

- 2) Approval acceptance of minutes: Planning & Zoning Commission- January 26, 2026
- 3) Approval acceptance of minutes: Regular City Council - February 10, 2026
- 4) Approve expenditures from 2/11/2026 to 2/24/2026 in the amounting of \$496,023.51
- 5) Approve the Treasurer's report for the period ending 1/31/2026.
- 6) Approve the budget transfer from the General Fund to the Golf Course Operating Expense.
- 7) Authorize the Mayor and City Clerk to sign all required documents for grant application 2025-26-005.

OLD BUSINESS

- 1) Action Item: Deliberation/Decision regarding resolution #03-2026R – Approving the Reappointment of Alan Bermensolo as a member of the Urban Renewal board for an additional 4-year term expiring on January 31, 2029, and authorizing the Mayor and City Clerk to sign.

NEW BUSINESS

- 1) Action Item: Deliberation/Decision by City Council on approving the amended City CIP.
- 2) Action Item: Deliberation/Decision by City Council on approving the amended Elmore County EMS CIP.
- 3) Action Item: Deliberation/Decision by Planning and Zoning Commission on recommendation to amend the City Comprehensive Plan to include the amended City CIP and Elmore County EMS CIP as components of the City Comp Plan.
- 4) Action Item: Deliberation/Decision by City Council on P&Z recommendation to amend the Comprehensive plan by adding the amended City CIP and County EMS CIP as components of the City Comprehensive plan and adopting resolution 09-2026R.
- 5) Action Item: Deliberation/Decision on Ordinance 1815- amending the following sections 9-4-2 "Definitions", 9-4-3 by amending the parks impact fee, adding Elmore County Service area and EMS Impact Fee to the table of fees, 9-4-4- specifying payment procedures, 9-4-10(B) by adding the additions of refund procedures, 9-4-16 adopting state code residency provisions, and setting the Parks impact fee.
- 6) Items removed from the Consent Agenda
- 7) Action Item: Deliberation/Decision to terminate Resolution #20-2025R for the purpose of removing DIFAC duties from the Mountain Home Planning & Zoning Commission and re-establishing the Development Impact Fee Advisory Committee (DIFAC) as an independent body.(McCarthy)
- 8) Action Item: Deliberation/Decision regarding the City Council hosting a Town Hall meeting. (Harjo)

FINAL COMMENTS

ADJOURN

STAFF MEMO

- 1) Hangar Inspection Notice Mailed to Airport Tenants
- 2) Memo from Councilman Sanders - Advance 2026 PNAA
- 3) Staff memo from Golf Course

ORDINANCE

- 1) Action Item: Deliberation/Decision on Ordinance 1815- amending the following sections 9-4-2

"Definitions", 9-4-3 by amending the parks impact fee, adding Elmore County Service area and EMS Impact Fee to the table of fees, 9-4-4- specifying payment procedures, 9-4-10(B) by adding the additions of refund procedures, 9-4-16 adopting state code residency provisions, and setting the Parks impact fee.

Development Impact Fee Advisory Committee

Statement of Collective Thought

Action Item 2: Comments to the Governing Body Regarding Adoption of the Elmore County EMS Capital Improvement Plan and Addendum

The Development Impact Fee Advisory Committee has reviewed Action Item 2 concerning the proposed adoption of the Elmore County EMS Capital Improvement Plan and Addendum and offers the following collective comments for consideration by the governing body.

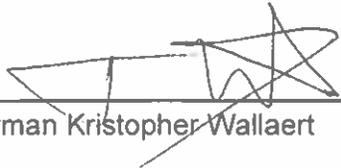
The Development Impact Fee Advisory Committee recognizes that the City of Mountain Home is currently the primary user of emergency medical services (EMS) provided within Elmore County. As the city continues to grow, it is appropriate to consider mechanisms that support the continued provision and expansion of EMS services in a manner that is fiscally responsible and sustainable. In this context, the Development Impact Fee Advisory Committee supports providing an avenue for the County to fund EMS capital needs that are directly attributable to growth occurring within Mountain Home.

Accordingly, the Development Impact Fee Advisory Committee recommends approval of the Elmore County EMS Capital Improvement plan and addendum, with the understanding that Mountain Home will continue to be involved in decision-making through participation on the joint Impact Fee Advisory Board. This involvement is essential to ensure that the City's interests are represented during funding allocation discussions and recommendations.

Recommendations

Based on its review, the Development Impact Fee Advisory Committee respectfully recommends that City Council:

1. Proceed thoughtfully and cautiously with decisions involving City impact fees and county EMS capital projects.
2. Require clear documentation demonstrating nexus, proportionality, and direct benefit to City growth.
3. Consider the cumulative impact of increased impact fees on development feasibility, housing supply, and long-term economic health.
4. Ensure appropriate governance, transparency, and accountability mechanisms are in place prior to the use of City impact fees for county EMS capital improvements.


Chairman Kristopher Wallaert

Capital Improvement Plan and Development Impact Fee Study

Final Report Submitted to:
Elmore County

August 25, 2022

Prepared by:



999 W Main Street
Suite 100
Boise, Idaho 83702
208.515.7480
www.tischlerbise.com



TischlerBiseGalena
999 W Main Street
Suite 100
Boise, Idaho 83702
208.515.7480

www.tischlerbise.com

2022 Capital Improvement Plan and Development Impact Fee Study Elmore County

Executive Summary..... 4

Idaho Development Impact Fee Enabling Legislation..... 5

Summary of Capital Improvement Plan and Development Impact Fees..... 6

 Methodologies and Credits..... 6

 Fee Methodology..... 7

 General Overriding Assumptions..... 7

 Capital Improvement Plan - Sheriff..... 8

 Capital Improvement Plan - Jail..... 8

Capital Improvement Plan – Emergency Medical Services (“EMS”)..... 8

 Maximum Supportable Development Impact Fees by Type of Land Use..... 8

Development Impact Fee Analysis..... 10

 Methodology..... 10

 Proportionate Share..... 10

 Service Units..... 11

 Elmore County Sheriff Level of Service Analysis..... 12

 Station Space..... 12

 Equipment..... 13

 Elmore County Jail Level of Service Analysis..... 13

 Facility Space..... 13

 Equipment..... 14

Elmore County EMS Level of Service Analysis..... 14

Station Space..... 15

Vehicles/Apparatus..... 15

Equipment..... 16

 Anticipated Shift in Residential/Nonresidential Mix..... 17

 Planned Growth-Related Infrastructure Improvements – Elmore County Sheriff..... 17

 Planned Sheriff Station Space..... 17

 Planned Sheriff Equipment..... 18

 Cost to Prepare Development Impact Fee Report..... 19

 Planned Growth-Related Infrastructure Improvements – Elmore County Jail..... 19

 Planned County Jail Facilities..... 19

 Planned County Jail Equipment..... 20

 Cost to Prepare Development Impact Fee Report..... 21

Planned Growth-Related Infrastructure Improvements – Elmore County EMS..... 22

Planned EMS Stations..... 22

Planned EMS Vehicles/Apparatus..... 23

Planned EMS Equipment 23

Cost to Prepare Development Impact Fee Report..... 25

Input Variables and Development Impact Fees 26

 County Sheriff Variables and Impact Fees 26

 County Jail Variables and Impact Fees..... 26

 County EMS Variables and Impact Fees 27

Capital Improvement Plans..... 29

 Capital Improvement Plans..... 29

 Funding Sources for Capital Improvements 31

Proportionate Share Analysis..... 34

Implementation and Administration 35

Appendix A. Land Use Definitions 37

 Residential Development..... 37

 Nonresidential Development Categories..... 37

Appendix B. Demographic Assumptions..... 39

 Population and Housing Characteristics 39

 Base Year Population and Housing Units..... 40

 Population and Housing Unit Projections 41

 Current Employment and Nonresidential Floor Area 42

 Nonresidential Floor Area Projections 44

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)			
		Demand Hours/Day	Person Hours
Residential			
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%
Nonresidential			
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

Level-of-Service Standards	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

Level-of-Service Standards	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 Glens 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 Glens 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.

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.

2022 Capital Improvement Plan and Development Impact Fee Study

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	\$1.24
		Nonresidential	15%	Vehicle Trips	23,287	27,513	4,225	\$0.35

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 Glens 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
Glens 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

Level-of-Service Standards	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

Cost Analysis	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

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

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

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.

2022 Capital Improvement Plan and Development Impact Fee Study

- 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/Atlanta	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

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.

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

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
	<i>Percent Increase</i>	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

Development Impact Fee Advisory Committee

Statement of Collective Thought

Action Item 1: Review and Recommendation to Amend the Impact Fee Study and Capital Improvement Plan

The Development Impact Fee Advisory Committee has reviewed Action Item 1 concerning proposed amendments to the City of Mountain Home's existing Impact Fee Study and Capital Improvement Plan (CIP). After careful consideration, the Commission offers the following collective comments and recommendations.

The Development Impact Fee Advisory Committee supports amending the existing Impact Fee Study and Capital Improvement Plan to incorporate the updated land use assumptions. Aligning the impact fee framework and CIP with current and projected land use ensures accuracy, transparency, and long-term planning consistency as the city continues to grow.

In the interest of supporting continued and affordable growth within Mountain Home, the Development Impact Fee Advisory Committee recommends **maintaining the current impact fee levels**, consistent with staff's assessment that the existing fees remain appropriate and sustainable. Keeping the current fee structure balances the need for infrastructure funding while avoiding unnecessary barriers to development.

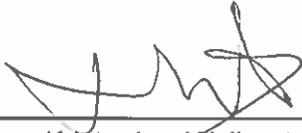
As members of the Development Impact Fee Advisory Committee (DIFAC), we reaffirm our support for the foundational principle of impact fees: **new development should pay its proportionate share of the infrastructure required to support that growth**. When properly structured, impact fees are a necessary and appropriate tool to ensure that growth pays for growth, rather than shifting infrastructure costs onto existing residents and taxpayers.

With respect to specific components of the Impact Fee Study, the Development Impact Fee Advisory Committee recommends **retaining the higher parks impact fee figure**, as it reflects a conservative and defensible benchmark consistent with similarly situated cities. Maintaining this figure supports adequate park and recreation infrastructure while helping reduce future pressure to raise taxes within the community.

Overall, aside from the incorporation of updated land use assumptions and the considerations noted above, the Development Impact Fee Advisory Committee finds the remaining elements of the amended Impact Fee Study and Capital Improvement Plan to be appropriate and well-prepared.

In conclusion, the Development Impact Fee Advisory Committee supports moving forward with the proposed amendments to the Impact Fee Study and CIP, **recommending that we accept the amended document in the amount of \$1549 for single family and keeping the \$830 for**

multi-family, as a responsible approach to managing growth, maintaining fiscal stewardship, and protecting the quality of life for the residents of Mountain Home.



