aslin Ranch Subdivision)	RECOMMENDATION
PPLAT PZ-25-33)	
Applicant: Jadon Schneider)	
%Gary and Cameron Aslin)	

This matter came before the Planning and Zoning Commission of the City of Mountain Home, Idaho, on December 16, 2025 for a public hearing held pursuant to notice as required by law on a request for approval of a preliminary plat (PZ-25-33) of certain real property that is being annexed (PZ-25-32) and zoned R-4, contemporaneously with this application, into the corporate boundaries of the City of Mountain Home, Idaho. The notice of public hearing was given as required by law. Having heard from the Applicant in support of the application and no members of the public appearing to express concerns regarding the preliminary plat, the Commission, being fully advised in the matter, having adopted the staff report as part of its deliberation, issues findings and recommendations as follows:

FINDINGS OF FACT

1. The applicant has applied for the preliminary platting of the real property that is legally described in Exhibit A, which is attached hereto.
2. The owner of the real property for which preliminary platting is sought has requested in writing that the property be preliminary platted.
3. The proposed “Aslin Ranch Subdivision” (Exhibit B) consists of approximately 10.28 acres and would include the following:
 - a. Fifty-three (53) total lots.
 - b. Forty-four (44) residential lots.
 - c. Nine (9) Common lots. One lot to be dedicated to either Bocce or Pickle Ball Court.
4. Notice of public hearing has been given as required by law.
 - a. A notification to forty-seven (47) property owners and twenty-nine (29) Public Entities on 11/26/2025

- b. Notice of public hearing was in the Mountain Home News on 11/26/2025/30/2025 and 12/06/2025.
 - c. Notice of the public hearing was posted on the property 11/25/2025.
- 5. As required by Idaho and City Code, a public hearing was held regarding the request.
 - a. No members of the public appeared to provide testimony regarding the preliminary plat.
- 6. City Staff Confirmed that the proposed preliminary plat complies with City Code 9-16-10 Preliminary Plat requirements.
- 7. Further, City Staff and the Commission have considered the following per 9-16-10 of the Mountain Home City Code concerning preliminary plats:
 - a. The availability of public services to accommodate the proposed development.
 - i. There are available EDU's at this time.
 - b. The continuity of the development with the capital improvement program.
 - i. Keller Associates has reviewed this development for conformance with the City's Capital Improvement Plan and identified:
 - 1. If Blue Yonder No. 4 does not proceed with construction, Aslin Ranch will be required to install the 16-inch water main along the frontage per the Water Mater Plan.
 - 2. The Water Master Plan shows a 12-inch water line from Smith Road down through this development that loops back to the west into the now Morning View Subdivision. The Morning View Subdivision has been constructed in a manner that would not easily accommodate this loop. The City should consider the next development to the west of the Aslin Ranch Subdivision to construct a larger diameter waterline. (Per the Public Works Director, the City will address this line item if and when future development to the West is proposed.)

3. The waterline on Jimmy Street should be equipped with provision for flushing and future development to the south to connect into.
- c. The public financial capability of supporting services for the proposed development.
 - i. Keller Associates has reviewed this development for general conformance with the existing infrastructure and commented that similar to other recent developments, with the addition of this development, this will accelerate the need for wastewater treatment facility upgrades such as winter storage, chlorine contact chamber improvements, and aeration. Completing the winter storage improvements will be needed to service the City's committed capacity.

Based on the foregoing FINDINGS OF FACT, the City of Mountain Home Planning and Zoning Commission hereby makes the following:

CONCLUSIONS OF LAW

1. The notice and hearing requirements of Idaho Code Section 67-6509(a) have been met.
2. The action taken herein does not violate Chapter 80 of Title 67 of the Idaho Code, the Idaho Regulatory Takings Act.
3. The applicant has met the requirements of Mountain Home City Code 9-6-4 Public Hearing Requirements and 9-16-10 Preliminary Plat.
4. The requested preliminary plat is consistent with the City's Comprehensive Plan.
5. The Planning & Zoning Commission voted 4-0 in favor of recommending approval of the request.

Based on the foregoing CONCLUSIONS OF LAW, the City of Mountain Home Planning and Zoning Commission hereby enters the following:

DECISION AND RECOMMENDATION

The Planning and Zoning Commission hereby recommends that the application (PZ-25-33) to approve the requested preliminary plat “Aslin Ranch Subdivision,” as described in Exhibit A, and shown in Exhibit B, in the City of Mountain Home, Idaho, should be approved and granted by the City Council under the following conditions:

1. Subject to site plan amendments as required by Building, Public Works, Fire, and Zoning Officials to comply with applicable City Codes and standards.
2. The Final Plat and all future development will comply with the uses and bulk & coverage controls, landscaping, off street parking requirements, design, performance and development standards for R-4 subdivision development.
3. Prior to a Final Plats being recorded the applicant shall receive all necessary approvals from the Central Health District regarding water and sewer infrastructure.
4. Per City Code 9-16-10(J), Failure to file and obtain the certification of the acceptance of the final plat application by the administrator within one year after action by the Commission shall cause all approvals of said preliminary plat to be null and void unless a one-year extension of time is applied for, thirty (30) days before the expiration, by the subdivider and granted by the Commission. A preliminary plat may be extended one time only, after which it shall be.
5. Water Rights Fee shall be paid at annexation for RP04S06E020720.
6. All development regarding this application will be subject to the City of Mountain Home’s ability to provide municipal water and wastewater services.

DATED this 20th day of January 2026.

CITY OF MOUNTAIN HOME
PLANNING AND ZONING
COMMISSION

By _____
Kristopher Wallert, Chairman

ATTEST:

Brenda Ellis, Senior City Planner

Exhibit A: Legal Description

ANNEXATION DESCRIPTION FOR Aslin Ranch Subdivision

ASLIN RANCH LEGAL DESCRIPTION

A part of the West half of U.S. government Lot 2, Section 2, Township 4 South, Range 6 East, Boise Meridian, located in Mountain Home, Elmore County, Idaho, being more particularly described as follows:

Commencing from the North $\frac{1}{4}$ Corner of Section 2, Township 4 South, Range 6 East, Boise Meridian;

thence N89°55'05"E 329.06 feet along the North line of said Northeast Quarter of Section 2;

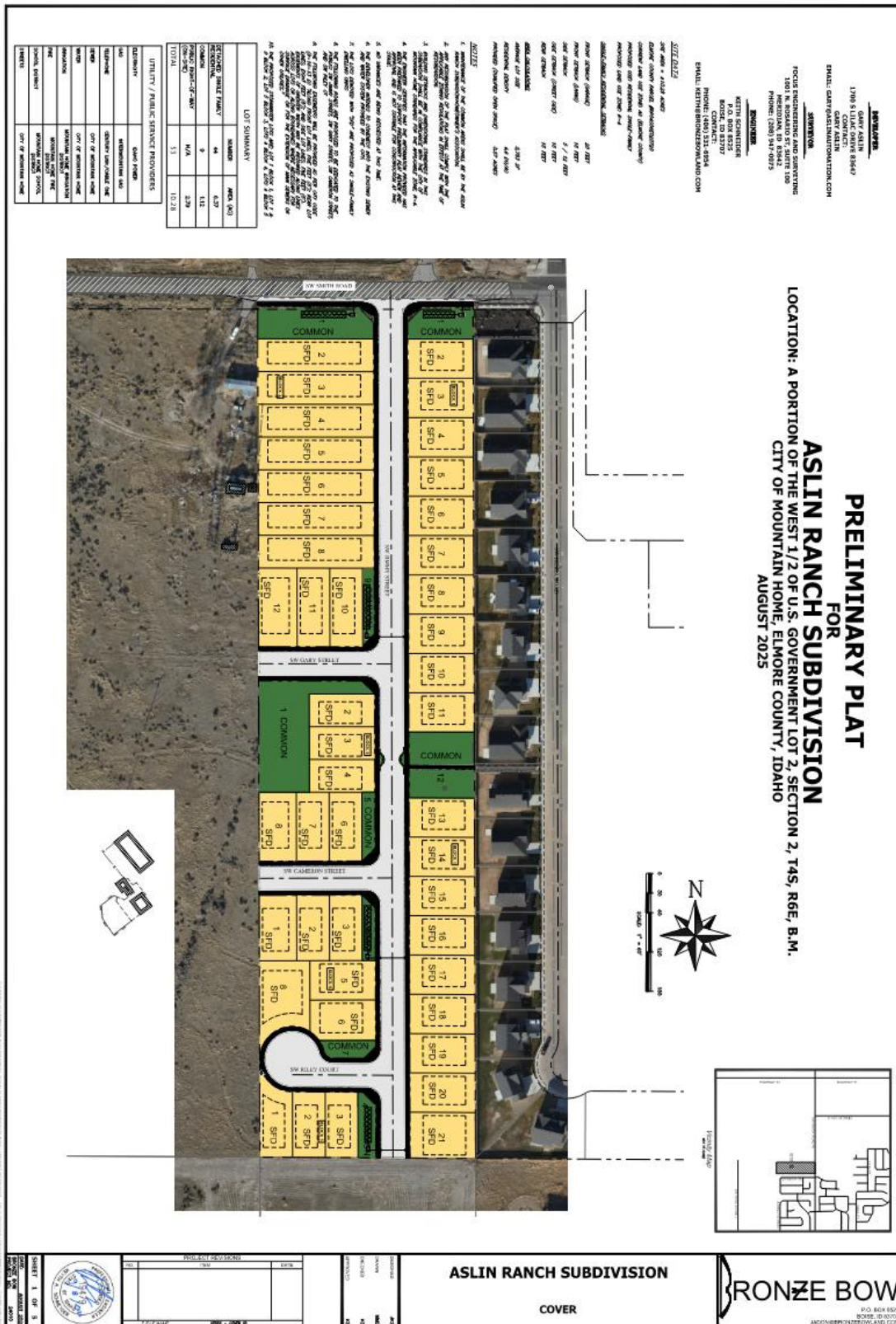
thence S00°04'55"W 30.00 feet to a 1/2 inch rebar and cap marked RCLS 2471, said point being the Point of Beginning;

thence S89°55'05"E 328.99 feet to a 1/2 inch rebar;

thence S00°10'14"E 1295.61 feet to a 5/8 inch rebar and cap, marked LS15758;

thence N89°39'11"W 329.25 feet to a 1/2 inch rebar and cap marked with RCLS 2471;

thence N00°09'34"W 1294.08 feet to said 5/8 inch rebar and cap marked RCLS 2471, said point being the Point of Beginning.



**BEFORE THE PLANNING AND ZONING COMMISSION
OF THE CITY OF MOUNTAIN HOME**

IN RE:)	
)	
City of Mountain Home)	DECISION AND
)	RECOMMENDATION
ANX PZ-25-39)	
)	
Applicant.)	
)	

This matter came before the Planning and Zoning Commission of the City of Mountain Home, Idaho, on December 16, 2025, for a public hearing held pursuant to notice as required by law on a request (PZ-25-39) for annexation and zone to I-2 Heavy Industrial within the boundaries of the City of Mountain Home, Idaho. Notice of the public hearing was given as required by law. Having heard from the Applicant in support of the application and having no members of the public express concerns, the Commission, being fully advised in the matter, having adopted the staff report as part of its deliberation, issues findings and recommendations as follows:

FINDINGS OF FACT

1. The applicant has applied for the annexation of the real property, parcel RP03S06E273150 and parcel RP03S06E280015, totaling approximately 272 acres, that are legally described in Exhibit A, which is attached hereto and by this reference made a part hereof and the zoning of the property as I-2 Heavy Industrial Zone.
2. Notice of the public hearing has been given as required by law.
 - a. Notification was sent to seven property owners within 300 feet, and twenty-nine Public Entities on 11/24/2025.
 - b. Notice of the Public Hearing was posted on the property on 11/24/2025.
 - c. Notice of the Public Hearing was in the Mountain Home News on 11/26/2025 and 12/3/2025.
3. The owner of the real property for which annexation is sought has requested in writing that the property be annexed to and made a part of the City of Mountain Home.

4. The property owner has requested in writing that the property be annexed to the City of Mountain Home, as provided by Idaho Code § 50-222.

5. The requested zoning of the property as I-2 Heavy Industrial is consistent with the City's duly adopted Comprehensive Plan and Future-Land Use Map.

a. The parcels are shown as Heavy Industrial on the City's Future Land Use Map.

b. The Comprehensive Plan considers Airport compatible land use planning to be top priority for airport sponsors to be concerned with and addressed through local planning and that future development be planned in a manner whereby phased development is possible thus providing flexibility for the city to accommodate growth as demand warrants.

6. Relevant criteria and standards for consideration of this application are set forth in Mountain Home City Code Section 9-6-4 and Idaho Code § 50-222.

7. The annexation is consistent with the negotiated area of impact with Elmore County.

a. These parcels are within the negotiated area of impact.

8. The annexation incorporates the City's sewer planning area.

a. The nearest wastewater line to these parcels is at the end of Marathon Way.

b. Future uses/development will require staff review and approval.

9. With the construction of the improvements by the applicant, the annexation balances the costs of services with anticipated revenues.

a. There is no current plan for development.

10. The annexation promotes the City's goals of population balance, contiguous development, and the prevention of unnecessary costs due to leapfrog development.

11. The proposed annexation promotes the keeping of City limit boundaries that are squared off and not irregular in shape.

12. Staff recommended the approval of the annexation and the zoning of the properties as I-2 Heavy Industrial based on the Future Land Use Map.

13. No members of the public expressed concerns regarding the annexation during the public hearing.

Based on the foregoing FINDINGS OF FACT, the City of Mountain Home Planning and Zoning Commission hereby makes the following recommendations:

CONCLUSIONS OF LAW

1. The notice and hearing requirements of Idaho Code Section 67-6509(a) have been met.

2. The action taken herein does not violate Chapter 80 of Title 67 of the Idaho Code, the Idaho Regulatory Takings Act.

3. The applicant has met the requirements of Mountain Home City Code Section 9-6-4 and Idaho Code § 50-222 concerning annexation.

4. The requested zoning is consistent with the City's Comprehensive Plan.

5. The Planning & Zoning Commission voted 4-0 in favor of recommending approval of the request.

Based on the forgoing CONCLUSIONS OF LAW, the City of Mountain Home Planning and Zoning Commission hereby enters the following

DECISION AND RECOMMENDATION

The Planning and Zoning Commission hereby recommends that the application (PZ-25-39) to annex the property described in Exhibit A to the City of Mountain Home, Idaho, and the zoning of said property as I-2 Heavy Industrial should be approved and granted by the City under the following conditions:

1. Future development is subject to site plan amendments required by Building, Public Works, Fire, and Zoning Officials to comply with applicable City Codes and standards.

2. All future development will comply with the use, bulk, and coverage controls of the I-2 (Heavy Industrial) Zoning District.
3. Future development may be subject to Federal, State, or local requirements regarding development.
4. All developments regarding this application will be subject to the City of Mountain Home's ability to provide municipal water and wastewater services.

DATED this 20th day of January 2026.

CITY OF MOUNTAIN HOME
PLANNING AND ZONING
COMMISSION

By _____
Kristopher Wallert, P&Z Chairman

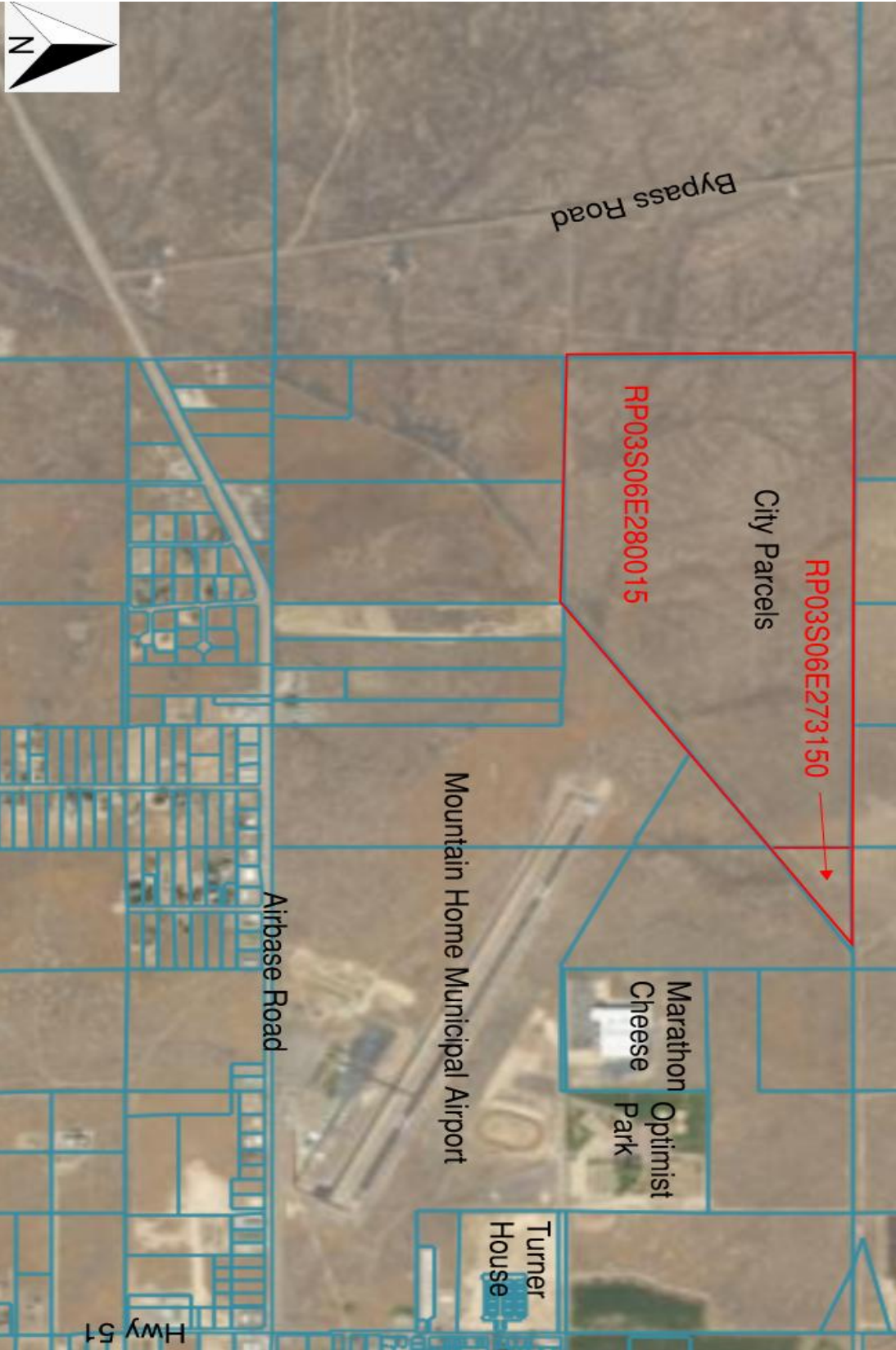
ATTEST:

City Planner

Attachment “A”: Legal Description

Township 3 South, Range 6 East, Boise Meridian, Elmore County, Idaho. Section 27: The NW1/4NW1/4 lying North of the Southeasterly Right of Way of the Mountain Home Air Force Base Railroad. Section 28: N1/2 lying North of the Southeasterly Right of Way of the Mountain Home Air Force Base Railroad.

Attachment “B”: Proposed Property to be Annexed



CITY OF MOUNTAIN HOME - BUILDING DEPARTMENT

PERMITS ISSUED - December 2025

BP#	Date	Owner	Address	Construction	Value	BP Fee	Misc Fees	Builder
BLDG-25-494	12/1/2025	Ashley Zebley	2745 American Legion	Commercial Building Permit	\$2,200,000.00	\$13,144.60	\$150.00	TBD
BLDG-25-516	12/1/2025	CBH Homes	2182 North Thunderbolt Street	Single family dwelling/garage	\$135,075.82	\$1,310.24	\$12,478.75	CBH Homes
BLDG-25-533	12/1/2025	Brandon Fleming	1879 Rock Rd	Roof Permit	\$12,500.00	\$223.00	\$0.00	208 Roofing
BLDG-25-515	12/1/2025	CBH Homes	2152 North Thunderbolt Street	Single family dwelling/garage	\$160,557.58	\$1,557.41	\$12,478.75	CBH Homes
BLDG-25-514	12/4/2025	Brambila Efrain	495 North Main	Sign Permit	\$8,500.00	\$233.80	\$0.00	Keith Yagues
BLDG-25-542	12/5/2025	Tyler Anderson	820 North 6th East	Demolition	\$39,000.00	\$50.00	\$0.00	Servpro
BLDG-25-522	12/9/2025	CBH Homes	923 NE Trailridge Street	Single family dwelling/garage	\$109,990.00	\$1,564.73	\$12,478.75	CBH Homes
BLDG-25-523	12/9/2025	CBH Homes	951 NE Trailridge Street	Single family dwelling/garage	\$108,990.00	\$1,557.41	\$12,478.75	CBH Homes
BLDG-25-524	12/9/2025	CBH Homes	979 NE Trailridge Street	Single family dwelling/garage	\$97,990.00	\$1,437.16	\$12,478.75	CBH Homes
BLDG-25-536	12/12/2025	Hubble Homes	1587 SW Silverstone	Single family dwelling/garage	\$185,863.43	\$1,802.88	\$12,478.75	Hubble Homes
BLDG-25-537	12/12/2025	Hubble Homes	1590 Witt St	Single family dwelling/garage	\$232,329.19	\$2,253.59	\$12,478.75	Hubble Homes
BLDG-25-543	12/12/2025	Hubble Homes	1589 Witt Street	Single Family Dwelling/garage	\$169,946.02	\$1,648.48	\$12,478.75	Steve Miller
BLDG-25-539	12/11/2025	Gail Groefsema	1810 American Legion	Window Permit	\$23,201.00	\$377.00	\$35.00	Renewal by Anderson
BLDG-25-540	12/11/2025	Joan Bicknell	1010 North 10th East	Window Permit	\$12,076.00	\$223.00	\$0.00	Renewal by Anderson
BLDG-25-541	12/11/2025	Kim McRoberts	925 Noth 18th East	Window and 1 Patio Door Permit	\$90,714.00	\$931.00	\$0.00	Renewal by Anderson
BLDG-25-544	12/10/2025	Christopher Duty	1250 North 10th East Street	Fence	\$1,500.00	\$20.00	\$0.00	Self
BLDG-25-461	12/10/2025	Eric Barsness	970 Airbase Rd	Auto Shop building	\$800,000.00	\$4,931.65	\$45,654.09	C-2 Construction
BLDG-25-545	12/10/2025	Dreuskee Estates, LLC	215 East 14th North	Roof	\$7,500.00	\$153.00	\$0.00	Moreno Construction
BLDG-25-538	12/9/2025	Donovan Wilson	1410 Kyle Street	Siding	\$8,000.00	\$153.00	\$0.00	Mountain Range Builders LLC
BLDG-25-535	12/7/2025	Jesus Sencion	1655 NE Cinderloop	Siding	\$13,000.00	\$312.20	\$0.00	Moreno Construction
BLDG-25-564	12/16/2025	Jason Hennis	715 West 9th South	Roof Permit	\$84,718.42	\$363.00	\$0.00	Point Roofing Vertex
BLDG-25-549	12/17/2025	Tyler Anderson	820 North 6th East	Demolition	\$15,000.00	\$50.00	\$0.00	Ballard Enterprises LLC
BLDG-25-547	12/17/2025	Taffanie Harper	940 Poplar Dr	Fence	\$7,800.00	\$20.00	\$0.00	Green Pastures LLC
BLDG-25-568	12/17/2025	Arthur Young	1570 Sunset Strip #19	Fence Permit	\$1,000.00	\$20.00	\$0.00	Self
BLDG-25-521	12/17/2025	CBH Homes	895 NE Trailridge Street	Single family dwelling/garage	\$196,496.31	\$1,906.01	\$12,478.75	CBH Homes
BLDG-25-519	12/17/2025	CBH Homes	867 NE Trailridge Street	Single family dwelling/garage	\$220,521.54	\$2,139.06	\$12,478.75	CBH Homes
BLDG-25-518	12/17/2025	CBH Homes	839 NE Trailridge Street	Single Family dwelling/garage	\$148,392.36	\$1,439.41	\$12,478.75	CBH Homes
BLDG-25-517	12/17/2025	CBH Homes	811 New Trailridge Street	Single family dwelling/garage	\$172,879.78	\$1,676.93	\$12,478.75	CBH Homes
BLDG-25-566	12/19/2025	Coreen Patrick	1198 Phelps Dr	Window Permit	\$875.00	\$36.00	\$0.00	Ace Glass
BLDG-25-552	12/22/2025	Michael Lujan	1896 Rock Rd	Windows Permit	\$6,200.45	\$139.00	\$0.00	NW Extreme Installers In
BLDG-25-571	12/24/2025	Katrina Dyke	1360 Del Mar Street	Roof Permit	\$12,500.00	\$223.00	\$0.00	208 Roofing
BLDG-25-569	12/24/2025	Lilianna Vera-Rodriguez	735 South 12th East	Window Permit	\$1,002.50	\$42.00	\$35.00	Ace Glass
BLDG-25-573	12/31/2025	Deanna Sallee	200 NE Lightning St	Roof	\$20,687.23	\$335.00	\$0.00	Rogers Family Roofing and Exteriors
BLDG-25-575	12/30/2025	Jim Alexander	1805 Stonetree Dr	Roof	\$8,965.00	\$167.00	\$0.00	Howard Home Improvement
BLDG-25-570	12/29/2025	Carl Olsen	2222 NE Crestwood Pl	Window Permit	\$94,645.00	\$959.00	\$0.00	Renewal by Anderson
Total# 35					Total Permit Values	\$5,206,416.63		
					Fee Totals	\$43,399.56	\$196,619.09	\$239,018.65

2024 totals	January - December 2024	January - December 2025				
114	114	112	New Residential Construction	\$1,937,032.03	# permits	12
8	8	4	New Non-Residential	\$600,000.00	# permits	1
			Additions, alterations, & repairs	\$2,669,384.60	# permits	22
			No value		# permits	0
			Total	\$5,206,416.63		35

City of Mountain Home Building Official

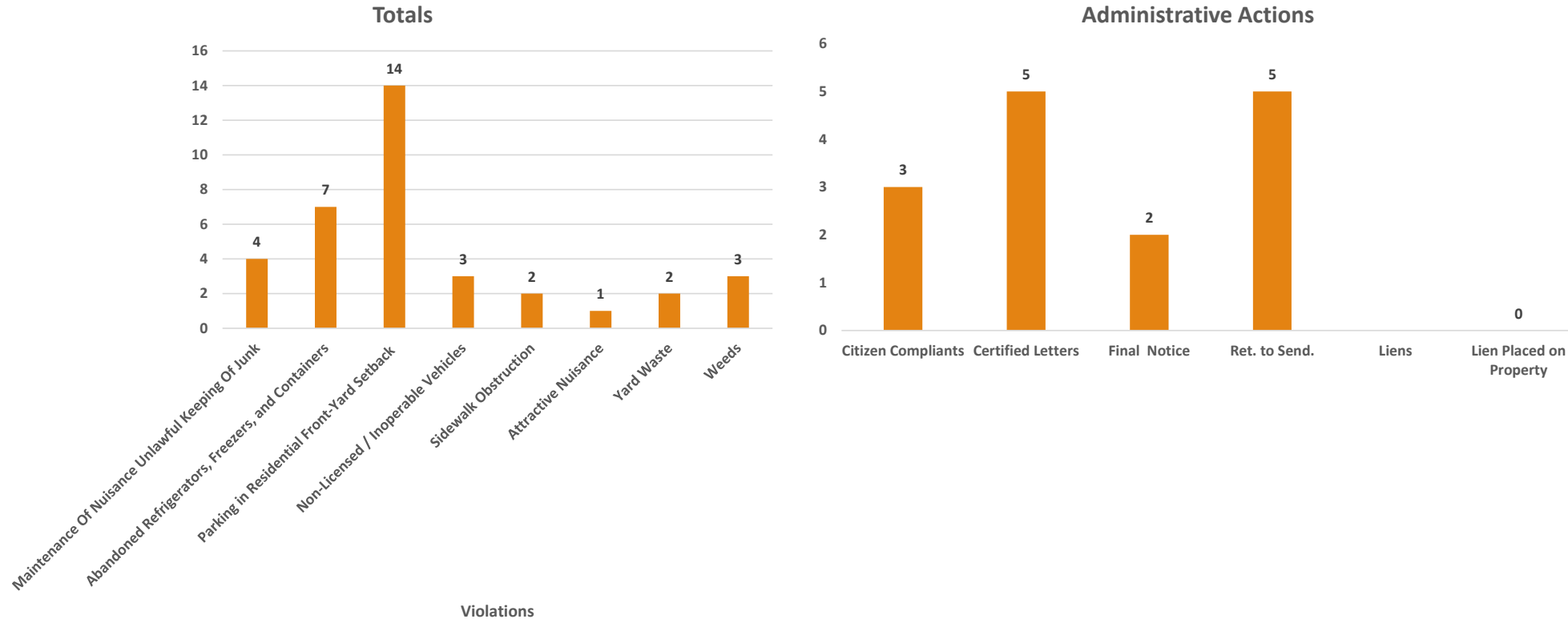


Code Enforcement

Kody Collins

December 2025

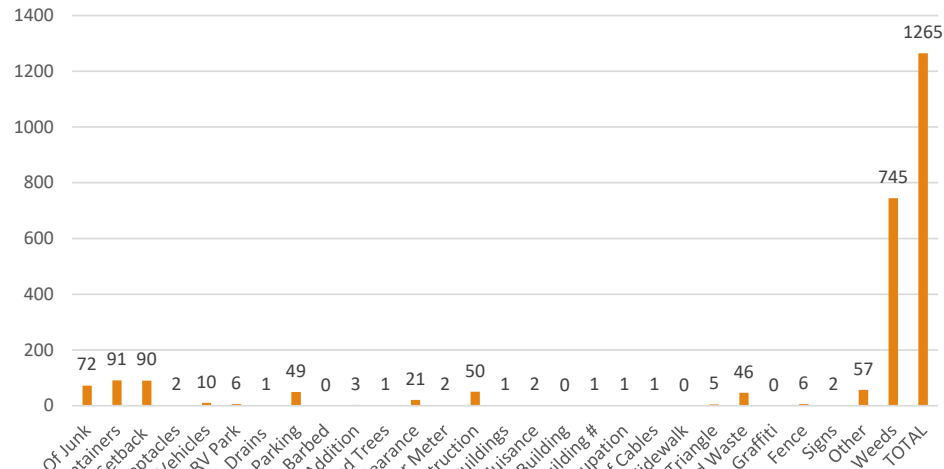
36 Violation Identified



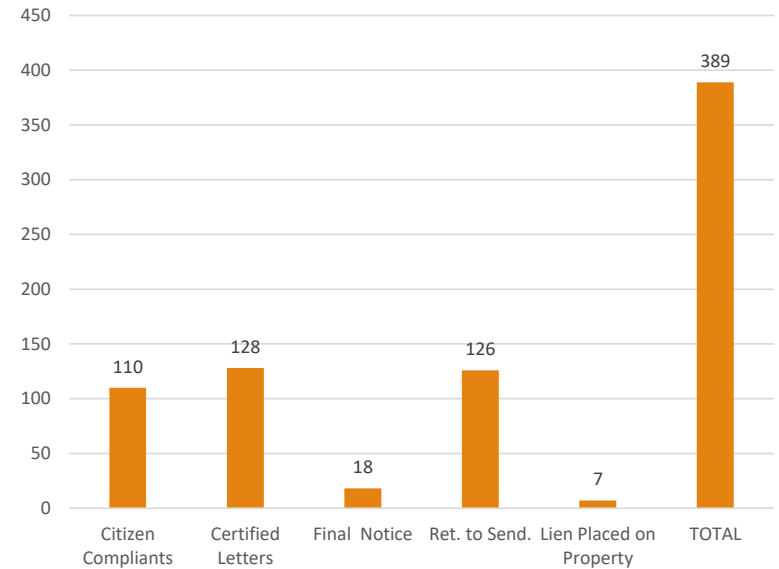
2025 Totals

1265 Violations identified as of December 31st 2025

2025 Totals



Administrative actions





GIS Administrator Monthly Report DECEMBER 2025:

GIS Mapping:

- 1) Update and add water, sewer, and stormwater data for FALCONS LANDING
Stormwater lines: LF, Stormwater Manholes: , Sewer lines: 890 LF, Sewer Manholes: 9
Water Valves: 6, Water Lines: 776LF, Fire Hydrants: 2
- 2) Create GIS Layer for Lighted Ped Crossing signs. Make this data available to CivicPlus program.
- 3) Download and attach EDU data for water and sewer provided by Keller Engineering.
EDU lines of data added to map:
Planned: 28, Wastewater: 5,602, Water: 5,701
- 4) Water Backflow Data: Added 72 data points
- 5) Added all Airport Hangers, City Buildings, and Fuel tanks to Gis map. Made this data available to CivicPlus.

CAD Drawings:

- 1) Cemetery map updates (X)
- 2) Update sewer service lines as DIG-Line information is recorded. 30 service lines.

DIG-LINE LOCATES:

51 locates +/- 20 min ea. (17 Working Hrs.) 12/01-24/12/25

Other/To Do:

- 1) Review legal description of properties to be developed and approve on Open Gov.

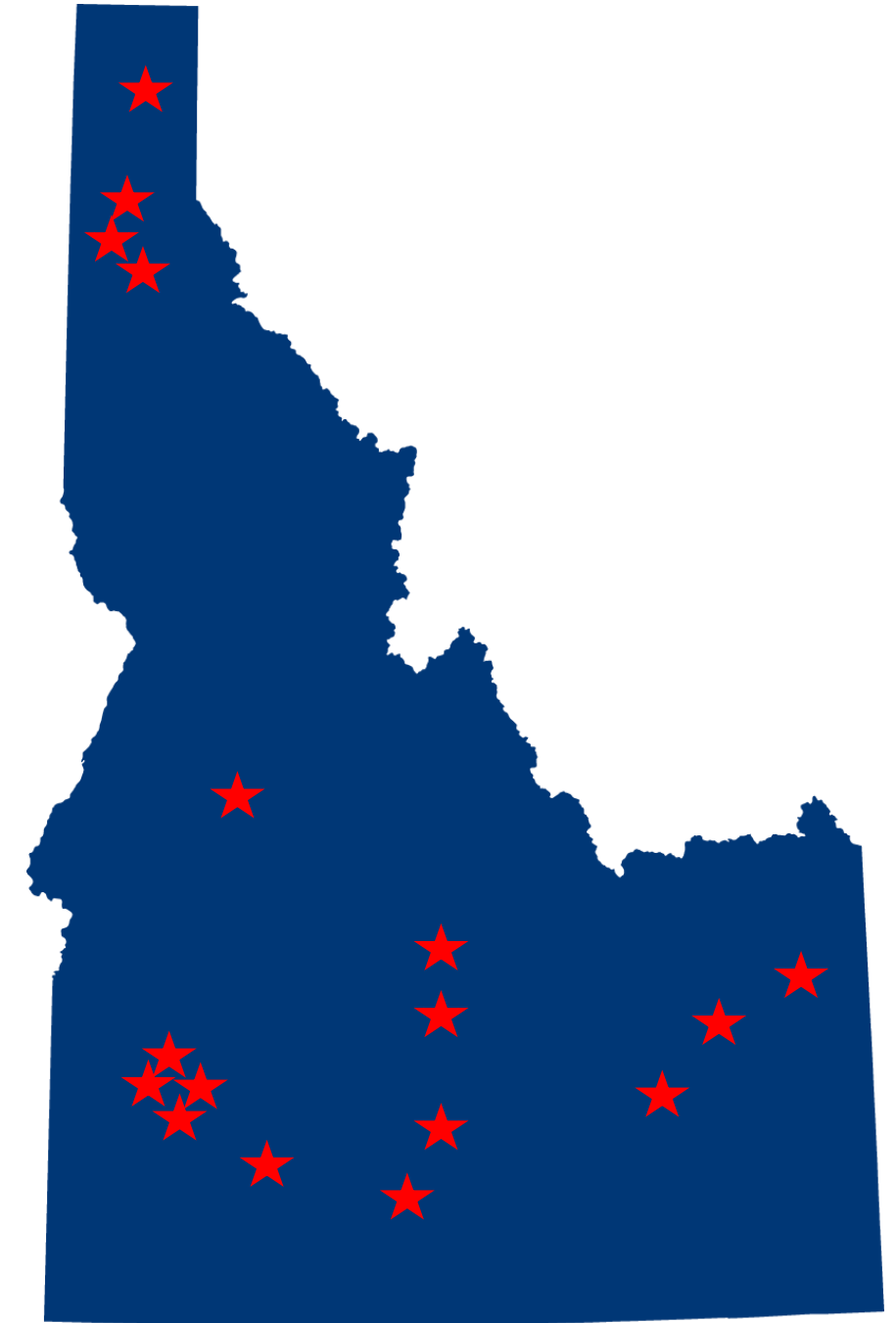
Mountain Home

Impact Fee Administrative Update

January 20th, 2026



TischlerBiseGalena Idaho Experience					
Ada County	Boise	Burley	Caldwell	Caldwell Hwy. District	Caldwell Rural Fire District
Canyon County	Canyon County EMS	Carey	Cascade	Cascade Fire District	Donnelly
Driggs	Eagle Fire District	Eastside Fire District	Eastside Hwy. District	Elmore County	Emmett
Filer Fire District	Gem County	Gem County Fire District	Hailey	Hayden	Homedale Fire District
Houser Fire District	Idaho Falls	Jerome County	Kellogg	Kootenai County	Kootenai County Fire District
Kuna	Kuna Fire District	Lakes Hwy. District	Marsing Fire District	McCall	McCall Fire District
Melba Fire District	Meridian	Meridian Rural Fire District	MicaKidd Fire District	Middleton	Middleton Fire District
Middleton Parks District	Mountain Home	Nampa	Nampa Fire District	North Ada Co. Fire District	Northern Lakes Fire District
Northside Fire District	Parma	Payette	Payette County	Post Falls	Post Falls Hwy. District
Rock Creek Fire District	Sandpoint	Shoshone County	Shoshone Fire District	Spirit Lake Fire District	St. Maries' Fire District
Star Fire District	Sun Valley	Teton County	Timberlake Fire District	Twin Falls	Valley County
Victor	West Pend	Whitney Fire District	Wilder Fire District	Worley Fire District	



Impact Fee Fundamentals

- One-time payment for growth-related infrastructure, usually collected at the time buildings permits are issued
- Not a tax, similar to a contractual arrangement to build infrastructure with fee revenue, with three requirements
 - Need (system improvements, not project-level improvements)
 - Benefit
 - Short range expenditures
 - Geographic service areas and/or benefit districts
 - Proportionate

Eligible Costs

- Facilities/improvements required to serve new development – Yes
- Excess capacity in existing facilities – Yes
- Improvements required to correct existing deficiencies – No
 - Unless there is a funding plan
- Maintenance and repairs – No
- Operating costs – No
- ❖ Park examples:
 - Net new playground – Yes
 - Replacing rusty slide – No
 - Expanding a playground from 400 to 1,000 square feet – Yes, 60%

Impact Fees in Idaho

- Impact fee revenue must be maintained in an interest bearing account
- Monies must be spent within 8 years from collection
- Community must publish an Annual Monitoring Report and have Advisory Committee
- Capital improvement plan (CIP) is required
- Comprehensive review and update every 5 years
- Eligible for the following public facilities with useful life of 10 years or more:
 - Water, wastewater, stormwater
 - Transportation
 - Parks & Recreation
 - Public safety: law enforcement, fire, EMS

Advisory Committee

- A Development Impact Fee Advisory Committee (DIFAC) has to be established for each entity that will adopt/collect fees
- Committee is at least 5 members
 - Must be residents of the city
 - At least 2 must be developers, realtors, builders; at least 2 must not be active in those fields
 - No elected officials; can use the Planning & Zoning Commission if they meet the other requirements
- Assist in the assumptions regarding growth, levels of service, future demand, costs, capital plans, etc.
- Meet annually to review revenue and expenditure report

2025 Administrative Update

- City wants to bolster the 2021 impact fee study conformance to State Statute:
 1. Clarify land use assumptions
 2. Add estimated year of construction for CIP projects
 3. Include a 2023 change to the Street CIP in the report
 - City removed a few projects
 - A small clerical error was found, and updated report reflects the correction
- During review TischlerBise updated the Park chapter to reflect the change to single family vs multifamily fee

Land Use Assumptions

- Although the City's Comprehensive Plan and Land Use addressed the 20-year requirement in State Statute
- Projections from 2021 to 2031 were extend to 2041
 - A comprehensive update of the growth projections will be completed in the spring

	2021	2031	2041	10-Year Net Growth	10-Year Net Growth in Square Feet	Percent of 10- Year Growth in Sq. Ft.
Population	14,684	21,736	32,174	7,052		
Residential (in units)	6,497	9,057	13,406	2,559	4,645,098	75%
<i>Single-Family</i>	5,295	7,381	10,926	2,086	4,171,631	67%
<i>Multi-Family</i>	1,202	1,675	2,480	473	473,467	8%
Nonresidential (in square feet)	3,248,673	4,808,829	7,118,242	1,560,156	1,560,156	25%
<i>Non-Residential</i>	3,248,673	4,808,829	7,118,242	1,560,156	1,560,156	25%
Total Square Footage Growth =					6,205,255	100%

Police CIP

- No changes to Police CIP, just added construction years

Type of Capital Infrastructure	Estimated Construction Year	Square Feet	CIP Value	Growth Portion	Amount to Include in Fees	Amount from Other Sources
Facilities						
Additional Space To Accommodate 10 Growth Related Officers	2028-2030	3,460	\$ 1,730,172	100%	\$ 1,730,172	\$ -
Vehicles						
Replace 32 Patrol Vehicles	every two years		\$ 1,600,000	0%	\$ -	\$ 1,600,000
10 Additional Patrol Vehicles for Growth	2028, 2030		\$ 500,000	100%	\$ 500,000	\$ -
Equipment						
Replace 108 Weapons	2023-2025		\$ 108,000	0%	\$ -	\$ 108,000
Replace 43 Radios	4 annually		\$ 64,500	0%	\$ -	\$ 64,500
Weaponry For 10 Growth Related Officers	2028, 2030		\$ 10,000	100%	\$ 10,000	\$ -
Radios - One For Officer And 1 For Every 10 Vehicles	2028, 2030		\$ 18,000	100%	\$ 18,000	\$ -
SUBTOTAL			\$ 4,030,672		\$ 2,258,172	\$ 1,772,500
Plus Cost of Capital-Related Research						
Impact Fee Study	2026,2031		\$ 8,000	100%	\$ 8,000	\$ -
Minus Current Impact Fee Fund Balance			\$ (390)		\$ (390)	\$ -
TOTAL			\$ 4,038,282		\$ 2,265,782	\$ 1,772,500

Fire CIP

- No changes to Fire CIP, just added construction years

Type of Capital Infrastructure	Estimated Construction Year	Square Feet	CIP Value	Growth Portion	R.F.D. Share	City Share	Amount to Include in Fees	Amount from Other Sources
Facilities								
New Fire Station	2028-2030	10,000	\$ 2,500,000	100%		\$ 2,500,000	\$ 2,500,000	\$ -
New Substation	2028-2030	2,700	\$ 675,000	100%	\$ 337,500	\$ 337,500	\$ 337,500	\$ -
Apparatus/Vehicles								
2 Structure Engine(s) (New)	2028, 2030		\$ 1,500,000	100%		\$ 1,500,000	\$ 1,500,000	\$ -
2 Structure Engine(s) (Replacement)	2029		\$ 1,500,000	0%		\$ 1,500,000	\$ -	\$ 1,500,000
1 Squad Vehicle (New)	2023		\$ 60,000	100%		\$ 60,000	\$ 60,000	\$ -
2 Squad Vehicles (Replacement)	2023, 2025		\$ 120,000	0%		\$ 120,000	\$ -	\$ 120,000
Equipment								
12 SCBA(s) with Extra Bottle per Unit	2028-2030		\$ 120,000	100%		\$ 120,000	\$ 120,000	\$ -
1 Thermal Imager	2028-2030		\$ 40,000	100%		\$ 40,000	\$ 40,000	\$ -
1 Filling Station	2028-2030		\$ 40,000	100%		\$ 40,000	\$ 40,000	\$ -
SUBTOTAL			\$ 6,555,000		\$ 337,500	\$ 6,217,500	\$ 4,597,500	\$ 1,620,000
Plus Cost of Capital-Related Research								
Impact Fee Study	2026,2031		\$ 8,000	100%		\$ 8,000	\$ 8,000	\$ -
Minus Current Impact Fee Fund Balance			\$ (30,148)			\$ (30,148)	\$ (30,148)	\$ -
TOTAL			\$ 6,532,852		\$ 337,500	\$ 6,195,352	\$ 4,575,352	\$ 1,620,000

Park CIP

- Along with years, a description and location of parks were added

Type of Capital Infrastructure	Estimated Construction Year	CIP Value	Growth Portion	Amount to Include in Fees	Amount from other Sources
Parks Amenities - New/Expanded					
Amenities to support growth including trails, playgrounds, courts, etc. (E 12th S Street & S 14th Street E site)	2027,2028	\$ 2,000,000	100%	\$ 2,000,000	\$ -
Recreation Center - Design, engineering, construction (E 12th S Street & S 14th Street E site)	2029	\$ 3,000,000	33%	\$ 990,000	\$ 2,010,000
Pickleball Courts (Richard Aguirre Park)	2028	\$ 250,000	50%	\$ 125,000	\$ 125,000
Parks Improvements/Maintenance					
Updated Tennis Courts (Richard Aguirre Park)	2021,2028	\$ 750,000	50%	\$ 375,000	\$ 375,000
Restrooms in Parks, 1 per year (Carl Miller, Richard Aguirre, Legacy, Optimist Park)	2027	\$ 250,000	50%	\$ 125,000	\$ 125,000
Splash Pad @ Rail Road Park in Partner ship w/URA	2025-2026	\$ 854,000	0%	\$ -	\$ 854,000
Planning to Build NEW Pool 2022 w/Funding from LWCF 50/50 Match	2024-2025	\$ 3,000,000	0%	\$ -	\$ 3,000,000
Equipment and Vehicles					
Various Equipment and Vehicles	2021-2031	\$ 1,373,383	0%	\$ -	\$ 1,373,383
		\$ 11,477,383		\$ 3,615,000	\$ 7,862,383
Plus Cost of Capital-Related Research					
Impact Fee Study	2026,2031	\$ 8,000	100%	\$ 8,000	\$ -
Minus Current Impact Fee Fund Balance		\$ -		\$ -	
		\$ 11,485,383		\$ 3,623,000	\$ 7,862,383

Park CIP

- Park Impact did not change, report updated with multifamily calculation
- Due to a clerical error the city ordinance lists single family fee as \$1,146 per unit
- However, there are third-party park dedications that weren't contemplated in 2021
- So, staff is comfortable with the lower amount
- Committee recommendation?