Chairman Kristopher Wallaert



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:
Mitra Mehta-Cooper, AICP, CFM
Provost & Pritchard Consulting Group
Meridian, Idaho

Table of Contents

- 1 Introduction 1
- 2 Purpose of the Addendum..... 3
- 3 Idaho State Code Title 67 Chapter 82: 4
 - 3.1 Land Use Assumption:..... 4
 - 3.2 Schedule of Improvements for Capital Improvements Plans 7

Figures

- Figure 25A: Twenty-Year Projected Residential and Non-residential Growth Based on Current Land Use Assumptions 6

Tables

- Table 1: Impact Fees Collected To-Date in Elmore County, Idaho 2
- Table 2: Building Data from Assessor’s Tax Roll in Elmore County, Idaho (Building Permit Numbers) 4
- Table 3: Schedule of Improvements for CIPs (May need further refinement after agency comments) 9

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 Glens 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 Glens Ferry Development Impact Fees Advisory Committees

The City of Glens Ferry:

- September 2, 2021, City participated in the County's Invitation Meeting to Join
- January 31, 2023, Department Presentation to City of Glens 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 Glens 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 Glens 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

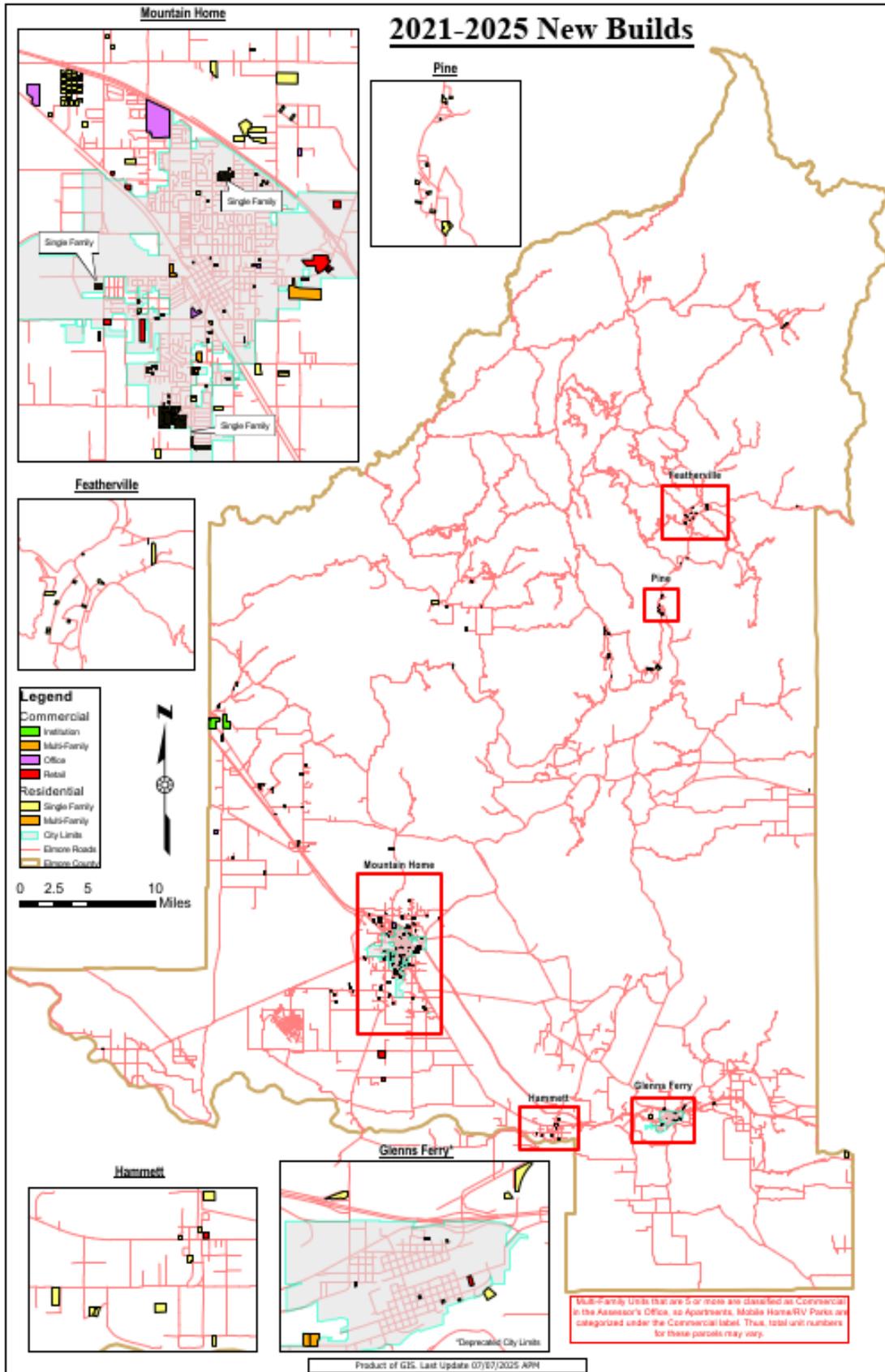
The Attachment 3 of the Elmore County Comprehensive Plan outlines impact fees as the primary source of funding, with a few exceptions, for most systems improvements needed for new growth in Figure 26, 27, and 28 for Elmore County Sheriff, Jail, and EMS respectively. The following Table 3 adds a Schedule 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.

Addendum to Development Impact Fee Studies and Capital Improvements Plans



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						

4910-6150-5363, v. 2

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); *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)(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 Adnin 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%
<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%
					6,205,255	100%
				Total Square Footage Growth =		

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

Commented [CM4]: Updated in 2025 Admin Update

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

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 2021-2031**

Commented [CM5]: Updated in 2025 Admin Update

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 Partnership 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

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%
<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 =	100%
					6,205,255	

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(I)(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.

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Mountain Home City Council and the Mountain Home Planning and Zoning Commission will hold a Public Hearing at its regular meeting on February 24th, 2026, at 5:00 p.m., in the City Council Chambers, 160 South 3rd East, Mountain Home, Idaho. The purpose of the hearing is to obtain citizen input and public comment on the following:

1. To consider amendments to the City of Mountain Home's Capital Improvement Plan as part of its Development Impact Fee Code; and
2. To consider adopting a portion of the Elmore County Capital Improvement Plan with respect to EMS/Ambulance Service; and
3. To consider amending the City's Comprehensive Plan by adopting the amended City CIP and Elmore County CIP as elements of the City's Comprehensive Plan; and
4. To consider amendments to the City's Development Impact Fee Code to provide for intergovernmental agreements of impact fees, adjustment of impact fees, and land use assumption definitions.

The City of Mountain Home shall make available, upon request, the proposed land use assumptions, a copy of the proposed amendments to the City's CIP, and a copy of Elmore County's EMS/Ambulance Service CIP. These documents are also available from the City of Mountain Home's website at <https://mountain-home.us/>.

Any member of the public affected by the capital improvement plan or the proposed amendments to the City's CIP or Development Impact Fee Code shall have the right to appear at the public hearing and present evidence regarding the proposed CIP and amendments thereto. Anyone who wishes to comment, but is unable to attend the hearing, may submit written comments prior to the meeting. Address comments to City of Mountain Home, City Hall, Attention City Clerk, P.O. Box 10, Mountain Home, ID 83647

The City of Mountain Home will provide for reasonable accommodations for persons with disabilities. Any person needing an interpreter or special accommodations are urged to contact the City of Mountain Home Title VI Coordinator at 208-580-2091.

Se les informan a las personas que necesitan servicios especiales o un intérprete para comunicarse con la ciudad de Mountain Home Coordinador del Título VI al 208-587-2104.

Tiffany Belt
Tiffany Belt, City Clerk

First Publication: February 4, 2026
Second Publication: February 11, 2026



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

Live Stream Viewing:

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

ESTABLISH A QUORUM

Chairperson Kristopher Wallaert noted a quorum present and called the January 20, 2026, Regular Meeting of the Planning and Zoning Commission to order. Attending were Planning and Zoning Commission Members, Erika Pedroza, Rob McCormick, Cristina Drake, William Roeder, and Kristopher Wallaert.

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

MINUTES

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

Commission Member Rob McCormick made a motion to approve December 16th, 2025, minutes. Commission Member William Roeder seconded the motion. All in favor; aye. The motion passed by a unanimous vote.

RECOGNIZING PERSONS NOT ON THE AGENDA

*Commission Member William Roeder spoke about his college paper regarding the housing affordability in Idaho.

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

*None

NEW BUSINESS

*None

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)

Commission Member Rob McCormick made a motion to approve the Findings of fact for PZ-25-32 Annex and zone. Commission Member Erika Pedroza seconded the motion. The votes the motion passed by a unanimous vote.

***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)

Commission Member Cristina Drake made a motion to approve the Findings of fact for PZ-25-33. Commission Member Rob McCormick seconded the motion. All in favor; aye, the motion passed by a unanimous vote.

***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)

Commission Member Rob McCormick made a motion to approve the Findings of fact for PZ-25-39. Commission Member Cristina Drake seconded the motion. All in favor; aye, the motion passed by a unanimous vote.

DEPARTMENT HEAD ITEMS

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

ITEMS REQUESTED BY COMMISSIONERS/STAFF

- *Financial statements for Impact Fees.

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.

Collin with TischlerBise the company the City of Mountain Home has used to help with the Amendment of the existing Impact Fee Study and Capital Improvement Plans came to speak on the topic. PowerPoint went over what the Impact Fees are used for. The city wants to update the 2021 Impact Fee Study and bring it up to conformance with the State Statute.

Planning and Zoning Commissions Members agreed to have a Special Meeting Monday January 26th, 2026.

Commission Member Cristina Drake made a motion to present their written comments to Brenda no later than January 23rd, 2026; to compile all of the comments so they could be presented on January 26th, 2026, Special Meeting at 5:30. Commission Member William Roeder seconded the motion. All in favor; aye, the motion passed by a unanimous vote.

***Action Item – Discussion**

Elmore County Capital Improvement Plan for EMS
Presentation by Elmore County

Abby Jermaine the Elmore County attorney out of Boise, along with Alan Roberts who is the EMS director, and James Roddin with Elmore County Land Use and Building Director came to speak regarding the EMS CIP.

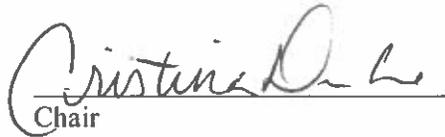
***Action Item – Discussion/Decision**

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

Commission Member William Roeder made a motion to submit their written comments to Brenda no later than January 23rd, 2026; to compile all of the comments regarding Elmore County EM CIP so they could be presented on January 26th, 2026, Special Meeting at 5:30. Commission Member Cristina Drake seconded the motion. All in favor; aye, the motion passed by a unanimous vote.

ADJOURN

Chairperson Kristopher Wallaert adjourned the meeting at 7:00 p.m.


Chair



**MINUTES OF THE IMPACT FEE ADVISORY COMMITTEE SPECIAL MEETING
CITY OF MOUNTAIN HOME, ELMORE COUNTY, IDAHO**

Live Stream Viewing: None

Monday, January 26th, 2026, at 5:30 PM

ESTABLISH A QUORUM

Chairperson Kristopher Wallaert noted a quorum present and called the January 26, 2026, Special Meeting of the Impact Fee Advisory Committee to order. Attending were Impact Fee Advisory Committee Members, Erika Pedroza, Rob McCormick, Cristina Drake, William Roeder, and Kristopher Wallaert.