Impact Fee Calculation	
Amount to Include in Fee Calculation ⁽¹⁾	\$ 3,623,000
Distribution of Future Land Use Growth ⁽²⁾	
Single Family	89%
Multi Family	11%
Future Assets by Land Use	
Single Family	\$ 3,230,432
Multi Family	\$ 392,568
Future Land Use Growth ⁽²⁾	
Single Family	2,086
Multi Family	473
Impact Fee per Unit	
Single Family	\$ 1,549
Multi Family	\$ 830

Streets CIP

- 2021 CIP totaled \$10.2 million in impact fee amount
- In 2023, City removed a few projects, reducing the amount to be collected to \$4.2 million

Type of Capital Infrastructure	Estimated Construction Year	Total Cost	Percent Attributed to Growth	Amount from Impact Fees	Amount from Other City Sources
Roadway Projects					
N 6th E - Widening	2024	\$ 300,000	40%	\$ 120,000	\$ 180,000
N 10th E - Widening	2029-2030	\$ 300,000	40%	\$ 120,000	\$ 180,000
North Haskett - Widening	2026-2027	\$ 300,000	70%	\$ 210,000	\$ 90,000
Marathon Way - Widening	2030-2031	\$ 300,000	100%	\$ 300,000	\$ -
Intersection Projects (could be roundabout or signal; priorities may change based on warrant analysis)					
American Legion & E 8th N - Roundabout	2027	\$ 1,350,000	80%	\$ 1,080,000	\$ 270,000
City View Dr - Traffic Signal	2028	\$ 400,000	100%	\$ 400,000	\$ -
NW Elmcrest & Marathon Way - Roundabout/Widening	2030	\$ 1,450,000	90%	\$ 1,305,000	\$ 145,000
Airbase Rd & N Haskett - Traffic Signal	2026	\$ 600,000	70%	\$ 420,000	\$ 180,000
Equipment					
Truck w/Plow & Sander	2026	\$ 250,000	100%	\$ 250,000	\$ -
Paint Machine	2024	\$ 20,000	80%	\$ 16,000	\$ 4,000
Pedestrian Lights	2027	\$ 30,000	60%	\$ 18,000	\$ 12,000
SUBTOTAL		\$ 5,300,000		\$4,239,000	\$1,061,000
Plus Cost of Capital-Related Research					
Impact Fee Study	2026,2031	\$ 8,000	100%	\$ 8,000	\$ -
Minus Current Impact Fee Fund Balance		\$ (28,525)		\$ (28,525)	
TOTAL		\$ 5,279,475		\$4,218,475	\$1,061,000

Streets CIP

- The 2023 analysis miscalculated the total by \$40,000
- Updated amounts reflect a slight decrease:
 - Single family: \$9 per unit
 - Multifamily: \$5 per unit
 - Nonresidential: \$0.01 per square foot
- TischlerBise recommends updating ordinance with the adjusted amounts

Impact Fee Calculation	
Capital Improvement Plan Value	\$ 4,218,475
Future Land Use Percentages	
Single Family	44%
Multifamily	5%
Non-Residential	51%
Allocated Value by Land Use Category	
Single Family	\$ 1,856,129
Multifamily	\$ 210,924
Non-Residential	\$ 2,151,422
10-Year Growth	
Single Family (total dwelling units)	2,086
Multifamily (total dwelling units)	473
Non-Residential (in square feet)	1,560,156
Impact Fee by Land Use (rounded)	
Single Family (per dwelling unit)	\$ 889
Multifamily (per dwelling unit)	\$ 445
Non-Residential (per square foot)	\$ 1.38

Fee Summary

- New fee amounts reflect correction in Streets analysis

TOTAL IMPACT FEE		
Police Fees		
Residential	\$	663
Nonresidential	\$	0.37
Fire Fees		
Residential	\$	1,338
Nonresidential	\$	0.74
Parks Fees		
Single-Family	\$	1,549
Multi-Family	\$	830
Nonresidential	\$	-
Streets Fees		
Single-Family	\$	889
Multi-Family	\$	445
Non-Residential	\$	1.38
TOTAL IMPACT FEE		
Single-Family	\$	4,439
Multi-Family	\$	3,276
Non-Residential	\$	2.49

Next Steps

- DIFAC recommendation on Park Impact Fee
 - Should the City change the maximum for single family or keep the lower amount?
- DIFAC recommendation on the full report & CIPs
- Public hearing with City Council
- DIFAC will meet several times during the comprehensive update

Discussion

Colin McAweeney
TischlerBiseGalena

Boise, ID | 208.515.7480 | colin@tischlerbise.com

ADMINISTRATIVE UPDATE

January 14, 2026

**City of Mountain Home, Idaho
Impact Fee Study and
Capital Improvement Plans**

Prepared for

City of Mountain Home
160 South 3rd East
Mountain Home, ID
83647

Prepared By

TischlerBiseGalena
999 W Main Street
Boise, Idaho 83702



Purpose

The following report is an administrative update to the adopted 2021 Impact Fee Study and Capital Improvement Plan (CIP). In 2023, the City of Mountain Home made revisions to the Street CIP and the resulting Streets impact fees. The City also revised the Parks impact fee calculation to reflect a single family and multifamily fee, a change from the previous singular residential impact fee. This updated report reflects those changes and includes a few others:

1. The planned year of construction has been added for each project in the CIPs.
2. Additional clarification is included in the Land Use Assumptions to make clear its conformity with Idaho State Statute.
3. During the review, TischlerBise found a minor arithmetic error in the Streets CIP totals. The amounts have been corrected and resulting in a slightly different impact fee.

Section I. Introduction

This report regarding impact fees for the City of Mountain Home, Idaho is organized into the following sections:

- An overview of the report's background and objectives;
- A definition of impact fees and a discussion of their appropriate use;
- An overview of land use and demographics;
- A step-by-step calculation of impact fees under the Capital Improvement Plan (CIP) approach;
- A list of implementation recommendations; and
- A brief summary of conclusions. Each section follows sequentially.

Background and Objectives

The City of Mountain Home, Idaho (City) hired Galena Consulting to calculate impact fees for the City's Police, Fire, Parks and Streets Departments.

This document presents impact fees based on the City's demographic data and infrastructure costs before credit adjustment; calculates the City's monetary participation; examines the likely cash flow produced by the recommended fee amount; and outlines specific fee implementation recommendations. Credits can be granted on a case-by-case basis; these credits are assessed when each individual building permit is pulled.

Definition of Impact Fees

Impact fees are one-time assessments established by local governments to assist with the provision of Capital Improvements necessitated by new growth and development. Impact fees are governed by principles established in Title 67, Chapter 82, Idaho Code, known as the Idaho Development Impact Fee Act (Impact Fee Act) which specifically gives cities, towns and counties the authority to levy impact fees. The Idaho Code defines an impact fee as "... a payment of money imposed as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve development."¹

Purpose of impact fees. The Impact Fee Act includes the legislative finding that "... an equitable program for planning and financing public facilities needed to serve new growth and development is necessary in order to promote and accommodate orderly growth and development and to protect the public health, safety and general welfare of the citizens of the state of Idaho."²

Idaho fee restrictions and requirements. The Impact Fee Act places numerous restrictions on the calculation and use of impact fees, all of which help ensure that local governments adopt impact fees that are consistent with federal law.³ Some of those restrictions include:

- Impact fees shall not be used for any purpose other than to defray system

improvement costs incurred to provide additional public facilities to serve new growth;⁴

- Impact fees must be expended within 8 years from the date they are collected. Fees may be held in certain circumstances beyond the 8-year time limit if the governmental entity can provide reasonable cause;⁵
- Impact fees must not exceed the proportionate share of the cost of capital improvements needed to serve new growth and development;⁶
- Impact fees must be maintained in one or more interest-bearing accounts within the capital projects fund.⁷

¹ See Section 67-8203(9), Idaho Code. “System improvements” are capital improvements (i.e., improvements with a useful life of 10 years or more) that, in addition to a long life, increase the service capacity of a public facility. Public facilities include: parks, open space and recreation areas, and related capital improvements; and public safety facilities, including law enforcement, fire, emergency medical and rescue facilities. See Sections 67-8203(3), (24) and (28), Idaho Code.

² See Section 67-8202, Idaho Code.

³ As explained further in this study, proportionality is the foundation of a defensible impact fee. To meet substantive due process requirements, an impact fee must provide a rational relationship (or nexus) between the impact fee assessed against new development and the actual need for additional capital improvements. An impact fee must substantially advance legitimate local government interests. This relationship must be of “rough proportionality.” Adequate consideration of the factors outlined in Section 67-8207(2) ensure that rough proportionality is reached. See *Banbury Development Corp. v. South Jordan*, 631 P.2d 899 (1981); *Dolan v. City of Tigard*, 512 U.S. 374 (1994).

⁴ See Sections 67-8202(4) and 67-8203(29), Idaho Code.

⁵ See Section 67-8210(4), Idaho Code.

⁶ See Sections 67-8204(1) and 67-8207, Idaho Code.

⁷ See Section 67-8210(1), Idaho Code.

In addition, the Impact Fee Act requires the following:

- Establishment of and consultation with a development impact fee advisory committee (Advisory Committee);⁸
- Identification of all existing public facilities;
- Determination of a standardized measure (or service unit) of consumption of public facilities;
- Identification of the current level of service that existing public facilities provide;
- Identification of the deficiencies in the existing public facilities;
- Forecast of residential and nonresidential growth;⁹
- Identification of the growth-related portion of the Police, Fire, Parks and Streets Capital Improvement Plans;¹⁰
- Analysis of cash flow stemming from impact fees and other capital improvement funding sources;¹¹
- Implementation of recommendations such as impact fee credits, how impact fee revenues should be accounted for, and how the impact fees should be updated over time;¹²
- Preparation and adoption of a Capital Improvement Plan pursuant to state law and public hearings regarding the same;¹³ and
- Preparation and adoption of a resolution authorizing impact fees pursuant to state law and public hearings regarding the same.¹⁴

How should fees be calculated? State law requires the City to implement the Capital Improvement Plan methodology to calculate impact fees. The City can implement fees of any amount not to exceed the fees as calculated by the CIP approach. This methodology requires the City to describe its service areas, forecast the land uses, densities and population that are expected to occur in those service areas over the 10-year CIP time horizon, and identify the capital improvements that will be needed to serve the forecasted growth at the planned levels of service, assuming the planned levels of service do not exceed the current levels of service.

⁸ See Section 67-8205, Idaho Code.

⁹ See Section 67-8206(2), Idaho Code.

¹⁰ See Section 67-8208, Idaho Code.

¹¹ See Section 67-8207, Idaho Code.

¹² See Sections 67-8209 and 67-8210, Idaho Code.

¹³ See Section 67-8208, Idaho Code.

¹⁴ See Sections 67-8204 and 67-8206, Idaho Code.

Only those items identified as growth-related on the CIP are eligible to be funded by impact fees.¹⁵ This list and cost of capital improvements constitutes the capital improvement element to be adopted as part of the City's individual Comprehensive Plan.¹⁶

The City intending to adopt an impact fee must first prepare a capital improvements plan.¹⁷ To ensure that impact fees are adopted and spent for capital improvements in support of the community's needs and planning goals, the Impact Fee Act establishes a link between the authority to charge impact fees and certain planning requirements of Idaho's Local Land Use Planning Act (LLUPA). The local government must have adopted a comprehensive plan per LLUPA procedures, and that comprehensive plan must be updated to include a current capital improvement element.¹⁸ This study considers the planned capital improvements for the ten-year period from 2021 to the end of 2030 that will need to be adopted as an element the City's Comprehensive Plan.

Once the essential capital planning has taken place, impact fees can be calculated. The Impact Fee Act places many restrictions on the way impact fees are calculated and spent, particularly via the principal that local governments cannot charge new development more than a "proportionate share" of the cost of public facilities to serve that new growth. "Proportionate share" is defined as ". . . that portion of the cost of system improvements . . . which reasonably relates to the service demands and needs of the project."¹⁹ Practically, this concept requires the City to carefully project future growth and estimate capital improvement costs so that it prepares reasonable and defensible impact fee schedules.

The proportionate share concept is designed to ensure that impact fees are calculated by measuring the needs created for capital improvements by development being charged the impact fee; do not exceed the cost of such improvements; and are "earmarked" to fund growth-related capital improvements to benefit those that pay the impact fees.

There are various approaches to calculating impact fees and to crediting new development for past and future contributions made toward system improvements. The Impact Fee Act does not specify a single type of fee calculation, but it does specify that the formula be "reasonable and fair." Impact fees should take into account the following:

¹⁵ As a comparison and benchmark for the impact fees calculated under the Capital Improvement Plan approach, Galena Consulting also calculated the City's current level of service by quantifying the City's current investment in capital improvements for each impact fee category, allocating a portion of these assets to residential and nonresidential development, and dividing the resulting amount by current housing units (residential fees) or current square footage (nonresidential fees). By using current assets to denote the current service standard, this methodology guards against using fees to correct existing deficiencies.

¹⁶ See Sections 67-8203(4) and 67-8208, Idaho Code.

¹⁷ See Section 67-8208, Idaho Code.

¹⁸ See Sections 67-8203(4) and 67-8208, Idaho Code.

¹⁹ See Section 67-8203(23), Idaho Code.

- Any appropriate credit, offset or contribution of money, dedication of land, or construction of system improvements;
- Payments reasonably anticipated to be made by or as a result of a new development in the form of user fees and debt service payments;
- That portion of general tax and other revenues allocated by the City to growth-related system improvements; and
- All other available sources of funding such system improvements.²⁰

Through data analysis and interviews with the City, Galena Consulting identified the share of each capital improvement needed to serve growth. The total projected capital improvements needed to serve growth are then allocated to residential and nonresidential development with the resulting amounts divided by the appropriate growth projections from 2021 to 2031. This is consistent with the Impact Fee Act.²¹ Among the advantages of the CIP approach is its establishment of a spending plan to give developers and new residents more certainty about the use of the particular impact fee revenues.

Other fee calculation considerations. The basic CIP methodology used in the fee calculations is presented above. However, implementing this methodology requires a number of decisions. The considerations accounted for in the fee calculations include the following:

- Allocation of costs is made using a service unit which is “a standard measure of consumption, use, generation or discharge attributable to an individual unit²² of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvement.”²³ The service units chosen by the study team for every fee calculation in this study are linked directly to residential dwelling units and nonresidential development square feet.²⁴
- A second consideration involves refinement of cost allocations to different land uses. According to Idaho Code, the CIP must include a “conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial.”²⁵ In this analysis, the study team has chosen to use the highest level of detail supportable by available data and, as a result, in this study, every impact fee is allocated between aggregated residential (i.e., all forms of residential housing) and nonresidential development (all nonresidential uses including retail, office, agricultural and industrial).

²⁰ See Section 67-8207, Idaho Code.

²¹ The impact fee that can be charged to each service unit (in this study, residential dwelling units and nonresidential square feet) cannot exceed the amount determined by dividing the cost of capital improvements attributable to new development (in order to provide an adopted service level) by the total number of service units attributable to new development. See Sections 67-8204(16), 67-8208(1)(f) and 67-8208(1)(g), Idaho Code.

²² See Section 67-8203(27), Idaho Code.

²³ See Section 67-8203(27), Idaho Code.

²⁴ The construction of detached garages alongside residential units does not typically trigger the payment of additional impact fees unless that structure will be the site of a home-based business with significant outside employment.

²⁵ See Section 67-8208(1)(e), Idaho Code.

Current Assets and Capital Improvement Plans

The CIP approach estimates future capital improvement investments required to serve growth over a fixed period of time. The Impact Fee Act calls for the CIP to “. . . project demand for system improvements required by new service units . . . over a reasonable period of time not to exceed 20 years.”²⁶ The impact fee study team recommends a 10-year time period based on the City’s best available capital planning data.

The types of costs eligible for inclusion in this calculation include any land purchases, construction of new facilities and expansion of existing facilities to serve growth over the next 10 years at planned and/or adopted service levels.²⁷ Equipment and vehicles with a useful life of 10 years or more are also impact fee eligible under the Impact Fee Act.²⁸ The total cost of improvements over the 10 years is referred to as the “CIP Value” throughout this report. The cost of this impact fee study is also impact fee eligible for all impact fee categories. Each fee category was charged its pro-rated percentage of the cost of the impact fee study.

The forward-looking 10-year CIPs for Mountain Home’s Police, Fire, Parks and Streets Departments each include some facilities that are only partially necessitated by growth (e.g., facility expansion). The study team met with the City to determine a defensible metric for including a portion of these facilities in the impact fee calculations. A general methodology used to determine this metric is discussed below. In some cases, a more specific metric was used to identify the growth-related portion of such improvements. In these cases, notations were made in the applicable section.

Fee Calculation

In accordance with the CIP approach described above, we calculated fees for each department by answering the following seven questions:

1. **Who is currently served by the City?** This includes the number of residents as well as residential and nonresidential land uses.
2. **What is the current level of service provided by the City?** Since an important purpose of impact fees is to help the City *achieve* its planned level of service²⁹, it is necessary to know the levels of service it is currently providing to the community.
3. **What current assets allow the City to provide this level of service?** This provides a current inventory of assets used by the City, such as facilities, land and equipment. In addition, each asset’s replacement value was calculated and summed to determine the total value of the Police, Fire, Parks and Streets current assets.

²⁶ See Section 67-8208(1)(h).

²⁷ This assumes the planned levels of service do not exceed the current levels of service.

²⁸ The Impact Fee Act allows a broad range of improvements to be considered as “capital” improvements, so long as the improvements have useful life of at least 10 years and also increase the service capacity of public facilities. See Sections 67- 8203(28) and 50-1703, Idaho Code.

²⁹ This assumes that the planned level of service does not exceed the current level of service.

4. **What is the current investment per residential and nonresidential land use?** In other words, how much of each service provider's current assets' total value is needed to serve current residential households and nonresidential square feet?
5. **What future growth is expected in the City?** How many new residential households and nonresidential square footage will the City serve over the CIP period?
6. **What new infrastructure is required to serve future growth?** For example, how many new engines will be needed by the City of Mountain Home Fire Department within the next ten years to achieve the planned level of service of the City?³⁰
7. **What impact fee is required to pay for the new infrastructure?** We calculated an apportionment of new infrastructure costs to future residential and nonresidential land- uses for the City. Then, using this distribution, the impact fees were determined.

Addressing these seven questions, in order, provides the most effective and logical way to calculate impact fees for the City. In addition, these seven steps satisfy and follow the regulations set forth earlier in this section.

Growth Relation

In Mountain Home, as in any local government, not all capital costs are associated with growth. Some capital costs are for repair and replacement of facilities e.g., standard periodic investment in existing facilities such as roofing. These costs *are not* impact fee eligible. Some capital costs are for betterment of facilities, or implementation of new services (e.g., development of an expanded training facility). These costs *are generally not entirely* impact fee eligible. Some costs are for expansion of facilities to accommodate new development at the current level of service (e.g., purchase of new fire station to accommodate expanding population). These costs *are* impact fee eligible.

Because there are different reasons why the City invests in capital projects, the study team categorized all projects listed in each CIP:

- **Growth.** To determine if a project is solely related to growth, we asked "Is this project designed to maintain the current level of service as growth occurs?" and "Would the City still need this capital project if it weren't growing at all?" Growth projects are only necessary to maintain the City's current level of service as growth occurs. It is thus appropriate to include 100 percent of their cost in the impact fee calculations.
- **Repair & Replacement.** We asked "Is this project related only to fixing existing infrastructure?" and "Would the City still need it if it weren't growing at all?" Repair and Replacement projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.

³⁰ This assumes the planned level of service does not exceed the current level of service.

- **Upgrade.** We asked, “Would this project improve the City’s current level of service?” and “Would the City still do it even if it weren’t growing at all?” Upgrade projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.
- **Mixed.** Mixed projects by their very definition are partially necessitated by growth, but also include an element of repair, replacement and/or upgrade. In this instance, a cost amount between 0 and 100 percent should be included in the fee calculations. Although the need for these projects is triggered by new development, they will also benefit existing residents.

Projects that are 100 percent growth-related were determined by our study to be necessitated solely by growth. Alternatively, some projects can be determined to be “mixed,” with some aspects of growth and others aspects of repair and replacement. In these situations, only a portion of the total cost of each project is included in the final impact fee calculation.

It should be understood that growth is expected to pay only the portion of the cost of capital improvements that are growth-related. The City will need to plan to fund the pro rata share of these partially growth-related capital improvements with revenue sources other than impact fees within the time frame that impact fees must be spent. These values will be calculated and discussed in Section VII of this report.

Exhibits found in Sections III through VI of this report detail all capital improvements planned for purchase over the next ten years by the City.

Section II.
Land Uses

IDIFA (Idaho Development Impact Fee Act) requires that a CIP include a “description of the land use assumptions by the government entity.” Idaho Code § 67-8208(1)(d). IDIFA defines land use assumptions as “a description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a twenty (20) year period.” Idaho Code § 67-8203(16).

First, the service area for this CIP and the resulting impact fees is the entire City of Mountain Home boundary. In other cases when a CIP addresses a larger geographies (i.e., a county) multiple services areas may be included to ensure there is a nexus between the fee collection and infrastructure projects being funded by the revenue. However, all the infrastructure being funded by the Mountain Home impact fees are providing a citywide benefit. Thus, there is no need to establish smaller service areas in this CIP.

Second, IDIFA in essence requires a City to establish underlying demographic and developmental assumptions that form the basis for long term (20+ years) growth projections that drive the need for capital improvements to serve that growth. The CIP is based on and consistent with the land use assumptions set out in the Mountain Home Comprehensive Plan and Future Land Use Map. The Comprehensive Plan provides land use and population estimates from 2010 while the Future Land Use Map guides current development and densities and intensities for the coming decades. In addition, this CIP is adopted into the Comprehensive Plan and the following section details growth assumptions from 2021 to 2041. As a result, the Mountain Home land use assumptions conform to the timeframe defined in the IDIFA.

As noted in Section I, it is necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage projected to be added from 2021 through 2031 for the City. These projections were based on current growth estimates from the U.S. Census and the American Community Survey; the 2016 Mountain Home Comprehensive Plan; building permit history; and recommendations from City Staff.

Demographic and land-use projections are some of the most variable and potentially debatable components of an impact fee study, and in all likelihood the projections used in our study will not prove to be 100 percent correct. The purpose of the Advisory Committee’s annual review is to account for these inconsistencies. As each CIP is tied to the City’s land use growth, the CIP and resulting fees can be revised based on actual growth as it occurs.

The following Exhibit II-1 presents the current and future population for the City.

Exhibit II-1.
Population, Mountain Home, Idaho

	2021	2031	10-Year Net Increase	10-Year Percentage Increase	2041	20-Year Net Increase	20-Year Percentage Increase
City Population	14,684	21,736	7,052	48%	32,174	17,490	119%

Commented [CM1]: Updated in the 2025 Admin Update

Mountain Home currently has approximately 14,684 persons residing within the existing City limits. Over the next ten years, we expect the City to grow by approximately 7,052 persons, or by 48 percent. Furthermore, if the ten year growth trend continues the Mountain Home population estimate would increase to 32,174 by 2041.

The following Exhibit II-2 presents the current and future number of residential units and nonresidential square feet for the City. We expect the City to have 9,057 residential households and 4.8 million nonresidential square feet by 2031 based on existing growth rates.

Exhibit II-2.
Current and Future Land Uses, Mountain Home, Idaho

	2021	2031	2041	10-Year Net Growth	10-Year Net Growth in Square Feet	Percent of 10- Year Growth in Sq. Ft.
Population	14,684	21,736	32,174	7,052		
Residential (in units)	6,497	9,057	13,406	2,559	4,645,098	75%
Single-Family	5,295	7,381	10,926	2,086	4,171,631	67%
Multi-Family	1,202	1,675	2,480	473	473,467	8%
Nonresidential (in square feet)	3,248,673	4,808,829	7,118,242	1,560,156	1,560,156	25%
Non-Residential	3,248,673	4,808,829	7,118,242	1,560,156	1,560,156	25%
Total Square Footage Growth =					6,205,255	100%

Commented [CM2]: Updated in 2025 Admin update

As shown above, Mountain Home is expected to grow by approximately 2,559 residential units and 1,560,156 nonresidential square feet over the next ten years. Seventy-five percent of this growth is attributable to residential land uses, while the remaining twenty-five percent is attributable to nonresidential growth. These growth projections will be used in the following sections to calculate the appropriate impact fees for the City.

Section III. Police Department

In this section, we calculate impact fees for the City of Mountain Home Police Department following the seven-question method outlined in Section I of this report.

1. Who is currently served by the City of Mountain Home Police Department?

As shown in Exhibit II-2, the Police Department currently serves 6,497 residential units and approximately 3.25 million square feet of nonresidential land use found within Mountain Home.

2. What is the current level of service provided by the Police Department?

The Mountain Home Police Department currently provides a level of service of 1.97 sworn officers per 1,000 Mountain Home residents. This was calculated by dividing 29 current officers by the current population of 14,684/1,000. As the City grows, additional infrastructure and equipment will be needed to achieve the Department's planned level of service.

3. What current assets allow the Mountain Home Police Department to provide this level of service?

The following Exhibit III-1 displays the current assets of the Mountain Home Police Department.

Exhibit III-1.
Current Assets – Mountain Home Police Department

Type of Capital Infrastructure	Square Feet	Replacement Value
Facilities		
Police Department Building	9,075	\$ 4,537,500
PD Evidence Storage	640	\$ 256,000
3 Additional Storage Shed(s)	320	\$ 192,000
4.5 acre PD Shooting Range		\$ 196,020
Vehicles		
40 Patrol Vehicles		\$ 2,000,000
2 Traffic Motorcycles		\$ 60,000
1 Mirage Range Trailer		\$ 25,000
Equipment		
Weapon Inventory		\$ 102,600
PD Telephone System		\$ 40,000
43 Portable Radio(s)		\$ 150,500
Records Management System		\$ 250,000
Drager		\$ 16,000
Server(s)		\$ 148,000
Video Recording System		\$ 10,000
Radio Scrambler		\$ 20,000
Robot		\$ 13,000
	10,035	\$ 8,016,620
Plus Impact Fee Study		\$ 8,000
Plus Impact Fee Fund Balance		\$ 390
TOTAL CURRENT INVESTMENT		\$ 8,024,620

As shown above, the Police Department currently owns approximately \$8 million of eligible current assets. These assets are used to provide the Department's current level of service.

4. What is the current investment per residential unit and nonresidential square foot for the Mountain Home Police Department?

The City has already invested \$968 per residential unit and \$0.53 per nonresidential square foot in order to provide the current level of service. This figure is derived by allocating the value of the Police Department's current assets between the current number of residential units and nonresidential square feet.

We will compare our final impact fee calculations with these figures to determine if the two results will be similar; this represents a "check" to see if future residents will be paying for infrastructure at a level commensurate with what existing residents have invested in infrastructure.

5. What future growth is expected in Mountain Home?

As shown in Exhibit II-2, the City of Mountain Home is expected to grow by 7,052 people, 2,559 residential units and 1.56 million square feet of nonresidential land use over the next ten years.

6. What new infrastructure is required to serve future growth?

The following Exhibit III-2 displays the capital improvements needed to support growth by the Mountain Home Police Department over the next ten years.

Exhibit III-2.
Mountain Home Police Department CIP 2021-2031

Type of Capital Infrastructure	Estimated Construction Year	Square Feet	CIP Value	Growth Portion	Amount to Include in Fees	Amount from Other Sources
Facilities						
Additional Space To Accommodate 10 Growth Related Officers	2028-2030	3,460	\$ 1,730,172	100%	\$ 1,730,172	\$ -
Vehicles						
Replace 32 Patrol Vehicles	every two years		\$ 1,600,000	0%	\$ -	\$ 1,600,000
10 Additional Patrol Vehicles for Growth	2028, 2030		\$ 500,000	100%	\$ 500,000	\$ -
Equipment						
Replace 108 Weapons	2023-2025		\$ 108,000	0%	\$ -	\$ 108,000
Replace 43 Radios	4 annually		\$ 64,500	0%	\$ -	\$ 64,500
Weaponry For 10 Growth Related Officers	2028, 2030		\$ 10,000	100%	\$ 10,000	\$ -
Radios - One For Officer And 1 For Every 10 Vehicles	2028, 2030		\$ 18,000	100%	\$ 18,000	\$ -
SUBTOTAL			\$ 4,030,672		\$ 2,258,172	\$ 1,772,500
Plus Cost of Capital-Related Research						
Impact Fee Study	2026,2031		\$ 8,000	100%	\$ 8,000	\$ -
Minus Current Impact Fee Fund Balance			\$ (390)		\$ (390)	\$ -
TOTAL			\$ 4,038,282		\$ 2,265,782	\$ 1,772,500

Commented [CM3]: Updated in the 2025 Admin Update

If the Mountain Home Police Department were to continue the current level of service through 2031, an additional 14 officers would need to be hired. As the City has determined that it will not likely have sufficient General Fund revenues to fund these 14 positions, a more conservative assumption of 10 officers has been identified.

As shown above, the total cost of the Mountain Home Police Department's Capital Improvement Plan from 2021-2031 is approximately \$4.04 million. \$2.27 million of this amount is directly related to supporting the 10 new officer positions and related support staff need to continue the current level of service of 1.97 officers per 1,000 residents. This includes office space, parking, and ancillary equipment. The cost of impact fee-related research is impact-fee eligible according to statute and is added to the total cost of the growth-related CIP. The current balance in the existing Police Impact Fee Fund is a negative amount and must be repaid to the General Fund.

The remaining \$1.77 million in the CIP is the price for the Police Department to replace existing vehicles and equipment, and purchase patrol vehicles for additional growth-related officers. Patrol vehicles do not last 10 years in the Mountain Home Police Department and therefore are not impact-fee eligible. The Police Department will therefore have to use other sources of revenue

including all of those listed in Idaho Code 67-8207(I)(iv)(2)(h).

The City is planning for the construction of a 3,000 square foot facility that will serve both the Police and Fire Department for training. This facility was not included in the Capital Improvement Plan at this time as more research is needed on the location, cost, and total funding plan. This facility may be added to the CIP in future years and would be partially impact fee eligible.

7. What impact fee is required to pay for the new capital improvements?

The following Exhibit III-3 takes the projected future growth from Exhibits II-2 and the growth-related CIP from Exhibit III-2 to calculate impact fees for the Mountain Home Police Department.

Exhibit III-3.
Mountain Home Police Department Fee Calculation

Impact Fee Calculation	
Amount to Include in Fee Calculation	\$ 2,265,782
Distribution of Future Land Use Growth	
Residential	75%
Nonresidential	25%
Future Assets by Land Use	
Residential	\$ 1,696,108
Nonresidential	\$ 569,674
Future Land Use Growth	
Residential	2,559
Nonresidential	1,560,156
Impact Fee per Unit	
Residential	\$ 663
Nonresidential	\$ 0.37

As shown above, we have calculated impact fees for the Mountain Home Police Department at \$663 per residential unit and \$0.37 per nonresidential square foot. Fees not to exceed these amounts are recommended for the Department. The Department cannot assess fees greater than the amounts shown above. The Department may assess fees lower than these amounts, but would then experience a decline in service levels unless the Department used other revenues to make up the difference.

Section IV. Fire Department

The Mountain Home Fire Department not only provides services within the City's boundaries, it also provides its services on contract to the Mountain Home Rural Fire District. The Department and the District utilize the same capital infrastructure for response. However, a decision has been made by the City of Mountain Home to analyze the assessment of impact fees to new development within the City alone and to rely on the District to complete their own analysis.

1. Who is currently served by the Mountain Home Fire Department?

As shown in Exhibit II-2, the Mountain Home Fire Department currently serves 14,684 people; 6,497 residential units and approximately 3.25 million square feet of nonresidential land use within their combined boundaries.

2. What is the current level of service provided by the Mountain Home Fire Department?

Mountain Home' Fire Department provides a level of service of a 90 percent fractile response time of 4 minutes and 12 seconds to its residents. As the City grows, additional infrastructure and equipment will be needed to sustain the Department's current level of service.

3. What current assets allow the Mountain Home Fire Department to provide this level of service?

The following Exhibit IV-2 displays the current assets of the Mountain Home Fire Department.

Exhibit IV-1.
Current Assets – Mountain Home Fire Department

Type of Capital Infrastructure	Acres	Square Feet	Replacement Value
Facilities			
Fire Station #1	0.22	6,200	\$ 3,107,700
Fire Station #2	0.24	1,350	\$ 683,400
Fire Station #3	0.24	1,200	\$ 608,400
Fire Training Facility	0.35	2,000	\$ 812,250
Apparatus/Vehicles			
4 Structure Engine(s)			\$ 3,000,000
1 Tower Truck(s)			\$ 1,500,000
2 Squad(s)			\$ 120,000
Equipment			
32 SCBA(s) with Extra Bottle per Unit			\$ 310,000
1 Filling Station(s)			\$ 40,000
1 Extractor			\$ 15,000
1 Repeater/Antennae			\$ 46,000
	1.05	10,750	\$ 10,242,750
Plus Impact Fee Study			\$ 8,000
Plus Impact Fee Fund Balance			\$ 30,148
TOTAL CURRENT INVESTMENT			\$ 10,280,898

As shown above, the Mountain Home Fire Department currently owns approximately \$10.3 million of eligible current assets. These assets are used to provide the current level of service.

4. What is the current investment per residential unit and nonresidential square foot?

The Mountain Home Fire Department has already invested \$1,241 per residential unit and \$0.68 per nonresidential square foot. This figure is derived by allocating the value of the Fire Department and District's current assets between the current number of residential units and nonresidential square feet.

We will compare our final impact fee calculations with these figures to determine if the two results will be similar; this represents a "check" to see if future residents will be paying for infrastructure at a level commensurate with what existing residents have invested in infrastructure.

5. What future growth is expected in the Mountain Home Fire Department?

As shown in Exhibit II-2, the City of Mountain Home is expected to grow by approximately 2,559 residential units and 1.56 million square feet of nonresidential land use over the next ten years.

More important than the number of new development units is their location. Fire stations are sited to ensure travel times are within desired service levels. As areas outside of the core of the city grow, additional stations are added to fill the service response gaps.

6. What new infrastructure is required to serve future growth?

The following Exhibit IV-2 displays the capital improvements planned for purchase by the Mountain Home Fire Department over the next ten years.

Exhibit IV-2.
Mountain Home Fire Department CIP 2021-2031

Type of Capital Infrastructure	Estimated Construction Year	Square Feet	CIP Value	Growth Portion	R.F.D. Share	City Share	Amount to Include in Fees	Amount from Other Sources
Facilities								
New Fire Station	2028-2030	10,000	\$ 2,500,000	100%		\$ 2,500,000	\$ 2,500,000	\$ -
New Substation	2028-2030	2,700	\$ 675,000	100%	\$ 337,500	\$ 337,500	\$ 337,500	\$ -
Apparatus/Vehicles								
2 Structure Engine(s) (New)	2028, 2030		\$ 1,500,000	100%		\$ 1,500,000	\$ 1,500,000	\$ -
2 Structure Engine(s) (Replacement)	2029		\$ 1,500,000	0%		\$ 1,500,000	\$ -	\$ 1,500,000
1 Squad Vehicle (New)	2023		\$ 60,000	100%		\$ 60,000	\$ 60,000	\$ -
2 Squad Vehicles (Replacement)	2023, 2025		\$ 120,000	0%		\$ 120,000	\$ -	\$ 120,000
Equipment								
12 SCBA(s) with Extra Bottle per Unit	2028-2030		\$ 120,000	100%		\$ 120,000	\$ 120,000	\$ -
1 Thermal Imager	2028-2030		\$ 40,000	100%		\$ 40,000	\$ 40,000	\$ -
1 Filling Station	2028-2030		\$ 40,000	100%		\$ 40,000	\$ 40,000	\$ -
SUBTOTAL			\$ 6,555,000		\$ 337,500	\$ 6,217,500	\$ 4,597,500	\$ 1,620,000
Plus Cost of Capital-Related Research								
Impact Fee Study	2026,2031		\$ 8,000	100%		\$ 8,000	\$ 8,000	\$ -
Minus Current Impact Fee Fund Balance			\$ (30,148)			\$ (30,148)	\$ (30,148)	\$ -
TOTAL			\$ 6,532,852		\$ 337,500	\$ 6,195,352	\$ 4,575,352	\$ 1,620,000

Commented [CM4]: Updated in 2025 Admin Update

As shown above, the Mountain Home Fire Department plans to purchase approximately \$6.5 million in stations, apparatus and equipment over the next ten years, \$4.6 million of which is impact fee eligible. The cost of impact fee-related research is impact-fee eligible according to statute and is added to the total cost of the growth-related CIP. The current balance in the existing Fire Impact Fee Fund is subtracted from the total growth-related CIP, leaving \$4.6 million to be collected from impact fees over the next ten years.

These new assets will allow the Mountain Home Fire Department to sustain the current level of service in the future. The commencement and completion dates for the Fire Department's growth-related capital infrastructure depend on the timing and pace of the projected growth.

The Mountain Home Rural Fire District is anticipated to share in half of the cost of the new substation and would include that portion in their CIP. The remaining approximately \$1.6 million is the price for the non-growth related costs to replace existing apparatus, vehicles and other equipment. Replacement of existing capital is not eligible for inclusion in the impact fee calculations. The Department will therefore have to use other sources of revenue including all of those listed in Idaho Code 67- 8207(iv)(2)(h).

The City is planning for the construction of a 3,000 square foot facility that will serve both the Police and Fire Department for training. This facility was not included in the Capital Improvement Plan at this time as more research is needed on the location, cost, and total funding plan. This facility may be added to the CIP in future years and would be partially impact fee eligible.

7. What impact fee is required to pay for the new capital improvements?

The following Exhibit IV-3 takes the projected future growth from Exhibit II-2 and the growth-related CIP from Exhibit IV-2 to calculate impact fees for the Mountain Home Fire Department.

**Exhibit IV-3.
Mountain Home Fire Department Fee Calculation**

Impact Fee Calculation	
Amount to Include in Fee Calculation	\$ 4,575,352
Distribution of Future Land Use Growth	
Residential	75%
Nonresidential	25%
Future Assets by Land Use	
Residential	\$ 3,424,994
Nonresidential	\$ 1,150,358
Future Land Use Growth	
Residential	2,559
Nonresidential	1,560,156
Impact Fee per Unit	
Residential	\$ 1,338
Nonresidential	\$ 0.74

As shown above, we have calculated impact fees for the Mountain Home Fire Department at \$1,338 per residential unit and \$0.74 per nonresidential square foot. Fees not to exceed these amounts are recommended for the District. The Department cannot assess fees greater than the amounts shown above. The Department/District may assess fees lower than these amounts, but would then experience a decline in service levels unless the Department used other revenues to make up the difference.

Section V. Parks Department

In this section, we calculate impact fees for the Mountain Home Parks Department following the seven-question method outlined in Section I of this report.

1. Who is currently served by the Mountain Home Parks Department?

As shown in Exhibit II-2, the Parks Department currently serves 6,497 residential units. More importantly for the Parks Department, Mountain Home currently serves 14,684 residents.

2. What is the current level of service provided by the Mountain Home Parks Department?

Mountain Home' Parks Department currently provides a level of service of 8.52 acres of developed parks per 1,000 population.

3. What current assets allow the Mountain Home' Parks Department to provide this level of service?

The following Exhibit V-1 displays the current assets of the Mountain Home' Parks Department.

Exhibit V-1.
Current Assets – Mountain Home Parks Department

Type of Capital Infrastructure	Size of Park (acres)	Replacement Value
Paths & Trails		
Walking Path	2.5 Miles	2,000,000
Community Garden located Near the walking path 3rd st	3.00	\$ 350,000
<i>subtotal</i>	<i>3.00</i>	<i>\$ 2,350,000</i>
Neighborhood & Pocket Parks		
Claire Wetherell	0.25	\$ 208,750
Colonial	1.00	\$ 285,000
Don Etter Park	1.25	\$ 318,750
Memorial Park	0.15	\$ 105,250
Ridgecrest Park	4.00	\$ 640,000
Rolling Hills #2	1.00	\$ 385,000
Rolling Hills #1	1.00	\$ 385,000
Rosewood	1.00	\$ 435,000
Silverstone 1	1.00	\$ 235,000
Silverstone 2	1.00	\$ 335,000
Stonetree	0.25	\$ 358,750
UnderPass	5.00	\$ 1,675,000
<i>subtotal</i>	<i>16.90</i>	<i>\$ 5,366,500</i>
Community Parks		
Basque Park	1.25	leased/P&R Maintain
Carl Miller	4.80	\$ 3,168,000
Happy Tails Dog Park	0.30	\$ 360,500
Legacy Park	40.00	\$ 12,400,000
Optimist Park	40.00	\$ 16,400,000
Railroad Park	5.00	\$ 2,175,000
Richard Aguirre Park	8.30	\$ 8,290,500
Southside Dog Park (New in development 2021)	1.25	\$ 443,750
<i>subtotal</i>	<i>100.90</i>	<i>\$ 43,237,750</i>
Special Use Park Facilities		
City Swimming Pool OLD		\$ 3,000,000
Youth Baseball Fields	4.25	\$ 148,750
<i>subtotal</i>	<i>4.25</i>	<i>\$ 3,148,750</i>
Undeveloped Parks (\$35,000 per acre land cost only)		
Southside soccer complex	13.00	\$ 2,455,000
Burt Landon Park	83.00	\$ 4,205,000
Dump Closure Trail System	129.63	\$ 6,537,050
<i>subtotal</i>	<i>225.63</i>	<i>\$ 13,197,050</i>
Vehicles and Equipment		<i>\$ 98,751</i>
		\$ 67,398,801
Plus Impact Fee Study		\$ 8,000
Plus Impact Fee Fund Balance		
TOTAL CURRENT INVESTMENT		\$ 67,406,801

As shown above, the Mountain Home Parks Department currently owns approximately \$67.4 million of eligible current assets. These assets are used to provide the Department's current level of service.

4. What is the current investment per residential unit and nonresidential square foot?

The Mountain Home Parks Department has already invested \$10,375 per residential unit based on the value of the current assets divided by the number of existing residential units. Parks assets are only allocated to residential land uses since they are the primary users of Parks infrastructure.

We will compare our final impact fee with this figure to determine if the two results will be similar; this represents a "check" to see if future City residents will be paying for infrastructure at a level commensurate with what existing City residents have invested in infrastructure.

5. What future growth is expected in the Mountain Home Parks Department?

As shown in Exhibit II-2, the City of Mountain Home is expected to grow by approximately 7,052 residents and 2,559 residential units over the next ten years.

6. What new infrastructure is required to serve future growth?

The following Exhibit V-2 displays the capital improvements planned for purchase by the Mountain Home Parks Department over the next ten years.

Exhibit V-2.
Mountain Home Parks Department CIP 2021-2031

Type of Capital Infrastructure	Estimated Construction Year	CIP Value	Growth Portion	Amount to Include in Fees	Amount from other Sources
Parks Amenities - New/Expanded					
Amenities to support growth including trails, playgrounds, courts, etc. (E 12th S Street & S 14th Street E site)	2027,2028	\$ 2,000,000	100%	\$ 2,000,000	\$ -
Recreation Center - Design, engineering, construction (E 12th S Street & S 14th Street E site)	2029	\$ 3,000,000	33%	\$ 990,000	\$ 2,010,000
Pickleball Courts (Richard Aguirre Park)	2028	\$ 250,000	50%	\$ 125,000	\$ 125,000
Parks Improvements/Maintenance					
Updated Tennis Courts (Richard Aguirre Park)	2021,2028	\$ 750,000	50%	\$ 375,000	\$ 375,000
Restrooms in Parks, 1 per year (Carl Miller, Richard Aguirre, Legacy, Optimist Park)	2027	\$ 250,000	50%	\$ 125,000	\$ 125,000
Splash Pad @ Rail Road Park in Partner ship w/URA	2025-2026	\$ 854,000	0%	\$ -	\$ 854,000
Planning to Build NEW Pool 2022 w/Funding from LWCF 50/50 Match	2024-2025	\$ 3,000,000	0%	\$ -	\$ 3,000,000
Equipment and Vehicles					
Various Equipment and Vehicles	2021-2031	\$ 1,373,383	0%	\$ -	\$ 1,373,383
		\$ 11,477,383		\$ 3,615,000	\$ 7,862,383
Plus Cost of Capital-Related Research					
Impact Fee Study	2026,2031	\$ 8,000	100%	\$ 8,000	\$ -
Minus Current Impact Fee Fund Balance					
		\$ -		\$ -	
		\$ 11,485,383		\$ 3,623,000	\$ 7,862,383

Commented [CM5]: Updated in 2025 Admin Update

As shown above, the Mountain Home Parks Department plans to purchase approximately \$11.5

million in capital improvements over the next ten years, \$3.6 million of which is impact fee eligible. The cost of impact fee-related research is impact-fee eligible according to statute and is added to the total cost of the growth-related CIP.

To continue the current level of service, 60 new acres of parks would need to be developed. This number is unsustainable from a maintenance perspective, however. In addition, the City has a policy objective to reduce the amount of potable water used to irrigate parks. Therefore, instead of acquiring acreage and greening up traditional parks, the city will focus its efforts on amenities like trails, playgrounds, courts, etc. The commencement and completion dates for the Parks Department’s growth-related capital infrastructure depend on the timing and pace of the projected growth.

The remaining approximately \$7.9 million is the price for the Department to make facility and park upgrades and replacements. None of these capitals are eligible for inclusion in the impact fee calculations. The Department will therefore have to use other sources of revenue including all of those listed in Idaho Code 67- 8207(iv)(2)(h).

7. What impact fee is required to pay for the new capital improvements?

The following Exhibit V-3 takes the projected future growth from Exhibit II-2 and the growth-related CIP from Exhibit V-2 to calculate impact fees for the Mountain Home Parks Department.

Exhibit V-3. Mountain Home Parks Department Fee Calculation

Impact Fee Calculation	
Amount to Include in Fee Calculation ⁽¹⁾	\$ 3,623,000
Distribution of Future Land Use Growth ⁽²⁾	
Single Family	89%
Multi Family	11%
Future Assets by Land Use	
Single Family	\$ 3,230,432
Multi Family	\$ 392,568
Future Land Use Growth ⁽²⁾	
Single Family	2,086
Multi Family	473
Impact Fee per Unit	
Single Family	\$ 1,549
Multi Family	\$ 830

As shown above, we have calculated impact fees for the Mountain Home Parks Department at \$1,549 per single family unit and \$830 per multifamily unit.

The City’s current ordinance lists the park impact fee for single family development as \$1,146 per dwelling unit. It has been determined that this was a clerical error. However, there are private park

dedications that were not contemplated in the 2021 analysis. Since these dedications could ultimately lower the City's remaining park CIP costs, City staff has indicated that they are comfortable with the lower fee amount.

The Department cannot assess fees greater than the amounts shown above. The Department may assess fees lower than these amounts, but would then experience a decline in service levels unless the Department used other revenues to make up the difference.

We are pleased to report that the fees displayed in Exhibit V-3 are significantly lower than the current investment of \$10,375 identified earlier in this section. This indicates future growth is only paying its proportionate share of future infrastructure purchases.

Commented [CM6]: This decision will be presented to the impact fee advisory committee for a recommendation and City Council. City may adopt a fee up to the maximum of \$1,549.

Section VI. Streets, Bridges and Intersections

In this section, we calculate impact fees for the Mountain Home Streets Department following the seven-question method outlined in Section I of this report.

1. Who is currently served by the Mountain Home Streets Department?

As shown in Exhibit VI-1, the Streets Department currently serves 14,684 residents. These residents live in 5,295 single-family units averaging 2,000 square feet each, and 1,202 multifamily units averaging 1,000 square feet each. In addition, the City's streets system serves approximately 3.2 million square feet of nonresidential land use.

Unlike police, fire, and parks fee calculations in which fees are calculated for residential units and nonresidential square feet, roadway fees are calculated for residential and nonresidential land uses based on street and facility usages generated by each land use type. Exhibit VI-1 below shows the specific allocation of existing and projected square feet for Mountain Home by land use type over the next ten years.

**Exhibit VI-1.
Mountain Home Growth Projections by Square Feet and Land Use – 2021-2031**

	2021	2031	2041	10-Year Net Growth	10-Year Net Growth in Square Feet	Percent of 10- Year Growth in Sq. Ft.
Population	14,684	21,736	32,174	7,052		
Residential (in units)	6,497	9,057	13,406	2,559	4,645,098	75%
Single-Family	5,295	7,381	10,926	2,086	4,171,631	67%
Multi-Family	1,202	1,675	2,480	473	473,467	8%
Nonresidential (in square feet)	3,248,673	4,808,829	7,118,242	1,560,156	1,560,156	25%
Non-Residential	3,248,673	4,808,829	7,118,242	1,560,156	1,560,156	25%
Total Square Footage Growth =					6,205,255	100%

Based on this distribution of square feet, we calculate trip generation based on rates from the Institute of Transportation Engineers' *Trip Generation Manual*. The trip generation rates estimate the number of p.m. peak hour trips generated by particular land uses. Peak hour trips are appropriate for this calculation because street infrastructure is sized to provide a specific level of service during peak usage hours. Since peak hour trips will be used to distribute infrastructure costs, peak hour estimates should be employed.

Exhibit VI-2 below presents trip generation rates for land uses in the City of Mountain Home.

**Exhibit VI-2.
Trip Generation Rates by Land Use Category**

Land Use
Residential
Single Family Units (*1.43)
Multi-Family Units (*0.76)
Nonresidential per 1,000 sf
Nonresidential (*2.2)

Notes:

Reflects weekday traffic generation patterns, weekday p.m. peak hour trip rate formula.

Source: International Transportation Engineering *Trip Generation Manual, 10th Edition*, supplemented by current trip generation factors utilized by the City of Nampa and the Ada County Highway District.

2. What is the current level of service provided by the Mountain Home Streets Department?

The Mountain Home street system currently operates at a level of service “C”, which means that while many streets are increasingly congested, they are not yet at capacity. Additional streets infrastructure is needed to sustain and not worsen the current level of service as growth occurs and vehicle trips increase.

3. What current assets allow Mountain Home Streets Department to provide this level of service?

The following Exhibit VI-3 displays the current assets of the Mountain Home Streets Department.

**Exhibit VI-3.
Current Assets – Mountain Home Streets Department**

Type of Capital Infrastructure	Replacement Value
Roadways - 166 Lane Miles	664,000,000
Signalized/Roundabout Intersections - 3 intersections	1,800,000
Equipment and Vehicles	1,760,000
Maintenance Facility	421,500
	\$ 667,981,500
Plus Impact Fee Study	\$ 8,000
Plus Impact Fee Fund Balance	\$ 50,892
TOTAL CURRENT INVESTMENT	\$ 668,040,392

As shown above, Mountain Home Streets Department currently owns approximately \$668 million

of eligible current assets. These assets are used to provide the Department's current level of service.

4. What is the current investment per residential unit and nonresidential square foot?

By dividing the total replacement value of the current capital assets of the Mountain Home Streets Department by the number of current households and non-residential square feet whose owners have invested in these assets, we can determine that the City has invested \$61,058 per existing single-family residential unit; \$32,688 per existing multi-family residential unit; and \$94.02 per non-residential square foot.

We will compare our final impact fee with this figure to determine if the two results will be similar; this represents a "check" to see if future City residents will be paying for infrastructure at a level commensurate with what existing City residents have invested in infrastructure.

5. What future growth is expected in the Mountain Home Streets Department?

As shown in Exhibit II-2, the City of Mountain Home is expected to grow by approximately 2,086 single-family residential units; 473 multifamily residential units; and 1,560,156 non-residential square feet.

6. What new infrastructure is required to serve future growth?

Exhibit VI-4 identifies the capital improvement plan for the Mountain Home Streets Department for the next ten years.

Exhibit VI-4.
Mountain Home Streets Department CIP 2021-2030

Type of Capital Infrastructure	Estimated Construction Year	Total Cost	Percent Attributed to Growth	Amount from Impact Fees	Amount from Other City Sources
Roadway Projects					
N 6th E - Widening	2024	\$ 300,000	40%	\$ 120,000	\$ 180,000
N 10th E - Widening	2029-2030	\$ 300,000	40%	\$ 120,000	\$ 180,000
North Haskett - Widening	2026-2027	\$ 300,000	70%	\$ 210,000	\$ 90,000
Marathon Way - Widening	2030-2031	\$ 300,000	100%	\$ 300,000	\$ -
Intersection Projects (could be roundabout or signal; priorities may change based on warrant analysis)					
American Legion & E 8th N - Roundabout	2027	\$ 1,350,000	80%	\$ 1,080,000	\$ 270,000
City View Dr - Traffic Signal	2028	\$ 400,000	100%	\$ 400,000	\$ -
NW Elmcrest & Marathon Way - Roundabout/Widening	2030	\$ 1,450,000	90%	\$ 1,305,000	\$ 145,000
Airbase Rd & N Haskett - Traffic Signal	2026	\$ 600,000	70%	\$ 420,000	\$ 180,000
Equipment					
Truck w/Plow & Sander	2026	\$ 250,000	100%	\$ 250,000	\$ -
Paint Machine	2024	\$ 20,000	80%	\$ 16,000	\$ 4,000
Pedestrian Lights	2027	\$ 30,000	60%	\$ 18,000	\$ 12,000
SUBTOTAL		\$ 5,300,000		\$ 4,239,000	\$ 1,061,000
Plus Cost of Capital-Related Research					
Impact Fee Study	2026,2031	\$ 8,000	100%	\$ 8,000	\$ -
Minus Current Impact Fee Fund Balance		\$ (28,525)		\$ (28,525)	
TOTAL		\$ 5,279,475		\$ 4,218,475	\$ 1,061,000

Commented [CM7]: From the 2023 CIP Amendment. Construction year has been updated during the 2025 Update

The 2023 CIP had an error in the final total lines for Total Cost (\$5,320,525) and Amount from Impact Fees (\$4,259,525). New figure has the correct amounts which reflects a \$41,050 difference.

Of a list of 4 roadway projects, 4 intersection projects and equipment purchases totaling almost \$5.3 million, \$4.2 million is impact fee eligible; and the remaining \$1.06 million will come from revenue sources from all city taxpayers. The cost of impact fee-related research is impact-fee eligible according to statute and is added to the total cost of the growth-related CIP. The current balance in the existing Streets Impact Fee Fund is subtracted from the total growth-related CIP, leaving \$4.2 million to be collected from impact fees over the next ten years.

7. What impact fee is required to pay for the new capital improvements?

As noted above, the calculation of roadway impact fees is based on the projected number of trips each land-use type will generate in the next ten years. Using the current land use by square foot within Mountain Home found in Exhibit VI-1, and the trip generation figures from Exhibit VI-2, total current trips can be distributed to each land use. Exhibit VI-5 below displays the projected trip generation distribution.

**Exhibit VI-5.
Mountain Home New Trip Distribution by Weighted Trip Generation**

Land Use	New Development	Weighted Trip Generation Factor	Percent Distribution
Residential			
Single Family Units (*1.43)	2,086	2,975	44%
Multi-Family Units (*0.76)	473	362	5%
Nonresidential per 1,000 sf			
Nonresidential (*2.2)	1,560	3,426	51%
Total		6,763	100%

As shown above, the number of daily trips in Mountain Home is expected to increase by approximately 6,763 trips by 2031. 44% of those trips will be for single-family residential uses; 5% will be for multi-family residential uses; 51% will be from all non-residential uses.

Exhibit VI-6 below uses the growth-related CIP from Exhibit VI-4 and the weighted trip generation figures from Exhibit VI-5 to calculate streets impact fees for the City of Mountain Home.

During review of the report, TischlerBise uncovered an error in the updated 2023 Streets CIP. The 2023 CIP final total for Amount from Impact Fees was listed as \$4,259,525. However, the correct amount is \$4,218,475, a \$41,050 difference. The fee calculations below include the correct amount which results in a slight decrease in fee by land: \$9 decrease for single family, \$5 decrease for multifamily, and \$0.01 decrease for non-residential. **Although a marginal difference, TischlerBise recommends the City adopt the new fee amounts.**

Exhibit VI-6.
Mountain Home Streets Department Fee Calculation

Impact Fee Calculation	
Capital Improvement Plan Value	\$ 4,218,475
Future Land Use Percentages	
Single Family	44%
Multifamily	5%
Non-Residential	51%
Allocated Value by Land Use Category	
Single Family	\$ 1,856,129
Multifamily	\$ 210,924
Non-Residential	\$ 2,151,422
10-Year Growth	
Single Family (total dwelling units)	2,086
Multifamily (total dwelling units)	473
Non-Residential (in square feet)	1,560,156
Impact Fee by Land Use (rounded)	
Single Family (per dwelling unit)	\$ 889
Multifamily (per dwelling unit)	\$ 445
Non-Residential (per square foot)	\$ 1.38

Commented [CM8]: Updated in 2025 Admin Update

The impact fees in each land use category are significantly less than what existing users have paid into the asset inventory.

Section VII.

Summary

The following Exhibit VII-1 summarizes the calculated Impact Fees for the City of Mountain Home.

The summary figure includes updated maximum amounts for single-family and multi-family for the Parks analysis and updated amounts for the three land uses in the Streets analysis. The Police and Fire fee amounts were not adjusted. The adjusted amounts result in the single-family fee decreasing by \$9, the multi-family fee decreasing by \$5, and the nonresidential fee decreasing by \$0.01 (which is the result of the correction in the Streets analysis).

Exhibit VII-1.
City of Mountain Home Impact Fee Summary

TOTAL IMPACT FEE		
Police Fees		
Residential	\$	663
Nonresidential	\$	0.37
Fire Fees		
Residential	\$	1,338
Nonresidential	\$	0.74
Parks Fees		
Single-Family	\$	1,549
Multi-Family	\$	830
Nonresidential	\$	-
Streets Fees		
Single-Family	\$	889
Multi-Family	\$	445
Non-Residential	\$	1.38
TOTAL IMPACT FEE		
Single-Family	\$	4,439
Multi-Family	\$	3,276
Non-Residential	\$	2.49

City Participation

Because not all the capital improvements listed in the CIPs are 100 percent growth-related, the City would assume the responsibility of paying for those portions of the capital improvements that are not attributable to new growth. These payments would come from other sources of revenue including all of those listed in Idaho Code 67-8207(iv)(2)(h).

To arrive at this participation amount, the expected impact fee revenue and any shared facility amount need to be subtracted from the total CIP value. Exhibit VII-3 divides the City's participation amount into two categories: the portion of purely non-growth-related improvements, and the portion of growth-related improvements that are attributable to repair, replacement, or upgrade, but are not impact fee eligible.

It should be noted that the participation amount associated with purely non-growth improvements is discretionary. The City can choose not to fund these capital improvements (although this could result in a decrease in the level of service if the deferred repairs or replacements were urgent). However, the non-growth-related portion of improvements that are impact fee eligible *must* be funded in order to maintain the integrity of the impact fee program.

Exhibit VII-3.

City of Mountain Home Participation Summary, 2021-2031

	Required	Discretionary	Total	
Police	\$ -	\$ 1,772,500	\$ 1,772,500	Discretionary: vehicle/equipment replacement
Fire	\$ -	\$ 1,620,000	\$ 1,620,000	Discretionary: vehicle/equipment replacement
Parks	\$ 2,635,000	\$ 5,227,383	\$ 7,862,383	Required: Rec. Center and Courts; Discretionary: Splash Pad, Pool, and equipment replacement
Streets	\$ 1,061,000	\$ -	\$ 1,061,000	Required: growth portion of widening projects/equipment replacement
TOTAL	\$ 3,696,000	\$ 8,619,883	\$ 12,315,883	
	\$ 369,600 <-- Annual amount required over 10-year CIP period			
	\$ 1,231,588 <-- Annual amount required and discretionary over 10-year CIP period			

Commented [CM9]: Updated in 2025 Admin Update

The City would be *required* to contribute **\$3.7** million to fund the non-growth portion of partially impact fee eligible items over the 10 year period, or an average of **\$369,600** per year. These contributions would fund the non-growth portions of the Recreation Center, courts and restrooms and the non-growth portion of the streets projects. The City could choose to fund the discretionary infrastructure of \$8.6 million for additional capital improvements over the 10-year period. While City has the option to fund these capital improvements over the 10-year period, these payments are not required.

Implementation Recommendations

As City Council evaluates whether or not to adopt the Capital Improvement Plans and impact fees presented in this report, we also offer the following information for your consideration. Please note that this information will be included each individual impact fee enabling ordinance.

Capital Improvements Plan. Should the Advisory Committee recommend this study to City Council and should City Council adopt the study, the City should revise its existing Capital Improvement Plans using the information in this study. A revised capital improvement plan would then be presented to the City for adoption as an element of the Comprehensive Plan pursuant to the procedures of the Local Land Use Planning Act.

Impact Fee Ordinance. Following adoption of the Capital Improvement Plan, City Council should review the proposed Impact Fee Ordinance for adoption as reviewed and recommended by the Advisory Committee.

Advisory Committee. The Advisory Committee is in a unique position to work with and advise City Council to ensure that the capital improvement plans and impact fees are routinely reviewed and modified as appropriate.

Impact fee service area. Some municipalities have fee differentials for various city zones under the assumption that some areas utilize more or less current and future capital improvements. The study team, however, does not recommend the City assess different fees by dividing the areas into zones. The capital improvements identified in this report inherently serve a system-wide function.

Specialized assessments. If permit applicants are concerned they would be paying more than their fair share of future infrastructure purchases, the applicant can request an individualized assessment to ensure they will only be paying their proportional share. The applicant would be required to prepare and pay for all costs related to such an assessment.

Donations. If the City receives donations for capital improvements listed on the CIP, they must account for the donation in one of two ways. If the donation is for a non- or partially growth-related improvement, the donation can contribute to the City's General Fund participation along with more traditional forms, such as revenue transfers from the General Fund. If, however, the donation is for a growth-related project in the CIP, the donor's impact fees should be reduced dollar for dollar. This means that the City will either credit the donor or reimburse the donor for that portion of the impact fee.

Grants. If a grant is expected and regular, the growth-related portion of that grant amount should be reflected upfront in the fee calculations, meaning that the impact fees will be lower in anticipation of the contribution. If the grant is speculative or uncertain, this should not be reflected up-front in the fee calculations since the entity cannot count on those dollars as it undergoes capital planning.

The rational nexus is still maintained because the unexpected higher fund balance, due to the receipt of a grant, is deducted from the calculations as a "down payment on the CIP" when the fee study is updated.

Credit/reimbursement. If a developer constructs or contributes all or part of a growth-related project that would otherwise be financed with impact fees, that developer must receive a credit against the fees owed for this category or, at the developer's choice, be reimbursed from impact fees collected in the future.³⁷ This prevents "double dipping" by the City.

The presumption would be that builders/developers owe the entirety of the impact fee amount until they make the City aware of the construction or contribution. If credit or reimbursement is due, the governmental entity must enter into an agreement with the fee payer that specifies the amount of the credit or the amount, time and form of reimbursement.³⁸

Impact fee accounting. The City should maintain Impact Fee Funds separate and apart from the General Fund. All current and future impact fee revenue should be immediately deposited into this account and withdrawn only to pay for growth-related capital improvements of the same category. General Funds should be reserved solely for the receipt of tax revenues, grants, user fees and associated interest earnings, and ongoing operational expenses including the repair and replacement of existing capital improvements not related to growth.

Spending policy. The City should establish and adhere to a policy governing their expenditure of monies from the Impact Fee Fund. The Fund should be prohibited from paying for any operational expenses and the repair and replacement or upgrade of existing infrastructure not necessitated by growth. In cases when *growth-related capital improvements are constructed*, impact fees are an allowable revenue source as long as only new growth is served. In cases when new capital improvements are expected *to partially replace existing capacity and to partially serve new growth*, cost sharing between the General Fund or other sources of revenue listed in Idaho Code 67-8207(1)(iv), (2)(h) and Impact Fee Fund should be allowed on a pro rata basis.

Update procedures. The City is expected to grow rapidly over the 10-year span of the CIPs. Therefore, the fees calculated in this study should be updated annually as the City invests in additional infrastructure beyond what is listed in this report, and/or as the City's projected development changes significantly. Fees can be updated on an annual basis using an inflation factor for building material from a reputable source such as McGraw Hill's Engineering News Record. As described in Idaho Code 67-8205(3)(c)(d)(e), the Advisory Committee will play an important role in these updates and reviews.

³⁷ See Section 67-8209(3), Idaho Code.

³⁸ See Section 67-8209(4), Idaho Code.



June 2nd, 2023

RE: 2023 Impact Fee Annual Report & Staff Recommendation

TO: Impact Fee Advisory Board, Planning & Zoning Commission, and the Mayor & City Council

Per the City Code, the City shall prepare an annual report:

(A) Describing the amount of all Impact Fees collected, appropriated, or spent during the preceding year; and; (See Attachment A)

(B) Describing the percentage of taxes and revenues from sources other than the Impact Fees collected, appropriated, or spent for System Improvements during the preceding year (See Attachment B).

Further, the City Council has tasked City Staff to review the City's building permits and growth rate to ensure that the existing development impact fees correlate with the City's growth rate regarding the Capital Improvements Plan (CIP)

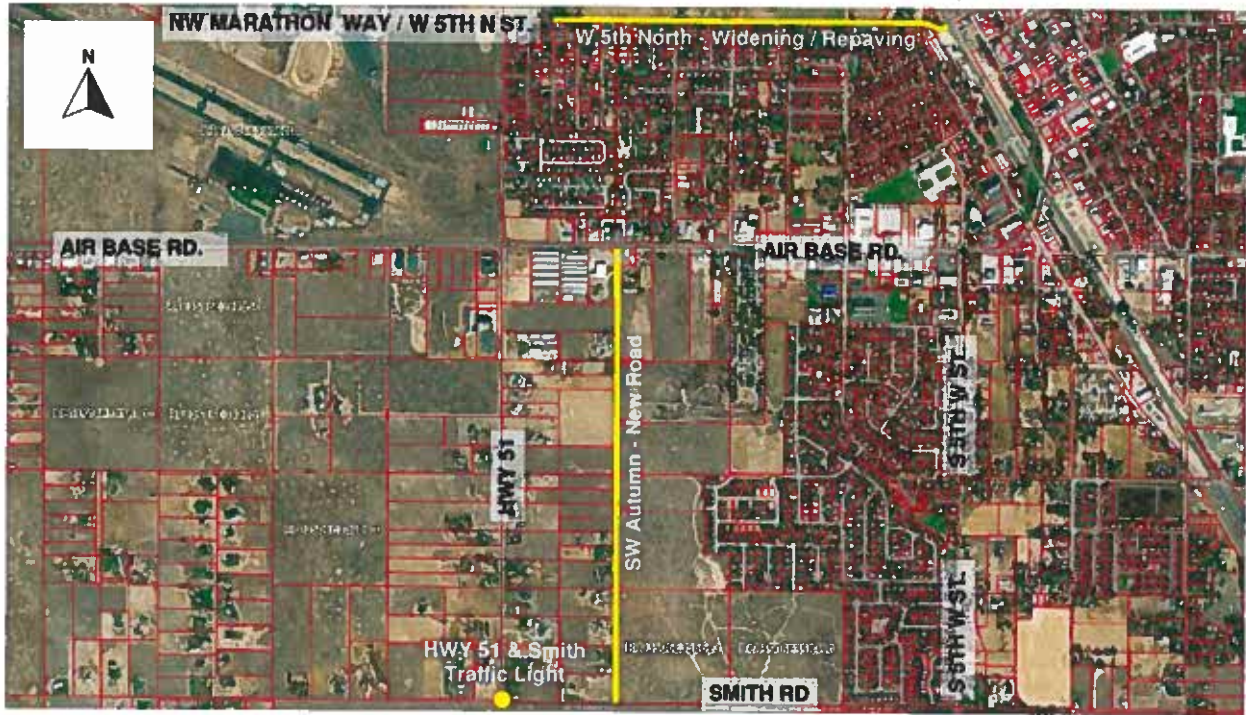
Staff has found that the original growth rate proposed and adopted in the 2021 Impact Fee Study conducted by Galena Consulting of 4.1% is no longer an accurate depiction of growth in our community. We recognize that the 4.1% figure was based on the historical influx of newly approved and anticipated development over the last year and a half. However, external market forces outside the City's control have contributed to a slower implementation of said projects (See Attachment C).

Thus, we recommend alterations to both the approved CIP and the development impact fees to better mirror growth trends and ensure a more accurate proportionate share from new development. In summary, we recommend the following:

See Next Page



Roadway Project	Basis of Removal	Total Cost	Percent Attributed to Growth	Contributions & Exactions	Amount from Impact Fees
SW Autumn – New Road	SW Autumn Road is not a public right-of-way.	\$4,000,000.00	100%	-	\$4,000,000
W 5 th North - Widening	This project is currently being completed with the existing City budget.	\$650,000	70%	-	\$455,000
Hwy 51 & Smith Rd – Traffic Signal	This intersection is no longer being considered for immediate annexation into the City.	\$1,500,000	100%	-	\$1,500,000
				TOTAL IMPACT FEES	\$5,955,000



Based on the before-mentioned streets and roadway improvements being removed from the CIP, Staff recommends the following revisions to the Streets Impact Fee

STREETS IMPACT FEE	<i>Current Fees</i>	<i>% Change</i>	<i>\$ Change</i>
Residential	\$2,141 per dwelling	-58%	-\$1,243
Multi-Family	\$1,146 per dwelling	-61%	-\$696
Non-Residential	\$3.30 per SF	-58%	-\$1.91
TOTAL IMPACT FEE	<i>Current Fees</i>	<i>% Change</i>	<i>\$ Change</i>
Residential	\$5,558 per dwelling	-22%	-\$1,243
Muti-Family	\$4,563 per dwelling	-28%	-\$1,282
Non-Residential	\$4.41 per SF	-43%	-\$1.91



This would result in the totals of the Streets Impact Fee and the total Development Impact Fees being:

LAND USE	PROPOSED STREETS IMPACT FEE	PROPOSED TOTAL IMPACT FEE
Single-Family	\$898	\$4,315
Multi-Family	\$450	\$3,281
Non-Residential	\$1.39	\$2.50

Please let us know if you have questions, concerns, or comments.

Best,

Brock Cherry
City of Mountain Home
Community Development Director

Rich Urquidí
City of Mountain Home
Public Works Director

Paula Szafranski
City of Mountain Home
City Treasurer



Attachment A

Impact fees collected in the 2021-22 Budget Cycle

Impact fees Collected:

Fire: \$65,655

Police: \$57,024

Streets: \$117,410

Parks: No Parks Impact Fees were Collected

Total collection \$240,089

Impact fees Expended:

Fire: \$0

Police: \$0

Streets: \$0

Parks: No Parks Impact Fees were Expended

Total expended \$0



Attachment B

Percentage of taxed and revenues from sources other than the Impact Fees collected, appropriated, or spent for System Improvements during the preceding year.

No system improvements or assets were purchased that were growth related. For example, police vehicles were purchased; however, they were not growth-related purchases but related to existing management. The street department did road reconstruction but did not construct or engineer new streets. Fire has no new assets during the budget cycle.



Attachment C

When the City of Mountain Home adopted the existing impact fees, it did so, anticipating a 4.1% growth rate. In conjunction with the Elmore County Assessor, City Staff has identified that the difference in dwellings in the City of Mountain Home from 2021 (5,570) to 2022 (5,625) was 55, or 0.98%.



Attachment D

City of Mountain Home Building Permit Totals

	2019	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
New Residential		2	0	1	2	0	10	2	7	1	10	7	14	56
Commercial		0	0	1	2	0	0	1	1	0	1	1	0	7
	2020	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
New Residential		4	8	4	3	2	4	1	1	22	3	0	13	65
Commercial		0	0	0	1	0	0	0	0	0	1	0	0	2
	2021	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
New Residential		6	2	11	8	17	7	3	4	7	3	2	3	73
Commercial		0	2	0	0	0	0	0	1	0	0	1	0	4
	2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
New Residential		0	7	15	4	5	0	0	1	6	3	0	0	41
Commercial		0	0	0	0	1	0	1	0	0	0	1	0	3
	2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
New Residential		1	11	4	11									27
Commercial		0	0	2	0	1								3

FINAL REPORT

April 1, 2022

City of Mountain Home, Idaho Impact Fee Study and Capital Improvement Plans

Prepared for

City of Mountain Home
160 South 3rd East
Mountain Home, ID
83647

Prepared By

Galena Consulting
Anne Wescott
1214 South Johnson Street
Boise, Idaho 83705



- Impact fees shall not be used for any purpose other than to defray system improvement costs incurred to provide additional public facilities to serve new growth;⁴
- Impact fees must be expended within 8 years from the date they are collected. Fees may be held in certain circumstances beyond the 8-year time limit if the governmental entity can provide reasonable cause;⁵
- Impact fees must not exceed the proportionate share of the cost of capital improvements needed to serve new growth and development;⁶
- Impact fees must be maintained in one or more interest-bearing accounts within the capital projects fund.⁷

¹ See Section 67-8203(9), Idaho Code. "System improvements" are capital improvements (i.e., improvements with a useful life of 10 years or more) that, in addition to a long life, increase the service capacity of a public facility. Public facilities include: parks, open space and recreation areas, and related capital improvements; and public safety facilities, including law enforcement, fire, emergency medical and rescue facilities. See Sections 67-8203(3), (24) and (28), Idaho Code.

² See Section 67-8202, Idaho Code.

³ As explained further in this study, proportionality is the foundation of a defensible impact fee. To meet substantive due process requirements, an impact fee must provide a rational relationship (or nexus) between the impact fee assessed against new development and the actual need for additional capital improvements. An impact fee must substantially advance legitimate local government interests. This relationship must be of "rough proportionality." Adequate consideration of the factors outlined in Section 67-8207(2) ensure that rough proportionality is reached. See *Banbury Development Corp. v. South Jordan*, 631 P.2d 899 (1981); *Dollan v. City of Tigard*, 512 U.S. 374 (1994).

⁴ See Sections 67-8202(4) and 67-8203(29), Idaho Code.

⁵ See Section 67-8210(4), Idaho Code.

⁶ See Sections 67-8204(1) and 67-8207, Idaho Code.

⁷ See Section 67-8210(1), Idaho Code.

In addition, the Impact Fee Act requires the following:

- Establishment of and consultation with a development impact fee advisory committee (Advisory Committee);⁸
- Identification of all existing public facilities;
- Determination of a standardized measure (or service unit) of consumption of public facilities;
- Identification of the current level of service that existing public facilities provide;
- Identification of the deficiencies in the existing public facilities;
- Forecast of residential and nonresidential growth;⁹
- Identification of the growth-related portion of the Police, Fire, Parks and Streets Capital Improvement Plans;¹⁰
- Analysis of cash flow stemming from impact fees and other capital improvement funding sources;¹¹
- Implementation of recommendations such as impact fee credits, how impact fee revenues should be accounted for, and how the impact fees should be updated over time;¹²
- Preparation and adoption of a Capital Improvement Plan pursuant to state law and public hearings regarding the same;¹³ and
- Preparation and adoption of a resolution authorizing impact fees pursuant to state law and public hearings regarding the same.¹⁴

How should fees be calculated? State law requires the City to implement the Capital Improvement Plan methodology to calculate impact fees. The City can implement fees of any amount not to exceed the fees as calculated by the CIP approach. This methodology requires the City to describe its service areas, forecast the land uses, densities and population that are expected to occur in those service areas over the 10-year CIP time horizon, and identify the capital improvements that will be needed to serve the forecasted growth at the planned levels of service, assuming the planned levels of service do not exceed the current levels of service.

⁸ See Section 67-8205, Idaho Code.

⁹ See Section 67-8206(2), Idaho Code.

¹⁰ See Section 67-8208, Idaho Code.

¹¹ See Section 67-8207, Idaho Code.

¹² See Sections 67-8209 and 67-8210, Idaho Code.

¹³ See Section 67-8208, Idaho Code.

¹⁴ See Sections 67-8204 and 67-8206, Idaho Code.

Only those items identified as growth-related on the CIP are eligible to be funded by impact fees.¹⁵ This list and cost of capital improvements constitutes the capital improvement element to be adopted as part of the City's individual Comprehensive Plan.¹⁶

The City intending to adopt an impact fee must first prepare a capital improvements plan.¹⁷ To ensure that impact fees are adopted and spent for capital improvements in support of the community's needs and planning goals, the Impact Fee Act establishes a link between the authority to charge impact fees and certain planning requirements of Idaho's Local Land Use Planning Act (LLUPA). The local government must have adopted a comprehensive plan per LLUPA procedures, and that comprehensive plan must be updated to include a current capital improvement element.¹⁸ This study considers the planned capital improvements for the ten-year period from 2021 to the end of 2030 that will need to be adopted as an element the City's Comprehensive Plan.

Once the essential capital planning has taken place, impact fees can be calculated. The Impact Fee Act places many restrictions on the way impact fees are calculated and spent, particularly via the principal that local governments cannot charge new development more than a "proportionate share" of the cost of public facilities to serve that new growth. "Proportionate share" is defined as "...that portion of the cost of system improvements . . . which reasonably relates to the service demands and needs of the project."¹⁹ Practically, this concept requires the City to carefully project future growth and estimate capital improvement costs so that it prepares reasonable and defensible impact fee schedules.

The proportionate share concept is designed to ensure that impact fees are calculated by measuring the needs created for capital improvements by development being charged the impact fee; do not exceed the cost of such improvements; and are " earmarked" to fund growth-related capital improvements to benefit those that pay the impact fees.

There are various approaches to calculating impact fees and to crediting new development for past and future contributions made toward system improvements. The Impact Fee Act does not specify a single type of fee calculation, but it does specify that the formula be "reasonable and fair." Impact fees should take into account the following:

¹⁵ As a comparison and benchmark for the impact fees calculated under the Capital Improvement Plan approach, Galena Consulting also calculated the City's current level of service by quantifying the City's current investment in capital improvements for each impact fee category, allocating a portion of these assets to residential and nonresidential development, and dividing the resulting amount by current housing units (residential fees) or current square footage (nonresidential fees). By using current assets to denote the current service standard, this methodology guards against using fees to correct existing deficiencies.

¹⁶ See Sections 67-8203(4) and 67-8208, Idaho Code.

¹⁷ See Section 67-8208, Idaho Code.

¹⁸ See Sections 67-8203(4) and 67-8208, Idaho Code.

¹⁹ See Section 67-8203(23), Idaho Code.

- Any appropriate credit, offset or contribution of money, dedication of land, or construction of system improvements;
- Payments reasonably anticipated to be made by or as a result of a new development in the form of user fees and debt service payments;
- That portion of general tax and other revenues allocated by the City to growth-related system improvements; and
- All other available sources of funding such system improvements.²⁰

Through data analysis and interviews with the City, Galena Consulting identified the share of each capital improvement needed to serve growth. The total projected capital improvements needed to serve growth are then allocated to residential and nonresidential development with the resulting amounts divided by the appropriate growth projections from 2021 to 2031. This is consistent with the Impact Fee Act.²¹ Among the advantages of the CIP approach is its establishment of a spending plan to give developers and new residents more certainty about the use of the particular impact fee revenues.

Other fee calculation considerations. The basic CIP methodology used in the fee calculations is presented above. However, implementing this methodology requires a number of decisions. The considerations accounted for in the fee calculations include the following:

- Allocation of costs is made using a service unit which is “a standard measure of consumption, use, generation or discharge attributable to an individual unit²² of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvement.”²³ The service units chosen by the study team for every fee calculation in this study are linked directly to residential dwelling units and nonresidential development square feet.²⁴
- A second consideration involves refinement of cost allocations to different land uses. According to Idaho Code, the CIP must include a “conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial.”²⁵ In this analysis, the study team has chosen to use the highest level of detail supportable by available data and, as a result, in this study, every impact fee is allocated between aggregated residential (i.e., all forms of residential housing) and nonresidential development (all nonresidential uses including retail, office, agricultural and industrial).

²⁰ See Section 67-8207, Idaho Code.

²¹ The impact fee that can be charged to each service unit (in this study, residential dwelling units and nonresidential square feet) cannot exceed the amount determined by dividing the cost of capital improvements attributable to new development (in order to provide an adopted service level) by the total number of service units attributable to new development. See Sections 67-8204(16), 67-8208(1)(f) and 67-8208(1)(g), Idaho Code.

²² See Section 67-8203(27), Idaho Code.

²³ See Section 67-8203(27), Idaho Code.