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

MINUTES

*None

RECOGNIZING PERSONS NOT ON THE AGENDA

*None

CONFLICT OF INTEREST DECLARATION

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

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

PUBLIC HEARING AND ACTION

*None

NEW BUSINESS

*None

OLD BUSINESS

*None

DEPARTMENT HEAD ITEMS

*None

ITEMS REQUESTED BY COMMISSIONERS/STAFF

*None

DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE ITEMS

Planning & Zoning Minutes

Page 1 of 2

***Action Item – Discussion/Decision establish written comments to the governing body to adopt the Amended Mountain Home Impact Fee Study and Capital Improvement Plans.** Written recommendations/comments to the governing body regarding adoption of the Mountain Home amended Impact Fee Study and Capital Improvement Plan.

Chairperson Kristopher Wallaert read the compiled written comments that were provided by each Impact Fee Advisory Committee Member.

There was a discussion regarding growth and developers paying for the growth.

Committee Member William Roeder made a motion to adopt the impact fee as read and as Brenda has edited. Committee Member Erika Pedroza seconded the motion. The votes go as follows: Committee Member Rob McCormick; aye, Committee Member William Roeder; aye, Committee Member Cristina Drake; aye, Committee Member Erika Pedroza; aye, Chairperson Kristopher Wallaert; aye. The motion passed by a unanimous vote.

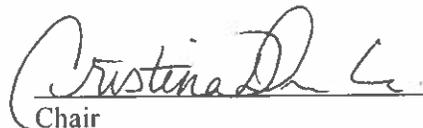
***Action Item – Discussion/Decision establish written comments to the governing body regarding adoption of the Elmore County Capital Improvement Plan and Development Impact Fee Study for EMS.** Written recommendations/comments to the governing body regarding adoption of the Elmore County Capital Improvement Plan and Development Impact Fee Study for EMS

Committee Member Rob McCormick made a motion to recommend to the governing body to adopt the CIP and addendum. Committee Member William Roeder seconded the motion. The votes go as follows: Committee Member Erika Pedroza; aye, Committee Member Cristina Drake; aye, Committee Member William Roeder; aye, Committee Member Rob McCormick; aye, Chairperson Kristopher Wallaert; aye. The motion passed by a unanimous vote.

There was a discussion regarding a special meeting that will be coming up that will need to have Planning and Zoning, DIFAC, and City Council. The meeting will be held February 24th, 2026, at 4:00 PM in the city council chambers.

ADJOURN

Chairperson Kristopher Wallaert adjourned the meeting at 6:10 p.m.



Chair

#####

MINUTES OF THE REGULAR MEETING OF THE
COUNCIL OF THE CITY OF MOUNTAIN HOME, ELMORE COUNTY, IDAHO,
HELD ON FEBRUARY 10TH, 2026, AT 5:00 P.M.
AT MOUNTAIN HOME CITY HALL CHAMBERS
MOUNTAIN HOME, IDAHO

CALL MEETING TO ORDER/ESTABLISH A QUORUM

PUBLIC HEARING
1) Public Hearing on the increase in Non-City resident library card fees.
2) Public Hearing on the increase in Street fees.

RECOGNIZING PERSONS IN THE AUDIENCE

CONFLICT OF INTEREST DECLARATION
Has any Council Member received information pertaining to, or otherwise had any contact with any person regarding any items on this City Council agenda? If so, please set forth the nature of the contact.

CONSENT AGENDA
All matters listed within this Consent Agenda section require formal Council action, but are typically routine or not of great controversy and will be enacted by one motion. Questions for the purpose of clarification may be asked about a particular item before the motion is voted on. However, for lengthy discussion or separate motion a Council member or citizen may request an item be removed from the Consent Agenda section and placed on the Regular Agenda.

ALL CONSENT AGENDA ITEMS LISTED BELOW ARE ACTION ITEMS.

- 1) Approval acceptance of minutes: Regular City Council Minutes – January 27, 2026
- 2) Approve expenditures from 1/28/2026 to 2/10/2026 in the amount of \$522,739.28
(Pulled from Consent Agenda and moved to New Business)
- 3) Approve payroll for the period of 12/22/2025 to 1/21/2026 in the amount of \$861,960.03
- 4) Pass resolution #06-2026R – Establishing water rate to be effective March 1, 2026, and authorizing the Mayor and City Clerk to sign.
(Pulled from Consent Agenda and moved to New Business)
- 5) Pass resolution #07-2026R – Establishing wastewater rate to be effective March 1, 2026, and authorizing the Mayor and City Clerk to sign.
(Pulled from Consent Agenda and moved to New Business)
- 6) Approve Amendment #1 to the Golf Course Concession agreement and authorize the Mayor and City Clerk to sign.
(Pulled from Consent Agenda and moved to New Business)
- 7) Pass resolution #08-2026R – Approving the Golf Course Concession agreement and Amendment #1 and authorizing the Mayor and City Clerk to sign.
(Pulled from Consent Agenda and moved to New Business)
- 8) Approve staff to set a public hearing date to consider adopting a resolution or ordinance authorizing the filing of a Petition for Judicial Confirmation under the Idaho Judicial Confirmation Law to confirm the power of the City to construct and finance an open access fiber optic network #2.
(Pulled from Consent Agenda and moved to New Business)

OLD BUSINESS
1) Action Item: Deliberation/Decision on the agreement with Azuga and authorize the Mayor to sign.

NEW BUSINESS
1) Items removed from the Consent Agenda
2) Action Item: Deliberation/Decision regarding resolution #04-2026R – Establishing Non-Residential Library Card cost, and authorizing the Mayor and City Clerk to sign.
3) Action Item: Deliberation/Decision regarding resolution #05-2026R – Establishing street fees and authorizing the Mayor and City Clerk to sign.
4) Action Item: Deliberation/Decision regarding availability fees associated with the Conditional Use permit located at 1410 American Legion Blvd, and a potential appeals process by the applicants, Matt and Julie Buckley.
5) Action Item: Acknowledge and cure an inadvertent Open Meeting Law violation that occurred on February 6, 2026.
(Removed from Agenda)

FINAL COMMENTS

ADJOURN

MINUTES OF THE REGULAR MEETING OF THE
COUNCIL OF THE CITY OF MOUNTAIN HOME, ELMORE COUNTY, IDAHO,
HELD ON FEBRUARY 10TH, 2026 AT 5:00 P.M.

The Council of the City of Mountain Home, Elmore County, Idaho, met at the Mountain Home City Hall Chambers, 160 South 3rd East, Mountain Home, Idaho, on February 10, 2026. A quorum was established with Councilman Harjo, Councilwoman Wirkkala, Councilman McCarthy, and Mayor Sykes being present. Councilman Sanders present via Teams Call.

PUBLIC HEARING

1) Public Hearing on the increase in Non-City resident library card fees.

The public hearing opened at 5:02 P.M.

The public hearing closed at 5:02 P.M

2) Public Hearing on the increase in Street fees.

The public hearing opened at 5:02 P.M.

The public hearing closed at 5:02 P.M

RECOGNIZING PERSONS IN THE AUDIENCE

Bud Adams came forward to discuss a traffic issue and asked if traffic mirrors could be placed across from the turn on to Main Street.

Don Gust came forward to ask again for information on the Railroad Park project and brought up various areas in town that have graffiti.

Dara Corvus came forward to discuss citizen concerns about ICE and the impact it might have on our workforce.

Mayor Sykes asked before going into any conflict of interests, and asked to amend the agenda to remove New Business Number 5 and asked Legal to explain.

Paul Fitzer, City Attorney, explained Open Meeting law and how to amend and add things to agendas.

Councilman Harjo made a motion to pull New Business Number 5 from the agenda. Councilwoman Wirkkala seconded the motion. The vote goes as follows: Councilman Sanders, aye; Councilman McCarthy; aye, Councilwoman Wirkkala; aye, Councilman Harjo; aye. The motion passed by unanimous vote.

CONFLICT OF INTEREST DECLARATION

Has any Council Member received information pertaining to, or otherwise had any contact with any person regarding any items on this City Council agenda? If so, please set forth the nature of the contact.

Councilman McCarthy received past City Council packets regarding Items 2, 4 and 5 of New Business from Rod Dudley. He asked Legal if there was a conflict for the Library items as his wife is a member of the Library Board.

Paul Fitzer said that him bringing it up was the proper thing to do. He then asked if he or his wife gain anything by his voting and then if it created a bias for him; to which Councilman McCarthy responded no to both.
Council Minutes – February 10, 2026

CONSENT AGENDA

All matters listed within this Consent Agenda section require formal Council action, but are typically routine or not of great controversy and will be enacted by one motion. Questions for the purpose of clarification may be asked about a particular item before the motion is voted on. However, for lengthy discussion or separate motion a Councilmember or citizen may request an item be removed from the Consent Agenda section and placed on the Regular Agenda. ALL CONSENT AGENDA ITEMS LISTED BELOW ARE ACTION ITEMS.

- 1) Approval acceptance of minutes: Regular City Council Minutes – January 27, 2026
- 2) Approve expenditures from 1/28/2026 to 2/10/2026 in the amount of \$522,739.28
- 3) Approve payroll for the period of 12/22/2025 to 1/21/2026 in the amount of \$861,960.03
- 4) Pass resolution #06-2026R – Establishing water rate to be effective March 1, 2026, and authorizing the Mayor and City Clerk to sign.
- 5) Pass resolution #07-2026R – Establishing wastewater rate to be effective March 1, 2026, and authorizing the Mayor and City Clerk to sign.
- 6) Approve Amendment #1 to the Golf Course Concession agreement and authorize the Mayor and City Clerk to sign.
- 7) Pass resolution #08-2026R – Approving the Golf Course Concession agreement and Amendment #1 and authorizing the Mayor and City Clerk to sign.
- 8) Approve staff to set a public hearing date to consider adopting a resolution or ordinance authorizing the filing of a Petition for Judicial Confirmation under the Idaho Judicial Confirmation Law to confirm the power of the City to construct and finance an open access fiber optic network #2.

Councilwoman Wirkkala asked to pull Items 4 and 5.

Councilman McCarthy asked to pull Items 2, 6 and 8.

Councilman Sanders asked to pull Item 7.

Councilwoman Wirkkala made a motion to approve the consent agenda, and pulling Items 2, 4, 5, 6, 7, and 8. Councilman Harjo seconded the motion. The vote goes as follows: Councilman Harjo; aye, Councilwoman Wirkkala; aye, Councilman McCarthy; aye, Councilman Sanders; aye. The motion passed by unanimous vote.

OLD BUSINESS

1) Action Item: Deliberation/Decision on the agreement with Azuga and authorize the Mayor to sign.

Councilwoman Wirkkala made a motion to approve the agreement with Azuga and authorize the Mayor to sign. Councilman Sanders seconded the motion. The vote goes as follows: Councilman Sanders; aye, Councilwoman Wirkkala; aye, Councilman Harjo; aye, Councilman McCarthy; aye. The motion passed by unanimous vote.

NEW BUSINESS

1) Items removed from the Consent Agenda.

2) Approve expenditures from 1/28/2026 to 2/10/2026 in the amount of \$522,739.28

There was a discussion between Councilman McCarthy and Tiffany Belt, City Clerk regarding the payments to Tischler and what they were for. They also discussed that there would be a joint meeting with the City Council, Planning and Zoning/DIFAC committee, and Legal and that Tischler could be requested to attend via Zoom.

Councilman McCarthy made a motion to approve expenditures from 1/28/2026 to 2/10/2026 in the amount of \$522,739.28. Councilman Harjo seconded the motion. The vote goes as follows: Councilman McCarthy; aye, Councilman Harjo; aye, Councilwoman Wirkkala; aye, Councilman Sanders; aye. The motion passed by unanimous vote.

4) Pass resolution #06-2026R – Establishing water rate to be effective March 1, 2026, and authorizing the Mayor and City Clerk to sign.

Councilwoman Wirkkala said that she wanted to let the Council know that she would not approve an increase on water and wastewater due to the amount of in-kind work taking place on the Railroad Park project.

Council Minutes – February 10, 2026

#####

Councilman McCarthy said that he had the same concerns with the in-kind work. He had some spreadsheets that he shared showing financials that had been spent and professional fees. He also reiterated that he wanted to hold a workshop with Keller.

Councilman Harjo said that professional fees were a part of municipal expenditure when it came to infrastructure. He said that the cost of goods and services go up annually, the increase was intended to keep up with the maintenance and operations of both the water and wastewater systems. He asked how they could be expected to discuss the direction to go, without the actual study that showed timelines and alternatives and how to pay for a system once one was selected.

Councilman McCarthy expressed frustration in being told that he was not present at specific meetings. He stated that there is no harm in asking questions about what is happening and how taxpayer money is being spent, and suggested bringing in experts so the public can better understand the process.

Councilman Harjo made a motion to pass resolution #06-2026R – Establishing water rate to be effective March 1, 2026, and authorizing the Mayor and City Clerk to sign. Motion dies due to lack of a second.

Councilman McCarthy made a motion to deny resolution #06-2026R – Establishing water rate to be effective March 1, 2026, and authorizing the Mayor and City Clerk to sign. Councilwoman Wirkkala seconded the motion.

Councilman Harjo said he had two concerns regarding the motion: that the projected increases were already accounted for in the 2025–2026 budget cycle, and that it was unclear what the goal was in reshaping those factors based on what appeared to be a lack of understanding. He also asked Tiffany Belt and Chris Curtis, Public Works Director, what hurdles existed in posting and reposting.

Tiffany Belt said that these were done by resolution and because they were under 5%, they did not require public hearing, however it would impact the budget.

Councilwoman Wirkkala said that she would have approved this like was done in prior years because what Councilman Harjo said she believes, however everyone knew why she wasn't approving it because of the in-kind work being done at the park.

Mayor Sykes asked if the resolution did not pass, could he bring it back if Keller were to recommend it.

Councilman Sanders asked if it was possible to table this until information was obtained.

The vote goes as follows: Councilman McCarthy; aye, Councilwoman Wirkkala; aye, Councilman Harjo, nay, Councilman Sanders; aye. The motion passed by majority vote.

5) Pass resolution #07-2026R – Establishing wastewater rate to be effective March 1, 2026, and authorizing the Mayor and City Clerk to sign.

Councilwoman Wirkkala said that her feelings on wastewater rate increase was the same as the water rate increase.

Councilman McCarthy said that he was concerned at the idea of tabling would just prolong and not get answers, whereas a denial would speed up the process.

Councilman McCarthy made a motion to deny resolution #07-2026R – Establishing wastewater rate to be effective March 1, 2026, and authorizing the Mayor and City Clerk to sign. Councilwoman Wirkkala seconded the motion. The vote goes as follows: Councilman Sanders; aye, Councilman Harjo; nay, Councilwoman Wirkkala; aye, Councilman McCarthy; aye. The motion passed by majority vote.

Council Minutes – February 10, 2026

6) Approve Amendment #1 to the Golf Course Concession agreement and authorize the Mayor and City Clerk to sign.

Councilman McCarthy said that looking at the original contract there was only an option for a one-year extension, but the agreement up for discussion shows two years and he asked for clarification as to why.

Tiffany Belt said that this was a typo.

Councilman Harjo said that said that it could be remedied by amending by interlineation before presenting to the concessionaire and change the date through the motion to extend by one year.

Councilman Sanders said that he had concerns with the language in the original contract, but if they approve the amendment that said the existing terms then if he wanted to change term in the next item, he was in between a rock and a hard place.

Councilman Harjo said that he would retract his motion in order to address the order of operation on the agenda.

Councilman Sanders made a motion to amend the agenda to discuss Item 7 before continuing with Item 6 from the Consent Agenda. Councilman Harjo seconded the motion. The vote goes as follows: Councilman Sanders; aye, Councilman McCarthy; aye, Councilwoman Wirkkala; aye, Councilman Harjo; aye. The motion passed by unanimous vote.

7) Pass resolution #08-2026R – Approving the Golf Course Concession agreement and Amendment #1 and authorizing the Mayor and City Clerk to sign.

There was a discussion between Mayor Sykes, Councilman Harjo, Councilman Sanders and Tiffany Belt about plate fees with the previous concession agreement and potentially adding a cap to that specific portion of the agreement.

Councilwoman Wirkkala asked if the owner of Birdies would be willing to come and speak with the Council if they tabled the discussion as she did not want to make any decisions without their input.

Tiffany Belt said that she had been in communication with the owner via text as he was coaching a basketball game. She said believed he would have dialogue with the Council.

Councilwoman Wirkkala made a motion to table Consent Agenda Items 6 and 7 until the first Council meeting in March. Councilman Harjo seconded the motion. The vote goes as follows: Councilman Harjo; aye, Councilwoman Wirkkala; aye, Councilman McCarthy; aye, Councilman Sanders; aye. The motion passed by unanimous vote.

8) Approve staff to set a public hearing date to consider adopting a resolution or ordinance authorizing the filing of a Petition for Judicial Confirmation under the Idaho Judicial Confirmation Law to confirm the power of the City to construct and finance an open access fiber optic network #2.

Councilman McCarthy asked for clarification on the item up for discussion and what the plan would be.

Mayor Sykes said that he recalled the Council had tabled the discussion until they saw how the payments were for LID #1. He said that this was just an ask to see if the Council wanted to do LID #2 as they had been asked frequently about when and if another LID would be taking place.

Councilman McCarthy asked if there had been a dialogue or overview to see if LID #1 was “in the black”. He said that going through the treasurer reports, the expenditure was always higher than the revenue. He then

#####

pulled up a spreadsheet to share. He said that before considering LID #2, he would like the Council to thoroughly review LID #1 via workshop and provide an after-the-fact report for the public.

There was a discussion between Councilman Harjo and Councilman McCarthy regarding where the numbers for the spreadsheet came from.

Councilman McCarthy made a motion to table Consent Agenda Item 8 to workshop. Councilwoman Wirkkala seconded the motion. Councilwoman Wirkkala; aye, Councilman Sanders; aye, Councilman Harjo; aye, Councilman McCarthy; aye. The motion passed by unanimous vote.

End of Items Removed from Consent Agenda

2) Action Item: Deliberation/Decision regarding resolution #04-2026R – Establishing Non-Residential Library Card costs, and authorizing the Mayor and City Clerk to sign.

Councilman Harjo discussed the details provided by the Shasta Hochstrasser, Library Director, with Mayor Sykes and the Council on library card renewals and new cards.

Councilman Harjo made a motion to approve resolution #04-2026R – Establishing Non-Residential Library Card costs, and authorizing the Mayor and City Clerk to sign. Councilwoman Wirkkala seconded the motion. The vote goes as follows: Councilman Harjo; aye, Councilwoman Wirkkala; aye, Councilman McCarthy; aye, Councilman Sanders; aye. The motion passed by unanimous vote.

3) Action Item: Deliberation/Decision regarding resolution #05-2026R – Establishing street fees and authorizing the Mayor and City Clerk to sign.

Councilman Harjo made a motion to approve resolution #05-2026R – Establishing street fees and authorizing the Mayor and City Clerk to sign. Councilman Sanders seconded the motion.

Councilman McCarthy asked why the fees were being listed as a resolution rather than an ordinance.

Tiffany Belt explained that because they were set by ordinance, which requires full public notice and code amendments each time a fee is changed. She said to make updates more efficient, staff recommended moving the fees into a resolution so they can be adjusted without amending the code, with the costs ultimately absorbed by the permit applicant.

There was a discussion between Councilwoman Wirkkala and Tiffany Belt regarding what these fees are for and who pays for the fees.

The vote goes as follows: Councilman McCarthy; aye, Councilman Sanders; aye, Councilman Harjo; aye, Councilwoman Wirkkala; aye. The motion passed by unanimous vote.

4) Action Item: Deliberation/Decision regarding availability of fees associated with the Conditional Use permit located at 1410 American Legion, and a potential appeals process by the applicants, Matt and Julie Buckley.

Mayor Sykes called Matt and Julie Buckley forward to discuss with the Council.

There was a discussion between Matt and Julie Buckley and the Council and City staff regarding fees that were charged that were misunderstood on the end of Matt and Julie Buckley in hopes to appeal the fees charged.

Councilman McCarthy thanked those present for the discussion and questioned why availability and hookup fees for water and wastewater were being charged if no new or additional lines were being installed. He expressed concern about small businesses being charged unnecessary fees and said the issue should be addressed, indicating support for refunding or canceling the water and wastewater base fees if appropriate.

#####

Councilman Harjo explained that the discussion centered on a conditional use permit but shifted to the applicability of water and wastewater service availability fees due to a change in the property's use from an office to a food and beverage establishment. He noted that the change of use triggered different fee calculations under the ordinances. The original motion failed, and the motion that passed referenced only the \$2,450 water service availability fee, not the separate \$4,200 wastewater fee.

Mayor Sykes added that the Buckley's did not change anything about the building other than the type of business that was being run from it. He said that he did not recall in the history of his time in the City, where any other business had been charged when they changed uses.

There was continued discussion between the Council, City staff, and Legal regarding Findings of Facts and Ordinances.

Councilwoman Wirkkala asked the Buckley's what their ask was, if it was to waive the wastewater availability fee and to pay the water bill or to void both.

Julie Buckley responded by saying she'd like both to be waived.

There was a discussion between the Council, Mayor Sykes, and Legal on the interpretation of the City ordinance.

Councilman Harjo stated that he'd like to see the fees removed from the Buckley's as the City had not applied these terms of change before and due to there being conflict in the City's code.

There was a discussion between Council and Legal on how to make a proper motion for the item on the agenda.