²⁴ The construction of detached garages alongside residential units does not typically trigger the payment of additional impact fees unless that structure will be the site of a home-based business with significant outside employment.

²⁵ See Section 67-8208(1)(c), Idaho Code.

Current Assets and Capital Improvement Plans

The CIP approach estimates future capital improvement investments required to serve growth over a fixed period of time. The Impact Fee Act calls for the CIP to “. . . project demand for system improvements required by new service units . . . over a reasonable period of time not to exceed 20 years.”²⁶ The impact fee study team recommends a 10-year time period based on the City’s best available capital planning data.

The types of costs eligible for inclusion in this calculation include any land purchases, construction of new facilities and expansion of existing facilities to serve growth over the next 10 years at planned and/or adopted service levels.²⁷ Equipment and vehicles with a useful life of 10 years or more are also impact fee eligible under the Impact Fee Act.²⁸ The total cost of improvements over the 10 years is referred to as the “CIP Value” throughout this report. The cost of this impact fee study is also impact fee eligible for all impact fee categories. Each fee category was charged its pro-rated percentage of the cost of the impact fee study.

The forward-looking 10-year CIPs for Mountain Home’s Police, Fire, Parks and Streets Departments each include some facilities that are only partially necessitated by growth (e.g., facility expansion). The study team met with the City to determine a defensible metric for including a portion of these facilities in the impact fee calculations. A general methodology used to determine this metric is discussed below. In some cases, a more specific metric was used to identify the growth-related portion of such improvements. In these cases, notations were made in the applicable section.

Fee Calculation

In accordance with the CIP approach described above, we calculated fees for each department by answering the following seven questions:

1. **Who is currently served by the City?** This includes the number of residents as well as residential and nonresidential land uses.
2. **What is the current level of service provided by the City?** Since an important purpose of impact fees is to help the City *achieve* its planned level of service²⁹, it is necessary to know the levels of service it is currently providing to the community.
3. **What current assets allow the City to provide this level of service?** This provides a current inventory of assets used by the City, such as facilities, land and equipment. In addition, each asset’s replacement value was calculated and summed to determine the total value of the Police, Fire, Parks and Streets current assets.

²⁶ See Section 67-8208(1)(h).

²⁷ This assumes the planned levels of service do not exceed the current levels of service.

²⁸ The Impact Fee Act allows a broad range of improvements to be considered as “capital” improvements, so long as the improvements have useful life of at least 10 years and also increase the service capacity of public facilities. See Sections 67- 8203(28) and 50-1703, Idaho Code.

²⁹ This assumes that the planned level of service does not exceed the current level of service.

4. **What is the current investment per residential and nonresidential land use?** In other words, how much of each service provider's current assets' total value is needed to serve current residential households and nonresidential square feet?
5. **What future growth is expected in the City?** How many new residential households and nonresidential square footage will the City serve over the CIP period?
6. **What new infrastructure is required to serve future growth?** For example, how many new engines will be needed by the City of Mountain Home Fire Department within the next ten years to achieve the planned level of service of the City?³⁰
7. **What impact fee is required to pay for the new infrastructure?** We calculated an apportionment of new infrastructure costs to future residential and nonresidential land- uses for the City. Then, using this distribution, the impact fees were determined.

Addressing these seven questions, in order, provides the most effective and logical way to calculate impact fees for the City. In addition, these seven steps satisfy and follow the regulations set forth earlier in this section.

Growth Relation

In Mountain Home, as in any local government, not all capital costs are associated with growth. Some capital costs are for repair and replacement of facilities e.g., standard periodic investment in existing facilities such as roofing. These costs *are not* impact fee eligible. Some capital costs are for betterment of facilities, or implementation of new services (e.g., development of an expanded training facility). These costs *are generally not entirely* impact fee eligible. Some costs are for expansion of facilities to accommodate new development at the current level of service (e.g., purchase of new fire station to accommodate expanding population). These costs *are* impact fee eligible.

Because there are different reasons why the City invests in capital projects, the study team categorized all projects listed in each CIP:

- **Growth.** To determine if a project is solely related to growth, we asked "Is this project designed to maintain the current level of service as growth occurs?" and "Would the City still need this capital project if it weren't growing at all?" Growth projects are only necessary to maintain the City's current level of service as growth occurs. It is thus appropriate to include 100 percent of their cost in the impact fee calculations.
- **Repair & Replacement.** We asked "Is this project related only to fixing existing infrastructure?" and "Would the City still need it if it weren't growing at all?" Repair and Replacement projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.

³⁰ This assumes the planned level of service does not exceed the current level of service.

- **Upgrade.** We asked, “Would this project improve the City’s current level of service?” and “Would the City still do it even if it weren’t growing at all?” Upgrade projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.
- **Mixed.** Mixed projects by their very definition are partially necessitated by growth, but also include an element of repair, replacement and/or upgrade. In this instance, a cost amount between 0 and 100 percent should be included in the fee calculations. Although the need for these projects is triggered by new development, they will also benefit existing residents.

Projects that are 100 percent growth-related were determined by our study to be necessitated solely by growth. Alternatively, some projects can be determined to be “mixed,” with some aspects of growth and others aspects of repair and replacement. In these situations, only a portion of the total cost of each project is included in the final impact fee calculation.

It should be understood that growth is expected to pay only the portion of the cost of capital improvements that are growth-related. The City will need to plan to fund the pro rata share of these partially growth-related capital improvements with revenue sources other than impact fees within the time frame that impact fees must be spent. These values will be calculated and discussed in Section VII of this report.

Exhibits found in Sections III through VI of this report detail all capital improvements planned for purchase over the next ten years by the City.

Section II. Land Uses

As noted in Section I, it is necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage projected to be added from 2021 through 2031 for the City. These projections were based on current growth estimates from the U.S. Census and the American Community Survey; the 2016 Mountain Home Comprehensive Plan; building permit history; and recommendations from City Staff.

Demographic and land-use projections are some of the most variable and potentially debatable components of an impact fee study, and in all likelihood the projections used in our study will not prove to be 100 percent correct. The purpose of the Advisory Committee's annual review is to account for these inconsistencies. As each CIP is tied to the City's land use growth, the CIP and resulting fees can be revised based on actual growth as it occurs.

The following Exhibit II-1 presents the current and future population for the City.

Exhibit II-1.
Population, Mountain Home, Idaho

	2021	2031	Net Increase	Percentage Increase
City Population	14,684	21,736	7,052	48%

Mountain Home currently has approximately 14,684 persons residing within the existing City limits. Over the next ten years, we expect the City to grow by approximately 7,052 persons, or by 48 percent.

The following Exhibit II-2 presents the current and future number of residential units and nonresidential square feet for the City. We expect the City to have 9,057 residential households and 4.8 million nonresidential square feet by 2031 based on existing growth rates.

Exhibit II-2.
Current and Future Land Uses, Mountain Home, Idaho

	2021	2031	Net Growth	Net Growth in Square Feet	Percent of Total Growth in SF
Population	14,684	21,736	7,052		
Residential (in units)	6,497	9,057	2,559	4,645,098	75%
<i>Single-Family</i>	5,295	7,381	2,086	4,171,631	67%
<i>Multi-Family</i>	1,202	1,675	473	473,467	8%
Nonresidential (in square feet)	3,248,673	4,808,829	1,560,156	1,560,156	25%
<i>Non-Residential</i>	3,248,673	4,808,829	1,560,156	1,560,156	25%
Total Square Footage Growth =				6,205,255	100%

As shown above, Mountain Home is expected to grow by approximately 2,559 residential units and 1,560,156 nonresidential square feet over the next ten years. Seventy-five percent of this growth is attributable to residential land uses, while the remaining twenty-five percent is attributable to nonresidential growth. These growth projections will be used in the following sections to calculate the appropriate impact fees for the City.

Section III. Police Department

In this section, we calculate impact fees for the City of Mountain Home Police Department following the seven-question method outlined in Section I of this report.

1. Who is currently served by the City of Mountain Home Police Department?

As shown in Exhibit II-2, the Police Department currently serves 6,497 residential units and approximately 3.25 million square feet of nonresidential land use found within Mountain Home.

2. What is the current level of service provided by the Police Department?

The Mountain Home Police Department currently provides a level of service of 1.97 sworn officers per 1,000 Mountain Home residents. This was calculated by dividing 29 current officers by the current population of 14,684/1,000. As the City grows, additional infrastructure and equipment will be needed to achieve the Department's planned level of service.

3. What current assets allow the Mountain Home Police Department to provide this level of service?

The following Exhibit III-1 displays the current assets of the Mountain Home Police Department.

Exhibit III-1.
Current Assets – Mountain Home Police Department

Type of Capital Infrastructure	Square Feet	Replacement Value
Facilities		
Police Department Building	9,075	\$ 4,537,500
PD Evidence Storage	640	\$ 256,000
3 Additional Storage Shed(s)	320	\$ 192,000
4.5 acre PD Shooting Range		\$ 196,020
Vehicles		
40 Patrol Vehicles		\$ 2,000,000
2 Traffic Motorcycles		\$ 60,000
1 Mirage Range Trailer		\$ 25,000
Equipment		
Weapon Inventory		\$ 102,600
PD Telephone System		\$ 40,000
43 Portable Radio(s)		\$ 150,500
Records Management System		\$ 250,000
Drager		\$ 16,000
Server(s)		\$ 148,000
Video Recording System		\$ 10,000
Radio Scrambler		\$ 20,000
Robot		\$ 13,000
	10,035	\$ 8,016,620
Plus Impact Fee Study		\$ 8,000
Plus Impact Fee Fund Balance		\$ 390
TOTAL CURRENT INVESTMENT		\$ 8,024,620

As shown above, the Police Department currently owns approximately \$8 million of eligible current assets. These assets are used to provide the Department's current level of service.

4. What is the current investment per residential unit and nonresidential square foot for the Mountain Home Police Department?

The City has already invested \$968 per residential unit and \$0.53 per nonresidential square foot in order to provide the current level of service. This figure is derived by allocating the value of the Police Department's current assets between the current number of residential units and nonresidential square feet.

We will compare our final impact fee calculations with these figures to determine if the two results will be similar; this represents a "check" to see if future residents will be paying for infrastructure at a level commensurate with what existing residents have invested in infrastructure.

5. What future growth is expected in Mountain Home?

As shown in Exhibit II-2, the City of Mountain Home is expected to grow by 7,052 people, 2,559 residential units and 1.56 million square feet of nonresidential land use over the next ten years.

6. What new infrastructure is required to serve future growth?

The following Exhibit III-2 displays the capital improvements needed to support growth by the Mountain Home Police Department over the next ten years.

Exhibit III-2.
Mountain Home Police Department CIP 2021-2030

Type of Capital Infrastructure	Square Feet	CIP Value	Growth Portion	Amount to Include in Fees	Amount from Other Sources
Facilities					
Additional Space To Accommodate 10 Growth Related Officers	3,460	\$ 1,730,172	100%	\$ 1,730,172	\$ -
Vehicles					
Replace 32 Patrol Vehicles		\$ 1,600,000	0%	\$ -	\$ 1,600,000
10 Additional Patrol Vehicles for Growth		\$ 500,000	100%	\$ 500,000	\$ -
Equipment					
Replace 108 Weapons		\$ 108,000	0%	\$ -	\$ 108,000
Replace 43 Radios		\$ 64,500	0%	\$ -	\$ 64,500
Weaponry For 10 Growth Related Officers		\$ 10,000	100%	\$ 10,000	\$ -
Radios - One For Officer And 1 For Every 10 Vehicles		\$ 18,000	100%	\$ 18,000	\$ -
SUBTOTAL		\$ 4,030,672		\$ 2,258,172	\$ 1,772,500
Plus Cost of Capital-Related Research					
Impact Fee Study		\$ 8,000	100%	\$ 8,000	\$ -
Minus Current Impact Fee Fund Balance		\$ (390)		\$ (390)	\$ -
TOTAL		\$ 4,038,282		\$ 2,265,782	\$ 1,772,500

If the Mountain Home Police Department were to continue the current level of service through 2031, an additional 14 officers would need to be hired. As the City has determined that it will not likely have sufficient General Fund revenues to fund these 14 positions, a more conservative assumption of 10 officers has been identified.

As shown above, the total cost of the Mountain Home Police Department's Capital Improvement Plan from 2021-2030 is approximately \$4.04 million. \$2.27 million of this amount is directly related to supporting the 10 new officer positions and related support staff need to continue the current level of service of 1.97 officers per 1,000 residents. This includes office space, parking, and ancillary equipment. The cost of impact fee-related research is impact-fee eligible according to statute and is added to the total cost of the growth-related CIP. The current balance in the existing Police Impact Fee Fund is a negative amount and must be repaid to the General Fund.

The remaining \$1.77 million in the CIP is the price for the Police Department to replace existing vehicles and equipment, and purchase patrol vehicles for additional growth-related officers. Patrol vehicles do not last 10 years in the Mountain Home Police Department and therefore are not impact-fee eligible. The Police Department will therefore have to use other sources of revenue including all of those listed in Idaho Code 67-8207(I)(iv)(2)(h).

The City is planning for the construction of a 3,000 square foot facility that will serve both the Police and Fire Department for training. This facility was not included in the Capital Improvement Plan at this time as more research is needed on the location, cost, and total funding plan. This facility may be added to the CIP in future years and would be partially impact fee eligible.

7. What impact fee is required to pay for the new capital improvements?

The following Exhibit III-3 takes the projected future growth from Exhibits II-2 and the growth-related CIP from Exhibit III-2 to calculate impact fees for the Mountain Home Police Department.

**Exhibit III-3.
Mountain Home Police Department Fee Calculation**

Impact Fee Calculation	
Amount to Include in Fee Calculation	\$ 2,265,782
Distribution of Future Land Use Growth	
Residential	75%
Nonresidential	25%
Future Assets by Land Use	
Residential	\$ 1,696,108
Nonresidential	\$ 569,674
Future Land Use Growth	
Residential	2,559
Nonresidential	1,560,156
Impact Fee per Unit	
Residential	\$ 663
Nonresidential	\$ 0.37

As shown above, we have calculated impact fees for the Mountain Home Police Department at \$663 per residential unit and \$0.37 per nonresidential square foot. Fees not to exceed these amounts are recommended for the Department. The Department cannot assess fees greater than the amounts shown above. The Department may assess fees lower than these amounts, but would then experience a decline in service levels unless the Department used other revenues to make up the difference.

Section IV. Fire Department

The Mountain Home Fire Department not only provides services within the City's boundaries, it also provides its services on contract to the Mountain Home Rural Fire District. The Department and the District utilize the same capital infrastructure for response. However, a decision has been made by the City of Mountain Home to analyze the assessment of impact fees to new development within the City alone and to rely on the District to complete their own analysis.

1. Who is currently served by the Mountain Home Fire Department?

As shown in Exhibit II-2, the Mountain Home Fire Department currently serves 14,684 people; 6,497 residential units and approximately 3.25 million square feet of nonresidential land use within their combined boundaries.

2. What is the current level of service provided by the Mountain Home Fire Department?

Mountain Home' Fire Department provides a level of service of a 90 percent fractile response time of 4 minutes and 12 seconds to its residents. As the City grows, additional infrastructure and equipment will be needed to sustain the Department's current level of service.

3. What current assets allow the Mountain Home Fire Department to provide this level of service?

The following Exhibit IV-2 displays the current assets of the Mountain Home Fire Department.

Exhibit IV-1.
Current Assets – Mountain Home Fire Department

Type of Capital Infrastructure	Acres	Square Feet	Replacement Value
Facilities			
Fire Station #1	0.22	6,200	\$ 3,107,700
Fire Station #2	0.24	1,350	\$ 683,400
Fire Station #3	0.24	1,200	\$ 608,400
Fire Training Facility	0.35	2,000	\$ 812,250
Apparatus/Vehicles			
4 Structure Engine(s)			\$ 3,000,000
1 Tower Truck(s)			\$ 1,500,000
2 Squad(s)			\$ 120,000
Equipment			
32 SCBA(s) with Extra Bottle per Unit			\$ 310,000
1 Filling Station(s)			\$ 40,000
1 Extractor			\$ 15,000
1 Repeater/Antennae			\$ 46,000
	1.05	10,750	\$ 10,242,750
Plus Impact Fee Study			\$ 8,000
Plus Impact Fee Fund Balance			\$ 30,148
TOTAL CURRENT INVESTMENT			\$ 10,280,898

As shown above, the Mountain Home Fire Department currently owns approximately \$10.3 million of eligible current assets. These assets are used to provide the current level of service.

4. What is the current investment per residential unit and nonresidential square foot?

The Mountain Home Fire Department has already invested \$1,241 per residential unit and \$0.68 per nonresidential square foot. This figure is derived by allocating the value of the Fire Department and District's current assets between the current number of residential units and nonresidential square feet.

We will compare our final impact fee calculations with these figures to determine if the two results will be similar; this represents a "check" to see if future residents will be paying for infrastructure at a level commensurate with what existing residents have invested in infrastructure.

5. What future growth is expected in the Mountain Home Fire Department?

As shown in Exhibit II-2, the City of Mountain Home is expected to grow by approximately 2,559 residential units and 1.56 million square feet of nonresidential land use over the next ten years.

More important than the number of new development units is their location. Fire stations are sited to ensure travel times are within desired service levels. As areas outside of the core of the city grow, additional stations are added to fill the service response gaps.

6. What new infrastructure is required to serve future growth?

The following Exhibit IV-2 displays the capital improvements planned for purchase by the Mountain Home Fire Department over the next ten years.

Exhibit IV-2.
Mountain Home Fire Department CIP 2021-2030

Type of Capital Infrastructure	Square Feet	CIP Value	Growth Portion	R.F.D. Share	City Share	Amount to Include in Fees	Amount from Other Sources
Facilities							
New Fire Station	10,000	\$ 2,500,000	100%		\$ 2,500,000	\$ 2,500,000	\$ -
New Substation	2,700	\$ 675,000	100%	\$ 337,500	\$ 337,500	\$ 337,500	\$ -
Apparatus/Vehicles							
2 Structure Engine(s) (New)		\$ 1,500,000	100%		\$ 1,500,000	\$ 1,500,000	\$ -
2 Structure Engine(s) (Replacement)		\$ 1,500,000	0%		\$ 1,500,000	\$ -	\$ 1,500,000
1 Squad Vehicle (New)		\$ 60,000	100%		\$ 60,000	\$ 60,000	\$ -
2 Squad Vehicles (Replacement)		\$ 120,000	0%		\$ 120,000	\$ -	\$ 120,000
Equipment							
12 SCBA(s) with Extra Bottle per Unit		\$ 120,000	100%		\$ 120,000	\$ 120,000	\$ -
1 Thermal Imager		\$ 40,000	100%		\$ 40,000	\$ 40,000	\$ -
1 Filling Station		\$ 40,000	100%		\$ 40,000	\$ 40,000	\$ -
SUBTOTAL		\$ 6,555,000		\$ 337,500	\$ 6,217,500	\$ 4,597,500	\$ 1,620,000
Plus Cost of Capital-Related Research							
Impact Fee Study		\$ 8,000	100%		\$ 8,000	\$ 8,000	\$ -
Minus Current Impact Fee Fund Balance		\$ (30,148)			\$ (30,148)	\$ (30,148)	\$ -
TOTAL		\$ 6,532,852		\$ 337,500	\$ 6,195,352	\$ 4,575,352	\$ 1,620,000

As shown above, the Mountain Home Fire Department plans to purchase approximately \$6.5 million in stations, apparatus and equipment over the next ten years, \$4.6 million of which is impact fee eligible. The cost of impact fee-related research is impact-fee eligible according to statute and is added to the total cost of the growth-related CIP. The current balance in the existing Fire Impact Fee Fund is subtracted from the total growth-related CIP, leaving \$4.6 million to be collected from impact fees over the next ten years.

These new assets will allow the Mountain Home Fire Department to sustain the current level of service in the future. The commencement and completion dates for the Fire Department's growth-related capital infrastructure depend on the timing and pace of the projected growth.

The Mountain Home Rural Fire District is anticipated to share in half of the cost of the new substation and would include that portion in their CIP. The remaining approximately \$1.6 million is the price for the non-growth related costs to replace existing apparatus, vehicles and other equipment. Replacement of existing capital is not eligible for inclusion in the impact fee calculations. The Department will therefore have to use other sources of revenue including all of those listed in Idaho Code 67- 8207(iv)(2)(h).

The City is planning for the construction of a 3,000 square foot facility that will serve both the Police and Fire Department for training. This facility was not included in the Capital Improvement Plan at this time as more research is needed on the location, cost, and total funding plan. This facility may be added to the CIP in future years and would be partially impact fee eligible.

7. What impact fee is required to pay for the new capital improvements?

The following Exhibit IV-3 takes the projected future growth from Exhibit II-2 and the growth-related CIP from Exhibit IV-2 to calculate impact fees for the Mountain Home Fire Department.

**Exhibit IV-3.
Mountain Home Fire Department Fee Calculation**

Impact Fee Calculation	
Amount to Include in Fee Calculation	\$ 4,575,352
Distribution of Future Land Use Growth	
Residential	75%
Nonresidential	25%
Future Assets by Land Use	
Residential	\$ 3,424,994
Nonresidential	\$ 1,150,358
Future Land Use Growth	
Residential	2,559
Nonresidential	1,560,156
Impact Fee per Unit	
Residential	\$ 1,338
Nonresidential	\$ 0.74

As shown above, we have calculated impact fees for the Mountain Home Fire Department at \$1,338 per residential unit and \$0.74 per nonresidential square foot. Fees not to exceed these amounts are recommended for the District. The Department cannot assess fees greater than the amounts shown above. The Department/District may assess fees lower than these amounts, but would then experience a decline in service levels unless the Department used other revenues to make up the difference.

Section V.

Parks Department

In this section, we calculate impact fees for the Mountain Home Parks Department following the seven-question method outlined in Section I of this report.

1. Who is currently served by the Mountain Home Parks Department?

As shown in Exhibit II-2, the Parks Department currently serves 6,497 residential units. More importantly for the Parks Department, Mountain Home currently serves 14,684 residents.

2. What is the current level of service provided by the Mountain Home Parks Department?

Mountain Home' Parks Department currently provides a level of service of 8.52 acres of developed parks per 1,000 population.

3. What current assets allow the Mountain Home' Parks Department to provide this level of service?

The following Exhibit V-1 displays the current assets of the Mountain Home' Parks Department.

Exhibit V-1.
Current Assets – Mountain Home Parks Department

Type of Capital Infrastructure	Size of Park (acres)	Replacement Value
Paths & Trails		
Walking Path	2.5 Miles	2,000,000
Community Garden located Near the walking path 3rd st	3.00	\$ 350,000
<i>subtotal</i>	<i>3.00</i>	<i>\$ 2,350,000</i>
Neighborhood & Pocket Parks		
Claire Wetherell	0.25	\$ 208,750
Colonial	1.00	\$ 285,000
Don Etter Park	1.25	\$ 318,750
Memorial Park	0.15	\$ 105,250
Ridgecrest Park	4.00	\$ 640,000
Rolling Hills #2	1.00	\$ 385,000
Rolling Hills #1	1.00	\$ 385,000
Rosewood	1.00	\$ 435,000
Silverstone 1	1.00	\$ 235,000
Silverstone 2	1.00	\$ 335,000
Stonetree	0.25	\$ 358,750
UnderPass	5.00	\$ 1,675,000
<i>subtotal</i>	<i>16.90</i>	<i>\$ 5,366,500</i>
Community Parks		
Basque Park	1.25	leased/P&R Maintain
Carl Miller	4.80	\$ 3,168,000
Happy Tails Dog Park	0.30	\$ 360,500
Legacy Park	40.00	\$ 12,400,000
Optimist Park	40.00	\$ 16,400,000
Railroad Park	5.00	\$ 2,175,000
Richard Aguirre Park	8.30	\$ 8,290,500
Southside Dog Park (New in development 2021)	1.25	\$ 443,750
<i>subtotal</i>	<i>100.90</i>	<i>\$ 43,237,750</i>
Special Use Park Facilities		
City Swimming Pool OLD		\$ 3,000,000
Youth Baseball Fields	4.25	\$ 148,750
<i>subtotal</i>	<i>4.25</i>	<i>\$ 3,148,750</i>
Undeveloped Parks (\$35,000 per acre land cost only)		
Southside soccer complex	13.00	\$ 2,455,000
Burt Landon Park	83.00	\$ 4,205,000
Dump Closure Trail System	129.63	\$ 6,537,050
<i>subtotal</i>	<i>225.63</i>	<i>\$ 13,197,050</i>
Vehicles and Equipment		\$ 98,751
		\$ 67,398,801
Plus Impact Fee Study		\$ 8,000
Plus Impact Fee Fund Balance		
TOTAL CURRENT INVESTMENT		\$ 67,406,801

As shown above, the Mountain Home' Parks Department currently owns approximately \$67.4 million of eligible current assets. These assets are used to provide the Department's current level of service.

4. What is the current investment per residential unit and nonresidential square foot?

The Mountain Home Parks Department has already invested \$10,375 per residential unit based on the value of the current assets divided by the number of existing residential units. Parks assets are only allocated to residential land uses since they are the primary users of Parks infrastructure.

We will compare our final impact fee with this figure to determine if the two results will be similar; this represents a "check" to see if future City residents will be paying for infrastructure at a level commensurate with what existing City residents have invested in infrastructure.

5. What future growth is expected in the Mountain Home Parks Department?

As shown in Exhibit II-2, the City of Mountain Home is expected to grow by approximately 7,052 residents and 2,559 residential units over the next ten years.

6. What new infrastructure is required to serve future growth?

The following Exhibit V-2 displays the capital improvements planned for purchase by the Mountain Home Parks Department over the next ten years.

**Exhibit V-2.
Mountain Home Parks Department CIP 2021-2030**

Type of Capital Infrastructure	Acres	CIP Value	Growth Portion	Amount to Include In Fees	Amount from other Sources
Parks Amenities - New/Expanded					
Amenities to support growth including trails, playgrounds, courts, etc.		\$ 2,000,000	100%	\$ 2,000,000	\$ -
Recreation Center		\$ 3,000,000	33%	\$ 990,000	\$ 2,010,000
Pickleball Courts		\$ 250,000	50%	\$ 125,000	\$ 125,000
Parks Improvements/Maintenance					
Updated Tennis Courts		\$ 750,000	50%	\$ 375,000	\$ 375,000
Restrooms in Parks (1 per year)		\$ 250,000	50%	\$ 125,000	\$ 125,000
Splash Pad @ Rail Road Park in Partner ship w/URA		\$ 854,000	0%	\$ -	\$ 854,000
Planning to Build NEW Pool 2022 w/Funding from LWCF 50/50 Match		\$ 3,000,000	0%	\$ -	\$ 3,000,000
Equipment and Vehicles					
Various Equipment and Vehicles		\$ 1,373,383	0%	\$ -	\$ 1,373,383
SUBTOTAL		\$ 11,477,383		\$ 3,615,000	\$ 7,862,383
Plus Cost of Capital-Related Research					
Impact Fee Study		\$ 8,000	100%	\$ 8,000	\$ -
Minus Current Impact Fee Fund Balance					
		\$ -		\$ -	
TOTAL		\$ 11,485,383		\$ 3,623,000	\$ 7,862,383

As shown above, the Mountain Home Parks Department plans to purchase approximately \$11.5 million in capital improvements over the next ten years, \$3.6 million of which is impact fee eligible. The cost of impact fee-related research is impact-fee eligible according to statute and is added to the total cost of the growth-related CIP.

To continue the current level of service, 60 new acres of parks would need to be developed. This number is unsustainable from a maintenance perspective, however. In addition, the City has a policy objective to reduce the amount of potable water used to irrigate parks. Therefore, instead of acquiring acreage and greening up traditional parks, the city will focus its efforts on amenities like trails, playgrounds, courts, etc. The commencement and completion dates for the Parks Department's growth-related capital infrastructure depend on the timing and pace of the projected growth.

The remaining approximately \$7.9 million is the price for the Department to make facility and park upgrades and replacements. None of these capitals are eligible for inclusion in the impact fee calculations. The Department will therefore have to use other sources of revenue including all of those listed in Idaho Code 67- 8207(iv)(2)(h).

7. What impact fee is required to pay for the new capital improvements?

The following Exhibit V-3 takes the projected future growth from Exhibit II-2 and the growth-related CIP from Exhibit V-2 to calculate impact fees for the Mountain Home Parks Department.

Exhibit V-3. Mountain Home Parks Department Fee Calculation

Impact Fee Calculation	
Amount to Include in Fee Calculation ⁽¹⁾	\$ 3,623,000
Distribution of Future Land Use Growth ⁽²⁾	
Residential	100%
Nonresidential	0%
Future Assets by Land Use	
Residential	\$ 3,623,000
Nonresidential	\$ -
Future Land Use Growth ⁽²⁾	
Residential	2,559
Nonresidential	-
Impact Fee per Unit	
Residential	\$ 1,416
Nonresidential	\$ -

As shown above, we have calculated impact fees for the Mountain Home Parks Department at \$1,416 per residential unit. The Department cannot assess fees greater than the amounts shown above. The Department may assess fees lower than these amounts, but would then experience a decline in service levels unless the Department used other revenues to make up the difference.

We are pleased to report the fees displayed in Exhibit V-3 are significantly lower than the current investment of \$10,375 identified earlier in this section. This indicates future growth is only paying its proportionate share of future infrastructure purchases.

Section VI.

Streets, Bridges and Intersections

In this section, we calculate impact fees for the Mountain Home Streets Department following the seven-question method outlined in Section I of this report.

1. Who is currently served by the Mountain Home Streets Department?

As shown in Exhibit VI-1, the Streets Department currently serves 14,684 residents. These residents live in 5,295 single-family units averaging 2,000 square feet each, and 1,202 multifamily units averaging 1,000 square feet each. In addition, the City's streets system serves approximately 3.2 million square feet of nonresidential land use.

Unlike police, fire, and parks fee calculations in which fees are calculated for residential units and nonresidential square feet, roadway fees are calculated for residential and nonresidential land uses based on street and facility usages generated by each land use type. Exhibit VI-1 below shows the specific allocation of existing and projected square feet for Mountain Home by land use type over the next ten years.

Exhibit VI-1.
Mountain Home Growth Projections by Square Feet and Land Use – 2021-2030

	2021	2031	Net Growth	Net Growth in Square Feet ⁽¹⁾	Percent of Total Growth in SF
Population	14,684	21,736	7,052		
Residential (in units)	6,497	9,057	2,559	4,645,098	75%
Single-Family	5,295	7,381	2,086	4,171,631	67%
Multi-Family	1,202	1,675	473	473,467	8%
Nonresidential (in square feet)	3,248,673	4,808,829	1,560,156	1,560,156	25%
Non-Residential	3,248,673	4,808,829	1,560,156	1,560,156	25%
			Total Square Footage Growth =	6,205,255	100%

Based on this distribution of square feet, we calculate trip generation based on rates from the Institute of Transportation Engineers' *Trip Generation Manual*. The trip generation rates estimate the number of p.m. peak hour trips generated by particular land uses. Peak hour trips are appropriate for this calculation because street infrastructure is sized to provide a specific level of service during peak usage hours. Since peak hour trips will be used to distribute infrastructure costs, peak hour estimates should be employed.

Exhibit VI-2 below presents trip generation rates for land uses in the City of Mountain Home.

Exhibit VI-2.

Trip Generation Rates by Land Use Category

Land Use
Residential
Single Family Units (*1.43)
Multi-Family Units (*0.76)
Nonresidential per 1,000 sf
Nonresidential (*2.2)

Notes:

Reflects weekday traffic generation patterns, weekday p.m. peak hour trip rate formula.

Source: International Transportation Engineering *Trip Generation Manual, 10th Edition*, supplemented by current trip generation factors utilized by the City of Nampa and the Ada County Highway District.

2. What is the current level of service provided by the Mountain Home Streets Department?

The Mountain Home street system currently operates at a level of service “C”, which means that while many streets are increasingly congested, they are not yet at capacity. Additional streets infrastructure is needed to sustain and not worsen the current level of service as growth occurs and vehicle trips increase.

3. What current assets allow Mountain Home Streets Department to provide this level of service?

The following Exhibit VI-3 displays the current assets of the Mountain Home Streets Department.

Exhibit VI-3.
Current Assets – Mountain Home Streets Department

Type of Capital Infrastructure	Replacement Value
Roadways - 166 Lane Miles	664,000,000
Signalized/Roundabout Intersections - 3 intersections	1,800,000
Equipment and Vehicles	1,760,000
Maintenance Facility	421,500
	\$ 667,981,500
Plus Impact Fee Study	\$ 8,000
Plus Impact Fee Fund Balance	\$ 50,892
TOTAL CURRENT INVESTMENT	\$ 668,040,392

As shown above, Mountain Home Streets Department currently owns approximately \$668 million of eligible current assets. These assets are used to provide the Department's current level of service.

4. What is the current investment per residential unit and nonresidential square foot?

By dividing the total replacement value of the current capital assets of the Mountain Home Streets Department by the number of current households and non-residential square feet whose owners have invested in these assets, we can determine that the City has invested \$61,058 per existing single-family residential unit; \$32,688 per existing multi-family residential unit; and \$94.02 per non-residential square foot.

We will compare our final impact fee with this figure to determine if the two results will be similar; this represents a "check" to see if future City residents will be paying for infrastructure at a level commensurate with what existing City residents have invested in infrastructure.

5. What future growth is expected in the Mountain Home Streets Department?

As shown in Exhibit II-2, the City of Mountain Home is expected to grow by approximately 2,086 single-family residential units; 473 multifamily residential units; and 1,560,156 non-residential square feet.

6. What new infrastructure is required to serve future growth?

Exhibit VI-4 identifies the capital improvement plan for the Mountain Home Streets Department for the next ten years.

Exhibit VI-4.
Mountain Home Streets Department CIP 2021-2030

	Estimated Construction Year	Total Cost	Percent Attributed to Growth	Contributions & Exactions	Amount from Impact Fees	Amount from Other City Sources
Roadway Projects						
N 6th E - Widening	2023	\$ 300,000	40%	\$ -	\$ 120,000	\$ 180,000
N 10th E - Widening	2024	\$ 300,000	40%	\$ -	\$ 120,000	\$ 180,000
W 5th N - Widening	2026	\$ 650,000	70%	\$ -	\$ 455,000	\$ 195,000
North Haskett - Widening	2027	\$ 300,000	70%	\$ -	\$ 210,000	\$ 90,000
SW Autumn - New Road	2028	\$ 4,000,000	100%	\$ -	\$ 4,000,000	\$ -
Marathon Way - Widening	2029	\$ 300,000	100%	\$ -	\$ 300,000	\$ -
Intersection Projects (could be roundabout or signal; priorities may change based on warrant analysis)						
American Legion & E 8th N - Roundabout	2023	\$ 1,350,000	80%	\$ -	\$ 1,080,000	\$ 270,000
City View Dr - Traffic Signal	2025	\$ 400,000	100%	\$ -	\$ 400,000	\$ -
NW Elmcrest & Marathon Way - Roundabout/Widening	2026	\$ 1,450,000	90%	\$ -	\$ 1,305,000	\$ 145,000
Airbase Rd & N Haskett - Traffic Signal	2027	\$ 600,000	70%	\$ -	\$ 420,000	\$ 180,000
Hwy 51 & Smith Rd - Traffic Signal	2030	\$ 1,500,000	100%	\$ -	\$ 1,500,000	\$ -
Equipment						
Truck w/Plow & Sander		\$ 250,000	100%	\$ -	\$ 250,000	\$ -
Paint Machine		\$ 20,000	80%	\$ -	\$ 16,000	\$ 4,000
Pedestrian Lights		\$ 30,000	60%	\$ -	\$ 18,000	\$ 12,000
SUBTOTAL		\$11,450,000		\$0	\$10,194,000	\$1,256,000
Plus Cost of Capital-Related Research						
Impact Fee Study		\$ 8,000	100%	\$ -	\$ 8,000	\$ -
Minus Current Impact Fee Fund Balance						
		\$ (50,892)			\$ (50,892)	
TOTAL		\$11,407,108		\$0	\$10,151,108	\$1,256,000

Of a list of 8 roadway projects, 5 intersection projects and equipment purchases totaling almost \$11.45 million, \$10.19 million is impact fee eligible; and the remaining \$1.26 million will come from revenue sources from all city taxpayers. The cost of impact fee-related research is impact-fee eligible according to statute and is added to the total cost of the growth-related CIP. The current balance in the existing Streets Impact Fee Fund is subtracted from the total growth-related CIP, leaving \$10.15 million to be collected from impact fees over the next ten years.

7. What impact fee is required to pay for the new capital improvements?

As noted above, the calculation of roadway impact fees is based on the projected number of trips each land-use type will generate in the next ten years. Using the current land use by square foot within Mountain Home found in Exhibit VI-1, and the trip generation figures from Exhibit VI-2, total current trips can be distributed to each land use. Exhibit VI-5 below displays the projected trip generation distribution.

**Exhibit VI-5.
Mountain Home New Trip Distribution by Weighted Trip Generation**

Land Use	New Development	Weighted Trip Generation Factor	Percent Distribution
Residential			
Single Family Units (*1.43)	2,086	2,975	44%
Multi-Family Units (*0.76)	473	362	5%
Nonresidential per 1,000 sf			
Nonresidential (*2.2)	1,560	3,426	51%
Total		6,763	100%

As shown above, the number of daily trips in Mountain Home is expected to increase by approximately 6,763 trips by 2031. 44% of those trips will be for single-family residential uses; 5% will be for multi-family residential uses; 51% will be from all non-residential uses.

Exhibit VI-6 below uses the growth-related CIP from Exhibit VI-4 and the weighted trip generation figures from Exhibit VI-5 to calculate streets impact fees for the City of Mountain Home.

**Exhibit VI-6.
Mountain Home Streets Department Fee Calculation**

Impact Fee Calculation	
Capital Improvement Plan Value	\$10,151,108
Future Land Use Percentages	
Single Family	44%
Multifamily	5%
Non-Residential	51%
Allocated Value by Land Use Category	
Single Family	\$4,465,491
Multifamily	\$542,655
Non-Residential	\$5,142,962
10-Year Growth	
Single Family (total dwelling units)	2,086
Multifamily (total dwelling units)	473
Non-Residential (in square feet)	1,560,156
Impact Fee by Land Use (rounded)	
Single Family (per dwelling unit)	\$2,141
Multifamily (per dwelling unit)	\$1,146
Non-Residential (per square foot)	\$3.30

The impact fees in each land use category are significantly less than what existing users have paid into the asset inventory.

Section VII. Summary

The following Exhibit VII-1 summarizes the calculated Impact Fees for the City of Mountain Home.

Exhibit VII-1.
City of Mountain Home Impact Fee Summary

TOTAL IMPACT FEE		Current Fees	% Change	\$ Change
Police Fees				
Residential	\$ 663	\$ 272	144%	\$ 391
Nonresidential	\$ 0.37	\$ 0.13	181%	\$ 0.24
Fire Fees				
Residential	\$ 1,338	\$ 566	137%	\$ 773
Nonresidential	\$ 0.74	\$ 0.28	163%	\$ 0.46
Parks Fees				
Residential	\$ 1,416	\$ -		\$ 1,416
Nonresidential	\$ -	\$ -		\$ -
Streets Fees				
Single-Family	\$ 2,141	\$ 313	585%	\$ 1,828
Multi-Family	\$ 1,146	\$ 313	267%	\$ 833
Non-Residential	\$ 3.30	\$ 0.15	2098%	\$ 3.15
TOTAL IMPACT FEE			<u>% Change</u>	<u>\$ Change</u>
Single-Family	\$ 5,558	\$ 1,150	383%	\$ 4,407
Multi-Family	\$ 4,563	\$ 1,150	297%	\$ 3,413
Non-Residential	\$ 4.40	\$ 0.56	686%	\$ 3.84

A comparison of the proposed fees to similar fees in Twin Falls, Boise, Nampa, Caldwell, Meridian, Middleton, Eagle, Star, Kuna and Emmett is provided in Exhibit VII-2:

Exhibit VII-2. Impact Fee Comparisons

	City of Mountain Home DRAFT	City of Boise	City of Nampa/ District	Unincorporated Ada County DRAFT	City of Meridian/ Fire District 2500 sf as example non-res averaged p/sf	City of Caldwell/ Caldwell Fire District	Garden City/ North Ada Fire District	City of Eagle/ Eagle Fire District	City of Rural/ Rural Fire District	City of Star/ Star Fire District	City of Middleton/ Middleton Fire District	Twin Falls/ Twin Falls Fire District	City of Emmett/ Emmett District	Gem County/ Gem Fire District
Police														
per Residential Unit	\$ 663	\$ 526	\$ 604		\$ 152	\$ 97	\$ -	\$ 111	\$ 90	\$ -	\$ 367	\$ 180	\$ 731	\$ 277
per Non-Residential sf	\$ 0.37	\$ 0.83	\$ 0.27		\$ 0.24	\$ 0.05	\$ -	\$ 0.04	\$ 0.04	\$ -	\$ 0.15	\$ 0.09	\$ 0.39	\$ 0.11
Sheriff														
per Residential Unit				\$ 666										\$ 277
per Non-Residential sf				\$ 0.29										\$ 0.11
Jail														
per Residential Unit	\$ -	\$ 715		\$ 715	\$ 715	\$ -	\$ 715	\$ 715	\$ 715	\$ 715				
per Non-Residential sf	\$ -	\$ 0.31		\$ 0.31	\$ 0.31	\$ -	\$ 0.31	\$ 0.31	\$ 0.31	\$ 0.31				
Coroner's Office														
per Residential Unit	\$ -	\$ 88		\$ 88	\$ 88	\$ -	\$ 88	\$ 88	\$ 88	\$ 88				
per Non-Residential sf	\$ -	\$ 0.04		\$ 0.04	\$ 0.04	\$ -	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04				
Fire/Fire District														
per Residential Unit	\$ 1,338	\$ 2,019	\$ 1,671	\$ 799	\$ 693	\$ 649	\$ 647	\$ 897	\$ 824	\$ 829	\$ 849	\$ 657	\$ 1,555	\$ 1,407
per Non-Residential sf	\$ 0.74	\$ 0.81	\$ 0.67	\$ 0.37	\$ 0.64	\$ 0.32	\$ 0.32	\$ 0.36	\$ 0.41	\$ 0.39	\$ 0.42	\$ 0.33	\$ 0.83	\$ 0.56
EMS														
per Residential Unit	\$ -	\$ 181		\$ 181	\$ 181	\$ -	\$ 181	\$ 181	\$ 181	\$ 181			\$ 401	\$ 401
per Non-Residential sf	\$ -	\$ 0.08		\$ 0.08	\$ 0.08	\$ -	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08			\$ 0.16	\$ 0.16
Parks														
per residential unit	\$ 1,416	\$ 5,455	\$ 2,340	\$ -	\$ 2,098	\$ 1,190	\$ -	\$ 1,446	\$ 939	\$ 2,050	\$ 2,204	\$ 1,560	\$ -	\$ -
Streets														
per single-family residential unit	\$ 2,141	\$ 3,433	\$ 3,000	\$ 3,433	\$ 3,433	exacted	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	\$ 2,572	\$ 1,385	\$ 2,853	\$ 7,226
per multi-family residential unit	\$ 1,146	\$ 1,682	\$ 1,470	\$ 1,682	\$ 1,682	exacted	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 2,572	\$ 742	\$ 1,655	\$ 4,249
per retail/commercial sf	\$ 3.30	\$ 8.04	\$ 7.42	\$ 8.04	\$ 8.04	exacted	\$ 8.04	\$ 8.04	\$ 8.04	\$ 8.04	\$ 2.32	\$ 3.07	\$ 6.88	\$ 17.67
per office sf	\$ 3.30	\$ 3.98	\$ 3.49	\$ 3.98	\$ 3.98	exacted	\$ 3.98	\$ 3.98	\$ 3.98	\$ 3.98	\$ 2.32	\$ 1.83	\$ 4.26	\$ 10.94
per industrial sf	\$ 3.30	\$ 1.37	\$ 1.20	\$ 1.37	\$ 1.37	exacted	\$ 1.37	\$ 1.37	\$ 1.37	\$ 1.37	\$ 0.09	\$ 0.56	\$ 1.53	\$ 3.92
TOTAL														
per single-family residential unit	\$ 5,558	\$ 12,417	\$ 7,615	\$ 5,882	\$ 7,460	\$ 1,936	\$ 5,064	\$ 6,871	\$ 6,270	\$ 7,296	\$ 5,992	\$ 3,782	\$ 5,540	\$ 9,411
per multi-family residential unit	\$ 4,563	\$ 10,666	\$ 6,005	\$ 4,331	\$ 5,609	\$ 1,936	\$ 3,313	\$ 5,120	\$ 4,519	\$ 5,545	\$ 5,992	\$ 3,139	\$ 4,342	\$ 6,334
per retail/commercial sf	\$ 4.40	\$ 10.11	\$ 8.36	\$ 9.12	\$ 9.35	\$ 0.37	\$ 8.79	\$ 8.87	\$ 8.92	\$ 8.86	\$ 2.89	\$ 3.49	\$ 8.26	\$ 18.50
per office sf	\$ 4.40	\$ 6.05	\$ 4.43	\$ 5.07	\$ 5.29	\$ 0.37	\$ 4.73	\$ 4.81	\$ 4.86	\$ 4.80	\$ 2.89	\$ 2.25	\$ 5.64	\$ 11.77
per industrial sf	\$ 4.40	\$ 3.44	\$ 2.14	\$ 2.46	\$ 2.68	\$ 0.37	\$ 2.12	\$ 2.20	\$ 2.25	\$ 2.19	\$ 0.66	\$ 0.98	\$ 2.91	\$ 4.75

City Participation

Because not all the capital improvements listed in the CIPs are 100 percent growth-related, the City would assume the responsibility of paying for those portions of the capital improvements that are not attributable to new growth. These payments would come from other sources of revenue including all of those listed in Idaho Code 67-8207(iv)(2)(h).

To arrive at this participation amount, the expected impact fee revenue and any shared facility amount need to be subtracted from the total CIP value. Exhibit VII-3 divides the City's participation amount into two categories: the portion of purely non-growth-related improvements, and the portion of growth-related improvements that are attributable to repair, replacement, or upgrade, but are not impact fee eligible.

It should be noted that the participation amount associated with purely non-growth improvements is discretionary. The City can choose not to fund these capital improvements (although this could result in a decrease in the level of service if the deferred repairs or replacements were urgent). However, the non-growth-related portion of improvements that are impact fee eligible *must* be funded in order to maintain the integrity of the impact fee program.

Exhibit VII-3.

City of Mountain Home Participation Summary, 2021-2030

	Required	Discretionary	Total	
Police	\$ -	\$ 1,772,500	\$ 1,772,500	Discretionary: vehicle/equipment replacement
Fire	\$ -	\$ 1,620,000	\$ 1,620,000	Discretionary: vehicle/equipment replacement
Parks	\$ 2,635,000	\$ 5,227,383	\$ 7,862,383	Required: Rec. Center and Courts; Discretionary: Splash Pad, Pool, and equipment replacement
Streets	\$ 1,256,000	\$ -	\$ 1,256,000	Required: non growth portion of widening projects/equipment replacement
TOTAL	\$ 3,891,000	\$ 8,619,883	\$12,510,883	

\$ 389,100 <- Annual amount required over 10-year CIP period

\$ 1,251,088 <- Annual amount required and discretionary over 10-year CIP period

The City would be *required* to contribute \$3.89 million to fund the non-growth portion of partially impact fee eligible items over the 10 year period, or an average of \$389,100 per year. These contributions would fund the non-growth portions of the Recreation Center, courts and restrooms and the non-growth portion of the streets projects. The City could choose to fund the discretionary infrastructure of \$8.6 million for additional capital improvements over the 10-year period. While City has the option to fund these capital improvements over the 10-year period, these payments are not required.

Implementation Recommendations

As City Council evaluates whether or not to adopt the Capital Improvement Plans and impact fees presented in this report, we also offer the following information for your consideration. Please note that this information will be included each individual impact fee enabling ordinance.

Capital Improvements Plan. Should the Advisory Committee recommend this study to City Council and should City Council adopt the study, the City should revise its existing Capital Improvement Plans using the information in this study. A revised capital improvement plan would then be presented to the City for adoption as an element of the Comprehensive Plan pursuant to the procedures of the Local Land Use Planning Act.

Impact Fee Ordinance. Following adoption of the Capital Improvement Plan, City Council should review the proposed Impact Fee Ordinance for adoption as reviewed and recommended by the Advisory Committee.

Advisory Committee. The Advisory Committee is in a unique position to work with and advise City Council to ensure that the capital improvement plans and impact fees are routinely reviewed and modified as appropriate.

Impact fee service area. Some municipalities have fee differentials for various city zones under the assumption that some areas utilize more or less current and future capital improvements. The study team, however, does not recommend the City assess different fees by dividing the areas into zones. The capital improvements identified in this report inherently serve a system-wide function.

Specialized assessments. If permit applicants are concerned they would be paying more than their fair share of future infrastructure purchases, the applicant can request an individualized assessment to ensure they will only be paying their proportional share. The applicant would be required to prepare and pay for all costs related to such an assessment.

Donations. If the City receives donations for capital improvements listed on the CIP, they must account for the donation in one of two ways. If the donation is for a non- or partially growth-related improvement, the donation can contribute to the City's General Fund participation along with more traditional forms, such as revenue transfers from the General Fund. If, however, the donation is for a growth-related project in the CIP, the donor's impact fees should be reduced dollar for dollar. This means that the City will either credit the donor or reimburse the donor for that portion of the impact fee.

Grants. If a grant is expected and regular, the growth-related portion of that grant amount should be reflected upfront in the fee calculations, meaning that the impact fees will be lower in anticipation of the contribution. If the grant is speculative or uncertain, this should not be reflected up-front in the fee calculations since the entity cannot count on those dollars as it undergoes capital planning.

The rational nexus is still maintained because the unexpected higher fund balance, due to the receipt of a grant, is deducted from the calculations as a "down payment on the CIP" when the fee study is updated.

Credit/reimbursement. If a developer constructs or contributes all or part of a growth-related project that would otherwise be financed with impact fees, that developer must receive a credit against the fees owed for this category or, at the developer's choice, be reimbursed from impact fees collected in the future.³⁷ This prevents "double dipping" by the City.

The presumption would be that builders/developers owe the entirety of the impact fee amount until they make the City aware of the construction or contribution. If credit or reimbursement is due, the governmental entity must enter into an agreement with the fee payer that specifies the amount of the credit or the amount, time and form of reimbursement.³⁸

Impact fee accounting. The City should maintain Impact Fee Funds separate and apart from the General Fund. All current and future impact fee revenue should be immediately deposited into this account and withdrawn only to pay for growth-related capital improvements of the same category. General Funds should be reserved solely for the receipt of tax revenues, grants, user fees and associated interest earnings, and ongoing operational expenses including the repair and replacement of existing capital improvements not related to growth.

Spending policy. The City should establish and adhere to a policy governing their expenditure of monies from the Impact Fee Fund. The Fund should be prohibited from paying for any operational expenses and the repair and replacement or upgrade of existing infrastructure not necessitated by growth. In cases when *growth-related capital improvements are constructed*, impact fees are an allowable revenue source as long as only new growth is served. In cases when new capital improvements are expected *to partially replace existing capacity and to partially serve new growth*, cost sharing between the General Fund or other sources of revenue listed in Idaho Code 67-8207(1)(iv), (2)(h) and Impact Fee Fund should be allowed on a pro rata basis.

Update procedures. The City is expected to grow rapidly over the 10-year span of the CIPs. Therefore, the fees calculated in this study should be updated annually as the City invests in additional infrastructure beyond what is listed in this report, and/or as the City's projected development changes significantly. Fees can be updated on an annual basis using an inflation factor for building material from a reputable source such as McGraw Hill's Engineering News Record. As described in Idaho Code 67-8205(3)(c)(d)(e), the Advisory Committee will play an important role in these updates and reviews.

³⁷ See Section 67-8209(3), Idaho Code.

³⁸ See Section 67-8209(4), Idaho Code.

Capital Improvement Plan and Development Impact Fee Study

Final Report Submitted to:
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EXECUTIVE SUMMARY

Elmore County (“County”) retained TischlerBiseGalena to prepare a Capital Improvement Plan and Development Impact Fee Study in order to meet the new demands generated by new development within the County. This report presents the methodology and calculation used to generate current levels of service and updated maximum supportable impact fees. It is intended to serve as supporting documentation for the evaluation and establishment of impact fees in the County.

The purpose of this study is to demonstrate the County’s compliance with Idaho Statutes as authorized by the Idaho Legislature. Consistent with the authorization, it is the intent of the County to: (Idaho Code 67-8202(1-4))

1. Collect impact fees to ensure that adequate public facilities are available to serve new growth and development;
2. Promote orderly growth and development by establishing uniform standards by which local governments may require that those who benefit from new growth and development pay a proportionate share of the cost of new public facilities needed to serve new growth and development;
3. Establish minimum standards for the adoption of development impact fee ordinances by government entities;
4. Ensure that those who benefit from new growth and development are required to pay no more than their proportionate share of the cost of public facilities needed to serve new growth and development and to prevent duplicate and ad hoc development requirements;

Impact fees are one-time payments used to construct system improvements needed to accommodate new development. An impact fee represents new growth’s fair share of capital facility needs. By law, impact fees can only be used for capital improvements, not operating or maintenance costs. Impact fees are subject to legal standards, which require fulfillment of three key elements: need, benefit and proportionality.

- First, to justify a fee for public facilities, it must be demonstrated that new development will create a need for capital improvements.
- Second, new development must derive a benefit from the payment of the fees (i.e., in the form of public facilities constructed within a reasonable timeframe).
- Third, the fee paid by a particular type of development should not exceed its proportional share of the capital cost for system improvements.

TischlerBiseGalena evaluated possible methodologies and documented appropriate demand indicators by type of development for the levels of service and fees. Local demographic data and improvement costs were used to identify specific capital costs attributable to growth. This report includes summary tables indicating the specific factors, referred to as level of service standards, used to derive the impact fees.

IDAHO DEVELOPMENT IMPACT FEE ENABLING LEGISLATION

The Enabling Legislation governs how development fees are calculated for municipalities in Idaho. All requirements of the Idaho Development Impact Fee Act have been met in the supporting documentation prepared by TischlerBiseGalena. There are four requirements of the Idaho Act that are not common in the development impact fee enabling legislation of other states. This overview offers further clarification of these unique requirements.

First, as specified in 67-8204(2) of the Idaho Act, “development impact fees shall be calculated on the basis of levels of service for public facilities . . . applicable to existing development as well as new growth and development.”

Second, Idaho requires a Capital Improvements Plan (CIP) [see 67-8208]. The CIP requirements are summarized in this report, with detailed documentation provided in the discussion on infrastructure.

Third, the Idaho Act also requires documentation of any existing deficiencies in the types of infrastructure to be funded by development impact fees [see 67-8208(1)(a)]. The intent of this requirement is to prevent charging new development to cure existing deficiencies. In the context of development impact fees for the County, the term “deficiencies” means a shortage or inadequacy of current system improvements when measured against the levels of service to be applied to new development. It does not mean a shortage or inadequacy when measured against some “hoped for” level of service.

TischlerBiseGalena used the current infrastructure cost per service unit (i.e., existing standards), or future levels of service where appropriate, multiplied by the projected increase in service units over an appropriate planning timeframe, to yield the cost of growth-related system improvements. The relationship between these three variables can be reduced to a mathematical formula, expressed as $A \times B = C$. In section 67-8204(16), the Idaho Act simply reorganizes this formula, stating the cost per service unit (i.e., development impact fee) may not exceed the cost of growth-related system improvements divided by the number of projected service units attributable to new development (i.e., $A = C \div B$). By using existing infrastructure standards to determine the need for growth-related capital improvements, the County ensures the same level-of-service standards are applicable to existing and new development. Using existing infrastructure standards also means there are no existing deficiencies in the current system that must be corrected from non-development impact fee funding.

Fourth, Idaho requires a proportionate share determination [see 67-8207]. Basically, local government must consider various types of applicable credits and/or other revenues that may reduce the capital costs attributable to new development. The development impact fee methodologies and the cash flow analysis have addressed the need for credits to avoid potential double payment for growth-related infrastructure.

SUMMARY OF CAPITAL IMPROVEMENT PLAN AND DEVELOPMENT IMPACT FEES

METHODOLOGIES AND CREDITS

Development impact fees can be calculated by any one of several legitimate methods. The choice of a particular method depends primarily on the service characteristics and planning requirements for each facility type. Each method has advantages and disadvantages in a particular situation, and to some extent can be interchangeable, because each allocates facility costs in proportion to the needs created by development.

Reduced to its simplest terms, the process of calculating development impact fees involves two main steps: (1) determining the cost of development-related capital improvements and (2) allocating those costs equitably to various types of development. In practice, though, the calculation of impact fees can become quite complicated because of the many variables involved in defining the relationship between development and the need for facilities. The following paragraphs discuss three basic methods for calculating development impact fees, and how each method can be applied.

- **Plan-Based Fee Calculation.** The plan-based method allocates costs for a specified set of improvements to a specified amount of development. Facility plans identify needed improvements, and land use plans identify development. In this method, the total cost of relevant facilities is divided by total demand to calculate a cost per unit of demand. Then, the cost per unit of demand is multiplied by the amount of demand per unit of development (e.g., housing units or square feet of building area) in each category to arrive at a cost per specific unit of development (e.g., single family detached unit).
- **Cost Recovery or Buy-In Fee Calculation.** The rationale for the cost recovery approach is that new development is paying for its share of the useful life and remaining capacity of facilities already built or land already purchased from which new growth will benefit. This methodology is often used for systems that were oversized such as sewer and water facilities.
- **Incremental Expansion Fee Calculation.** The incremental expansion method documents the current level of service (LOS) for each type of public facility in both quantitative and qualitative measures, based on an existing service standard (such as square feet per officer). This approach ensures that there are no existing infrastructure deficiencies or surplus capacity in infrastructure. New development is only paying its proportionate share for growth-related infrastructure. The level of service standards are determined in a manner similar to the current replacement cost approach used by property insurance companies. However, in contrast to insurance practices, the fee revenues would not be for renewal and/or replacement of existing facilities. Rather, revenue will be used to expand or provide additional facilities, as needed, to accommodate new development. An incremental expansion cost method is best suited for public facilities that will be expanded in regular increments, with LOS standards based on current conditions in the community.

- **Credits.** Regardless of the methodology, a consideration of “credits” is integral to the development of a legally valid impact fee methodology. There are two types of “credits,” each with specific and distinct characteristics, but both of which should be addressed in the calculation of development impact fees. The first is a credit due to possible double payment situations. This could occur when contributions are made by the property owner toward the capital costs of the public facility covered by the impact fee. This type of credit is integrated into the impact fee calculation. The second is a credit toward the payment of a fee for dedication of public sites or improvements provided by the developer and for which the impact fee is imposed. This type of credit is addressed in the administration and implementation of a facility fee program.

FEE METHODOLOGY

Of the fee methodologies discussed above, the *plan-based* methodology is used to calculate impact fees for the County. A summary of impact fee components is provided below:

Figure 1: Summary of Impact Fee Methodology

Fee Category	Service Area	Incremental Expansion	Plan-Based	Cost Recovery	Cost Allocation
Jail	Countywide	n/a	Station Facilities, Vehicles and Apparatus, Equipment	n/a	Population, Nonresidential Vehicle Trips
Sheriff	Countywide	n/a	Station Facilities, Vehicles and Apparatus, Equipment	n/a	Population, Nonresidential Vehicle Trips
EMS	Countywide	n/a	Station Facilities, Vehicles and Apparatus, Equipment	n/a	Population, Nonresidential Vehicle Trips

GENERAL OVERRIDING ASSUMPTIONS

The County is in the unusual position of coordinating a master planned community with a developer in the Mayfield area, on the westernmost portion of the County. This community is large enough to change the proportional makeup of the County. Originally, TishlerBiseGalena had proposed creating a separate service area for this development, but after further review, it was determined that the addition of this community would not materially affect the Impact Fee calculations. As such, the Mayfield area has been included in this study as part of the County.

Additionally, in some Idaho jurisdictions, Sheriff impact fees are not collected by a city that also provides policing services, such as the City of Boise. The Sheriff provides complimentary services to those provided by the local police departments, including dispatch. Sheriff services are a countywide statutory requirement and collection of fees by all jurisdictions within the county is an industry best practice. As such, TischlerBiseGalena recommends that the Sheriff office impact fees be shared equally throughout the County.

CAPITAL IMPROVEMENT PLAN - SHERIFF

The County Sheriff impact fee contains components for additional station space and equipment. Functional population is used to determine residential and nonresidential proportionate share factors (i.e., how much of the current infrastructure serves residential or nonresidential land uses).

To serve projected growth over the next ten years, the following infrastructure investment is planned:

- 3,461 square feet of station space
- 17 new pieces of equipment
- Cost recovery for Impact Fee Study

CAPITAL IMPROVEMENT PLAN - JAIL

The County Jail impact fee contains components for relocated and additional jail space and additional equipment. Similar to Sheriff, functional population is used to determine residential and nonresidential proportionate share factors (i.e., how much of the current infrastructure serves residential or nonresidential land uses).

To serve projected growth over the next ten years, the following infrastructure investment is planned:

- 13,309 square feet of total Jail space
- 13 new pieces of officer gear for growth related positions
- Cost recovery for Impact Fee Study

CAPITAL IMPROVEMENT PLAN – EMERGENCY MEDICAL SERVICES (“EMS”)

The County EMS impact fee contains components for additional station space, vehicles and apparatus, and equipment. Again, similar to Sheriff, functional population is used to determine residential and nonresidential proportionate share factors (i.e., how much of the current infrastructure serves residential or nonresidential land uses).

To serve projected growth over the next ten years, the following infrastructure investment is planned:

- 6,000 square feet of station space
- 1 Quick Response Vehicle
- 31 new pieces of equipment
- Cost recovery for Impact Fee Study

MAXIMUM SUPPORTABLE DEVELOPMENT IMPACT FEES BY TYPE OF LAND USE

Figure 2 provides a schedule of the maximum supportable development impact fees by type of land use for the County. The fees represent the highest supportable amount for each type of applicable land use, and represents new growth’s fair share of the cost for capital facilities. The County may adopt fees that

are less than the amounts shown. However, a reduction in impact fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in levels of service.

The fees for residential development are to be assessed per housing unit. For nonresidential development, the fees are assessed per square foot of floor area. Nonresidential development categories are consistent with the terminology and definitions contained in the reference book, Trip Generation 11th Edition, published by the Institute of Transportation Engineers. These definitions are provided in the Appendix A. Land Use Definitions.

Figure 2: Summary of Maximum Supportable Development Impact Fees by Land Use

Development Type	Sheriff	Jail	EMS	Maximum Supportable Fee
Residential (per housing unit)				
Single Family	\$275	\$1,664	\$426	\$2,365
Multifamily	\$207	\$1,252	\$320	\$1,779
Nonresidential (per 1,000 square feet)				
Retail	\$525	\$3,254	\$821	\$4,600
Office	\$202	\$1,254	\$316	\$1,772
Industrial	\$91	\$563	\$142	\$796
Institutional	\$201	\$1,246	\$314	\$1,761

Calculations throughout this technical memo are based on an analysis conducted using Excel software. Results are discussed in the memo using one-and two-digit places (in most cases), which represent rounded figures. However, the analysis itself uses figures carried to their ultimate decimal places; therefore, the sums and products generated in the analysis may not equal the sum or product if the reader replicates the calculation with the factors shown in the report (due to the rounding of figures shown, not in the analysis).

DEVELOPMENT IMPACT FEE ANALYSIS

METHODOLOGY

The County development impact fee includes three components: station expansion, vehicles/apparatus, and equipment. TischlerBiseGalena recommends a *plan-based* approach, based on current capital expansion plans. Per the Idaho Act, capital improvements are limited to those improvements that have a certain lifespan. As specified in 67-8203(3) of the Idaho Act, “‘Capital improvements’ means improvements with a useful life of ten (10) years or more, by new construction or other action, which increase the service capacity of a public facility.”

The residential portion of the fee is derived from the product of persons per housing unit (by type of unit) multiplied by the net capital cost per person. The nonresidential portion is derived from the product of nonresidential vehicle trips per 1,000 square feet of nonresidential space multiplied by the net capital cost per vehicle trip.

Specified in Idaho Code 67-8209(2), local governments must consider historical, available, and alternative sources of funding for system improvements. Currently, there are no dedicated revenues being collected by the County to fund growth-related projects for County facilities. Furthermore, the maximum supportable impact fees are constructed to offset all growth-related capital costs for County facilities. Evidence is given in this chapter that the projected capital costs from new development will be entirely offset by the development impact fees. Thus, no general tax dollars are assumed to be used to fund growth-related capital costs, requiring no further revenue credits.

PROPORTIONATE SHARE

TischlerBiseGalena recommends functional population to allocate the cost of County infrastructure to residential and nonresidential development. Functional population is similar to what the U.S. Census Bureau calls “daytime population,” by accounting for people living and working in a jurisdiction, but also considers commuting patterns and time spent at home and at nonresidential locations. OnTheMap is a web-based mapping and reporting application that shows where workers are employed and where they live. It describes geographic patterns of jobs by their employment locations and residential locations as well as the connections between the two locations. OnTheMap was developed through a unique partnership between the U.S. Census Bureau and its Local Employment Dynamics (LED) partner states. OnTheMap data is used, as shown in Figure 3, to derive Functional Population shares for County.

Residents that do not work are assigned 20 hours per day to residential development and 4 hours per day to nonresidential development (annualized averages). Residents that work in the County boundary are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents that work outside the population centers are assigned 14 hours to residential development. Inflow commuters are assigned 10 hours to nonresidential development. Based on 2020 functional population data for the

County, the cost allocation for residential development is 79 percent while nonresidential development accounts for 21 percent of the demand for County facilities, apparatus and equipment.

Figure 3: Proportionate Share Factors

Elmore County, ID (2020)			
<i>Residential</i>		<i>Demand Hours/Day</i>	<i>Person Hours</i>
Population*	26,273		
Residents Not Working	16,820	20	336,400
Employed Residents	9,453		
Employed in Elmore	3,968	14	55,552
Employed outside Elmore	5,485	14	76,790
	Residential Subtotal		468,742
	Residential Share =>		79%
<i>Nonresidential</i>			
Non-working Residents	16,820	4	67,280
Jobs Located in Elmore	6,060		
Residents Employed in Elmore	2,092	10	20,920
Non-Resident Workers (inflow commuters)	3,968	10	39,680
	Nonresidential Subtotal		127,880
	Nonresidential Share =>		21%
	TOTAL		596,622

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

* Source: U.S. Census Bureau, 2020 American Community Survey 5-Year Estimates

SERVICE UNITS

Figure 4 displays the service units for residential and nonresidential land uses. For residential development, the service units are persons per housing unit by type of unit. For nonresidential development, the service units are average day nonresidential vehicle trips.

Figure 4: Elmore County Service Units

Residential (per housing unit)

Type of Housing Unit	Persons per Housing Unit*
Single-Family	2.18
Multi-Family	1.64

Nonresidential Development (per 1,000 square feet)

Type	Trips per 1,000 Sq. Ft.**	Trip Rate Adjustment	Adjusted Trips per 1,000 Sq. Ft.
Retail	37.01	38%	14.06
Office	10.84	50%	5.42
Industrial	4.87	50%	2.44
Institutional	10.77	50%	5.39

*Derived from the U.S. Census Bureau American Community

**ITE Trip Generation Rates, 11th Edition (2021)

ELMORE COUNTY SHERIFF LEVEL OF SERVICE ANALYSIS

The following section details the level of service calculations for the County Sheriff.

STATION SPACE

As shown in Figure 5, the County Sheriff currently operates one headquarters, which totals 2,474 square feet and three substations, which total 4,623 square feet. The existing level of service for residential development is 0.21 square feet per person, and the nonresidential level of service is 0.07 square feet per nonresidential vehicle trip. This is determined by multiplying the total square footage by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips).

Figure 5: Existing Level of Service for Sheriff Station Space

Facility	Square Feet
Headquarters	2,474
Substation MH	2,498
Substation Pine/Atlanta	1,981
Substation GF	144
Total	7,097

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Facility Square Feet	5,607	1,490
2021 Population/Nonres.Vehicle Trips	27,342	22,540
Square Feet per Person/Nonres. Trips	0.21	0.07

EQUIPMENT

As shown in Figure 6, the County Sheriff currently has 92 pieces of equipment. The existing level of service for residential development is 2.66 pieces of equipment for every 1,000 persons, and the nonresidential level of service is 0.86 pieces of equipment per 1,000 nonresidential vehicle trips. This is determined by multiplying the total equipment inventory by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips) and multiplying by 1,000.

Figure 6: Existing Level of Service for Sheriff Equipment

Equipment	Total Units
Handguns	51
Rifles	9
Shotguns	5
Portable Radios	23
Dispatch Consoles	4
Total	92

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Equipment	72.68	19.32
2021 Population/Nonres. Vehicle Trips	27,342	22,540
Equipment per 1,000 Persons/Nonres. Trips	2.66	0.86

ELMORE COUNTY JAIL LEVEL OF SERVICE ANALYSIS

The following section details the level of service calculations for the County Jail.

FACILITY SPACE

As shown in Figure 7, the County currently operates one jail, which totals 26,182 square feet. The existing level of service for residential development is 0.76 square feet per person, and the nonresidential level of service is 0.24 square feet per nonresidential vehicle trip. This is determined by multiplying the total square footage by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips).

Figure 7: Existing Level of Service for County Jail Space

Facility	Square Feet
Jail	26,182
Total	26,182

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Facility Square Feet	20,684	5,498
2021 Population/Nonres. Vehicle Trips	27,342	22,540
Square Feet per Person/Nonres. Trips	0.76	0.24

EQUIPMENT

As shown in Figure 8, the County Jail currently has 96 pieces of equipment. The existing level of service for residential development is 2.77 pieces of equipment for every 1,000 persons, and the nonresidential level of service is 0.89 pieces of equipment per 1,000 nonresidential vehicle trips. This is determined by multiplying the total equipment inventory by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips) and multiplying by 1,000.

Figure 8: Existing Level of Service for County Jail Equipment

Equipment	Total Units
Handguns	24
Rifles	24
Shotguns	24
Portable Radios	24
Total	96

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Equipment	75.84	20.16
2021 Population/Nonres. Vehicle Trips	27,342	22,540
Equipment per 1,000 Persons/Nonres. Trips	2.77	0.89

ELMORE COUNTY EMS LEVEL OF SERVICE ANALYSIS

The following section details the level of service calculations for the County EMS.

STATION SPACE

As shown in Figure 9, the County EMS currently operates three stations, which total 12,600 square feet. The existing level of service for residential development is 0.36 square feet per person, and the nonresidential level of service is 0.12 square feet per nonresidential vehicle trip. This is determined by multiplying the total square footage by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips).

Figure 9: Existing Level of Service for EMS Station Space

Facility	Square Feet
Main Station	7,800
Glenns Ferry Station	1,800
Pine Station	3,000
Total	12,600

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Facility Square Feet	9,954	2,646
2021 Population/Nonres. Vehicle Trips	27,342	22,540
Square Feet per Person/Nonres. Trips	0.36	0.12

VEHICLES/APPARATUS

As shown in Figure 10, the County EMS currently has 8 pieces of apparatus. The existing level of service for residential development is 0.23 pieces of apparatus per 1,000 persons, and the nonresidential level of service is 0.07 pieces of apparatus per 1,000 nonresidential vehicle trips. This is determined by multiplying the total apparatus inventory by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips) and then multiplying that amount by 1,000.

Figure 10: Existing Level of Service for EMS Vehicles/Apparatus

Apparatus	Total Units
Quick Response Units	2
Heavy Rescue	2
Medical Rescue	4
Total	8

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Apparatus	6.32	1.68
2021 Population/Nonres. Vehicle Trips	27,342	22,540
Apparatus per 1,000 Persons/Nonres. Trips	0.23	0.07

EQUIPMENT

As shown in Figure 11, the County currently has 57 pieces of equipment. The existing level of service for residential development is 1.65 pieces of equipment for every 1,000 persons, and the nonresidential level of service is 0.53 pieces of equipment per 1,000 nonresidential vehicle trips. This is determined by multiplying the total equipment inventory by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips) and multiplying by 1,000.

Figure 11: Existing Level of Service for EMS Equipment

Equipment	Total Units
Stryker Systems	5
Zoll Monitors	7
Portable Radios	28
ATV - Automatic Transport Ventilator	5
Saphire Infusion Pumps	6
CradlePoint	6
Total	57

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Equipment	45.03	11.97
2021 Population/Nonres. Vehicle Trips	27,342	22,540
Equipment per 1,000 Persons/Nonres. Trips	1.65	0.53

ANTICIPATED SHIFT IN RESIDENTIAL/NONRESIDENTIAL MIX

As stated previously, development in the Mayfield area is anticipated to shift the mixture of residential and nonresidential uses. The proposed residential development in the area is projected to shift the residential share of the total county upward from 79% to 85% and the nonresidential share downward from 21% to 15%. This new mix was used to calculate the level of service for all forward-facing capital improvement projects. To ensure that new development is not paying to elevate the overall level of service in the County, we compared each component of the Capital Improvement Plan to the existing level of service and then aggregated all of the components. There were instances where one component was higher than the existing level of service but, in total and when fully executed, the Capital Improvement Plan would not exceed the existing level of service for the County.

PLANNED GROWTH-RELATED INFRASTRUCTURE IMPROVEMENTS – ELMORE COUNTY SHERIFF

PLANNED SHERIFF STATION SPACE

The County Sheriff plans on building three substations in Mayfield, Prairie and Glenns Ferry, in an effort to meet anticipated growth in those areas. Additionally, expansion of both their headquarters and the Pine/Atlanta substation is anticipated to service the growth that is projected to occur in those areas. As shown in Figure 12, the County anticipates that approximately 3,461 square feet of building space at an estimated cost of \$1.7 million, would be sufficient through the year 2031. This would include a building footprint of approximately 980 square feet, with an estimated cost of \$490,000 for Mayfield, 320 square feet and an estimated cost of \$160,000 for Prairie, and 800 square feet and an estimated cost of \$400,000 for Glenns Ferry. As shown in Figure 12, residential new development is being charged for a level of service that is slightly below that which currently exists in the County. For example, as shown previously in Figure 5, the existing level of service per person is 0.21 square feet, compared to 0.20 square feet per person for the impact fee calculation. Additionally, nonresidential development is being charged for a level of service that is lower than what currently exists in the County. The existing level of service per nonresidential vehicle trip is 0.07 square feet, compared to 0.06 square feet per nonresidential vehicle trip for the impact fee calculation.

As shown in Figure 12, the cost per residential and nonresidential service unit is determined by multiplying the planned square footage (3,461) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.20 square feet per person and 0.06 square feet per nonresidential trip) are compared to the cost per square foot (\$500), the resulting cost per service units are \$100 per person and \$30 per nonresidential vehicle trip.

Figure 12: Planned Sheriff Station Infrastructure and Cost per Service Unit

Facility	Square Feet	Cost per Square Foot	Estimated Cost
Headquarters	861	\$500	\$430,500
Substation Pine/Atlanta	500	\$500	\$250,000
Substation Mayfield	980	\$500	\$490,000
Substation Glenns Ferry	800	\$500	\$400,000
Substation Prairie	320	\$500	\$160,000
Total	3,461	\$500	\$1,730,500

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Facility Square Feet	2,942	519
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Square Feet per Person/Nonres. Trips	0.20	0.06

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person/Nonres. Trips	0.20	0.06
Average Cost per Square Foot	\$500	\$500
Capital Cost Per Person/Nonres. Trip	\$100	\$30

PLANNED SHERIFF EQUIPMENT

To complement both new and expanded stations, the County plans on purchasing 17 pieces of new equipment. As shown in Figure 13, the estimated cost of the equipment is \$445,766. Similar to the planned stations, the County estimates the equipment will be sufficient through the year 2031. To ensure new development is not paying to elevate the level of service in the County, we compared the number of planned equipment (17 pieces) to the increase in residential and nonresidential service units through 2031. As shown in Figure 13, new development is actually being charged for a significantly lower level of service than what currently exists in the County. For example, as shown previously in Figure 6, the existing level of service per 1,000 persons is 2.66 equipment units, compared to 0.95 equipment units per 1,000 persons for the impact fee calculation.

As shown in Figure 13, the cost per residential and nonresidential service unit is determined by multiplying the planned equipment (17) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.95 equipment units per 1,000 persons and 0.28 equipment units per 1,000 nonresidential trip) are compared to the weighted average cost per equipment (\$26,693), the resulting cost per service units are \$25 per person and \$7 per nonresidential vehicle trip.

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Figure 13: Planned Sheriff Equipment and Cost per Service Unit

Equipment	Total Units	Cost per Unit	Estimated Cost
Dispatch Consoles	3	\$101,250	\$303,750
New Officer Gear	8	\$2,270	\$18,164
Mayfield Dispatch Consoles	1	\$112,500	\$112,500
Mayfield New Officer Gear	5	\$2,270	\$11,352
Total	17	\$26,693	\$445,766

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Equipment	14.20	2.51
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Equipment per 1,000 Persons/Nonres. Trips	0.95	0.28

<i>Cost Analysis</i>	Residential	Nonresidential
Equipment per 1,000 Persons/Nonres. Trips	0.95	0.28
Average Cost per Unit	\$26,693	\$26,693
Capital Cost Per Person/Nonres. Trip	\$25	\$7

COST TO PREPARE DEVELOPMENT IMPACT FEE REPORT

The cost to prepare the Capital Improvement Plan and Development Impact Fee Report totals \$10,000. The County will need to update its report every five years. Based on this cost, proportionate share, and five-year projections of new residential and nonresidential development from the Appendix B (Demographic Assumptions), the cost is \$1.24 per person and \$0.35 per nonresidential vehicle trip.

Figure 14: Cost to Prepare Development Impact Fee Report

Component	Cost	Demand Indicator	Proportionate Share	Cost Allocation				Cost per Demand Unit Increase
				Units	2022	2027	Increase	
Sheriff	\$10,000	Residential	85%	Population	28,311	35,159	6,849	\$1.24
		Nonresidential	15%	Vehicle Trips	23,287	27,513	4,225	\$0.35

PLANNED GROWTH-RELATED INFRASTRUCTURE IMPROVEMENTS – ELMORE COUNTY JAIL

PLANNED COUNTY JAIL FACILITIES

The current County Jail is at capacity and the location will not allow for expansion. As such, the County plans on building a new Jail facility, in a new location. The cost for this facility has been segmented into growth and non-growth-related funding components. As shown in Figure 15, the County anticipates that the growth portion of the building footprint would be approximately 7,855 square feet, with an estimated cost of \$7,854,600 along with an additional 5,455 square feet at an estimated cost of \$5,454,583 related to the Mayfield area development. The County believes this would be sufficient through the year 2031 and intends to fund the remainder of the jail facility from other sources. As shown in Figure 15, residential

new development is being charged for a level of service that is equivalent to what currently exists in the County. For example, as shown previously in Figure 7, the existing level of service per person is 0.76 square feet, compared to 0.76 square feet per person for the impact fee calculation. Additionally, nonresidential development is also being charged for a level of service commensurate with that which currently exists in the County. The existing level of service per nonresidential vehicle trip is 0.24 square feet, compared to 0.23 square feet per nonresidential vehicle trip for the impact fee calculation.

As shown in Figure 15, the cost per residential and nonresidential service unit is determined by multiplying the planned square footage (13,309) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.76 square feet per person and 0.23 square feet per nonresidential trip) are compared to the cost per square foot (\$1,000), the resulting cost per service units are \$760 per person and \$230 per nonresidential vehicle trip.

Figure 15: Planned County Jail Facility Infrastructure and Cost per Service Unit

Facility	Square Feet	Cost per Square Foot	Estimated Cost
Jail	7,855	\$1,000	\$7,854,600
Jail - Mayfield Impact	5,455	\$1,000	\$5,454,583
Total	13,309	\$1,000	\$13,309,183

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Facility Square Feet	11,313	1,996
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Square Feet per Person/Nonres. Trips	0.76	0.23

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person/Nonres. Trips	0.76	0.23
Average Cost per Square Foot	\$1,000	\$1,000
Capital Cost Per Person/Nonres. Trip	\$760	\$230

PLANNED COUNTY JAIL EQUIPMENT

To complement the new jail, the County plans on purchasing officer gear for the newly hired staff necessary to maintain service levels. As shown in Figure 16, the estimated cost of the equipment is \$29,900. Similar to the planned jail facility, the County estimates the equipment will be sufficient through the year 2031. To ensure new development is not paying to elevate the level of service in the County, we compared the number of planned equipment (13 pieces) to the increase in residential and nonresidential service units through 2031. As shown in Figure 16, similar to station space new development is actually being charged for a significantly lower level of service than what currently exists in the County. For example, as shown previously in Figure 8, the existing level of service per 1,000 persons is 2.77 equipment units, compared to 0.74 equipment units per 1,000 persons for the impact fee calculation.

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As shown in Figure 16, the cost per residential and nonresidential service unit is determined by multiplying the planned equipment (13) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.74 equipment units per 1,000 persons and 0.22 equipment units per 1,000 nonresidential trip) are compared to the weighted average cost per equipment (\$2,300), the resulting cost per service units are \$2 per person and \$1 per nonresidential vehicle trip.

Figure 16: Planned County Jail Equipment and Cost per Service Unit

Equipment	Total Units	Cost per Unit	Estimated Cost
New Officer Gear	8	\$2,300	\$18,400
New Officer Gear - Mayfield	5	\$2,300	\$11,500
Total	13	\$2,300	\$29,900

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Equipment	11.05	1.95
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Equipment per 1,000 Persons/Nonres. Trips	0.74	0.22

<i>Cost Analysis</i>	Residential	Nonresidential
Equipment per 1,000 Persons/Nonres. Trips	0.74	0.22
Average Cost per Unit	\$2,300	\$2,300
Capital Cost Per Person/Nonres. Trip	\$2	\$1

COST TO PREPARE DEVELOPMENT IMPACT FEE REPORT

The cost to prepare the Capital Improvement Plan and Development Impact Fee Report totals \$10,000. The County will need to update its report every five years. Based on this cost, proportionate share, and five-year projections of new residential and nonresidential development from the Appendix B (Demographic Assumptions), the cost is \$1.24 per person and \$0.35 per nonresidential vehicle trip.

Figure 17: Cost to Prepare Development Impact Fee Report

Component	Cost	Demand Indicator	Proportionate Share	Cost Allocation			Cost per Demand Unit Increase
				Units	2022	2027	Increase
Jail	\$10,000	Residential	85%	Population	28,311	35,159	6,849
		Nonresidential	15%	Vehicle Trips	23,287	27,513	4,225

PLANNED GROWTH-RELATED INFRASTRUCTURE IMPROVEMENTS – ELMORE COUNTY EMS

PLANNED EMS STATIONS

The County, along with the City of Mountain Home, plan on co-locating the construction of a building in the western portion of Mountain Home for joint Fire and EMS delivery. Additionally, the County plans on building a new station in Mayfield, and an expansion of the Glenns Ferry and Pine stations, to service the growth that is projected to occur in those areas. As shown in Figure 18, the County anticipates that a building footprint of approximately 1,600 square feet, with an estimated cost of \$720,000 for each of the two new stations, along with 2,800 total square feet of expansions at an estimated cost of \$1.26 million, would be sufficient through the year 2031. As shown in Figure 18, residential new development is being charged for a level of service that is below that which currently exists in the County. For example, as shown previously in Figure 9, the existing level of service per person is 0.36 square feet, compared to 0.34 square feet per person for the impact fee calculation. Additionally, nonresidential development is being charged for a level of service that is lower than what currently exists in the County. The existing level of service per nonresidential vehicle trip is 0.12 square feet, compared to 0.10 square feet per nonresidential vehicle trip for the impact fee calculation.

As shown in Figure 18, the cost per residential and nonresidential service unit is determined by multiplying the planned square footage (6,000) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.34 square feet per person and 0.10 square feet per nonresidential trip) are compared to the cost per square foot (\$450), the resulting cost per service units are \$153 per person and \$45 per nonresidential vehicle trip.