Councilman Harjo made a motion to institute a waiver for water and wastewater availability fees previously signed to 1410 American Legion Boulevard and update and reissue the Findings of Fact for approval on an upcoming agenda. Councilwoman Wirkkala seconded the motion. The vote goes as follows: Councilman Sanders; aye, Councilman McCarthy; aye, Councilwoman Wirkkala; aye, Councilman Harjo; aye. The motion passed by unanimous vote.

FINAL COMMENTS

There were no final comments at this time.

ADJOURN

There being no further business to come before the Council, the meeting was adjourned at 6:47 p.m. by orders from Mayor Sykes.

Rich Sykes, Mayor

ATTEST: _____
Tiffany Belt, City Clerk

Council Minutes – February 10, 2026

Report Criteria:

Invoices with totals above \$0 included.
Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
GENERAL FUND							
01-373-20-00 Refunds & Reimb - Parks							
12736	Brookover, Brandy	FEB-2026	refund: optimist park	02/09/2026	270.00	.00	
Total 01-373-20-00 Refunds & Reimb - Parks:					270.00	.00	
Total :					270.00	.00	
ADMINISTRATION							
01-415-34-00 Telephone/Internet							
8078	DataTel	DG-9472	monthly statement - city hall	02/05/2026	463.67	.00	
8078	DataTel	DG-9472	monthly statement - museum	02/05/2026	77.09	.00	
Total 01-415-34-00 Telephone/Internet:					540.76	.00	
01-415-35-00 Utilities-City Hall							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (City Hall)	02/11/2026	270.30	.00	
Total 01-415-35-00 Utilities-City Hall:					270.30	.00	
01-415-35-10 Utilities-Museum							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Museum)	02/11/2026	121.43	.00	
Total 01-415-35-10 Utilities-Museum:					121.43	.00	
01-415-35-20 Utilities-Training Center							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Training)	02/11/2026	101.32	.00	
Total 01-415-35-20 Utilities-Training Center:					101.32	.00	
01-415-36-20 Postage Meter Lease							
10771	Quadient Leasing USA, Inc	Q2209884	Postage machine lease	01/31/2026	1,013.16	.00	
Total 01-415-36-20 Postage Meter Lease:					1,013.16	.00	
01-415-40-00 Repair&Maint-Bldgs & Grnds							
11795	Shinobi Window Cleaning	671150	window cleaning, holiday paint re	02/19/2026	150.00	.00	
Total 01-415-40-00 Repair&Maint-Bldgs & Grnds:					150.00	.00	
01-415-40-18 Repairs&Maint-Visitor Center							
11795	Shinobi Window Cleaning	671116	window cleaning	02/19/2026	60.00	.00	
Total 01-415-40-18 Repairs&Maint-Visitor Center:					60.00	.00	
01-415-40-39 Attorney Fees							
7022	Moore Smith Buxton & Turcke	88114	over 30 hour retainer	02/05/2026	2,752.50	2,752.50	02/17/2026
7022	Moore Smith Buxton & Turcke	88115	general professional services	02/05/2026	6,380.00	6,380.00	02/17/2026
Total 01-415-40-39 Attorney Fees:					9,132.50	9,132.50	
01-415-43-00 Computer Software/Support							
5217	CDW Government, Inc	AH81D9B	smart 120V 2U RM	02/03/2026	1,643.17	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
12288	Kaseya US, LLC	CI_1787933	365 endpoint pro. user, premium u	02/04/2026	5,639.28	.00	
1610	Wells Fargo Remittance Center	FEB-2026B	monthly Statement (City Hall)	02/18/2026	1,335.87	.00	
Total 01-415-43-00 Computer Software/Support:					8,618.32	.00	
01-415-52-00 Supplies							
1212	PF Pettibone & Co	188239	minutes cover book w/ pages, shi	10/24/2025	148.75	.00	
1610	Wells Fargo Remittance Center	FEB-2026B	monthly Statement (City Hall)	02/18/2026	285.35	.00	
Total 01-415-52-00 Supplies:					434.10	.00	
01-415-56-00 Meetings Schools & Dues							
1039	Mountain Home Chamber of Com	2026-105	chamber dues	01/01/2026	340.00	.00	
8976	Sanders, Decker	FEB-2026	reimburse: car rental for PNAACo	02/18/2026	174.88	.00	
1610	Wells Fargo Remittance Center	FEB-2026B	monthly Statement (City Hall)	02/18/2026	2,394.25	.00	
Total 01-415-56-00 Meetings Schools & Dues:					2,909.13	.00	
01-415-86-55 Railroad Park Funding-Co-Op							
9643	Core & Main	CNV10000229	female adapter, PE tube	02/02/2026	139.20	.00	
9643	Core & Main	CNV10000240	mach10 flg gal, manhole ring, ma	02/12/2026	3,391.95	.00	
9643	Core & Main	W641786C	drain field parts	03/21/2025	457.41	.00	
8755	Idaho Materials & Construction	6789841	washed concrete sand, crushed r	01/27/2026	1,661.41	.00	
8755	Idaho Materials & Construction	6789845	pit run	01/27/2026	419.69	.00	
8755	Idaho Materials & Construction	6793697	washed concrete sand	02/02/2026	2,475.66	.00	
8755	Idaho Materials & Construction	6794729	washed concrete sand	02/04/2026	1,361.61	.00	
8755	Idaho Materials & Construction	6794733	pit run	02/04/2026	279.79	.00	
8755	Idaho Materials & Construction	6794734	pit run	02/04/2026	81.61	.00	
8755	Idaho Materials & Construction	6795268	pit run	02/05/2026	1,224.09	.00	
8755	Idaho Materials & Construction	6796334	pit run, commercial road base	02/06/2026	1,327.05	.00	
8755	Idaho Materials & Construction	6796335	pit run	02/06/2026	419.69	.00	
8755	Idaho Materials & Construction	6797052	washed concrete sand	02/09/2026	288.83	.00	
8755	Idaho Materials & Construction	6797053	washed concrete sand	02/09/2026	6,436.72	.00	
8755	Idaho Materials & Construction	6797748	pit run	02/10/2026	69.95	.00	
8755	Idaho Materials & Construction	6797749	pit run, commercial road base	02/10/2026	1,496.50	.00	
8755	Idaho Materials & Construction	6797750	pit run, commercial road base	02/10/2026	1,558.09	.00	
8755	Idaho Materials & Construction	6798190	washed concrete sand	02/11/2026	3,465.92	.00	
8755	Idaho Materials & Construction	6798192	pit run	02/11/2026	279.79	.00	
8755	Idaho Materials & Construction	6798193	pit run	02/11/2026	209.84	.00	
10599	Oldcastle Infrastructure, Inc.	9000105268	grout quadex hyperform	02/16/2026	762.00	.00	
1610	Wells Fargo Remittance Center	FEB-2026B	monthly Statement (City Hall)	02/18/2026	3,462.51	.00	
Total 01-415-86-55 Railroad Park Funding-Co-Op:					31,269.31	.00	
01-415-87-00 Audit							
12735	Soren CPA's, P.C.	103-100916	audit progress bill	01/31/2026	45,000.00	.00	
Total 01-415-87-00 Audit:					45,000.00	.00	
01-415-90-30 Public Transit							
4335	Treasure Valley Transit	551	public transportation	02/01/2026	2,916.66	.00	
Total 01-415-90-30 Public Transit:					2,916.66	.00	
01-415-98-00 Sales Tax Payable							
1442	State Tax Commission	JAN-2026	Sales & Use Tax	02/11/2026	2,029.32	2,029.32	02/17/2026

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 01-415-98-00 Sales Tax Payable:					2,029.32	2,029.32	
Total ADMINISTRATION:					104,566.31	11,161.82	
DEVELOPMENT SERVICES							
01-416-34-00 Telephone/Internet							
8078	DataTel	DG-9472	monthly statement - dev serv	02/05/2026	191.98	.00	
Total 01-416-34-00 Telephone/Internet:					191.98	.00	
01-416-41-00 Professional Services							
7022	Moore Smith Buxton & Turcke	88114	over 30 hour retainer	02/05/2026	2,002.50	2,002.50	02/17/2026
7022	Moore Smith Buxton & Turcke	88115	general professional services	02/05/2026	1,020.00	1,020.00	02/17/2026
Total 01-416-41-00 Professional Services:					3,022.50	3,022.50	
01-416-43-00 Computer Maint/Software							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Dev Serv)	02/18/2026	330.00	.00	
Total 01-416-43-00 Computer Maint/Software:					330.00	.00	
01-416-52-00 Supplies							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Dev Serv)	02/18/2026	9.88	.00	
Total 01-416-52-00 Supplies:					9.88	.00	
01-416-56-00 Meetings, Schools & Dues							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Dev Serv)	02/18/2026	420.77	.00	
Total 01-416-56-00 Meetings, Schools & Dues:					420.77	.00	
01-416-62-00 Planning & Zoning Expenses							
11663	Drake, Cristina	FEB-2026	planning & zoning meeting	02/17/2026	60.00	.00	
12178	McCormick, Robert	FEB-2026	Planning & Zoning meeting	02/17/2026	60.00	.00	
12655	Pedroza, Erika	FEB-2026	planning & zoning meeting	02/17/2026	60.00	.00	
Total 01-416-62-00 Planning & Zoning Expenses:					180.00	.00	
Total DEVELOPMENT SERVICES:					4,155.13	3,022.50	
PROSECUTION							
01-420-41-00 Attorney Fees							
7022	Moore Smith Buxton & Turcke	88116	criminal prosecution	02/05/2026	16,000.00	16,000.00	02/17/2026
Total 01-420-41-00 Attorney Fees:					16,000.00	16,000.00	
Total PROSECUTION:					16,000.00	16,000.00	
POLICE							
01-421-31-00 Postage							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Police)	02/18/2026	20.00	.00	
Total 01-421-31-00 Postage:					20.00	.00	
01-421-32-00 Immunizations/Testing							
10016	St Luke's Health System	2653529	breath alcohol - rhoades	02/09/2026	15.00	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 01-421-32-00 Immunizations/Testing:					15.00	.00	
01-421-34-00 Telephone/Internet							
1284	Century Link	FEB-2026	Monthly Statement (Police)	01/24/2026	85.72	.00	
1284	Century Link	FEB-2026	Monthly Statement (Police Long D	01/24/2026	54	.00	
8078	DataTel	DG-9472	monthly statement - police	02/05/2026	570.01	.00	
Total 01-421-34-00 Telephone/Internet:					656.27	.00	
01-421-35-00 Utilities							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Police Dept)	02/11/2026	274.31	.00	
Total 01-421-35-00 Utilities:					274.31	.00	
01-421-36-20 Software Licensing							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Police)	02/18/2026	220.99	.00	
Total 01-421-36-20 Software Licensing:					220.99	.00	
01-421-37-00 Repairs & Maint - Auto							
1037	Mountain Home Auto Ranch	293415	repair vehicle, parts, labor	01/28/2026	1,242.72	.00	
6353	O'Reilly Auto Parts	3014-120042	oil filter	02/11/2026	10.19	.00	
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Police)	02/18/2026	188.59	.00	
Total 01-421-37-00 Repairs & Maint - Auto:					1,441.50	.00	
01-421-40-00 Repairs & Maint - Building							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Police)	02/18/2026	15.90	.00	
Total 01-421-40-00 Repairs & Maint - Building:					15.90	.00	
01-421-40-30 Janitorial Service							
12699	Barse, Solveig	21526200	cleaning @ police dept	02/17/2026	1,400.00	.00	
Total 01-421-40-30 Janitorial Service:					1,400.00	.00	
01-421-52-00 Supplies							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Police)	02/18/2026	38.91	.00	
Total 01-421-52-00 Supplies:					38.91	.00	
01-421-53-00 Uniforms and accessories							
5371	Galls, LLC	033894720	boots	01/28/2026	187.95	.00	
961	LN Curtis & Sons	INV1027923	bullet proof vests	01/13/2026	324.00	.00	
961	LN Curtis & Sons	INV1028788	shirts, emblems	01/15/2026	197.35	.00	
961	LN Curtis & Sons	INV1036183	shirts, emblems	02/05/2026	149.35	.00	
961	LN Curtis & Sons	INV1036220	shirts, emblems	02/05/2026	175.80	.00	
Total 01-421-53-00 Uniforms and accessories:					1,034.45	.00	
01-421-55-00 Printing & Publications							
11907	Allied Envelope Printing & Graphi	251905	envelopes	02/04/2026	183.14	.00	
11907	Allied Envelope Printing & Graphi	251906	envelopes	02/04/2026	230.78	.00	
1052	Mountain Home Printing	4071	trespass notices	02/12/2026	310.17	.00	
1052	Mountain Home Printing	4072	public safety statements	02/12/2026	62.50	.00	
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Police)	02/18/2026	269.16	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 01-421-55-00 Printing & Publications:					1,055.75	.00	
01-421-56-00 Meetings, Schools & Dues							
1273	Public Agency Training Council	15082	first line supervision & managem	02/17/2026	500.00	.00	
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Police)	02/18/2026	64.99	.00	
Total 01-421-56-00 Meetings, Schools & Dues:					564.99	.00	
01-421-57-00 Weapons & Ammunition							
8052	Salt Lake Wholesale Sports	108674	full metal jackets, ammo, shipping	02/05/2026	8,782.80	.00	
8029	United Site Services	114-14191732	portable restroom service - shooti	02/06/2026	115.00	.00	
Total 01-421-57-00 Weapons & Ammunition:					8,897.80	.00	
01-421-61-15 Grant-Body Armor							
961	LN Curtis & Sons	INV1027923	bullet proof vests	01/13/2026	694.50	.00	
Total 01-421-61-15 Grant-Body Armor:					694.50	.00	
01-421-61-25 Grant-Match Body Armor							
961	LN Curtis & Sons	INV1027923	bullet proof vests	01/13/2026	694.50	.00	
Total 01-421-61-25 Grant-Match Body Armor:					694.50	.00	
01-421-64-00 Investigative Expenses							
7869	ULine	203443332	poly tubing, dispensers, butcher p	01/28/2026	368.37	.00	
7869	ULine	203602414	custom printed labels - lab/destroy	02/02/2026	266.64	.00	
Total 01-421-64-00 Investigative Expenses:					635.01	.00	
Total POLICE:					17,659.88	.00	
ANIMAL CONTROL							
01-422-32-00 Immunizations/Testing							
1018	Minert & Associates Inc	347823	NDOT drug test, pre-employment	02/06/2026	53.00	.00	
Total 01-422-32-00 Immunizations/Testing:					53.00	.00	
01-422-34-00 Telephone/Internet							
8078	DataTel	DG-9472	monthly statement - animal shelte	02/05/2026	133.30	.00	
Total 01-422-34-00 Telephone/Internet:					133.30	.00	
01-422-35-00 Utilities							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Animal Shelte	02/11/2026	234.46	.00	
Total 01-422-35-00 Utilities:					234.46	.00	
01-422-40-00 Repairs & Maint - Building							
411	D & B Supply	JAN-2026	Monthly Statement-Animal	02/01/2026	31.98	.00	
9595	Western Exterminator Company	91580227	pest control maintenance	02/16/2026	157.18	.00	
Total 01-422-40-00 Repairs & Maint - Building:					189.16	.00	
01-422-52-00 Supplies							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Animal Shelte	02/18/2026	73.32	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 01-422-52-00 Supplies					73.32	.00	
01-422-53-00 Uniforms/Safety Clothing Items							
411	D & B Supply	JAN-2026	Monthly Statement-Animal	02/01/2026	191.72	.00	
Total 01-422-53-00 Uniforms/Safety Clothing Items					191.72	.00	
01-422-67-00 Animal Supplies							
411	D & B Supply	JAN-2026	Monthly Statement-Animal	02/01/2026	79.90	.00	
2432	Hill's Pet Nutrition Sales	256219686	cat, kitten & puppy food	02/17/2026	97.45	.00	
Total 01-422-67-00 Animal Supplies					177.35	.00	
Total ANIMAL CONTROL					1,052.31	.00	
FIRE DEPARTMENT							
01-423-34-00 Telephone/Internet							
8078	DataTel	DG-9472	monthly statement - fire	02/05/2026	88.05	.00	
Total 01-423-34-00 Telephone/Internet					88.05	.00	
01-423-35-00 Utilities							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Fire Dept)	02/11/2026	345.75	.00	
Total 01-423-35-00 Utilities					345.75	.00	
01-423-35-50 Repairs & Maint-SCBA							
7475	MES Service Company, LLC	IN2427864	scba flow tests, shop supplies, tra	01/27/2026	620.74	.00	
Total 01-423-35-50 Repairs & Maint-SCBA					620.74	.00	
01-423-36-00 Repairs & Maint - Equipment							
961	LN Curtis & Sons	INV1009849B	remaining balance	11/17/2025	60.33	.00	
Total 01-423-36-00 Repairs & Maint - Equipment					60.33	.00	
01-423-37-00 Repairs & Maint - Trucks							
720	Hughes Fire Equipment Inc	636950	repairs to Engine 9	02/06/2026	7,274.87	.00	
720	Hughes Fire Equipment Inc	637320	repairs to Engine 8	02/12/2026	436.99	.00	
720	Hughes Fire Equipment Inc	637395	repairs to Tower 1	02/13/2026	166.50	.00	
Total 01-423-37-00 Repairs & Maint - Trucks					7,878.36	.00	
01-423-40-00 Repairs & Maint - Building							
1430	Standard Plumbing Supply Co	ZYJ982	ss cable	02/02/2026	150.00	.00	
Total 01-423-40-00 Repairs & Maint - Building					150.00	.00	
01-423-43-00 Computer Maintenance/Software							
203	Xerox Business Solutions	IN5241089	monthly contract base rate	02/13/2026	52.62	.00	
Total 01-423-43-00 Computer Maintenance/Software					52.62	.00	
01-423-52-00 Supplies							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Fire)	02/18/2026	41.32	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 01-423-52-00 Supplies					41.32	.00	
Total FIRE DEPARTMENT					9,237.17	.00	
PARKS DEPARTMENT							
01-438-34-00 Telephone/Internet							
8078	DataTel	DG-9472	monthly statement - park	02/05/2026	104.38	.00	
Total 01-438-34-00 Telephone/Internet					104.38	.00	
01-438-35-00 Utilities							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Parks)	02/11/2026	165.76	.00	
Total 01-438-35-00 Utilities					165.76	.00	
01-438-36-00 Repairs & Maint - Equipment							
8936	AutoZone	04127904679	oil stabilizer, oil, transmission funn	02/04/2026	46.84	.00	
411	D & B Supply	JAN-2026	Monthly Statement-Parks	02/01/2026	371.77	.00	
706	Horizon Distributors, Inc.	3L263154	tune up kit, plug & filter kit, trim lin	02/11/2026	646.24	.00	
6353	O'Reilly Auto Parts	3014-119850	degreaser	02/10/2026	19.98	.00	
1430	Standard Plumbing Supply Co	ZYMP61	clamps, fuel line hose, seal tape	02/04/2026	21.04	.00	
1430	Standard Plumbing Supply Co	ZYPC00	elbow, fuel line hose	02/04/2026	4.58	.00	
Total 01-438-36-00 Repairs & Maint - Equipment					1,110.45	.00	