Figure 18: Planned EMS Station Infrastructure and Cost per Service Unit

Facility	Square Feet	Cost per Square Foot	Estimated Cost
Mountain Home West Station	1,600	\$450	\$720,000
Glenns Ferry Station	1,400	\$450	\$630,000
Pine Station	1,400	\$450	\$630,000
Mayfield EMS Station	1,600	\$450	\$720,000
Total	6,000	\$450	\$2,700,000

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Facility Square Feet	5,100	900
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Square Feet per Person/Nonres. Trips	0.34	0.10

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person/Nonres. Trips	0.34	0.10
Average Cost per Square Foot	\$450	\$450
Capital Cost Per Person/Nonres. Trip	\$153	\$45

PLANNED EMS VEHICLES/APPARATUS

To compliment the planned Mayfield station, the County plans on purchasing 1 additional piece of apparatus - a quick response unit. As shown in Figure 19, the estimated cost of the apparatus is \$250,000. Similar to the planned station, the County estimates the apparatus will be sufficient through the year 2031. To ensure new development is not paying to elevate the level of service in the County, we compared the number of planned apparatus (1 pieces) to the increase in residential and nonresidential service units through 2031. As shown in Figure 19, similar to station space new development is actually being charged for a substantially lower level of service than what currently exists in the County. For example, as shown previously in Figure 10, the existing level of service per 1,000 persons is 0.23 vehicles/apparatus, compared to 0.06 vehicles/apparatus per 1,000 persons for the impact fee calculation.

As shown in Figure 19, the cost per residential and nonresidential service unit is determined by multiplying the planned apparatus (1) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service 0.06 vehicles/apparatus per 1,000 persons and 0.02 apparatus per 1,000 nonresidential trips) are compared to the weighted average cost per apparatus (\$250,000), the resulting cost per service units are \$15 per person and \$5 per nonresidential vehicle trip.

Figure 19: Planned EMS Vehicles/Apparatus and Cost per Service Unit

Apparatus	Total Units	Cost per Vehicle	Estimated Cost
Mayfield Quick Response Units	1	\$250,000	\$250,000
Total	1	\$250,000	\$250,000

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Apparatus	0.85	0.15
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Apparatus per 1,000 Persons/Nonres. Trips	0.06	0.02

<i>Cost Analysis</i>	Residential	Nonresidential
Apparatus per 1,000 Persons/Nonres. Trips	0.06	0.02
Average Cost per Unit	\$250,000	\$250,000
Capital Cost Per Person/Nonres. Trip	\$15	\$5

PLANNED EMS EQUIPMENT

Again, to complement both the new and expanded stations and additional vehicles, the County plans on purchasing multiple pieces of equipment. As shown in Figure 20, the estimated cost of the equipment is \$449,400. Similar to the planned station, the County estimates the equipment will be sufficient through the year 2031. To ensure new development is not paying to elevate the level of service in the County, we

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compared the number of planned equipment (31 pieces) to the increase in residential and nonresidential service units through 2031. As shown in Figure 20, new development is actually being charged for a slightly higher level of service than what currently exists in the County. For example, as shown previously in Figure 11, the existing level of service per 1,000 persons is 1.65 equipment units, compared to 1.77 equipment units per 1,000 persons for the impact fee calculation. As stated earlier in this report, when viewed from a systemwide approach, this slight increase in equipment service levels is more than offset by the reduced service levels in apparatus, especially when comparing the average costs per unit for apparatus at \$250,000 versus \$14,497 for equipment.

As shown in Figure 20, the cost per residential and nonresidential service unit is determined by multiplying the planned equipment (31) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (1.77 equipment units per 1,000 persons and 0.53 equipment units per 1,000 nonresidential trip) are compared to the weighted average cost per equipment (\$14,497), the resulting cost per service units are \$26 per person and \$8 per nonresidential vehicle trip.

Figure 20: Planned EMS Equipment and Cost per Service Unit

Equipment	Total Units	Cost per Unit	Estimated Cost
Stryker Systems	4	\$45,000	\$180,000
Zoll Monitors	4	\$32,000	\$128,000
Portable Radios	6	\$1,200	\$7,200
ATV - Automatic Transport Ventilator	4	\$4,500	\$18,000
Saphire Infusion Pumps	4	\$3,500	\$14,000
CradlePoint	4	\$4,000	\$16,000
Mayfield Stryker Systems	1	\$45,000	\$45,000
Mayfield Zoll Monitors	1	\$32,000	\$32,000
Mayfield Portable Radios	1	\$1,200	\$1,200
Mayfield ATV - Automatic Transport Ventilator	1	\$4,500	\$4,500
Mayfield Saphire Infusion Pumps	1	\$3,500	\$3,500
Total	31	\$14,497	\$449,400

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Equipment	26.35	4.65
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Equipment per 1,000 Persons/Nonres. Trips	1.77	0.53

<i>Cost Analysis</i>	Residential	Nonresidential
Equipment per 1,000 Persons/Nonres. Trips	1.77	0.53
Average Cost per Unit	\$14,497	\$14,497
Capital Cost Per Person/Nonres. Trip	\$26	\$8

COST TO PREPARE DEVELOPMENT IMPACT FEE REPORT

The cost to prepare the Capital Improvement Plan and Development Impact Fee Report totals \$10,000. The County will need to update its report every five years. Based on this cost, proportionate share, and five-year projections of new residential and nonresidential development from the Appendix B (Demographic Assumptions), the cost is \$1.24 per person and \$0.35 per nonresidential vehicle trip.

Figure 21: Cost to Prepare Development Impact Fee Report

Component	Cost	Demand Indicator	Proportionate Share	Cost Allocation				Cost per Demand Unit Increase
				Units	2022	2027	Increase	
EMS	\$10,000	Residential	85%	Population	28,311	35,159	6,849	\$1.24
		Nonresidential	15%	Vehicle Trips	23,287	27,513	4,225	\$0.35

INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

COUNTY SHERIFF VARIABLES AND IMPACT FEES

Cost factors for County Sheriff facilities, equipment, and professional services are summarized at the top of Figure 22. The residential impact fees are calculated by multiplying the \$126 cost per person by the service unit ratios (persons per housing unit) for each housing type. Nonresidential development fees are calculated by multiplying the \$37 per nonresidential vehicle trip by the average weekday vehicle trips per 1,000 square feet ratios and the trip adjustment factors for each development type.

Figure 22: Elmore County Sheriff Maximum Supportable Impact Fees

Fee Component	Proposed Fees	
	Cost per Person	Cost per Nonres. Vehicle Trips
Sheriff Stations	\$100.00	\$30.00
Sheriff Vehicles and Apparatus	\$0.00	\$0.00
Sheriff Equipment	\$25.00	\$7.00
Cost of Impact Fee Study	\$1.24	\$0.35
Gross Total	\$126.24	\$37.35
Net Total	\$126.24	\$37.35

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$275
Multifamily	1.64	\$207

Nonresidential

Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	14.06	\$525
Office	5.42	\$202
Industrial	2.44	\$91
Institutional	5.39	\$201

COUNTY JAIL VARIABLES AND IMPACT FEES

Cost factors for County Jail facilities, equipment, and professional services are summarized at the top of Figure 23. The residential impact fees are calculated by multiplying the \$763 cost per person by the service unit ratios (persons per housing unit) for each housing type. Nonresidential development fees are calculated by multiplying the \$231 per nonresidential vehicle trip by the average weekday vehicle trips per 1,000 square feet ratios and the trip adjustment factors for each development type.

Figure 23: Elmore County Jail Maximum Supportable Impact Fees

Fee Component	Proposed Fees	
	Cost per Person	Cost per Nonres. Vehicle Trips
Jail	\$760.00	\$230.00
Jail Vehicles and Apparatus	\$0.00	\$0.00
Jail Equipment	\$2.00	\$1.00
Cost of Impact Fee Study	\$1.24	\$0.35
Gross Total	\$763.24	\$231.35
Net Total	\$763.24	\$231.35

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$1,664
Multifamily	1.64	\$1,252

Nonresidential

Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	14.06	\$3,254
Office	5.42	\$1,254
Industrial	2.44	\$563
Institutional	5.39	\$1,246

COUNTY EMS VARIABLES AND IMPACT FEES

Cost factors for County facilities, apparatus, and professional services are summarized at the top of Figure 24. The residential impact fees are calculated by multiplying the \$195 cost per person by the service unit ratios (persons per housing unit) for each housing type. Nonresidential development fees are calculated by multiplying the \$58 per nonresidential vehicle trip by the average weekday vehicle trips per 1,000 square feet ratios and the trip adjustment factors for each development type.

Figure 24: Elmore County EMS Maximum Supportable Impact Fees

Fee Component	Proposed Fees	
	Cost per Person	Cost per Nonres. Vehicle Trips
EMS Stations	\$153.00	\$45.00
EMS Vehicles and Apparatus	\$15.00	\$5.00
EMS Equipment	\$26.00	\$8.00
Cost of Impact Fee Study	\$1.24	\$0.35
Gross Total	\$195.24	\$58.35
Net Total	\$195.24	\$58.35

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$426
Multifamily	1.64	\$320

Nonresidential

Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	14.06	\$821
Office	5.42	\$316
Industrial	2.44	\$142
Institutional	5.39	\$314

CAPITAL IMPROVEMENT PLANS

The following section provides a summary of the Capital Improvement Plans depicting growth-related capital demands and costs on which the County impact fees are based.

First, Figure 25 lists the projected growth over the next ten years in the County. Overall, there is about a 34 percent increase in residential development (14,918 new residents and 7,242 new housing units) and a 162 percent increase in nonresidential development (2,870 new jobs and 1.34 million square feet of development).

Figure 25: Ten-Year Projected Residential and Nonresidential Growth

Elmore County, ID	Base Year 2021	1 2022	2 2023	3 2024	4 2025	5 2026	6 2027	7 2028	8 2029	9 2030	10 2031	Total Increase
Population [1]	27,342	28,311	29,280	30,248	31,217	33,188	35,159	37,131	39,102	41,073	42,260	14,918
Housing Units by Type [2]												
Single Family	10,981	11,373	11,765	12,157	12,549	13,363	14,177	14,991	15,805	16,619	17,096	6,115
Multifamily	2,060	2,133	2,206	2,279	2,352	2,501	2,650	2,799	2,948	3,097	3,187	1,127
Total Housing Units	13,041	13,506	13,971	14,436	14,901	15,864	16,827	17,790	18,753	19,716	20,283	7,242
Jobs [3]												
Retail	1,995	2,061	2,131	2,204	2,280	2,359	2,442	2,530	2,622	2,704	2,788	793
Office	596	616	637	658	681	705	730	756	783	808	833	237
Industrial	2,224	2,299	2,376	2,457	2,542	2,630	2,723	2,821	2,924	3,015	3,109	885
Institutional	2,593	2,675	2,760	2,848	2,939	3,033	3,129	3,229	3,332	3,438	3,547	955
Total Jobs	7,407	7,651	7,904	8,167	8,441	8,726	9,024	9,335	9,661	9,964	10,277	2,870
Nonresidential Floor Area (1,000 sq. ft.) [4]												
Retail	939	971	1,004	1,038	1,074	1,111	1,150	1,192	1,235	1,273	1,313	374
Office	183	189	195	202	209	216	224	232	240	248	256	73
Industrial	1,417	1,464	1,514	1,565	1,619	1,675	1,735	1,797	1,862	1,920	1,980	564
Institutional	907	936	966	997	1,029	1,061	1,095	1,130	1,166	1,203	1,242	334
Total Floor Area	3,447	3,561	3,679	3,802	3,930	4,064	4,204	4,350	4,504	4,645	4,791	1,344

[1] Population growth is based on housing development and persons per housing unit factors

[2] Five-year average of building permits is assumed to continue over the next ten years

[3] Source: American Census Bureau OnTheMap

[4] Source: TischlerBise analysis; Institute of Transportation Engineers, Trip Generation, 2021

The Idaho Development Fee Act requires Capital Improvement Plans to be updated regularly, at least once every five years (Idaho Code 67-8208(2)). This report projects revenue and fees based on 10-year forecast in an effort to provide the public and elected officials with illustrative guidance of probable growth demands based on current trends however, per Idaho Code, it is expected that an update to the Capital Improvement Plan included in this study will occur within five years.

CAPITAL IMPROVEMENT PLANS

Summaries of the capital improvement plans for all three County services are shown below in Figure 26, Figure 27, and Figure 28. As shown, the following additional infrastructure is needed to maintain current levels of service over the next ten years:

- County Sheriff – 3,461 square feet of station space with an estimated cost of \$1,730,500; 17 pieces of equipment with an estimated cost of \$445,766; and the cost of the first of two required Impact Fee Studies.

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- County Jail – 13,309 square feet of jail space with an estimated cost of \$13,309,183; 13 pieces of equipment with an estimated cost of \$29,900; and the cost of the first of two required Impact Fee Studies.
- County EMS – 6,000 square feet of station space with an estimated cost of \$2,700,000; 1 piece of apparatus with an estimated cost of \$250,000 and 31 pieces of equipment with an estimated cost of \$449,400; and the cost of the first of two required Impact Fee Studies.

Figure 26: Elmore County Sheriff Capital Improvement Plan

Type of Capital Infrastructure	Description	Units #/Sq.Ft	Cost \$/Unit	Total Cost	Growth Allocation	Subject to Impact Fees	Funding from Other Sources
Facilities							
Headquarters	Additional Space to Accommodate Growth Related Officers	861	500	430,500	100%	430,500	0
Substation Pine/Antonia	Summer Peaks at 15,000 people	2,000	500	1,000,000	25%	250,000	750,000
Substation Mayfield	Add as New Service Area	980	500	490,000	100%	490,000	0
Substation Glenns Ferry	Add for Growth	2,000	500	1,000,000	40%	400,000	600,000
Substation Prairie	Add for Growth	800	500	400,000	40%	160,000	240,000
Total Facilities	Growth Adjusted Number of Units	3,461		3,320,500		1,730,500	1,590,000
Equipment							
Dispatch Consoles	Add for Growth	3	112,500	337,500	90%	303,750	33,750
New Officer Gear	Additional Equipment to Accommodate Growth Related Officers	8	2,270	18,164	100%	18,164	0
Mayfield Dispatch Consoles	Add as New Service Area	1	112,500	112,500	100%	112,500	0
Mayfield New Officer Gear	Add for Growth	5	2,270	11,352	100%	11,352	0
Total Equipment	Growth Adjusted Number of Units	17		479,516		445,766	33,750
Total Capital Needs		3,478		3,800,016		2,176,266	1,623,750
Minus Current Impact Fee Fund Balance				0	100%	0	0
Plus Impact Fee Study				10,000	100%	10,000	0
Total Capital Improvement Plan				3,810,016		2,186,266	1,623,750

Figure 27: Elmore County Jail Capital Improvement Plan

Type of Capital Infrastructure	Description	Units #/Sq.Ft	Cost \$/Unit	Total Cost	Growth Allocation	Subject to Impact Fees	Funding from Other Sources
Facilities							
Jail	44 Additional Beds to Accommodate Growth	8,727	1,000	8,727,333	90%	7,854,600	872,733
Jail	Replacement of Existing	26,182	1,000	26,182,000	0%	0	26,182,000
Jail - Mayfield Impact	Added Mayfield Growth to County Model for Combined Impact	5,455	1,000	5,454,583	100%	5,454,583	0
Total Facilities	Growth Adjusted Number of Units	13,309		40,363,917		13,309,183	27,054,733
Vehicles							
Total Vehicles	Growth Adjusted Number of Units	0.0		0		0	0
Equipment							
New Officer Gear	Additional Equipment to Accommodate Growth Related Officers	8	2,300	18,400	100%	18,400	0
New Officer Gear - Mayfield	Added Mayfield Growth to County Model for Combined Impact	5	2,300	11,500	100%	11,500	0
Total Equipment	Growth Adjusted Number of Units	13		29,900		29,900	0
Total Capital Needs		13,322		40,393,817		13,339,083	27,054,733
Minus Current Impact Fee Fund Balance				0	100%	0	0
Plus Impact Fee Study				10,000	100%	10,000	0
Total Capital Improvement Plan				40,403,817		13,349,083	27,054,733

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Figure 28: Elmore County EMS Capital Improvement Plan

Type of Capital Infrastructure	Description	Units #/Sq.Ft	Cost \$/Unit	Total Cost	Growth Allocation	Subject to Impact Fees	Funding from Other Sources
Facilities							
Mountain Home West Station	Either co-located or stand alone	1,600	450	720,000	100%	720,000	0
Glenns Ferry Station		1,400	450	630,000	100%	630,000	0
Pine Station		1,400	450	630,000	100%	630,000	0
Mayfield EMS Station	Add as New Service Area	1,600	450	720,000	100%	720,000	0
Total Facilities	Growth Adjusted Number of Units	6,000		2,700,000		2,700,000	0
Vehicles							
Mayfield Quick Response Units	Add as New Service Area	1	250,000	250,000	100%	250,000	0
Total Vehicles	Growth Adjusted Number of Units	1.0		250,000		250,000	0
Equipment							
Stryker Systems		4	45,000	180,000	100%	180,000	0
Zoll Monitors		4	32,000	128,000	100%	128,000	0
Portable Radios		6	1,200	7,200	100%	7,200	0
ATV - Automatic Transport Ventilator		4	4,500	18,000	100%	18,000	0
Saphire Infusion Pumps		4	3,500	14,000	100%	14,000	0
CradlePoint		4	4,000	16,000	100%	16,000	0
Mayfield Stryker Systems	Add as New Service Area	1	45,000	45,000	100%	45,000	0
Mayfield Zoll Monitors	Add as New Service Area	1	32,000	32,000	100%	32,000	0
Mayfield Portable Radios	Add as New Service Area	1	1,200	1,200	100%	1,200	0
Mayfield ATV - Automatic Transport Ventilator	Add as New Service Area	1	4,500	4,500	100%	4,500	0
Mayfield Saphire Infusion Pumps	Add as New Service Area	1	3,500	3,500	100%	3,500	0
Total Equipment	Growth Adjusted Number of Units	31		449,400		449,400	0
Total Capital Needs		6,032		3,399,400		3,399,400	0
Minus Current Impact Fee Fund Balance				0	100%	0	0
Plus Impact Fee Study				10,000	100%	10,000	0
Total Capital Improvement Plan				3,409,400		3,409,400	0

FUNDING SOURCES FOR CAPITAL IMPROVEMENTS

In determining the proportionate share of capital costs attributable to new development, the Idaho Development Fee Act states that local governments must consider historical, available, and alternative sources of funding for system improvements (Idaho Code 67-8209(2)). Currently, there are no dedicated revenues being collected by the County to fund growth-related projects.

Furthermore, the maximum supportable impact fees are constructed to offset all growth-related capital costs to the County for their facilities. Evidence is given in Figure 29, Figure 30, Figure 31 and in the specific chapters of this report that the projected capital costs from new development will be entirely offset by the development impact fees. Thus, no general tax dollars are assumed to be used to fund growth-related capital costs, requiring no revenue credits.

Potential development impact fee revenues are summarized in Figure 29, Figure 30, and Figure 31 assuming implementation of the fees at the maximum supportable level as indicated in this report. Based on the land use assumptions detailed in the Appendix, over the next ten years the County development impact fees for Sheriff, Jail and EMS are projected to generate approximately \$3.5 million, \$13.6 million, and \$3.5 million, respectively. At the bottom of the figure, the estimated revenues are compared to the estimated growth-related capital costs. The impact fee revenues are projected to completely offset the capital costs.

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Figure 29: Projected County Sheriff Development Impact Fee Revenue

		Single Family \$426 per unit	Multifamily \$320 per unit	Retail \$821 per KSF	Office \$316 per KSF	Industrial \$142 per KSF	Institutional \$314 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2021	10,981	2,060	939	183	1,417	907
Year 1	2022	11,373	2,133	971	189	1,464	936
Year 2	2023	11,765	2,206	1,004	195	1,514	966
Year 3	2024	12,157	2,279	1,038	202	1,565	997
Year 4	2025	12,549	2,352	1,074	209	1,619	1,029
Year 5	2026	13,363	2,501	1,111	216	1,675	1,061
Year 6	2027	14,177	2,650	1,150	224	1,735	1,095
Year 7	2028	14,991	2,799	1,192	232	1,797	1,130
Year 8	2029	15,805	2,948	1,235	240	1,862	1,166
Year 9	2030	16,619	3,097	1,273	248	1,920	1,203
Year 10	2031	17,096	3,187	1,313	256	1,980	1,242
Ten-Year Increase		6,115	1,127	374	73	564	334
Projected Revenue =>		\$2,604,990	\$360,640	\$306,816	\$22,994	\$80,025	\$104,931
Projected Revenue =>						\$3,480,000	
Total Expenditures =>						\$3,409,000	
Non-Impact Fee Funding =>						\$0	

Figure 30: Projected County Jail Development Impact Fee Revenue

		Single Family \$1,664 per unit	Multifamily \$1,252 per unit	Retail \$3,254 per KSF	Office \$1,254 per KSF	Industrial \$563 per KSF	Institutional \$1,246 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2021	10,981	2,060	939	183	1,417	907
Year 1	2022	11,373	2,133	971	189	1,464	936
Year 2	2023	11,765	2,206	1,004	195	1,514	966
Year 3	2024	12,157	2,279	1,038	202	1,565	997
Year 4	2025	12,549	2,352	1,074	209	1,619	1,029
Year 5	2026	13,363	2,501	1,111	216	1,675	1,061
Year 6	2027	14,177	2,650	1,150	224	1,735	1,095
Year 7	2028	14,991	2,799	1,192	232	1,797	1,130
Year 8	2029	15,805	2,948	1,235	240	1,862	1,166
Year 9	2030	16,619	3,097	1,273	248	1,920	1,203
Year 10	2031	17,096	3,187	1,313	256	1,980	1,242
Ten-Year Increase		6,115	1,127	374	73	564	334
Projected Revenue =>		\$10,175,360	\$1,411,004	\$1,216,054	\$91,247	\$317,280	\$416,383
Projected Revenue =>						\$13,627,000	
Total Expenditures =>						\$13,349,000	
Non-Impact Fee Funding =>						\$0	

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Figure 31: Projected County EMS Development Impact Fee Revenue

		Single Family \$426 per unit	Multifamily \$320 per unit	Retail \$821 per KSF	Office \$316 per KSF	Industrial \$142 per KSF	Institutional \$314 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2021	10,981	2,060	939	183	1,417	907
Year 1	2022	11,373	2,133	971	189	1,464	936
Year 2	2023	11,765	2,206	1,004	195	1,514	966
Year 3	2024	12,157	2,279	1,038	202	1,565	997
Year 4	2025	12,549	2,352	1,074	209	1,619	1,029
Year 5	2026	13,363	2,501	1,111	216	1,675	1,061
Year 6	2027	14,177	2,650	1,150	224	1,735	1,095
Year 7	2028	14,991	2,799	1,192	232	1,797	1,130
Year 8	2029	15,805	2,948	1,235	240	1,862	1,166
Year 9	2030	16,619	3,097	1,273	248	1,920	1,203
Year 10	2031	17,096	3,187	1,313	256	1,980	1,242
Ten-Year Increase		6,115	1,127	374	73	564	334
Projected Revenue =>		\$2,604,990	\$360,640	\$306,816	\$22,994	\$80,025	\$104,931
Projected Revenue =>						\$3,480,000	
Total Expenditures =>						\$3,409,000	
Non-Impact Fee Funding =>						\$0	

PROPORTIONATE SHARE ANALYSIS

Development impact fees for the County are based on reasonable and fair formulas or methods. The fees do not exceed a proportionate share of the costs incurred or to be incurred by the County in the provision of system improvements to serve new development. The County will fund non-growth-related improvements with non-development impact fee funds as it has in the past. Specified in the Idaho Development Impact Fee Act (Idaho Code 67-8207), several factors must be evaluated in the development impact fee study and are discussed below.

- 1) The development impact fees for the County are based on new growth's share of the costs of previously built projects along with planned public facilities as provided by the County. Projects are included in the County's capital improvements plan and will be included in annual capital budgets.
- 2) Estimated development impact fee revenue was based on the maximum supportable development impact fees for the one, Countywide service area; results are shown in the cash flow analyses in this report. Development impact fee revenue will entirely fund growth-related improvements.
- 3) TischlerBiseGalena has evaluated the extent to which new development may contribute to the cost of public facilities. The development impact fees will enable the redirection of current revenues allocated for applicable public facilities. Also, the report has shown that all applicable growth-related public facility costs will be entirely funded by impact fees, thus no credit is necessary for general tax dollar funding.
- 4) The relative extent to which properties will make future contributions to the cost of existing public facilities has also been evaluated in regards to existing debt. Outstanding debt for growth's portion of already constructed facilities will be paid from development impact fee revenue, therefore a future revenue credit is not necessary.
- 5) The County will evaluate the extent to which newly developed properties are entitled to a credit for system improvements that have been provided by property owners or developers. These "site-specific" credits will be available for system improvements identified in the annual capital budget and long-term Capital Improvements Plans. Administrative procedures for site-specific credits should be addressed in the development impact fee ordinance.
- 6) Extraordinary costs, if any, in servicing newly developed properties should be addressed through administrative procedures that allow independent studies to be submitted to the County. These procedures should be addressed in the development impact fee ordinance. One service area represented by the County's geographic boundary is appropriate for the fees herein.
- 7) The time-price differential inherent in fair comparisons of amounts paid at different times has been addressed. All costs in the development impact fee calculations are given in current dollars with no assumed inflation rate over time. Necessary cost adjustments can be made as part of the annual review of the capital improvement plan and proposed amendments.

IMPLEMENTATION AND ADMINISTRATION

The Idaho Development Impact Fee Act (hereafter referred to as the Idaho Act) requires jurisdictions to form a Development Impact Fee Advisory Committee. The committee must have at least five members who are residents of the jurisdiction. At least 2 of the members must be active in the business of real estate, building, or development. At least 2 members cannot be active in business of real estate, building or development. The committee acts in an advisory capacity and is tasked to do the following:

- Assist the governmental entity in adopting land use assumptions;
- Review the capital improvements plan, and proposed amendments, and file written comments;
- Monitor and evaluate implementation of the capital improvements plan;
- File periodic reports, at least annually, with respect to the capital improvements plan and report to the governmental entity any perceived inequities in implementing the plan or imposing the development impact fees; and
- Advise the governmental entity of the need to update or revise land use assumptions, the capital improvements plan, and development impact fees.

Per the above, the County formed a Development Impact Fee Advisory Committee (“DIFAC”). TischlerBiseGalena and County staff met with the DIFAC during the process and provided information on land use assumptions, level of service and cost assumptions, and draft development impact fee schedules. This report reflects comments and feedback received from the DIFAC.

The County must develop and adopt a capital improvements plan (“CIP”) that includes those improvements for which fees were developed. The Idaho Act defines a capital improvement as an “improvement with a useful life of ten years or more, by new construction or other action, which increases the service capacity of a public facility.” Requirements for the CIP are outlined in Idaho Code 67-8208. Certain procedural requirements must be followed for adoption of the CIP and the development impact fee ordinance. Requirements are described in detail in Idaho Code 67-8206. The County has a CIP that meets the above requirements.

TischlerBiseGalena recommends that development impact fees be updated annually to reflect recent data. One approach is to adjust for inflation in construction costs by means of an index like the RSMeans or Engineering News Record (ENR). This index can be applied against the calculated development impact fee. If cost estimates change significantly, the County should evaluate an adjustment to the CIP and development impact fees.

Idaho’s enabling legislation requires an annual development impact fees report that accounts for fees collected and spent during the preceding year (Idaho Code 67-8210). Development impact fees must be deposited in interest-bearing accounts earmarked for the associated capital facilities as outlined in capital improvements plans. Also, fees must be spent within eight years of when they are collected (on a first in, first out basis) unless the local governmental entity identifies in writing (a) a reasonable cause why the

fees should be held longer than eight years; and (b) an anticipated date by which the fees will be expended but in no event greater than eleven years from the date they were collected.

Credits must be provided for in accordance with Idaho Code Section 67-8209 regarding site-specific credits or developer reimbursements for system improvements that have been included in the development impact fee calculations. Project improvements normally required as part of the development approval process are not eligible for credits against development impact fees. Specific policies and procedures related to site-specific credits or developer reimbursements for system improvements should be addressed in the ordinance that establishes the County's fees.

The general concept is that developers may be eligible for site-specific credits or reimbursements only if they provide system improvements that have been included in CIP and development impact fee calculations. If a developer constructs a system improvement that was included in the fee calculations, it is necessary to either reimburse the developer or provide a credit against the fees in the area that benefits from the system improvement. The latter option is more difficult to administer because it creates unique fees for specific geographic areas. Based on TischlerBiseGalena's experience, it is better for a reimbursement agreement to be established with the developer that constructs a system improvement. For example, if a developer elects to construct a system improvement, then a reimbursement agreement can be established to payback the developer from future development impact fee revenue. The reimbursement agreement should be based on the actual documented cost of the system improvement, if less than the amount shown in the CIP. However, the reimbursement should not exceed the CIP amount that has been used in the development impact fee calculations.

APPENDIX A. LAND USE DEFINITIONS

RESIDENTIAL DEVELOPMENT

As discussed below, residential development categories are based on data from the U.S. Census Bureau, American Community Survey. The County will collect impact fees from all new residential units. One-time impact fees are determined by site capacity (i.e., number of residential units).

Single Family Units:

1. Single family detached is a one-unit structure detached from any other house, that is, with open space on all four sides. Such structures are considered detached even if they have an adjoining shed or garage. A one-family house that contains a business is considered detached as long as the building has open space on all four sides.
2. Single family attached (townhouse) is a one-unit structure that has one or more walls extending from ground to roof separating it from adjoining structures. In row houses (sometimes called townhouses), double houses, or houses attached to nonresidential structures, each house is a separate, attached structure if the dividing or common wall goes from ground to roof.
3. Mobile home includes both occupied and vacant mobile homes, to which no permanent rooms have been added. Mobile homes used only for business purposes or for extra sleeping space and mobile homes for sale on a dealer's lot, at the factory, or in storage are not counted in the housing inventory.

Multifamily Units:

1. 2+ units (duplexes and apartments) are units in structures containing two or more housing units, further categorized as units in structures with “2, 3 or 4, 5 to 9, 10 to 19, 20 to 49, and 50 or more apartments.”
2. Boat, RV, Van, etc. includes any living quarters occupied as a housing unit that does not fit the other categories (e.g., houseboats, railroad cars, campers, and vans). Recreational vehicles, boats, vans, railroad cars, and the like are included only if they are occupied as a current place of residence.

NONRESIDENTIAL DEVELOPMENT CATEGORIES

Nonresidential development categories used throughout this study are based on land use classifications from the book *Trip Generation* (ITE, 2021). A summary description of each development category is provided below.

Retail: Establishments primarily selling merchandise, eating/drinking places, and entertainment uses. By way of example, *Retail* includes shopping centers, supermarkets, pharmacies, restaurants, bars, nightclubs, automobile dealerships, movie theaters, and lodging (hotel/motel).

Office: Establishments providing management, administrative, professional, or business services. By way of example, *Office* includes banks, business offices, medical offices, and veterinarian clinics.

Industrial: Establishments primarily engaged in the production and transportation of goods. By way of example, *Industrial* includes manufacturing plants, trucking companies, warehousing facilities, utility substations, power generation facilities, and telecommunications buildings.

Institutional: Public and quasi-public buildings providing educational, social assistance, or religious services. By way of example, *Institutional* includes schools, universities, churches, daycare facilities, hospitals, health care facilities, and government buildings.

APPENDIX B. DEMOGRAPHIC ASSUMPTIONS

POPULATION AND HOUSING CHARACTERISTICS

Impact fees often use per capita standards and persons per housing unit or persons per household to derive proportionate share fee amounts. Housing types have varying household sizes and, consequently, a varying demand on City infrastructure and services. Thus, it is important to differentiate between housing types and size.

When persons per housing unit (PPHU) is used in the development impact fee calculations, infrastructure standards are derived using year-round population. In contrast, when persons per household (PPHH) is used in the development impact fee calculations, the fee methodology assumes all housing units will be occupied, thus requiring seasonal or peak population to be used when deriving infrastructure standards. Thus, TischlerBiseGalena recommends that fees for residential development in the County be imposed according to persons per housing unit.

Based on housing characteristics, TischlerBiseGalena recommends using two housing unit categories for the Impact Fee study: (1) Single Family and (2) Multifamily. Each housing type has different characteristics which results in a different demand on County facilities and services. Figure 32 shows TischlerBiseGalena estimates for the County using persons per housing unit from the US Census American Community Survey 2020 5-Year Estimates data for Elmore County. Housing units were provided by the Elmore County Assessor data and population was then calculated. Single family units have a person per housing unit factor of 2.18 persons and multifamily units have an average of 1.64 persons per unit.

Figure 32: Persons per Housing Unit

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	23,030	10,547	2.18	9,094	2.53	84%
Multifamily [2]	3,243	1,979	1.64	1,785	1.82	16%
Total	26,273	12,526	2.10	10,879	2.42	

[1] Includes attached and detached single family homes and mobile homes

[2] Includes structures with 2+ units

Source: U.S. Census Bureau, 2020 American Community Survey 5-Year Estimates

BASE YEAR POPULATION AND HOUSING UNITS

Assessor data from Elmore County was used to determine the number of housing units in the County for the base year. The proportionate number of persons per housing unit portrayed in Figure 32 derived from the U.S. Census American Community Survey for both single family and multifamily units were then multiplied by the number of housing units to estimate the base year household population of 27,342 as illustrated in Figure 33 below.

Figure 33: Base Year Population and Housing Units

Elmore County, ID	Base Year 2021
Population [1]	27,342
Housing Units [1]	
Single Family	10,981
Multifamily	2,060
Total Housing Units	13,041

[1] Source: U.S. Census Bureau, 2020
American Community Survey 5-Year
Estimates

POPULATION AND HOUSING UNIT PROJECTIONS

Elmore County is experiencing growth patterns similar to its neighboring jurisdictions in Idaho.

The Mountain Home Community Development Department provided a list of over 2,700 planned housing units over the next several years, which, if completed would increase the size of Mountain Home City by nearly 50% over the next ten years. Additionally, the impact on housing and population in the Mayfield area of development will generate considerable growth in the County. These units, along with the normal anticipated growth in the remainder of the County have been taken into account when estimating the overall growth for the County. Population growth is based on persons per housing unit factors and housing development.

Estimates based upon the development data show a growth rate of approximately 3 percent annually for the County excluding the Mayfield area, or 34.5 percent over the next ten years. The addition of 2,800 housing units from Mayfield generates an annual growth rate of 4.5 percent, or 54.6 percent over the next ten years, as shown in Figure 34. Resulting in an increase of 14,918 residents and a housing unit increase of 7,242. Single family development accounts for approximately 85 percent of the total housing growth.

Figure 34. Residential Development Projections

Elmore County, ID	Base Year 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total Increase
Population [1]	27,342	28,311	29,280	30,248	31,217	33,188	35,159	37,131	39,102	41,073	42,260	14,918
Percent Increase		3.5%	3.4%	3.3%	3.2%	6.3%	5.9%	5.6%	5.3%	5.0%	2.9%	54.6%
Housing Units [2]												
Single Family	10,981	11,373	11,765	12,157	12,549	13,363	14,177	14,991	15,805	16,619	17,096	6,115
Multifamily	2,060	2,133	2,206	2,279	2,352	2,501	2,650	2,799	2,948	3,097	3,187	1,127
Total Housing Units	13,041	13,506	13,971	14,436	14,901	15,864	16,827	17,790	18,753	19,716	20,283	7,242

[1] Population growth is based on housing development and persons per housing unit factors

[2] Five-year average of building permits is assumed to continue over the next ten years

CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

Industry employment totals were determined using the United States Census Bureau's OnTheMap resource, using the County as a data source. OnTheMap provides employment breakdowns by industry for the County, most recently in the year 2019. By applying the industry specific employment breakdowns from 2019 to the previously determined growth projections, we are able to provide complete employment estimates by industry. As can be seen in Figure 35, nearly 30 percent of employment is in the Industrial industry predominantly in the agricultural sector, with the office industry featuring the lowest percentage share.

Figure 35. Base Year Employment by Industry

Employment Industries	Base Year Jobs [1]	Percent of Total
Retail	1,975	27%
Office	590	8%
Industrial	2,202	30%
Institutional	2,593	35%
Total	7,360	100%

[1] Source: U.S. Bureau of Labor Statistics
Elmore Work Area Profile Analysis

The base year nonresidential floor area for the industry sectors is calculated with the Institution of Transportation Engineers' (ITE) square feet per employee averages, Figure 36. For Industrial the Light Industrial factors are used; for Institutional the Hospital factors are used; for Retail the Shopping Center factors are used; for Office the General Office factors are used.

Figure 36. Institute of Transportation Engineers (ITE) Employment Density Factors

ITE Code	Land Use Group	Demand Unit	Wkdy Trip Ends Per Dmd Unit	Wkdy Trip Ends Per Employee	Emp Per Dmd Unit	Sq Ft Per Emp
110	Light Industrial	1,000 Sq Ft	4.87	3.10	1.57	637
130	Industrial Park	1,000 Sq Ft	3.37	2.91	1.16	864
140	Manufacturing	1,000 Sq Ft	4.75	2.51	1.89	528
150	Warehousing	1,000 Sq Ft	1.71	5.05	0.34	2,953
254	Assisted Living	1,000 Sq Ft	4.19	4.24	0.99	1,012
520	Elementary School	student	2.27	22.50	0.10	na
610	Hospital	1,000 Sq Ft	10.77	3.77	2.86	350
710	General Office	1,000 Sq Ft	10.84	3.33	3.26	307
760	Research & Dev Center	1,000 Sq Ft	11.08	3.37	3.29	304
770	Business Park	1,000 Sq Ft	12.44	4.04	3.08	325
820	Shopping Center	1,000 Sq Ft	37.01	17.42	2.12	471

Source: Trip Generation, Institute of Transportation Engineers, 11th Edition (2021)

By combining the base year job totals and the ITE square feet per employee factors, the nonresidential

floor area is calculated in Figure 37. There is an estimated total of 3.4 million square feet of nonresidential floor area in the County. The Industrial industry accounts for the highest amount of the total nonresidential floor area in the County, with approximately 41 percent. Office accounts for 5 percent, Retail accounts for 27 percent, and Institutional accounts for 27 percent of the total.

Figure 37. Base Year Nonresidential Floor Area

Employment Industries	Base Year Jobs [1]	Sq. Ft. per job [2]	Floor Area (sq. ft.)
Retail	1,975	471	930,320
Office	590	307	181,141
Industrial	2,202	637	1,402,916
Institutional	2,593	350	907,404
Total	7,360		3,421,781

[1] Source: U.S. Bureau of Labor Statistics

[2] Source: Trip Generation, Institute of Transportation Engineers, 11th Edition (2021)

NONRESIDENTIAL FLOOR AREA PROJECTIONS

Based on the growth projections described earlier, over the ten-year projection period, it is estimated that there will be an increase of 2,870 jobs. The majority of the increase comes from the Institutional industry (33%).

The nonresidential floor area projections are calculated by applying the ITE square feet per employee factors to the job growth. In the next ten years, the nonresidential floor area is projected to increase by 1.34 million square feet, a 39 percent increase from the base year. The Industrial sector has the greatest increase, predominantly driven by agriculture.

Figure 38. Employment Floor Area and Employment Projections

Industry	Base Year 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total Increase
Jobs [1]												
Retail	1,995	2,061	2,131	2,204	2,280	2,359	2,442	2,530	2,622	2,704	2,788	793
Office	596	616	637	658	681	705	730	756	783	808	833	237
Industrial	2,224	2,299	2,376	2,457	2,542	2,630	2,723	2,821	2,924	3,015	3,109	885
Institutional	2,593	2,675	2,760	2,848	2,939	3,033	3,129	3,229	3,332	3,438	3,547	955
Total	7,407	7,651	7,904	8,167	8,441	8,726	9,024	9,335	9,661	9,964	10,277	2,870
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	939	971	1,004	1,038	1,074	1,111	1,150	1,192	1,235	1,273	1,313	374
Office	183	189	195	202	209	216	224	232	240	248	256	73
Industrial	1,417	1,464	1,514	1,565	1,619	1,675	1,735	1,797	1,862	1,920	1,980	564
Institutional	907	936	966	997	1,029	1,061	1,095	1,130	1,166	1,203	1,242	334
Total	3,447	3,561	3,679	3,802	3,930	4,064	4,204	4,350	4,504	4,645	4,791	1,344

[1] Source: American Census Bureau OnTheMap

[2] Source: TischlerBise analysis; Institute of Transportation Engineers, [Trip Generation](#), 2021



Elmore County, Idaho

Draft Addendum to Development Impact Fee Studies and Capital Improvements Plans

Land Use Assumptions and Schedule of Improvements
July 2025

Prepared for:
Land Use and Building Department, Elmore County, Idaho

Prepared by:
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Provost & Pritchard Consulting Group
Meridian, Idaho

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1 Introduction

The Board of County Commissioners for Elmore County, Idaho (“Board”) hired TischlerBise Consulting (“Consultants”) on July 16, 2021, to conduct impact fee studies as authorized by the Idaho Development Impact Fee Act codified at Chapter 82 Title 67 for Sheriff, Jail, and Emergency Medical Services (“EMS”).

Consistent with the authorization, it is the intent of the County to:

1. Collect impact fees to ensure that adequate public facilities are available to serve new growth and development;
2. Promote orderly growth and development by establishing uniform standards for local governments requiring beneficiaries of new development to pay a proportionate, but not more than proportionate share of the cost of new required public facilities;
3. Establish minimum standards for the adoption of development impact fee ordinances by government entities; and
4. Prevent duplicate and ad hoc development requirements.

The Consultants and Land Use and Building Department (“Department”) arranged a meeting with all political subdivisions of Elmore County on September 2, 2021, to offer this funding tool to those districts/agencies. From those agencies, the Mountain Home and King Hill Rural Fire Districts also authorized the Consultants to conduct their own impact fee studies.

A Joint Elmore County Development Impact Fees Advisory Committee (“Committee”), comprised of seven members, was established on April 15, 2022, by the Board to guide these impact fee studies, capital improvement plans, and growth assumptions from County taxpayers’ perspective. The Committee met on five occasions to review the proposal and provide feedback on its assumptions and methodology. With their guidance, the Consultants completed the capital improvement plan development and impact fee studies for Elmore County Sheriff, Jail, and EMS (which is governed through a separate Ambulance District), as well as the Mountain Home and King Hill Rural Fire Districts. On October 7, 2022, the Department and Consultants met with the Board to review the proposed impact fees, share the Committee’s recommendations, and receive authorization to conduct the necessary public hearings for the Development Impact Fee (“DIF”) Studies and Capital Improvements Plans (“CIPs”).

The DIF Studies and CIPs were reviewed by the Elmore County Planning and Zoning Commission (“Commission”) in a duly notified public hearing on December 21, 2022. After closing the hearing, the Commission recommended approval of the Comprehensive Plan Amendment and Zoning Ordinance Amendment for the DIF Studies and CIPs to the Board. The Board conducted two duly notified public hearings on January 13, 2023, and February 17, 2023, after which the Board adopted the DIF Studies and CIPs in the Comprehensive Plan, and added Title 12, Chapters 1 through 4, to the Zoning Ordinance to administer the DIF studies and CIPs on May 12, 2023.