01-438-37-00 Repairs & Maint - Trucks							
8936	AutoZone	04127904499	shine protectant, bulbs	02/04/2026	18.68	.00	
644	Cox Signs	32289	late fee	01/14/2026	16.03	.00	
Total 01-438-37-00 Repairs & Maint - Trucks:					34.71	.00	
01-438-38-00 Portable Service Contract							
8029	United Site Services	114-14194760	portable restroom service - legac	02/16/2026	75.00	.00	
8029	United Site Services	114-14194761	portable restroom service - legac	02/16/2026	110.00	.00	
Total 01-438-38-00 Portable Service Contract:					185.00	.00	
01-438-40-00 Repairs & Maint - Bldgs & Grnd							
6	A to Z Lumber Co	126001	washers	02/10/2026	10.49	.00	
2599	Agri-Lines Irrigation Inc	INV149215	clamp	02/17/2026	24.72	.00	
3265	Cintas Corporation	4255568950	refill soap, toilet tissue, papertowe	01/07/2026	95.69	.00	
3265	Cintas Corporation	4255569005	refill soap, toilet tissue, papertowe	01/07/2026	95.69	.00	
3265	Cintas Corporation	4255569043	refill soap, toilet tissue, papertowe	01/07/2026	95.69	.00	
3265	Cintas Corporation	4257095019	refill soap, toilet tissue, papertowe	01/21/2026	95.69	.00	
3265	Cintas Corporation	4257095022	refill soap, toilet tissue, papertowe	01/21/2026	95.69	.00	
3265	Cintas Corporation	4257095057	refill soap, toilet tissue, papertowe	01/21/2026	95.69	.00	
3265	Cintas Corporation	4258537361	refill soap, toilet tissue, papertowe	02/04/2026	95.69	.00	
3265	Cintas Corporation	4258537371	refill soap, toilet tissue, papertowe	02/04/2026	95.69	.00	
3265	Cintas Corporation	4258537423	refill soap, toilet tissue, papertowe	02/04/2026	95.69	.00	
411	D & B Supply	JAN-2026	Monthly Statement-Parks	02/01/2026	80.99	.00	
1430	Standard Plumbing Supply Co	ZYPR14	nipples, caps, floor flange	02/05/2026	19.96	.00	
1430	Standard Plumbing Supply Co	ZYQN39	heat hose, elbow, hose barb, pvc	02/05/2026	8.76	.00	
1430	Standard Plumbing Supply Co	ZYTH71	sand discs, brush set	02/06/2026	36.07	.00	
1430	Standard Plumbing Supply Co	ZZJC64	utility lighter, lighter	02/12/2026	18.98	.00	
1430	Standard Plumbing Supply Co	ZZTK58	clamps	02/17/2026	10.70	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 01-438-40-00 Repairs & Maint - Bldgs & Grnd:					1,071.88	.00	
01-438-40-10 Repairs & Maint - Playgrounds							
1653	Yard Creations	5707938	playground bark	02/06/2026	3,000.00	.00	
Total 01-438-40-10 Repairs & Maint - Playgrounds:					3,000.00	.00	
01-438-41-00 Professional Services							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Parks)	02/18/2026	13.30	.00	
Total 01-438-41-00 Professional Services:					13.30	.00	
01-438-72-00 Tools & Supplies							
411	D & B Supply	JAN-2026	Monthly Statement-Parks	02/01/2026	315.39	.00	
1430	Standard Plumbing Supply Co	ZYLK59	magnet, gloves	02/03/2026	23.46	.00	
1430	Standard Plumbing Supply Co	ZYV027	towel, nuts & bolts	02/06/2026	31.49	.00	
1430	Standard Plumbing Supply Co	ZZD472	nuts, bolts, bungee cords, socket	02/10/2026	44.58	.00	
Total 01-438-72-00 Tools & Supplies:					414.92	.00	
Total PARKS DEPARTMENT:					6,100.40	.00	
Total GENERAL FUND:					159,041.20	30,184.32	
STREET DEPARTMENT							
STREET DEPARTMENT							
02-431-32-00 Immunizations/Testing							
1018	Minert & Associates Inc	347823	breath alcohol test	02/06/2026	38.66	.00	
10016	St Luke's Health System	2653529	breath alcohol, collection fee - loo	02/09/2026	11.67	.00	
Total 02-431-32-00 Immunizations/Testing:					50.33	.00	
02-431-34-00 Telephone/Internet							
8078	DataTel	DG-9472	monthly statement - street	02/05/2026	83.85	.00	
Total 02-431-34-00 Telephone/Internet:					83.85	.00	
02-431-35-00 Utilities							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Streets)	02/11/2026	165.23	.00	
Total 02-431-35-00 Utilities:					165.23	.00	
02-431-36-00 Repairs & Maint - Equipment							
12659	Freightliner Northwest	SR411028394	repair heat and/or ac function, par	02/12/2026	403.72	.00	
1007	Metroquip Inc	P36425	center curtain, wire	02/12/2026	817.18	.00	
Total 02-431-36-00 Repairs & Maint - Equipment:					1,220.90	.00	
02-431-36-05 Copier & Printer Lease							
10304	US Bank Equipment Finance	575298013	Contract Payment	02/09/2026	69.78	.00	
Total 02-431-36-05 Copier & Printer Lease:					69.78	.00	
02-431-58-00 Paint							
11615	Rodda Paint Co	75124099	paint - white, yellow, red	02/16/2026	19,500.00	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 02-431-58-00 Paint:					19,500.00	.00	
02-431-72-00 Tools & Supplies							
411	D & B Supply	JAN-2026	Monthly Statement-Streets	02/01/2026	154.98	.00	
Total 02-431-72-00 Tools & Supplies:					154.98	.00	
02-431-99-00 Capital Outlay - Over \$5000							
1533	Traffic Safety Supply Co	INV088577	crosswalk solar system, crossing	02/13/2026	15,021.97	.00	
Total 02-431-99-00 Capital Outlay - Over \$5000					15,021.97	.00	
02-431-99-30 Lease/Purchase equipment							
6720	Mountain West Bank	1250000522B	first payment, documentation fee	01/12/2026	53,185.76	53,185.76	02/11/2026
6720	Mountain West Bank	FEB-2026	interest payment & principal paym	02/12/2026	31,849.35	.00	
Total 02-431-99-30 Lease/Purchase equipment:					85,035.11	53,185.76	
Total STREET DEPARTMENT:					121,302.15	53,185.76	
Total STREET DEPARTMENT:					121,302.15	53,185.76	
CEMETERY FUND							
CEMETERY							
04-442-35-00 Utilities							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Cemetery)	02/11/2026	44.35	.00	
Total 04-442-35-00 Utilities:					44.35	.00	
04-442-36-00 Repairs & Maint - Equipment							
706	Horizon Distributors, Inc.	3L263154	tune up kit, plug & filter kit, trim lin	02/11/2026	646.25	.00	
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Cemetery)	02/18/2026	102.98	.00	
Total 04-442-36-00 Repairs & Maint - Equipment:					749.23	.00	
Total CEMETERY:					793.58	.00	
Total CEMETERY FUND:					793.58	.00	
RECREATION FUND							
RECREATION DEPARTMENT							
05-439-10-30 Seasonal Hourly							
12571	Bazan, Josefina	FEB-2026	seasonal work	02/17/2026	52.50	.00	
12273	Gravatt, Tiana	FEB-2026	recreation aide	02/17/2026	161.00	.00	
11329	Romero, Diana	FEB-2026	seasonal help	02/05/2026	160.00	.00	
Total 05-439-10-30 Seasonal Hourly:					373.50	.00	
05-439-34-00 Telephone/Internet							
1284	Century Link	FEB-2026	Monthly Statement (Rec)	01/24/2026	35.72	.00	
8078	DataTel	DG-9472	monthly statement -recreation	02/05/2026	104.41	.00	
Total 05-439-34-00 Telephone/Internet:					140.13	.00	
05-439-35-00 Utilities							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Rec)	02/11/2026	615.07	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 05-439-35-00 Utilities:					615.07	.00	
05-439-37-00 Repairs & Maint - Auto							
411	D & B Supply	JAN-2026	Monthly Statement-Rec	02/01/2026	47.99	.00	
Total 05-439-37-00 Repairs & Maint - Auto:					47.99	.00	
05-439-38-00 Individual Program Expenses							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Rec)	02/18/2026	5,047.91	.00	
Total 05-439-38-00 Individual Program Expenses:					5,047.91	.00	
05-439-39-00 Officials-Instructors							
9024	Bott, Lori	FEB-2026	pump jam class	02/18/2026	720.00	.00	
11405	Heckathorne, Willy	FEB-2026	archery instructor	02/18/2026	157.50	.00	
12698	Hollis, Zack	FEB-2026	season help	02/17/2026	251.25	.00	
3156	Pippin, Chris	FEB-2026B	messy play	02/18/2026	50.00	.00	
7948	Rooney, Luann	FEB-2026	step it up program monitor	02/18/2026	350.00	.00	
Total 05-439-39-00 Officials-Instructors:					1,528.75	.00	
05-439-39-50 Discovery Pre-School							
12476	Gordillo, Kiersten	FEB-2026	discovery preschool	02/11/2026	2,105.40	.00	
3156	Pippin, Chris	FEB-2026	Discovery Preschool	02/11/2026	3,158.10	.00	
Total 05-439-39-50 Discovery Pre-School:					5,263.50	.00	
05-439-40-00 Repairs & Maint - Bldgs & Grnd							
3265	Cintas Corporation	4252623534	refill soap, toilet tissue, papertowe	12/10/2025	39.27	.00	
3265	Cintas Corporation	4255568929	refill soap, toilet tissue, papertowe	01/07/2026	81.83	.00	
3265	Cintas Corporation	4256948934	sanis bowl clip, refill	01/20/2026	95.55	.00	
3265	Cintas Corporation	4257095018	refill soap, toilet tissue, papertowe	01/21/2026	81.83	.00	
3265	Cintas Corporation	4258537492	refill soap, toilet tissue, papertowe	02/04/2026	81.83	.00	
3265	Cintas Corporation	8408085128	organize medicine cabinet, refill pr	01/31/2026	136.56	.00	
Total 05-439-40-00 Repairs & Maint - Bldgs & Grnd					516.87	.00	
05-439-42-00 Good Council Hall-Utilities							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Rec-Good Co	02/11/2026	468.68	.00	
Total 05-439-42-00 Good Council Hall-Utilities					468.68	.00	
05-439-42-05 Good Council Hall-Bldgs&Grnds							
3265	Cintas Corporation	4255568946	refill soap, toilet tissue, papertowe	01/07/2026	39.27	.00	
3265	Cintas Corporation	4257094958	refill soap, toilet tissue, papertowe	01/21/2026	39.27	.00	
3265	Cintas Corporation	4258537396	refill soap, toilet tissue, papertowe	02/04/2026	39.27	.00	
Total 05-439-42-05 Good Council Hall-Bldgs&Grnds					117.81	.00	
05-439-43-00 Computer Maint/Software							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Rec)	02/18/2026	119.40	.00	
Total 05-439-43-00 Computer Maint/Software:					119.40	.00	
05-439-55-00 Publicity							
644	Cox Signs	32289	late fee	01/14/2026	16.02	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 05-439-55-00 Publicity					16.02	.00	
05-439-78-00 Holiday Breaks for Kids							
12740	Wahooz Family Fun Zone	E21327	bowling	02/13/2026	914.51	.00	
Total 05-439-78-00 Holiday Breaks for Kids.					914.51	.00	
05-439-85-50 Grants-Local awards							
7170	Buckley, Julie	FEB-2026	freezer frenzie classes	02/18/2026	125.00	.00	
7918	Dickinson, Elizabeth	FEB-2026	freezer frenzie classes	02/18/2026	125.00	.00	
6548	Herrboldt, Amy	FEB-2026	Zumba instructor	02/18/2026	250.00	.00	
9384	Madrigal, Alejandra	FEB-2026	bailando fitness	02/18/2026	250.00	.00	
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Rec)	02/18/2026	90.85	.00	
Total 05-439-85-50 Grants-Local awards:					840.85	.00	
05-439-99-00 Capital Outlay - Over \$5000							
12741	Willy Goat	220246	roof shade structures, quick relea	02/13/2026	27,964.97	.00	
Total 05-439-99-00 Capital Outlay - Over \$5000:					27,964.97	.00	
Total RECREATION DEPARTMENT:					43,975.96	.00	