The Department started collecting the impact fees from new development within the unincorporated areas of Elmore County on May 25, 2023, after the appeal period and publication procedures were complete. Subsequently, the Board signed an intergovernmental

Addendum to Development Impact Fee Studies and Capital Improvements Plans

agreement with the Mountain Home Rural Fire District, King Hill Rural Fire District, and Ambulance District to collect these fees for those districts. As authorized in those agreements, the Department started collecting the impact fees for those political subdivisions within the unincorporated areas of Elmore County on July 12, 2023.

To date, the Department has collected the following from the unincorporated areas of Elmore County:

Table 1: Impact Fees Collected To-Date in Elmore County, Idaho

Elmore County, Idaho	Base Year 2021	Year 1 2022	Year 2* 2023	Year 3 2024	Year 4 2025*	Total per Entity
EMS/EAS	0	0	15,421.80	33,991.67	10,971.97	60,385.44
Sheriff - Patrol	0	0	10,016.16	17,479.39	7,054.01	34,549.56
Sheriff - Jail	0	0	60,578.31	99,836.74	43,218.33	203,633.38
MHRFD	0	0	12,487.20	57,632.01	22,919.46	93,038.67
KHRFD	0	0	5,073.00	9,024.35	4,437.24	18,534.59
Total per Year			103,576.47	217,964.16	88,601.01	
Total Collected					410,141.64	410,141.64

*Partial Year from May 25, 2023-December 31, 2023, and January 1, 2025-June 27, 2025

2 Purpose of the Addendum

In order to collect the Elmore County's DIF within the incorporated cities of Mountain Home and Glenns Ferry, the Board needs to enter into intergovernmental agreements with both cities. To keep up with the increasing service demands from new growth and to reduce the burden on the County's taxpayers, Elmore County has made the following coordination efforts with both cities to date to begin collection of the County's DIF from new growth in these incorporated areas. This addendum is created to support the request of the Cities and their Impact Fees Advisory Committees.

The City of Mountain Home:

- September 2, 2021, City participated in the County's Invitation Meeting to Join
- January 9, 2023, Department Presentation to City of Mountain Home City Council
- January 13, 2023, Both cities participated in the first Board Hearing
- February 16, 2023, Joint Meeting of City Council and Board
- February 17, 2023, Both cities participated in the continued Board Hearing
- July 23, 2024, Joint Meeting of City Council and Board
- November 1, 2024, Joint Meeting of City Council and Board
- February 6, 2025, Joint Meeting of Elmore County, City of Mountain Home and City of Glenns Ferry Development Impact Fees Advisory Committees

The City of Glenns Ferry:

- September 2, 2021, City participated in the County's Invitation Meeting to Join
- January 31, 2023, Department Presentation to City of Glenns Ferry City Council
- January 13, 2023, Both cities participated in the first Board Hearing
- February 17, 2023, Both cities participated in the continued Board Hearing
- April 9, 2024, Joint Meeting of City Council and Board
- February 6, 2025, Joint Meeting of Elmore County, City of Mountain Home and City of Glenns Ferry Development Impact Fees Advisory Committees

3 Idaho State Code Title 67 Chapter 82:

Elmore County DIF Studies and CIPs are adopted as Attachment 3 to the 2014 Comprehensive Plan. In light of the current State Code requirements for the Development Impact Fees, the County needs to add two documents to the adopted DIF Study and CIPs. Therefore, the purpose of this addendum is also to establish the following compliance:

1. In compliance with Sections 67-8208(d) and 67- 8203, adopt land use assumptions that provide “a description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a twenty (20) year period.”
2. In compliance with Section 67-8208(k) develop a schedule of improvements for facilities within the CIPs by “setting forth estimated dates for commencing and completing construction of all improvements identified in the capital improvements plan.”

3.1 Land Use Assumption:

The Elmore County Comprehensive Plan (“Plan”) is a guide that establishes goals, objectives, and land use assumptions for future growth and development in the County. The current Comprehensive Plan was adopted in 2014 and anticipated a steady annual population growth rate of 3% over the next 10 years. Prior to 2018, Elmore County experienced a downturn in its population growth. However, Elmore County saw its largest annual population increase of 4.7% between 2019 and 2020. Since 2020, the County is in the unusual position of coordinating development of two planned communities in the Mayfield area on its western border. This area has the potential to develop up to 17,000 new homes and is large enough to change the growth trajectory and land use assumptions of the County.

The planned communities, combined with the recent wind and solar projects; recreational activities in the mountains; as well as industrial developments within the Simco Road District of the Comprehensive Plan, have further started to shift the current residential and non-residential land use patterns in the County. Therefore, the Consultants used the past building permit data in combination with the Comprehensive Plan population growth assumption in development of “Figure 25: Ten-Year Projected Residential and Nonresidential Growth” for the DIF Studies and CIPs. The county’s assessors’ tax roll data was used in the development of Figure 25. That data is provided herein as Table 2 and expanded to provide more current land use trends in the county.

Table 2: Building Data from Assessor’s Tax Roll in Elmore County, Idaho (Building Permit Numbers)

Elmore County, Idaho	2017	2018	2019	2020	Base Year 2021	Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	City of Mountain Home (2023- 2025)	City of Glenns Ferry (2023- 2025)
Single Family	49	24	41	97	91	106	129	131	197	229	12
Multi-family							1	3	5	4	
Retail		1	1	2	1	2	4	7	1	9	2
Office	2				2		1		1	1	
Industrial			5				1				
Institutional									1		

Addendum to Development Impact Fee Studies and Capital Improvements Plans

The following table expands upon Figure 25 and provides Figure 25A, Twenty-Year Projected Residential and Non-residential Growth Based on Current Land Use Assumptions, to add to the Comprehensive Plan Attachment 3 and Zoning Ordinance Title 12.

Figure 25A: Twenty-Year Projected Residential and Non-residential Growth Based on Current Land Use Assumptions

Elmore County, Idaho	Base Year 2021	Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	Year 5 2026	Year 6 2027	Year 7 2028	Year 8 2029	Year 9 2030	Year 10 2031	Year 11 2032	Year 12 2033	Year 13 2034	Year 14 2035	Year 15 2036	Year 16 2037	Year 17 2038	Year 18 2039	Year 19 2040	Year 20 2041
Population	27,342	28,311	29,280	30,248	31,217	33,188	35,159	37,131	39,102	41,073	42,260	43,697	45,183	46,719	48,307	49,950	51,648	53,404	55,220	57,097	59,038
% Population Increase		3.544	3.4227	3.306	3.2035	6.3139	5.9389	5.6088	5.3082	5.0407	2.89	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4
US Census Population		28,999	29,494	29,729	30,390																
Single Family Homes	10,981	11,370	11,759	12,148	12,537	13,329	14,120	14,912	15,704	16,496	16,972	17,549	18,146	18,763	19,401	20,061	20,743	21,448	22,177	22,931	23,711
Multi-family Units	2,060	2,133	2,206	2,279	2,352	2,500	2,649	2,798	2,946	3,095	3,184	3,292	3,404	3,520	3,640	3,763	3,891	4,024	4,160	4,302	4,448
Retail (1000 sq. ft.)	939	971	1,004	1,038	1,074	1,111	1,150	1,192	1,235	1,273	1,313	1,355	1,398	1,443	1,489	1,537	1,586	1,637	1,689	1,743	1,799
Office (1000 sq. ft.)	183	189	195	202	209	216	224	232	240	248	256	264	273	281	290	300	309	319	329	340	351
Industrial (1000 sq. ft.)	1,417	1,464	1,514	1,565	1,619	1,675	1,735	1,797	1,862	1,920	1,980	2,043	2,109	2,176	2,246	2,318	2,392	2,468	2,547	2,629	2,713
Institutional (1000 sq. ft.)	907	936	966	997	1,029	1,061	1,095	1,130	1,166	1,203	1,242	1,282	1,323	1,365	1,409	1,454	1,500	1,548	1,598	1,649	1,702
Non-Resi Total sq. ft.	3,446	3,560	3,679	3,802	3,930	4,063	4,204	4,351	4,503	4,644	4,791	4,944	5,103	5,266	5,434	5,608	5,788	5,973	6,164	6,361	6,565
% sq. ft. Increase		3.3082	3.3427	3.3433	3.3666	3.3842	3.4703	3.4967	103.4934	3.1312	3.1654	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2

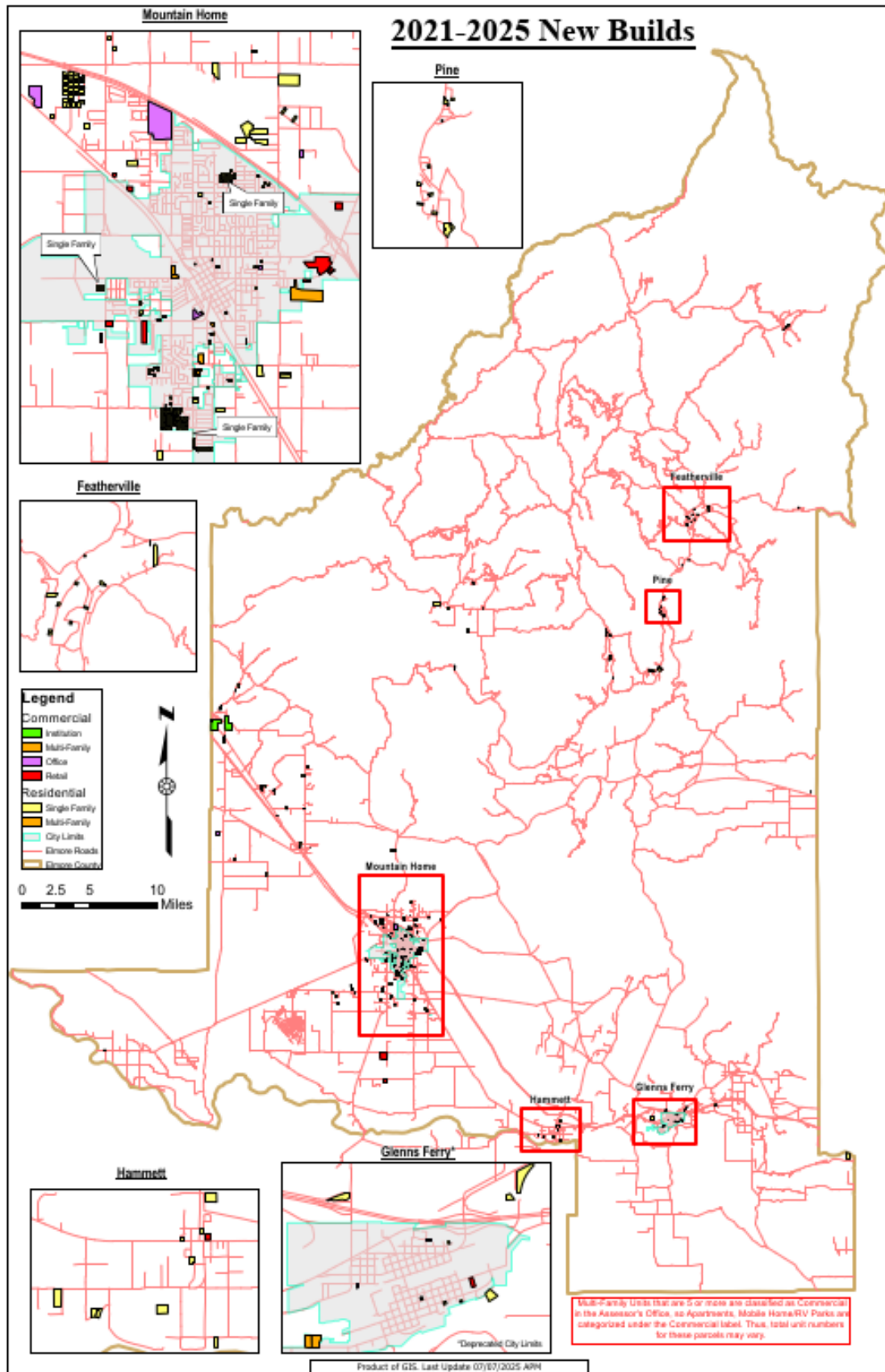
3.2 Schedule of Improvements for Capital Improvements Plans

The Attachment 3 of the Elmore County Comprehensive Plan outlines impact fees as the primary source of funding, with a few exceptions, for most systems improvements needed for new growth in Figure 26, 27, and 28 for Elmore County Sheriff, Jail, and EMS respectively. The following Table 3 adds a Schedule of Improvements for facilities anticipated within Elmore County's CIPs based on current development activities depicted in Map 1.

Year three into its implementation, the County does not have the necessary intergovernmental agreements for collection of DIF within incorporated cities where most growth has occurred as demonstrated in Map 1. Which means that the total potential DIF revenue in any given year so far has not kept up with the growth and new construction roll. This capital outlay is becoming cost-prohibitive on Elmore County's Schedule of Improvements and political will to prioritize capital improvements in and around its existing cities. Furthermore, the County has started to think about diversifying funding and financing tools necessary to support the adopted CIPs in order to adhere to the following Schedule of Improvements of the requisite capital improvements instead of mostly relying on DIF.

Each capital improvement eligible for DIF funding will have its own set of parameters and conditions impacting how the Schedule of Improvements in Table 3 will be implemented. Phasing pressures, existing facilities locations and conditions, and interrelated projects will significantly influence how and when each CIP improvement is made. It is expected that once these additions are made to the Comprehensive Plan, some circumstances will change. Therefore, the proposed Schedule of Improvement as a framework and record of thoughtful planning, will be guided and reestablished as a result of future leadership changes, their decisions, program expectations, and annual budget appropriations.

In the proposed Schedule of Improvements, a three-year construction period is expected for capital improvements of \$1,000,000 or less, with the first year dedicated to site preparation, planning costs, and the beginning of design. For the larger capital improvements (mostly jail expansion) of more than \$1,000,000, a five-year construction period is expected in the proposed Schedule of Improvements with the first year of construction dedicated to planning costs and the beginning of design.



Map-1: New Build Trends Based on Assessor's Tax Roll – 2021-2025

Table 3: Schedule of Improvements for CIPs (May need further refinement after agency comments)

Elmore County, Idaho	CIP Cost	DIF Allocation	DIF Eligible	Base Year 2021	Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	Year 5 2026	Year 6 2027	Year 7 2028	Year 8 2029	Year 9 2030	Year 10 2031	Year 11 2032	Year 12 2033	Year 13 2034	Year 14 2035	Year 15 2036	Year 16 2037	Year 17 2038	Year 18 2039	Year 19 2040	Year 20 2041
EMS Facilities/Vehicles/Equipment																								
Mountain Home West	\$720,000	100%	\$720,000									\$144,000	\$252,000	\$324,000										
Glenns Ferry Station	\$630,000	100%	\$630,000											\$126,000	\$220,500	\$283,500								
Pine Station	\$630,000	100%	\$630,000							\$126,000	\$220,500	\$283,500												
Mayfield Station	\$720,000	100%	\$720,000													\$144,000	\$252,000	\$324,000						
Mayfield Quick Response	\$250,000	100%	\$250,000																					
Total Equipment	\$449,400	100%	\$449,400																					
DIF Study			\$10,000																					
Total Capital for Growth	\$3,399,400		\$3,409,400																					
Impact Fee Balance			\$60,385																					
Needed Capital Outlay										\$126,000	\$220,500	\$427,500	\$252,000	\$450,000	\$220,500	\$427,500	\$252,000	\$324,000						
Sheriff Patrol Facilities/Equipment																								
Headquarters	\$430,000	100%	\$430,000									\$86,000	\$150,500	\$193,500										
Pine Substation	\$1,000,000	25%	\$250,000							\$50,000	\$87,500	\$112,500												
Mayfield Substation	\$490,000	100%	\$490,000													\$98,000	\$171,500	\$220,500						
Glenns Ferry Substation	\$1,000,000	40%	\$400,000											\$80,000	\$140,000	\$180,000								
Prairie Substation	\$400,000	40%	\$160,000															\$32,000	\$56,000	\$72,000				
Sheriff Total Equipment	\$479,516	N/A	\$445,766																					
DIF Study			\$10,000																					
Total Capital for Growth	\$3,799,516		\$2,185,766																					
Impact Fees Balance			\$34,595																					
Needed Capital Outlay										\$50,000	\$87,500	\$198,500	\$150,500	\$273,500	\$140,000	\$278,000	\$171,500	\$252,500	\$56,000	\$72,000				
Sheriff Jail Facilities/Vehicles/Equipment																								
Jail Expansion - Growth	\$8,727,333	90%	\$7,854,600								\$392,730	\$1,178,190	\$1,963,650	\$2,120,742	\$2,199,288									
Jail Expansion - Mayfield	\$5,454,583	100%	\$5,454,583													\$272,729.15	\$818,187.45	\$1,363,645.75	\$1,472,737.41	\$1,527,283.24				
Sheriff-Jail Equipment	\$29,900	100%	\$29,900																					
DIF Study			\$10,000																					
Total Capital for Growth	\$14,211,816		\$13,349,083																					
Impact Fees Balance			\$203,633																					
Needed Capital Outlay											\$392,730	\$1,178,190	\$1,963,650	\$2,120,742	\$2,199,288	\$272,729	\$818,187	\$1,363,646	\$1,472,737	\$1,527,283				

MINUTES FROM THE IMPACT FEE ADVISORY COMMITTEE SPECIAL MEETING
HELD ON November 21, 2024, AT 5:00 P.M.

MEMBERS PRESENT: Teran Mitchell, Gary Bermensolo, Sharon Farnham, Kelly McCormick, Brendon McCarthy, Ray Liercke, Phillp Mills was over the phone.

MEMBERS ABSENT: None

CITY STAFF PRESENT: Mayor Rich Sykes, Brenda Ellis, Chris Curtis, Daniel Mercado, Nicole Coffey

TRANSCRIBER: Nicole Coffey

CALL MEETING TO ORDER/ESTABLISH QUORUM

Gary Bermensolo called the meeting to order.

The members introduced themselves.

MINUTES:
None

RECOGNIZE PERSONS IN THE AUDIENCE: There were no persons in the audience.

OLD BUSINESS:
*None

NEW BUSINESS:
*Discussion-Elmore County Impact Fees with Mayor and Staff

Mayor Rich Sykes spoke regarding the Impact fees and starting the process for possibly collecting impact fees on behalf of Elmore County. The fees asked for us to collect would be EMS.

Senior City Planner Brenda Ellis spoke she reached out to Elmore County Planning and Zoning to get their impact fee ordinance. Chapter one was supplied but to find out there was a chapter two, three, and four which were supplied the day of meeting. Now we need to determine what the city wants to do and if we want to collect them or not.

Mayor spoke again City Council is open to said appetite of said fees. The EMS fee only because it is more doable. For residential the fee would not be too bad but for commercial he recommends the committee to look further in because that one was a little steep. Their impact fee incorporates all Elmore County. Councils wish is if you take money from inside the city, they would like that money spent back into the city. We don't want the city impact fee to be spent in Pine, Mayfield, or Featherville.

There was a discussion about the impact fee numbers when the City of Mountain Home did their impact fees that was done with an ordinance the county's is spread throughout different ordinance's.

There was a discussion regarding the Impact Fee Advisory Committee and the Elmore County having a meeting so questions can be asked and answered.

There was a discussion how the city impact fees are calculated and what the city calculated the EMS fee based on percentage.

There was a discussion about what impact fees can be spent on and that they are used for growth.

There was a discussion about up coming meetings regarding the EMS impact fees. The next meeting would be with Mitra at the Elmore County Land Use office, then a meeting with Glenns Ferry's Impact Fee Advisory Board.

There was a discussion after playing with numbers if the city does collect the impact fee for the county that for Grocery Outlet at 18,000 square feet that at the retail it added almost an additional \$15,000 dollars in impact fees.

There was a discussion regarding how the impact would be collected, would the city collect them, or the applicant would have to go to the county and pay and bring a receipt back to us showing the fee was paid for.

There was a discussion that the city would not collect the impact fee for the jail. The impact fee for the jail should be based by bed and not square footage.

There was a discussion that if we are collecting impact fees for EMS out of Blue Yonder or Morning View there should be a West station combining EMS and Fire under one building.

There was a discussion about commercial impact fees.

There was a discussion regarding the wastewater issue the city is currently facing. Publics Works pulled 8 manhole covers and ceramic coated them so that it will eliminate the ground water seeping in. They have other manholes that they will do the same too. There is a plan to reline some of the stormwater retention ponds. They are also getting quotes for some aerators in two of the ponds to keep those ponds from freezing and keep them active all year round. Looking into adding cell 10 at the sewer lagoons and other options.

There was a discussion regarding when to meet next. January 2025 time frame to meet as a Impact Fee Advisory meeting and also to meet with Mitra at the County along with legal counsel.

There was a discussion explaining all the meetings coming up that has to do with impact fees. No dates set.

There was a discussion about who pays for EMS as of right now. EMS is paid out of your property taxes. New residential and commercial pays the EMS impact fee currently for the county since 2023.

There was a discussion about the list the county provided regarding everything they charge impact fees on. Accessory structures, commercial use, moving a house, additional commercial remodel, solar towers are a few things listed the county charges impact fees on.

There was a discussion regarding Galenia that is a software the county uses to estimate the growth rate. The population currently is 16,921 people in Mountain Home the county states right now we have 30,248 total in the county. By 2031 the county projects we should have 42,231 people which is very far off we do not have enough housing, we simply cannot build fast enough. We do not have the infrastructure and the cost are too much. Mortgage rates have gone up, lenders have a hard time lending here in Mountain Home and Elmore County in general. The county believes they would grow at 3.4 percent consistently over the next 10 years.

There was a discussion about the Mayfield project regarding the impact fees and they should not be going towards that project, the county has included Mayfield project into the population growth.

There was a discussion about county numbers they provide in population and impact fee totals, and they need to be addressed and fixed on the county end.

There was a discussion the City of Mountain Home Impact Fee Advisory board wanting to meet more, come up with rules, and everything they would like to go over in meetings.

GENERAL BOARD DISCUSSION:

None

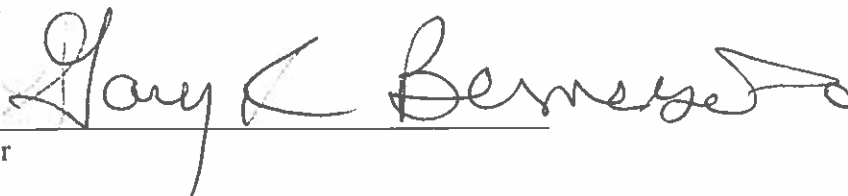
SET DATE FOR NEXT MEETING:

January 2025

ADJOURN:

Ray Liercke made the motion to adjourn the meeting Teran Mitchell second the motion. All in favor aye.

There being no further business to come before the Committee, the meeting was adjourned at 5:54 P.M.


Chair

MINUTES FROM THE JOINT IMPACT FEE ADVISORY COMMITTEE SPECIAL
MEETING
HELD ON February 6, 2025, AT 6:00 P.M.

MEMBERS PRESENT: Teran Mitchell, Ray Liercke, Brendan McCarthy, and Phillip Mills.

MEMBERS ABSENT: Kelly McCormick

CITY STAFF PRESENT: Mayor Rich Sykes, Brenda Ellis, Tiffany Belt, Nicole Coffey, and legal counsel Geoff Schroeder.

TRANSCRIBER: Nicole Coffey

ITEM 1:

Legal Counsel Abby Germaine with Elmore County and Geoff Schroeder with The City of Mountain Home started the meeting.

All the committee members and staff introduced themselves.

Elmore County Impact Fee Committee: John Cristobal, Curt Kanester, Teran Mitchell, Tim Standish, and Mary Walsh was on the phone.

Anne Wescott Impact Fee Consultant for the City of Mountain Home and Elmore County along with Ozzie Gripentrog.

Elmore County Staff: Mitra Mehta-Cooper, Alan Roberts, Johnny Hernandez, James Roddin, Mike Holinshed, Kyle Moore, Greg Berry, and Kristy Accord.

Glenns Ferry Development Impact Fee Advisory Committee: Jennifer Baker, and Denver Price.

Glenns Ferry Staff: Brenda Chafin, Rebecca Negrete.

MINUTES:

*None

RECOGNIZE PERSONS IN THE AUDIENCE:

*There were no persons in the audience.

ITEM 2:

*Mountain Home City Committee Establishes quorum, elects chair (action item), each committee calls roll.

Phillip Mills motion to have Brendan McCarthy as the Chairperson. Teran Mitchell second the motion. All in favor: aye. Ray Liercke made a motion to nominate Phillip Mills as Vice Chair. Teran Mitchell seconded the motion. All in favor: aye.

City of Mountain Home Impact Fee Advisory Committee: Teran Mitchell, Ray Liercke, Brendan McCarthy, and Phillips Mills.

Glenns Ferry Development Impact Fee Advisory Committee: Jennifer Baker, and Denver Price.

Elmore County Impact Fee Committee: John Cristobal, Curt Kanester, Teran Mitchell, Tim Standish, and Marry Wash was on the phone.

John Christoball motioned that Elmore County had a quorum, Curt Kanester second the motion. All in favor: aye.

ITEM 2:

*Legal Counsel advises committees on statutory role of committee and the overall process of implementation of development impact fee ordinances within the respective cities through intergovernmental agreement between county and city.

Legal Counsel Geoff Schroeder explained that there is a statutory of constitutional bar to county ordinance applying to inside city limits. The cities have to adopt the county's ordinance and CIP in order to be able to charge the county fee. We are at step one. The cities impact fee committees meet and review the CIP. The statutory role has been given to each member of the impact committee's explaining their role. The role they play is to file a written report with the governing body so the governing body can decide whether they are going to implement or adopt this CIP or not. The report then goes to the governing body to decide whether or not to hold a public hearing then adopt the CIP. Once that happens, then real work begins between the city and the county in terms of drafting of the instrumental agreement. The main thing to look at is the EMS and possibly the jail. Staff from each department was in the room to answer questions. The governing bodies have expressed that the development impact fee money collected inside the cities be used in that city to go towards those capital improvements and that service area.

Mayor Rich Sykes spoke on behalf of himself. Looking into the EMS fee's he believes that is something that is doable. Making sure that if the money collected in Mountain Home stays in Mountain Home. The fees would be collected though development. The idea is to have the builder go to the county and pay their fee, then bring a voucher/receipt to the city to show they paid EMS then the city would issue their fees and once paid the permit would be issued.

ITEM 3:

*Comments from the Governing Body Members.

ITEM 4:

*Committee review of Elmore County Capital Improvement Plan for EMS and Jail; presentations/Q&A from County Planning, EMS and Jail staff, Committee Members.

There was a discussion regarding how many intergovernmental agreements do we have in the state of Idaho? In the state of Idaho Kootenai County and Bonner County started the same process two years ago.

There was a discussion regarding EMS fees. A majority of the growth and service calls come from within the City of Mountain Home, and there is no funding coming from the city to help pay for that EMS.

Legal Counsel Geoff Schroeder spoke reminding the committees to please keep in your mind that the task we are looking at are Capital Improvements that are necessary to support growth, they are not ongoing revenue to fund those services, it doesn't pay for people, doesn't pay for gas, and it doesn't pay for tires. It pays for the building; it pays for ambulance. It is for Capital Improvements that you are going to need because of growth. When you talk about fees for services there are fees for coming in the ambulance due to injury. There are fees for buying an ambulance and a fee to where are you storing the ambulance. Such as land.

There was a discussion regarding impact fees that are collected in Mountain Home stay in Mountain Home. Adopting the county's CIP and establishing an intergovernmental agreement would lock in the county upon the collection of the fees to keep the fees collected in that city to stay in that city. Each city would have their own account with the county. So once someone paid the fee for Mountain Home that fee would go into the Mountain Home account. County will also have annual meetings regarding how much money is collected.

There was a discussion about what the committees would like provided to them, and what they are entitled to. Not be kept in the dark. Two out of the three committees were unaware that there would be more than just this meeting. They thought that it would be a one and done meeting. Legal counsel explained that this is the first meeting getting in information to help them make their decision.

There was a discussion regarding the impact fee funds and that if they are not spent in 8 years that money will need to be refunded. The county has on their CIP 10-year growth. If the fees are not spent in 8 years, the entity can request to extend for another 3 years. The time starts for the 8 years from when you paid your fee.

Anne Wetcott gave a presentation. Impact fee 101 to help the committee members understand impact fees, what they can be used for, and how the county calculates their impact fees.

There was a discussion regarding the growth rate and the numbers provided.

There was a discussion regarding needing a new EMS building on the West side of town. Right now, with the one EMS building the response time is 8 to 10 minutes. EMS would like to have a station on the West side of town, one in Glens Ferry, and one in Pine. With new stations they would also need supplies such as ambulances, radios, medical equipment, Etc.

There was a discussion regarding the county charging impact fees on non-residential buildings and how they are calculated. Residential would be a flat fee as for anything non-residential would be based off of square footage.

There was a discussion regarding the accounts that the funds will be held in until the money can be spent. The City of Mountain Home Impact Fee Committee asked if the county could provide

once the fees are starting to get collected, they would like to be provided a ledger on the bank accounts. They would prefer a ledger over a excel spreadsheet.

There was a discussion regarding a discussion the county had. That if they need a new building or anything that they could get a loan. This loan would come from the general fund if the funds were not there. With impact fees it basically pays for itself, and a loan is not necessary. Impact fees can not be moved out of the accounts to the general fund to pay for something else. Impact fees have to stay in the account and be spent on projects on the CIP.

There was a discussion that if the cities decide to adopt the county's CIP the cities will have to form a new committee, an Intergovernmental Agreement Development Impact Fee Advisory Committee. Which legal believes would be the sum of all the committees.

ITEM 5:

*Committee discussion/decision on written findings and recommendations to respective governing bodies regarding adoption or amendment of County CIP (action item)

The City of Mountain Home Impact Fee Advisory Committee spoke that they acquired lots of information on the EMS Impact fee. They believe they would like more time to look over the information provided before making a recommendation to the respective governing body.

Mayor Rich Sykes asked for the committees to also look on the commercial side. In The City of Mountain Home, we do not want to kill commercial coming in because the fees are too high.

There was a discussion regarding, Why the focus is so much on EMS? Is there a need now for a new EMS building? Is there going to be more meetings to come focusing just on jail impact fee and then another one for sherifs department? Are those meetings going to take more time to gather information that is why they are set aside for another day? County's Legal Counsel Abby Germaine spoke saying it is a little of both. There is a need for funding for EMS, as we need it now. They have heard from the committees with more questions about how jail was calculated. Instead of talking about the jail today they felt there was more comfort talking about the EMS fees. Plus, the City of Mountain Home has their own police department so there is no need for them to speak about the sheriff fees.

Alan Roberts Elmore County Emergency Response Director spoke to the committee and staff about the call volume. EMS is running a little over 3000 calls a year, Mountain Home Fire has 121 is 2023, Mountain Home Rual Fire had 67% calls, and Rescue had 250 calls. Breaking that down last year when they pulled the numbers 67% of the calls are inside the city limits of Mountain Home. The way things are structured the current and only EMS building is off American legion over by the jail. With the growth off of S 5th W, HWY 51 area, and the apartments over by the industrial area. A lot of the call volumes come from that side of town. It has become critical to be able to respond to that side of town in a more efficient manner they are anywhere from 8 to 10 minutes to get across town with the traffic and everything else that goes on. Between 3 and 5 O'clock it is even worse. Someone without oxygen or a pulse have about 4 minutes before it they start getting brain damage. Which gives more reason to get another EMS station. There is already a location bought by the Elmore County to put a Westside EMS station.

The City of Mountain Home Impact Fee Committee asked if they could get a summary of the calls. Alan said he would provide that information to them.

There was a discussion regarding if the numbers are off where is the justification in collecting these fees.

There was a discussion regarding the fees and how they will affect commercial wanting to build here and how the fees are calculated for them.

There was a discussion regarding Elmore County already has adopted the fees now The City of Mountain Home and The City of Glenns Ferry need to decide if they want to adopt the fees. With the Jail and EMS fee for a residential building it would add about \$2000.00 to the impact fees the city already addresses.

There was a discussion about how the county calculates the fee for nonresidential accessory structures.

There was a discussion about tabling this till the next week. The City of Mountain Home asked if they could have a meeting with just the county to ask all the questions to hope they can make their decision.

The City of Glenns Ferry has adjourned.

Elmore County and The City of Mountain Home committees took a 5-minute recess.

The committees gathered at 8:55 PM.

There was a discussion regarding concerns and the information provided. Having more accurate numbers based on our growth and what growth projections are. Fees matter and if they are not carefully considered you will drive away development. The City of Mountain Home Impact Fee committee would like to discuss the county fees a little more carefully.

There was a discussion regarding if the study was redone which would mean the study would have to be restarted and the growth was cut to whatever percent it was cut the amount of capital would be cut and the corresponding amount fee would be exactly the same.

Teran Mitchell with The City of Mountain Home Impact Fee Committee motioned to have the committee meet again to discuss the possible effects the CIP and what it entails. Purpose a week from today. Ray Lerike second the motion. The motion was paused due to Member Phillip Mills asking for Teran to get a list together of everything he is wanting to help him decide and would help the rest of the committee decide. Abby with the county asked Teran, what is it that he would like provided by the county? A revision of the CIP was asked. Alan, Mitra was asked if he could come back to help answer questions the committee may have. The county staff and City of Mountain Home staff and impact fee committee agreed to meet again on February 19th, 2025, at 6pm. All in favor; aye, the vote passes unanimous vote.

Elmore County Committee Member Curt Kanester motioned to adjourn from the meeting Teran Mitchell second the motion. All in favor; aye. The Elmore County Impact Fee Committee adjourned the meeting at 9:30 P.M.

The City of Mountain Home Impact Fee Committee took a 5-minute recess.

The City of Mountain Home Impact Fee Committee resumed at 9:36 P.M.

ITEM 6:

***Miscellaneous business/general discussion**

There was a discussion regarding what the impact fee committee would like to request to have provided to them accounting reports money in and money out official reports. They would like to get not only impact fee reports but also water and wastewater availability fees collected. They would like to have the past 10 years of reports. They would like to have them by the February 19th, meeting if that is not available, they asked for the last 5 years.

There was regarding the roles the Impact Fee Committee has, that they are doing their due diligence and not getting sued, holding the right people accountable.

There was a discussion regarding that the city's impact fee committee is concerned about EMS and their response time.

There was a discussion regarding how the county calculates their impact fees.

There was a discussion regarding our impact fee prices and how ours are high. Request of the total amount of impact fees and availability fees for a single-family house. The total amount of is \$12478.75 breaking it down water meter \$555.42, Fiber \$1195.00, Parks \$1146.00, Fire \$1338.00, Streets \$898.00, Police \$663.00, Sewer availability \$4200.00, and Water availability \$2450.00 plus tax \$33.33.

There was a discussion regarding how the EDUs are calculated. The committee was advised to speak with Chris Curtis the Public Works Director to get that answer.

There was a discussion regarding the next meeting on February 19th, 2025. What to have on the agenda?

There was a discussion regarding being part of budgeting and wanting to be part of some of the meetings. Like when trucks are being purchased because those do fall in line with the CIP. What the city intends to spend the CIP money and when.

There was a discussion regarding when there next meeting will be.

SET DATE FOR NEXT MEETING:

April 7th, 2025

February 19th, 2025, at 6:00 P.M. joint meeting with Elmore County Staff.

ADJOURN:

Phillip Mills motioned to adjourn; Ray Lierke seconded the motion. All in favor; aye. The motion passed unanimously.

There being no further business to come before the Committee, the meeting was adjourned at 10:12 P.M.


Chair



MINUTES FROM THE IMPACT FEE ADVISORY COMMITTEE REGULAR MEETING
HELD ON April 7, 2025, AT 5:00 P.M.

MEMBERS PRESENT: Teran Mitchell, Brendan McCarthy, Marshall Carruthers, Kelly McCormick, and Ray Liercke.

MEMBERS ABSENT: None

CITY STAFF PRESENT: Brenda Ellis, Nicole Coffey, and legal counsel Geoff Schroeder.

TRANSCRIBER: Nicole Coffey

CALL MEETING TO ORDER/ESTABLISH QUORUM

Brendon McCarthy called the meeting to order.

MINUTES:

*Action Item - March 13, 2025

Kelly McCormick motioned to approve the minutes for March 13, 2025, Ray Liercke second the motion. The vote goes as follow: Ray Liercke; aye, Teran Mitchell; aye, Kelly McCormick; aye, Marshall Carruthers; aye, and Chairperson Brendan McCarthy; aye. The motion passed unanimously.

RECOGNIZE PERSONS IN THE AUDIENCE:

*None

OLD BUSINESS:

* Discussion/Action Item

Committee to meet with Elmore County.

Further discussion regarding Elmore County Capital Improvement Plan for EMS.

*Discussion/decision-Action Item on findings and recommendations to render written report to the City Council regarding adoption or amendment of Elmore County Capital Improvement Plan.

Alan Roberts with the Elmore County EMS attended the meeting to speak on behalf of Elmore County about the EMS impact fee.

There was a discussion regarding the day-to-day operations for the EMS crew and if the county has read over the state law what the city and county impact fee committee is entitled to. Elmore County took over the ambulance depart back in 2019 before it was run by the hospital. That's when Alan was brought on board to take over the operations for ambulance, rescue, and emergency services. The staffing is the same now on crew wise then it was in 2019. Two (2) full time crews in Mountain Home, a full-time crew in Glenns Ferry, and a full-time employee/unit in Pine. They have a QRU Quick Response Unit in Prairie and Atlanta. That is the coverage for all of Elmore County. The station is set up for two (2) first response units here in Mountain Home. With Mountain Home growing quickly the response times to get to some areas take

longer. The West side is the main concern depending on the time of day it could take longer to get to an emergency. A station on the West side of town would be a great location to cut the response time down on that side of town. For the state laws and codes Alan relies on the attorneys to make sure that what they are asking for regarding impact fee spending is correct.

There was a discussion regarding growth and the numbers given in the county's CIP. Are the numbers correct that were provided? They county provided in the CIP high numbers that seem inadequate. The planner that created the CIP for the county was not basing the numbers off of the response time its is based off of numbers of stations and pieces of equipment. The numbers for the population growth are an estimated amount.

There was a discussion regarding the number of calls for EMS. 70% of calls came from within the city limits of Mountain Home.

There was a discussion regarding Elmore County's CIP and concerns some impact fee committee members have with all cities included in it and not just Mountain Home. It would take a lot of time and effort to make a CIP just for the Mountain Home area. The county is asking the City of Mountain Home to adopt the county's CIP and start charging for the EMS impact fee. The reason is with the growth another station needs to be built for EMS.

There was a discussion regarding the Mayfield Springs development that was included in the CIP will be building and operating their own EMS building and funding it. That will not be a county EMS station.

There was a discussion regarding the city Impact Fee Advisory Board needing to provide written comment regarding the City of Mountain Home adopting the county's CIP for the collection of EMS impact fees with the city. The written comments will need to be written to the City of Mountain Home City Council stating their concerns if they have any and if they are in favor or against the change.

There was a discussion getting numbers of EMS regarding how many more calls has come in since 2019. This is a very time-consuming process. They do not have the manpower to do this.

There was a discussion regarding the response time for EMS if they did have a station on the West side.

There was a discussion regarding the road conditions.

There was a discussion regarding the proposed locations for the EMS building.

Teran Mitchell made a motion to have a meeting with the committee members to identify Items of concern or disagreement and file them jointly between the committee members. Kelly McCormick and Marshall Carruthers seconded the motion. The vote goes as follow: Marshall Curruthers; aye, Kelly McCormick; aye, Teran Mitchell; aye, Ray Liercke; aye, and Chairperson Brendan McCarthy; aye. The motion passed unanimously.

NEW BUSINESS:

*** Financial Statement 2023-2024**

There was a discussion regarding the budget summary. Why the Richard McKenna school and C2 Construction received a refund. Charter schools and public schools that has their own taxing district do not get charged impact fees which C2 Construction was charged for Richard McKenna.

Brendan McCarthy motioned to amend the agenda to make the Financial Statement as an action item to approve the financial statement per clerical error. Teran Mitchell seconded the motion. The vote goes as follow: Ray Leircke; aye, Teran Mitchell; aye, Kelly McCormick; aye, Marshall Curruthers; aye, and Chairperson Brendan McCarthy; aye. The motion passed unanimously.

Ray Liercke made a motion to approve the documents as printed. Teran Mitchell seconded the motion. The vote goes as follow: Marshall Curruthers; aye, Kelly McCormick; aye, Teran Mitchell; aye, Ray Liercke; aye, and Chairperson Brendan McCarthy; aye. The motion passed unanimously.

GENERAL BOARD DISCUSSION:

***Discussion-Open Discussion**

There was a discussion regarding the streets and would like Public Works Director to come back and talk about the asphalt machine.

Brendan McCarthy will reach out to the county to get dates to have a joint meeting with the county Impact Fee Advisory and also the city's Impact Fee Advisory then will reach out to the rest of the committee.

SET DATE FOR NEXT MEETING:

Marshall Curruthers made a motion to table this topic because the next meeting will be with the county, the meeting schedule will be based upon the information they need from the county. Teran Mitchell seconded the motion. The vote goes as follow: Ray Leircke; aye, Teran Mitchell; aye, Kelly McCormick; aye, Marshall Curruthers; aye, and Chairperson Brendan McCarthy; aye. The motion passed unanimously.

ADJOURN:

Kelly McCormick motioned to adjourn; Ray Lericke seconded the motion. All in favor; aye. The motion passed unanimously.

There being no further business to come before the Committee, the meeting was adjourned at 7:07 P.M.


Chair

MINUTES FROM THE IMPACT FEE ADVISORY COMMITTEE SPECIAL MEETING
HELD ON April 23, 2025, AT 5:30 P.M.

MEMBERS PRESENT: Teran Mitchell, Brendan McCarthy, and Kelly McCormick. Ray Liercke was by phone.

MEMBERS ABSENT: Marshall Carruthers

CITY STAFF PRESENT: Brenda Ellis, Nicole Coffey. Legal Counsel Geoff Schroeder was by phone.

TRANSCRIBER: Nicole Coffey

CALL MEETING TO ORDER/ESTABLISH QUORUM
Brendan McCarthy called the meeting to order.

MINUTES:

*Action Item - April 7, 2025

Teran Mitchell motioned to approve the minutes for April 7, 2025, Kelly McCormick second the motion. The vote goes as follow: Ray Liercke; aye, Teran Mitchell; aye, Kelly McCormick; aye, and Chairperson Brendan McCarthy; aye. The motion passed unanimously.

RECOGNIZE PERSONS IN THE AUDIENCE:

*None

OLD BUSINESS:

*Action Item – Discussion/Decision

To Review and discuss Elmore County Capital Improvement Plan for EMS

*Action Item - Discussion/Decision

Written findings and recommendations to governing body regarding adoption of the Elmore County CIP for EMS

Alan Roberts was in attendance for the EMS discussion.

There was a discussion regarding the percentages of calls inside the city limits. 2019 was 58%, 2023 was 60%, and 2024 was 67%. The years 2020-2022 was not accounted for due to COVID and the numbers were pretty high. The increase was due to increased city property, and the population inside the city limits. Elmore County took back over the EMS in 2019.

There was a discussion regarding what the nature of the calls were. Car accidents, the elderly calling for assistance because we can track that with the demographics. The growth rate over the last 5 years is about 1%.

There was a discussion regarding the funding for the EMS.

There was a discussion regarding property tax and who gets charged what.

There was a discussion regarding the City Fire Department and how is it staffed which led to how the EMS, Rural Fire, and Police are staffed. The City Fire Department has 3 paid full-time employees and many paid volunteers, the EMS has full time staff and parttime staff, the Police Department is all paid staff.

There was a discussion regarding the number of calls that are nonresidents and is that affecting the level of service. The level of service is the same. There has been no decline in the response time. Summertime has a lot of freeway calls but with Pine they have about 100 calls total a year. There is a fee that the EMS can charge by law for out of county residents. The calls also include being on scene for fire standby calls. They have limited the fire standby calls they will not go out on fire alarm calls unless they are truly needed. They do not do a lot of standby calls, but they do assist when needed.

There was a discussion regarding when P&Z and City Council approves new development are they taking in the fact how the development and growth would affect EMS, Fire, and schools. Every development, annexation request, and subdivision request, the entity approving it whether it is county or city is required to provide notice to all political entities and subdivisions. EMS has not had notice of the development or subdivisions coming in. There is a list that of Public Entities the county and the counties land use office does get notified but the information must not have been passed down. The EMS will be added to the Entity list to be notified by the developer when a public hearing is going to be held.

There was a discussion regarding density and roadways. The density does not cause roads to wear down it is the heavy tractors, semi-trucks, farm equipment, and machinery.

There was a discussion regarding impact fees in the city and county. EMS impact fees would be greatly appreciated and used wisely. Worry is that Mayfield, Glenns Ferry, and Pine are included in the County CIP they do not want Mountain Homes Impact fees to go to another city.

There was a discussion regarding writing the findings and recommendations to the governing body regarding adoption of the Elmore County CIP for EMS. There is frustration with the City's Impact Fee Advisory Committee not being given the information that they request, the county's committee not being there for this meeting to make it a joint committee meeting. The county was not even informed about this meeting. The committee is very impressed with Alan Roberts making an effort and coming to these meetings and giving the information they asked him for.

There was a discussion regarding there is a sense of urgency to get the written comments done. City Council was hoping to have the recommendation and ready to do the public hearing by May 27th. The committee asked if it had to go through planning and zoning first for the public hearing. The city will reach out to legal to confirm.

There was a discussion regarding the projected growth rate.

There was a discussion regarding the cost that the government entities to bring down the cost of things. What would be good buildings to build for the EMS and to bring down the cost of square foot.

There was a discussion regarding taxes. People living in the county that live right on the boarder get charged less taxes by at least half but come into the city and use the city resources and the taxes that the city pays.

There was a discussion regarding the charging of the taxes and deficiencies. When it comes to fees it is not fair for 30 years old who is trying to buy their first home to pay more in EMS impact fees, if the elderly use it more then they need to pay their fair share. Because that is existing deficiencies. It is expensive to live here. New homes are going for over \$400,000 in Mountain Home which is a huge amount making it where people can't afford to buy.

There was a discussion regarding having the entire committee at the City Council meeting while this adoption of the CIP from the county goes to Public Hearing. City staff informed the committee that we will have to check with legal to see if we need to make it a special impact fee meeting since there will be 3 or more committee members and would make a quorum.

NEW BUSINESS:

*None

GENERAL BOARD DISCUSSION:

*Discussion-Open Discussion

May 7th, 2025, Brendan McCarthy mentioned that he will be meeting with the Hwy District.

There was a discussion regarding the building permit report. There were 20 new residential permits pulled for April so far. A total of 44 units total as of April 23, 2025.

There was a discussion regarding going live for the Impact Fee Meeting. This has to be approved by others to be able to go live for Impact Fee Meetings.

Final reports were requested for the water and wastewater availability fees. Not for every meeting but quarterly.

SET DATE FOR NEXT MEETING:

*Action Item – Discussion/Decision

- 1) Set next meeting to discuss City CIP - Streets with department head
- 2) Set next meeting to review the City's wastewater infrastructure with department head and Keller Associates

There was a discussion regarding when the department heads come for the committee to come up with questions before hand so we can get them to the department head, and they can come prepared.

There was a discussion regarding the next quarterly meeting in July.

Brendan McCarthy set a motion to set the action items to the quarterly meeting date. The vote goes as follows: Teran Mitchell second the motion. Ray Liercke; aye, Teran Mitchell; aye, Kelly McCormick; aye, and Chairperson Brandan McCarthy; aye. The vote passed by a unanimous vote.

ADJOURN:

Kelly McCormick motioned to adjourn; Teran Mitchell seconded the motion. All in favor; aye. The motion passed unanimously.

There being no further business to come before the Committee, the meeting was adjourned at 7:23 P.M.

Chair

MINUTES FROM THE IMPACT FEE ADVISORY COMMITTEE SPECIAL MEETING
HELD ON May 8, 2025, AT 5:30 P.M.

MEMBERS PRESENT: Teran Mitchell, Brendan McCarthy, and Ray Liercke.

MEMBERS ABSENT: Marshall Carruthers, and Kelly McCormick

CITY STAFF PRESENT: Brenda Ellis, Legal Counsel Geoff Schroeder

TRANSCRIBER: Nicole Coffey

CALL MEETING TO ORDER/ESTABLISH QUORUM

Brendan McCarthy called the meeting to order.

MINUTES:

*Action Item - April 23, 2025

Teran Mitchell motioned to approve the minutes for April 23, 2025, Ray Liercke second the motion. The vote goes as follow: Ray Liercke; aye, Teran Mitchell; aye, and Chairperson Brendan McCarthy; aye. The motion passed unanimously.

RECOGNIZE PERSONS IN THE AUDIENCE:

*None

OLD BUSINESS

*Action Item - Discussion/Decision

Written findings and recommendations to governing body regarding adoption of the Elmore County CIP for EMS

There was a discussion regarding the county needs the additional fees collected to help them fund their operations but do not feel that the county went above and beyond to address the concerns, the unwillingness to revisit the CIP regardless of the information. In the last meeting it was decided that the committee would consolidate their thoughts and concerns and observations of the needs and have read through the report that Chairperson Brendan McCarthy wrote up with modifications from other committee members, Committee Member Teran Mitchell was satisfied with the report that was written. Committee Member Ray Liercke asked if the notations have been transferred. They have not been transferred.

There was a discussion regarding the written comments from the committee members. Construction cost estimates is a big concern. The growth rates the county had in their CIP was another concern. The numbers were way off. Which could give a false impression that we are growing faster then what we are.

There was a discussion regarding the legal part of how to go about the written edited comments to be added. As long as it is discussed and voted on at this meeting the comments can be voted to be added in or not. Legal Counsel Geoff Schroeder mentioned again that he has no legal opinion and input on anything that has been written in the document. This is fully on the Impact Fee Advisory Committee, and he does not want any part in writing the documents.

There was a discussion regarding the document and the changes that were provided. This is one of the first agreements to happen in the state of Idaho and could face legal scrutiny. The city's impact fee committee was not involved with the county's CIP. Currently the consultant that designed the city and county impact fee studies who is also responsible for the CIP and Impact Fees studies in Eastern Idaho is currently under litigation.

There was further discussion regarding the population and growth rate.

There was further discussion regarding the construction costs. Most people don't know how the construction world works. The cost can vary depending on the construction type. Once the contractors are brought in the cost goes up. The price is inflated. There are procurement laws. It is not uncommon for projects not to have a project manager or architect on site to answer questions. The EMS idea for a new building is a prefab metal shed which does not cost that much. It would have water and sewer. But even with the footings, sewer, water and etc., it should not cost \$450 a square foot maybe \$200 a square foot. There are ways to build less then what the county stated the price was per square foot to build a new EMS station. Any fees collected inside the City of Mountain Home for EMS needs to stay in Mountain Home not to other cities. There are many concerns about the cost based off the numbers given by the county.

Teran Mitchell made a motion to approve for recommendation the county CIP Impact Fee study analysis and report final comments as discussed and written. Ray Liercke seconded the motion. The vote goes as follows: Chairperson Brendan McCarthy; aye, Teran Mitchell; aye, and Ray Liercke; aye. The motion passed by a unanimous vote.

NEW BUSINESS

*None

GENERAL BOARD DISCUSSION:

*Discussion-Open Discussion

Chairperson Brendan McCarthy had a meeting with the Mountain Home Highway District. They have approved to proceed with the talks on working through an intergovernmental agreement for the Smith Rd intersection on South of Highway 51. The Mountain Home Highway District has agreed to start discussions regarding an intergovernmental agreement seeing how this would look and what they would need from the City of Mountain Home Impact Fee Advisory Committee they have voted to start talking. Legal Counsel Geoff Schroeder asked if there was Legal Counsel at the meeting and the Highway District had theirs at the meeting but no one from the city. The Highway District would have to create an impact fee and plan then come ask the city's Impact Fee Advisory Committee to collect fees to collect on an impact fee to put in a stop light at the intersection of Smith Rd and Hwy 51 on behalf of the Hwy District.

Chairperson Brendan McCarthy would like to see if the committee would give him support regarding drafting a letter to the City Council and to the city of what is the direction going forward with city topics. Such as Smith Rd as the example. Break down into three (3) sections, one would be requests example, financial reports, and professional reports. The second section would be overall concern comments thoughts on topics example, bringing streets back to talk with. The last section would be future agenda items such as the Wastewater CIP, Parks CIP, etc. We have done lots of research over the last few months and have improved since when he first started. Ray Liercke recommended waiting until the other committee members can agree or disagree and give input.

SET DATE FOR NEXT MEETING:

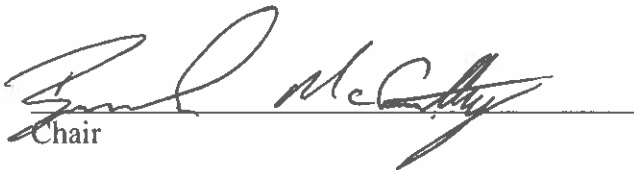
*Action Item – Discussion/Decision

June 18th, 2025 at 5:30 P.M.

ADJOURN:

Ray Liercke motioned to adjourn; Teran Mitchell seconded the motion. All in favor; aye. The motion passed unanimously.

There being no further business to come before the Committee, the meeting was adjourned at 6:56 P.M.


Chair

**City of Mountain Home Development
Impact Fee Committee Advisory Committee**

COMMENTS TO CITY COUNCIL REGARDING ELMORE COUNTY EMS IMPACT FEES

Recommendation: *Based on the 2022 Elmore County Impact Fee Study, received by the City of Mountain Home Development Impact Fee Advisory Committee (DIFAC) in November of 2024, it is the recommendation of this Committee to adopt the Elmore County EMS Capital Improvement Plan (CIP)—if and only if the following listed concerns herein are fully addressed and incorporated. While the Committee supports the collection of impact fees for Elmore County EMS, it is essential that the underlying data be accurate, thorough, and defensible to withstand any potential legal challenges—especially given that this would be one of the first agreements of its kind in the State of Idaho and is likely to face heightened legal scrutiny.*

1) Background Information:

On November 21st, 2024, the Mountain Home Impact Fee Advisory Committee received a copy of the Elmore County Impact Fee Study. The City of Mountain Home had expressed its intention to work towards an agreement for collecting impact fees on behalf of Elmore County for EMS, the Sheriff's Office, and the County Jail. However, during initial discussions, it was requested of the Committee to focus solely on the EMS portion of the study due to substantial concerns surrounding the proposed impact fees for the Sheriff's Office and Jail.

Recognizing the need for a more timely and responsive review process, the Committee—typically meeting just once a year—chose to begin holding quarterly meetings, with the option to schedule special meetings as needed. These meetings would address not only the County's proposal but also the City's Capital Improvement Plan (CIP). While both CIPs were developed by the same consultant, it was noted that the Mountain Home DIFAC was not involved in the preparation of either plan.

On February 6th, 2025, the Mountain Home DIFAC and the Elmore County DIFAC held a joint meeting to discuss the Elmore County EMS Capital Improvement Plan (CIP). The consultant responsible for the County CIP, along with County staff, attended the meeting to address questions regarding the overall plan and specific details related to the EMS component. It should be noted that Mr. Alan Roberts has been highly responsive and helpful in providing data and answering questions related to the EMS portion of the County CIP. However, throughout our deliberations over the past several months, broader concerns have emerged regarding the overall process for creating and adopting CIPs, in addition to specific critiques of the County's EMS proposal. Despite being raised multiple times, many of these issues remain unresolved.

The following document outlines both the Committee's support for EMS impact fees and its outstanding concerns and critiques of the current CIP process as well as the EMS portion of the study.

Overall Concerns

1. The City DIFAC was not involved in the development of the 2022 Elmore County Impact Fee Study and, as a result, was not privy to the discussion that led to the proposed fees.
2. The consultant who designed the current County and City impact fee studies designed the CIP study and imposed impact fees in Idaho Falls, Idaho which is currently under litigation.
3. A large majority of the Elmore County DIFAC did not approve the current Elmore County Impact Fee Study, as stated during the joint City/County DIFAC meeting held on February 6, 2025.
4. The Committee is concerned that the adoption of the current CIP and Impact Fee Study may result in refunds being issued to developers due to errors identified by developers and their legal counsels.
5. The Committee expressed concern regarding the projected impact fee revenues, particularly the reliance on impact fees as the sole funding source for completing CIP items. The CIP does not identify any alternative revenue streams to address potential shortfalls resulting from slower growth rates or increased construction costs.
6. The projected growth rates used in the study are inaccurate when compared to actual growth data from FY2022 to FY2024, as evidenced by County building permit records (see attached report). The County CIP Fig 25 provides the base line and projected growth rates in the County. It appears that the 2021 population in Fig 25 does not match that of the US Census data. This discrepancy would lead to a false growth rate.
7. One committee member expressed concerns with the construction cost estimations for capital improvements and the ability of the government entities to pay for said improvements. If the square-foot costs are accurate, then the government entity would not collect sufficient funds through impact fees to pay for the improvements before the requisite time-period expires. The committee member suggested that a committee or third-party oversight group be designated to oversee the procurement process, eliminate wasteful spending and contractor cost inflation, and create financial accountability for each capital improvement.
8. The inclusion of the Mayfield CIP in the Impact Fee Study is inappropriate, as it may result in fees collected within the City of Mountain Home being used to fund capital improvements outside city limits. Additionally, it is noted the Mayfield development is already required to provide infrastructure and equipment independently, which will not be transferred to County ownership.
9. There are significant concerns regarding the structure and implementation of the proposed intergovernmental agreement between the City of Mountain Home and Elmore County for the collection of impact fees (EMS, Sheriff, Jail), including:
 - a. The lack of a formal unified DIFAC composed of both City and County representatives.
 - b. Uncertainty over which entity would bear legal responsibility in the event of a legal challenge.

- c. Ambiguity regarding which governing body will have final authority over the use of collected fees, and whether a recommendation from the City DIFAC will be required.
- d. A lack of clarity on when and how impact fee accounting (collections and expenditures) will be reported to the unified DIFAC—if established—or to the existing separate DIFACs.

2) Methodology:

The Elmore County CIP consists of one area of service (entire County). As mentioned in the *Elmore County CIP*, TischlerBiseGalena employed a plan-based fee calculation methodology, which allocates the costs of a defined set of improvements to a projected amount of future development. As part of this approach, they used the current infrastructure cost per service unit (i.e., existing standards), or future levels of service where appropriate, and multiplied it by the projected increase in service units over a designated planning period to determine the cost of growth-related system improvements ($A \times B = C$) (Pg. 6, Elmore County CIP).

Impact Fee Committee Comments on Methodology

Comments of Support

- *It should be noted that the Fee Study (page 10, Methodology section) states no general tax dollars are assumed to be used to fund growth-related capital costs, thereby requiring no additional revenue credits. However, if the projected growth rates and construction cost estimates per square foot are inflated, it is likely that additional revenue sources will be necessary to complete the identified projects within the statutory time limits for expending impact fees.*
- *Based on the data provided to the City DIFAC regarding EMS calls the need for a Mountain Home CIP for EMS is needed. Upon review 67% of EMS calls were within the City of Mountain Home up from the previous year (FY23 – 60%).*

Comments of concern

- *The Idaho Development Impact Fee Act requires that deficiencies be identified. No deficiencies are identified.*
- *No Land Use Assumptions were included in the study*
- *No commencement or completion dates listed for CIP items*
- *No identification of ALL funding sources for system improvements*
- *The service area defined in the Elmore County CIP is overly broad, encompassing both fully served and partially served areas. For this reason, the City of Mountain Home should be designated as a separate, distinct service area.*

3) Projected Growth & Impact Fee Revenue (Residential and Nonresidential – 10 year):

Pages 29 and 32 of the *Elmore County CIP and Impact Fee Study* present the 10-year growth projections for both residential (single-family and multi-family) and nonresidential development. These projections are based on data from multiple sources, with the primary source being the U.S. Census Bureau. Additionally, the study includes projected impact fee revenues, which are calculated using the County's anticipated growth rates.

Figure 25: Ten-Year Projected Residential and Nonresidential Growth

Elmore County, ID	Base Year 2021	1 2022	2 2023	3 2024	4 2025	5 2026	6 2027	7 2028	8 2029	9 2030	10 2031	Total Increase
Population [1]	27,342	28,311	29,280	30,248	31,217	33,188	35,159	37,131	39,102	41,073	42,260	14,918
Housing Units by Type [2]												
Single Family	10,981	11,373	11,765	12,157	12,549	13,363	14,177	14,991	15,805	16,619	17,096	6,115
Multifamily	2,060	2,133	2,206	2,279	2,352	2,501	2,650	2,799	2,948	3,097	3,187	1,127
Total Housing Units	13,041	13,506	13,971	14,436	14,901	15,864	16,827	17,790	18,753	19,716	20,283	7,242
Jobs [3]												
Retail	1,995	2,061	2,131	2,204	2,280	2,359	2,442	2,530	2,622	2,704	2,788	793
Office	596	616	637	658	681	705	730	756	783	808	833	237
Industrial	2,224	2,299	2,376	2,457	2,542	2,630	2,723	2,821	2,924	3,015	3,109	885
Institutional	2,593	2,675	2,760	2,848	2,939	3,033	3,129	3,229	3,332	3,438	3,547	955
Total Jobs	7,407	7,651	7,904	8,167	8,441	8,726	9,024	9,335	9,661	9,964	10,277	2,870
Nonresidential Floor Area (1,000 sq. ft.) [4]												
Retail	939	971	1,004	1,038	1,074	1,111	1,150	1,192	1,235	1,273	1,313	374
Office	183	189	195	202	209	216	224	232	240	248	256	73
Industrial	1,417	1,464	1,514	1,565	1,619	1,675	1,735	1,797	1,862	1,920	1,980	564
Institutional	907	936	966	997	1,029	1,061	1,095	1,130	1,166	1,203	1,242	334
Total Floor Area	3,447	3,561	3,679	3,802	3,930	4,064	4,204	4,350	4,504	4,645	4,791	1,344

[1] Population growth is based on housing development and persons per housing unit factors
[2] Five year average of building permits is assumed to continue over the next ten years
[3] Source: American Census Bureau OnTheMap
[4] Source: TischlerBise analysis; Institute of Transportation Engineers, *Trip Generation*, 2021

Figure 31: Projected County EMS Development Impact Fee Revenue

		Single Family \$426 per unit	Multifamily \$320 per unit	Retail \$821 per KSF	Office \$316 per KSF	Industrial \$142 per KSF	Institutional \$314 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2021	10,981	2,060	939	183	1,417	907
Year 1	2022	11,373	2,133	971	189	1,464	936
Year 2	2023	11,765	2,206	1,004	195	1,514	966
Year 3	2024	12,157	2,279	1,038	202	1,565	997
Year 4	2025	12,549	2,352	1,074	209	1,619	1,029
Year 5	2026	13,363	2,501	1,111	216	1,675	1,061
Year 6	2027	14,177	2,650	1,150	224	1,735	1,095
Year 7	2028	14,991	2,799	1,192	232	1,797	1,130
Year 8	2029	15,805	2,948	1,235	240	1,862	1,166
Year 9	2030	16,619	3,097	1,273	248	1,920	1,203
Year 10	2031	17,096	3,187	1,313	256	1,980	1,242
Ten-Year Increase		6,115	1,127	374	73	564	334
Projected Revenue =>		\$2,604,990	\$360,640	\$306,816	\$22,994	\$80,025	\$104,931
						Projected Revenue =>	\$3,480,000
						Total Expenditures =>	\$3,409,000
						Non-Impact Fee Funding =>	\$0

Impact Fee Committee Comments on Projections

Comments of Support

- None

Comments of concern

- The 10yr projected growth rates are not comparable to historical data (i.e. FY24 Projected Res. Growth [392 units] vs FY24 Res. Building Permits [42 units])
- Based on the projected impact fee revenue being tied to an inflated growth rate, it is the concern of this Committee the listed CIP items will fall short of funding goals and need to be supplemented by other revenue streams which are currently not listed
- In addition, Fig. 25 shows the 2021 base population to be 27,342. The U.S. Census Bureau shows the 2020 population to be 28,666 and the 2010 population to be 27,038. The discrepancy between the baseline (initial) population of 2020-2021 is equal to approximately 1,300 people or 4.75%, or the total projected growth rate between 2021-2025. According to the U.S. Census Bureau, the actual growth rate for Elmore County is approximately 0.95-1.2%. In summary, both the estimated population number provided and the projected growth rate are grossly inaccurate.

4) Costs for Capital Improvement Plans:

The following costs for the proposed impact fees are based on calculations provide by the Consultant and County staff for the cost per sq ft as well as proportionality for new residential growth and nonresidential vehicle trips.

Figure 24: Elmore County EMS Maximum Supportable Impact Fees

Fee Component	Proposed Fees	
	Cost per Person	Cost per Nonres. Vehicle Trips
EMS Stations	\$153.00	\$45.00
EMS Vehicles and Apparatus	\$15.00	\$5.00
EMS Equipment	\$26.00	\$8.00
Cost of Impact Fee Study	\$1.24	\$0.35
Gross Total	\$195.24	\$58.35
Net Total	\$195.24	\$58.35

Residential		
Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$426
Multifamily	1.64	\$320

Nonresidential		
Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	14.06	\$821
Office	5.42	\$316
Industrial	2.44	\$142
Institutional	5.39	\$314

Impact Fee Committee Comments on Costs

Comments of Support

- The proposed costs attributed to providing EMS facilities and equipment to support new growth within Mountain Home are based on capital investments intended to serve the entire city.
- The information on which the cost calculations were based was supplied by city staff who are conversant with the cost characteristics of providing the Levels of Service specified in the methodology.

Comments of concern

- The proposed fees for cost per person and nonresidential vehicle trip is including facilities, vehicles, and equipment which would serve other areas other than Mountain Home Idaho. Due to inclusion of these CIP items the calculation for the Level-of-Service Standards has caused the cost per unit to be higher.
- It should be noted in the Fee Study (pg. 10) under the Methodology section – no general tax dollars are assumed to be used to fund growth-related capital costs, requiring no further revenue credits. However the projected growth rates and building costs per sq ft are inflated which will cause the potential need for other revenue sources to complete projects within the statutory time limits for expenditure of impact fees.

5) Capital Improvement Plan (CIP):

The following CIP items are listed based on County Staff's (EMS) expertise for facilities and equipment needed for future growth. It was prepared by County staff based on the consultant's projections of revenue from impact fees collected for the County to support new development while maintaining the current level of service.

Figure 18: Planned EMS Station Infrastructure and Cost per Service Unit

Facility	Square Feet	Cost per Square Foot	Estimated Cost
Mountain Home West Station	1,600	\$450	\$720,000
Glenns Ferry Station	1,400	\$450	\$630,000
Pine Station	1,400	\$450	\$630,000
Mayfield EMS Station	1,600	\$450	\$720,000
Total	6,000	\$450	\$2,700,000

<i>Level-of-Service Standards</i>		Residential	Nonresidential
Proportionate Share		85%	15%
Share of Facility Square Feet		5,100	900
Projected 2031 Population/Nonres. Vehicle Trips		14,918	8,822
Square Feet per Person/Nonres. Trips		0.34	0.10

<i>Cost Analysis</i>		Residential	Nonresidential
Square Feet per Person/Nonres. Trips		0.34	0.10
Average Cost per Square Foot		\$450	\$450
Capital Cost Per Person/Nonres. Trip		\$153	\$45

Figure 19: Planned EMS Vehicles/Apparatus and Cost per Service Unit

Apparatus	Total Units	Cost per Vehicle	Estimated Cost
Mayfield Quick Response Units	1	\$250,000	\$250,000
Total	1	\$250,000	\$250,000

Level-of-Service Standards		Residential	Nonresidential
Proportionate Share		85%	15%
Share of Apparatus		0.85	0.15
Projected 2031 Population/Nonres. Vehicle Trips		14,918	8,822
Apparatus per 1,000 Persons/Nonres. Trips		0.06	0.02

Cost Analysis		Residential	Nonresidential
Apparatus per 1,000 Persons/Nonres. Trips		0.06	0.02
Average Cost per Unit		\$250,000	\$250,000
Capital Cost Per Person/Nonres. Trip		\$15	\$5

Figure 20: Planned EMS Equipment and Cost per Service Unit

Equipment	Total Units	Cost per Unit	Estimated Cost
Stryker Systems	4	\$45,000	\$180,000
Zoll Monitors	4	\$32,000	\$128,000
Portable Radios	6	\$1,200	\$7,200
ATV - Automatic Transport Ventilator	4	\$4,500	\$18,000
Saphire Infusion Pumps	4	\$3,500	\$14,000
CradlePoint	4	\$4,000	\$16,000
Mayfield Stryker Systems	1	\$45,000	\$45,000
Mayfield Zoll Monitors	1	\$32,000	\$32,000
Mayfield Portable Radios	1	\$1,200	\$1,200
Mayfield ATV - Automatic Transport Ventilator	1	\$4,500	\$4,500
Mayfield Saphire Infusion Pumps	1	\$3,500	\$3,500
Total	31	\$14,497	\$449,400

Level-of-Service Standards		Residential	Nonresidential
Proportionate Share		85%	15%
Share of Equipment		26.35	4.65
Projected 2031 Population/Nonres. Vehicle Trips		14,918	8,822
Equipment per 1,000 Persons/Nonres. Trips		1.77	0.53

Cost Analysis		Residential	Nonresidential
Equipment per 1,000 Persons/Nonres. Trips		1.77	0.53
Average Cost per Unit		\$14,497	\$14,497
Capital Cost Per Person/Nonres. Trip		\$26	\$8

Impact Fee Committee Comments on CIP

Comments of Support

- None

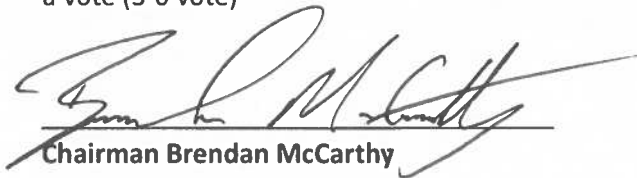
Comments of concern

- The cost per square foot for planned facilities (Mountain Home West Station) is too high as well as the other planned facilities
- Mayfield facilities, vehicles, and equipment should not be included in the Mountain Home CIP as it raises the cost of impact fees collected and supports a development outside the City limits of Mountain Home.
- The projected 2031 Population data is inflated

**City of Mountain Home Development
Impact Fee Committee Advisory Committee**

May 8th, 2025

Approved by a majority of the City of Mountain Home Development Impact Fee Advisory Committee by
a vote (3-0 vote)


Chairman Brendan McCarthy

Attachment

Elmore County Building Permit log EMS Fees

Date	Customer Name	Address	City	ST	Zip	Amount	Type	Permit #
6/13/2023	Halvorson Steve	10160 W Desert Duck Ave	Mtn. Home	ID	83647	\$ 426.00	Manufactured Home	2023281
6/16/2023	Whipple Gayla Sue	1693 E Baumgartner Rd	Featherville	ID	83647	\$ 426.00	New Home	2023287
6/20/2023	Black Mesa Farms LLC	PO BOX 82	King Hill	ID	82633	\$ 151.68	Office	2023274
6/23/2023	Freer Malcolm	4092 N Elk Vly Way	Featherville	ID	83647	\$ 426.00	New Home	2023320
6/26/2023	Williams Phillip	1634 E River Dr	Featherville	ID	83647	\$ 170.40	Pole Barn	2023325
6/27/2023	Silva Eduardo	4360 Purple Sage Circle	Mtn. Home	ID	83647	\$ 426.00	New Home	2023324
6/29/2023	Cochell Glae	15020 W Soles Rest Creek Rd	Mtn. Home	ID	83647	\$ 426.00	New Home	2023275
7/3/2023	Carlock George	987 SW Autumn Ave	Mtn. Home	ID	83647	\$ 422.59	Shop	2023295
7/3/2023	Stevenson James	10845 Old Highway 30	Mtn. Home	ID	83647	\$ 426.00	New Home	2023293
7/6/2023	Sears Thomas	7633 SW Old Grandview Hwy	Mtn. Home	ID	83647	\$ 170.40	Shop	2023301
7/7/2023	Berndt Rich	29900 Hyw 20	Hill City	ID	83337	\$ 426.00	Manufactured Home	2023343
7/12/2023	Davies Walter	2260 NE Chimney Ct	Mtn. Home	ID	83647	\$ 426.00	New Home	2023327
7/13/2023	Reichert Ron	980 Thacker Rd	Hammett	ID	83627	\$ 426.00	New Home	2023349
7/14/2023	Loffer Jeffrey	TBD Lake Creek Rd	Pine	ID	83647	\$ 426.00	New Home	2023304
7/25/2023	Tackett Karla	4325 Purple Sage Circle	Mtn. Home	ID	83647	\$ 426.00	New Home	2023366
7/31/2023	Ward William	5368 N 18th East St	Mtn. Home	ID	83647	\$ 178.20	Pole Barn	2023354
7/31/2023	Vanderpoel Carolen	451 N Alpine Cir	Pine	ID	83647	\$ 38.00	Shop	2023358
7/31/2023	Stanger Jason	465 N Alpine Cir	Pine	ID	83647	\$ 426.00	New Home	2023361
8/3/2023	Denning LaDean	8530 W Martha Ave	Mtn. Home	ID	83647	\$ 426.00	Manufactured Home	2023387
8/3/2023	Riley Scott	210 NW Carrie Cir	Mtn. Home	ID	83647	\$ 80.64	Shop	2023356
8/8/2023	Howard Seth	9356 W Dairy Barn Rd	Hammett	ID	83627	\$ 426.00	New Home	2023342
8/9/2023	Wilson Tammy	150 Sky Blue Way	Mtn. Home	ID	83647	\$ 700.00	Auto Repair Shop	2023378
8/9/2023	Caspers Donovan	TBD S 18th East St	Mtn. Home	ID	83647	\$ 511.20	Shop	2023398
8/9/2023	Caspers Donovan	TBD S 18th East St	Mtn. Home	ID	83647	\$ 426.00	New Home	2023389
8/9/2023	Terhaar Gunner	4518 SW Easy St	Mtn. Home	ID	83647	\$ 213.00	Shop	2023392
8/11/2023	Martinez Rosa	TBD Old Grandview Hwy	Mtn. Home	ID	83647	\$ 426.00	New Home	
8/16/2023	Witt Aaron	12675 N Jack Rabbit Rd	Mtn. Home	ID	83647	\$ 426.00	New Home	
8/17/2023	Martinez Eduardo	11577 W Desert Duck Ave	Mtn. Home	ID	83647	\$ 426.00	New Home	2023384
8/31/2023	Munoz Eleazar	724 E Riverview Cir	Pine	ID	83647	\$ 426.00	New Home	2023439
8/31/2023	Godby Dande	1290 S Carnahan Rd	King Hill	ID	83633	\$ 213.00	Shop	2023432
9/7/2023	Janousek Michael	TBD E Riverview Cir	Pine	ID	83647	\$ 426.00	New Home	2023391
9/7/2023	Whaley David	1374 E Pine Creek Rd	Featherville	ID	83647	\$ 170.40	Pole Barn	2023450
9/15/2023	King James	1950 N Bobs Dr	Pine	ID	83647	\$ 426.00	New Home	2023438
9/28/2023	Trahin Catherine	3590 N 18th East St	Mtn. Home	ID	83647	\$ 545.28	Pole Barn	2023471
10/10/2023	York Casey	TBD N Ponderosa Pl	Featherville	ID	83647	\$ 426.00	New Home	2023437
10/12/2023	Gould Todd	11025 Highway 87	Hammett	ID	83627	\$ 426.00	New Home	2023468

10/16/2023	Brown Victor	TBD NW Frontage Rd	Mtn. Home	ID	83647	\$ 75.84	Office Shop Shop	2024005
10/17/2023	Mendoza Rigoberto	327 SW Contrail Ave	Mtn. Home	ID	83647	\$ 227.20		2023493
10/24/2023	Vance Capital LLC	194 S Corgi Ln	Mtn. Home	ID	83647	\$ 903.97		2023494
12/1/2023	WWT Construction	4335 NW Purple Sage	Mtn. Home	ID	83647	\$ 426.00	New Home	2021580
12/1/2023	Freer Malcom	295 E 12th South St	Mtn. Home	ID	83647	\$ 426.00	New Home	
1/17/2024	Parham Terry	792 W Bird Wing Dr	Meridian	ID	83646	\$ 426.00	New Home	2023347
2/2/2024	Jonas Roger	1195 NW Dandelion Ln	Mtn. Home	ID	83647	\$ 426.00	New Home	2023495
2/28/2024	Altrichter Jared	19750 N Cairns Pl	Mtn. Home	ID	83647	\$ 170.40		
							New Home	2024113
3/15/2024	Osprey Custom Homes	510 N 6th E	Mtn. Home	ID	83647	\$ 426.00	New Home	
3/29/2024	Wortham Dezirae	2144 NE Beaman Road	Mtn. Home	ID	83647	\$ 426.00		
4/5/2024	C-2 Construction	PO BOX 1108	Mtn. Home	ID	83647	\$1,278	New Home's	2024064/82/83
4/5/2024	Watson Martin	1843 E Rim Road	Grandview	ID	83624	\$ 426.00	New Home	2024126
4/18/2024	Tuttle Construction	19221 Evening Dr	Caldwell	ID	83607	\$ 426.00	New Home	
4/18/2024	Blackburn Paul	6455 SW Pack Train Circle 2384 NW Frontage Rd	Mtn Home	ID	83647	\$ 426.00	New Home	2024153
4/24/2024	Hartwell Lehi		Mtn. Home	ID	83647	\$ 117.58	Shop	2023309
5/1/2024	Haslam Randy	22125 Ditto Creek Rd	Mtn. Home	ID	83647	\$ 426.00	New Home	2024177
5/6/2024	Parker Lisa	2114 N Lagoon Circle	Pine	ID	83647	\$ 426.00	New Home	
5/8/2024	Korsen Jeff	320 S Hill Place	Fall Creek	ID	83647	\$ 426.00	New Home	
5/24/2024	Silva Eduardo *	4395	Mtn. Home	ID	83647	\$ 426.00	New Home	
5/29/2024	Byrne Elizabeth	4375 NW Purple Sage	Mtn. Home	ID	83647	\$ 426.00	New Home	2024147
6/11/2024	Buchanan Justin	TBD SE Groesfema	Mtn. Home	ID	83647	\$ 438.78	New Home	2024098
6/12/2024	Popoca Salvador	4370 NW Purple Sage Circle	Mtn. Home	ID	86347	\$ 438.78	New Home	2024201
6/13/2024	Higgins Timothy	1165 W Ariel CT	Prairie	ID	83647	\$ 438.78	New Home	2024194
6/14/2024	Davis Matthew	5300 E Forest Circle Rd	Baumgartner	ID	83647	\$ 438.78	Shop	2024114
6/21/2024	Hubsmith Wade	475 N Pine Meadow	Pine	ID	83647	\$ 438.78	New Home	2024216
6/26/2024	Chase Chantelle	12650 W Hisel Dr	Mtn. Home	ID	83647	\$ 438.78	New Home	2024252
7/1/2024	Dodge John	2708 Canyon Creek Rd	Mtn. Home	ID	83647	\$ 270.65	Shop	2024111
7/2/2024	Rock Creek Rentals	2055 Aspen Drive	Pine	ID	83647	\$ 219.30	Shop	2024251
7/12/2024	Jordan Richard (MHA FB Pump Station)	TBD	Mtn. Home	ID	83647	\$ 140.56	Pump Station Building	2024259
7/12/2024	Woods Alexis	765 S Withers Rd	Hammett	ID	83647	\$ 438.78	Manufactured Home	2024283
7/15/2024	Skougard Bud	1095 S 3rd West B St	Mtn. Home	ID	83647	\$ 351.02	Pole Barn	2024273

7/15/2024	Helmeste Michael	4280 N 18th E St	Mtn. Home	ID	83647	\$ 234.02	Shop	
7/18/2024	Scruggs Janette	720 S Johnny Ln	Hammett	ID	83627	\$ 438.78	New Home	2024291
7/26/2024	Montanino Michael	245 SW Fly By Ave	Mtn. Home	ID	83647	\$ 438.78	New Home	2024070
8/15/2024	Farias Daniel	4750 SW Stargazer Ct	Mtn. Home	ID	83647	\$ 438.78	New Home	2024318
8/16/2024	Whipple Jon	1705 E. Baumgartner	Featherville	ID	83647	\$ 438.78	New Home	2024335
8/16/2024	Ward Earl	474 S Main Ave	Hammett	ID	83627	\$ 109.70	Shop	2024328
8/16/2024	Mongran Tom	3845 NW Morris Way	Mtn. Home	ID	83647	\$ 231.53	Shop	2024338
8/19/2024	Bodine Ron	4155 N Eagle Woods Pl	Featherville	ID	83647	\$ 438.78	New Home	2024319
8/23/2024	Kelly Nicki	8690 W Martha Ave	Mtn. Home	ID	83647	\$ 438.78	New Home	204361
9/3/2024	Gene Carter	6185 SW Old Grandview Hwy	Mtn. Home	ID	83647	\$ 438.78	New Home	2024362
9/4/2024	Voertman Robert	1400 E Pine Creek Rd	Featherville	ID	83647	\$ 136.90	Shop	2024334
9/12/2024	Gallegos Lawrence	525 W Fircrest Dr	Pine	ID	83647	\$ 351.02	New Home	2024376
9/12/2024	Davison Mike	160 Wylie Ln	Prairie	ID	83647	\$ 438.78	New Home	2024385
9/19/2024	Erstad Andrew	95 W China Basin Rd	Atlanta	ID	83716	\$ 438.78	New Home	2024359
9/25/2024	Sunset Associates	TBD Moonlight Ct	Mtn. Home	ID	83647	\$ 438.78	New Home	2024409
9/27/2024	Eliezer Custom Homes	4300 NW Purple Sage	Mtn. Home	ID	83647	\$ 438.78	New Home	2024399
10/7/2024	Custom Steel Structours	6587 NE Teapot Rd	Mtn. Home	ID	83647	\$ 438.78	New Home	2024413
10/9/2024	Liberty Homes	8580 SW El Camino Ct	Mtn. Home	ID	83647	\$ 438.78	New Home	2025010
10/22/2024	Mcintyre Managment	810 S Johnny Ln	Hammett	ID	83627	\$ 438.78	New Home	2025011
10/22/2024	Pedroza Erika	1196 SW Torress Pedroza Dr	Mtn. Home	ID	83647	\$ 1,399.42	Shop	2024358
10/29/2024	Mayfield Development	TBD	Mayfield	ID	83716	\$ 8,726.98	Emergency Service Building	2025006
11/8/2024	Hubble Don	420 N Pine Meadows Circle	Pine	ID	83647	\$ 438.78	New Home	2025013
11/15/2024	Cox Joshua	17985 Ditto Creek Rd	Mtn. Home	ID	83647	\$ 438.78	New Home	2025027
11/26/2024	Roberts Alan	2237 NE Bell County Ct	Mtn. Home	ID	83647	\$ 438.78	New Home	2025049
11/27/2024	Simplot	45 Fredrick Road	Grandview	ID	83624	\$ 438.78	New Home	2025053
12/3/2024	Melvin John (Pathway Builders)	3245 SW Trailswinds Place	Mtn. Home	ID	83647	\$438.78	New Home	2025021
12/4/2024	TLK Properties	11400 SW TLK Drive	Mtn. Home	ID	83647	\$ 2,066.95	Industrial	2025038
12/5/2024	Ferrero Peter	14900 West Soles Rest Creek Rd	Mtn. Home	ID	83647	\$ 438.78	New Home	2025036
12/12/2024	Pense Andy (Ryan Obrien)	18100 NW Cinder Butte Rd	Mtn. Home	ID	83647	\$ 351.02	Shop	2025046
12/12/2024	Tuttle Construction (Snow Devon)	2140 E Cowboy Way	Mtn. Home	ID	83647	\$ 438.78	New Home	2025051
12/17/2024	Gray Matthew	4065 Lester Creek Rd	Mtn. Home	ID	83647	\$ 438.78	New Home	2025054
1/17/2025	Salazar	435 W Morning Glory Ct	Mtn. Home	ID	83647	\$ 175.51	Pole Barn	2024271
1/21/2025	Slaughter George	14917 Soles Rest Creek Rd	Mtn. Home	ID	83647	\$ 438.78	New Home	2025086
1/28/2025	Wanner Jon & Amanda	3855 NE Eagle Creek Ct	Mtn. Home	ID	83647	\$ 236.94	Shop	

1/31/2025	Nuno Homes LLC	4415 NW Purple Sage	Mtn. Home	ID	83647	\$ 438.78

New Home