Total RECREATION FUND:					43,975.96	.00	
LIBRARY FUND							
LIBRARY							
06-461-31-00 Postage							
11497	Quadient Finance USA, Inc	JAN-2026 LIB	postage & supplies	01/05/2026	345.09	.00	
Total 06-461-31-00 Postage:					345.09	.00	
06-461-34-00 Telephone/Internet							
8078	DataTel	DG-9472	monthly statement - library	02/05/2026	277.52	.00	
10162	T-Mobile	JAN-2026 LIB	mobile hotspot	01/05/2026	753.36	.00	
Total 06-461-34-00 Telephone/Internet:					1,030.88	.00	
06-461-35-00 Utilities							
779	Idaho Power Co	JAN-2026 LIB	Utilities	01/05/2026	689.85	.00	
819	Intermountain Gas Co	JAN-2026 LIB	Utilities	01/05/2026	348.08	.00	
Total 06-461-35-00 Utilities:					1,037.93	.00	
06-461-40-00 Repairs & Maint - Bldgs & Grnd							
8578	Tim's Plumbing	6582	unplugged sewer	01/18/2026	225.00	.00	
Total 06-461-40-00 Repairs & Maint - Bldgs & Grnd:					225.00	.00	
06-461-40-10 Rep & Maint Bldg /Janitor							
445	Diamond Laundry	JAN-2026 LIB	mat & rag service	01/05/2026	230.50	.00	
Total 06-461-40-10 Rep & Maint Bldg /Janitor:					230.50	.00	
06-461-52-00 Supplies							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Library)	02/18/2026	35.90	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 06-461-52-00 Supplies:					35.90	.00	
06-461-52-25 Passport Supplies/Expenses							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Library)	02/18/2026	97.35	.00	
Total 06-461-52-25 Passport Supplies/Expenses:					97.35	.00	
06-461-56-00 Meetings, Schools & Dues							
11703	Mann, Jessica	FEB-2026	mileage: Outreach for Meals on W	02/09/2026	8.27	.00	
11703	Mann, Jessica	FEB-2026B	mileage: summer reading progra	02/10/2026	63.58	.00	
Total 06-461-56-00 Meetings, Schools & Dues:					71.85	.00	
06-461-56-50 LYNX Courier Service Dues							
4276	Lynx Library Consortium	JAN-2026 LIB	courier services FY26 Qtr 1	01/05/2026	2,225.13	.00	
Total 06-461-56-50 LYNX Courier Service Dues:					2,225.13	.00	
06-461-56-75 Consortium Dues							
4276	Lynx Library Consortium	JAN-2026 LIB	consortium dues FY26 Qtr 1	01/05/2026	3,808.77	.00	
Total 06-461-56-75 Consortium Dues:					3,808.77	.00	
06-461-76-00 Programming							
10769	Collaborative Summer Library Pro	JAN-2026 LIB	programming supplies	01/05/2026	341.11	.00	
11917	Incise of Idaho	JAN-2026 LIB	programming supplies	01/05/2026	34.00	.00	
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Library)	02/18/2026	45.74	.00	
Total 06-461-76-00 Programming:					420.85	.00	
06-461-78-00 Books, Magazines, AV, Software							
4428	Ebsco Publishing	JAN-2026 LIB	my heritage database subscription	01/05/2026	2,363.00	.00	
813	Ingram Library Sales	JAN-2026 LIB	new releases and requests & bac	01/05/2026	759.27	.00	
11909	Playaway Products	JAN-2026 LIB	new releases, requests, backorde	01/05/2026	530.94	.00	
Total 06-461-78-00 Books, Magazines, AV, Software:					3,653.21	.00	
06-461-85-10 Coffee Bar Express							
1538	Treasure Valley Coffee Co	JAN-2026 LIB	Coffee shop supplies	01/05/2026	249.71	.00	
Total 06-461-85-10 Coffee Bar Express:					249.71	.00	
06-461-96-00 Grants							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Library)	02/18/2026	65.00	.00	
Total 06-461-96-00 Grants:					65.00	.00	
06-461-99-10 Equip Inventory-\$500 to \$5000							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Library)	02/18/2026	2,692.35	.00	
Total 06-461-99-10 Equip Inventory-\$500 to \$5000:					2,692.35	.00	
Total LIBRARY:					16,189.52	.00	
Total LIBRARY FUND:					16,189.52	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
AIRPORT FUND							
AIRPORT							
07-437-34-00 Telephone/Internet							
1284	Century Link	FEB-2026	Monthly Statement (Airport)	01/24/2026	108.01	.00	
8078	DataTel	DG-9472	monthly statement - airport	02/05/2026	29.35	.00	
Total 07-437-34-00 Telephone/Internet:					137.36	.00	
07-437-40-00 Repairs & Maint - Bldgs & Grnd							
71	AmeriGas	760271754	Tank Rental	01/31/2026	128.61	.00	
Total 07-437-40-00 Repairs & Maint - Bldgs & Grnd:					128.61	.00	
07-437-52-00 Supplies							
10304	US Bank Equipment Finance	575298013	Contract Payment	02/09/2026	20.81	.00	
Total 07-437-52-00 Supplies:					20.81	.00	
Total AIRPORT:					286.78	.00	
Total AIRPORT FUND:					286.78	.00	
GOLF COURSE FUND							
GOLF COURSE							
24-439-32-00 Drug Testing							
1018	Minert & Associates Inc	347823	NDOT drug test, pre employment	02/06/2026	53.00	.00	
Total 24-439-32-00 Drug Testing:					53.00	.00	
24-439-34-00 Telephone/Internet							
1284	Century Link	FEB-2026	Monthly Statement (Golf Course)	01/24/2026	30.83	.00	
8078	DataTel	DG-9472	monthly statement - golf	02/05/2026	46.15	.00	
Total 24-439-34-00 Telephone/Internet:					76.98	.00	
24-439-35-00 Utilities							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Golf Course)	02/11/2026	264.28	.00	
Total 24-439-35-00 Utilities:					264.28	.00	
24-439-36-00 Repairs & Maint - Equipment							
411	D & B Supply	JAN-2026	Monthly Statement-Golf Course	02/01/2026	82.68	.00	
1545	Turf Equipment & Irrigation	769232-00	tie rod assemblies, freight	02/18/2026	438.38	.00	
Total 24-439-36-00 Repairs & Maint - Equipment:					521.06	.00	
24-439-38-10 Repairs & Maint - Clubhouse							
3265	Cintas Corporation	4259285189	mat, soap refill, hand sanitizer, pa	02/11/2026	354.61	.00	
Total 24-439-38-10 Repairs & Maint - Clubhouse:					354.61	.00	
24-439-38-50 Restaurant Repairs							
3893	Automatic Ice Company	27269	preventative maintenance agreem	12/17/2025	290.70	.00	
12739	HOODZ of Treasure Valley	4	clean hood, duct and fan	02/11/2026	788.80	.00	
Total 24-439-38-50 Restaurant Repairs:					1,079.50	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
24-439-40-00 Repairs & Maint - Bldgs & Grnd							
411	D & B Supply	JAN-2026	Monthly Statement-Golf Course	02/01/2026	355.85	.00	
Total 24-439-40-00 Repairs & Maint - Bldgs & Grnd:					355.85	.00	
24-439-40-20 Irrigation Maintenance							
2625	Ferguson Waterworks #1701	0948674	accy pack w/gland, long slv, pipe	02/04/2026	630.85	.00	
Total 24-439-40-20 Irrigation Maintenance:					630.85	.00	
24-439-52-00 Office Supplies							
644	Cox Signs	32289	late fee	01/14/2026	16.03	.00	
Total 24-439-52-00 Office Supplies:					16.03	.00	
24-439-53-00 Uniforms							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Golf)	02/18/2026	173.60	.00	
Total 24-439-53-00 Uniforms:					173.60	.00	
24-439-56-00 Meetings, Schools & Dues							
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Golf)	02/18/2026	827.42	.00	
Total 24-439-56-00 Meetings, Schools & Dues:					827.42	.00	
24-439-70-00 Weed Killer & Fertilizer							
1386	Simplot Turf & Horticulture	216084497	best microg, quicksilver, countera	02/11/2026	9,860.00	.00	
Total 24-439-70-00 Weed Killer & Fertilizer:					9,860.00	.00	
Total GOLF COURSE:					14,213.18	.00	
Total GOLF COURSE FUND:					14,213.18	.00	
WATER MAINTENANCE FUND							
25-346-10-00 Metered Sales							
12742	Anderson, Tyler	FEB-2026	reimburse: water on closed acct	02/17/2026	200.60	.00	
Total 25-346-10-00 Metered Sales:					200.60	.00	
Total:					200.60	.00	
WATER DEPARTMENT							
25-434-31-10 Billing-Postage & Meter Expens							
179	Billing Document Specialists	104453	Monthly Statement - water	01/31/2026	1,698.78	.00	
Total 25-434-31-10 Billing-Postage & Meter Expens:					1,698.78	.00	
25-434-32-00 Drug Testing							
1018	Minert & Associates Inc	347823	breath alcohol test, post accident	02/06/2026	66.67	.00	
10016	St Luke's Health System	2653529	breath alcohol, collection fee - loc	02/09/2026	11.67	.00	
Total 25-434-32-00 Drug Testing:					78.34	.00	
25-434-34-00 Telephone/Internet							
8078	DataTel	DG-9472	monthly statement - water	02/05/2026	83.86	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 25-434-34-00 Telephone/Internet:					83.86	.00	
25-434-35-00 Utilities							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Water)	02/11/2026	705.30	.00	
Total 25-434-35-00 Utilities:					705.30	.00	
25-434-40-00 Repairs & Maint-Bldgs & Grnd							
1594	Grainger	9806309259	heater	02/12/2026	1,551.00	.00	
1430	Standard Plumbing Supply Co	ZZLW17	battery	02/13/2026	64.95	.00	
Total 25-434-40-00 Repairs & Maint-Bldgs & Grnd:					1,615.95	.00	
25-434-43-25 IT Contract							
12288	Kaseya US, LLC	CI_1787933	365 endpoint pro. user, premium u	02/04/2026	5,639.27	.00	
Total 25-434-43-25 IT Contract:					5,639.27	.00	
25-434-43-35 SCADA Maint & Software							
10162	T-Mobile	JAN-2026	mobile hotspots	02/19/2026	85.40	.00	
Total 25-434-43-35 SCADA Maint & Software					85.40	.00	
25-434-52-00 Supplies							
411	D & B Supply	JAN-2026	Monthly Statement Water	02/01/2026	24.97	.00	
599	Gem State Paper & Supply Co	3117312	paper, towels, toilet paper	02/10/2026	209.24	.00	
10843	Strive Workplace Solutions	WO-214398-2	calendars	02/05/2026	18.32	.00	
Total 25-434-52-00 Supplies:					252.53	.00	
25-434-53-00 Uniform/Safety Clothing Items							
411	D & B Supply	JAN-2026	Monthly Statement Water	02/01/2026	654.30	.00	
7488	Sonnentag, Stephanie	FEB-2026	embroidery	01/30/2026	72.00	.00	
Total 25-434-53-00 Uniform/Safety Clothing Items:					726.30	.00	
25-434-56-00 Meetings, Schools & Dues							
10307	Assoc of Idaho Public Work Profe	FEB-2026	annual membership	02/12/2026	40.00	.00	
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Water)	02/18/2026	168.40	.00	
Total 25-434-56-00 Meetings, Schools & Dues:					208.40	.00	
25-434-72-00 Tools & Supplies							
1430	Standard Plumbing Supply Co	ZZMZ03	water test guage 300 PSI	02/13/2026	28.60	.00	
Total 25-434-72-00 Tools & Supplies:					28.60	.00	
25-434-72-10 Tools - Maint Department							
411	D & B Supply	JAN-2026	Monthly Statement-Water	02/01/2026	26.77	.00	
1430	Standard Plumbing Supply Co	ZZJH69	ground plug, connector	02/12/2026	32.98	.00	
Total 25-434-72-10 Tools - Maint Department:					59.75	.00	
25-434-84-00 Water Samples							
74	Analytical Laboratories Inc	2600926	Water samples	01/31/2026	266.25	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 25-434-84-00 Water Samples:					266.25	.00	
25-434-85-10 Dig-Line Excavation							
449	Digline Inc	0079131-IN	MONTHLY FEE	01/31/2026	152.10	.00	
Total 25-434-85-10 Dig-Line Excavation:					152.10	.00	
25-434-89-00 Safety Equipment							
411	D & B Supply	JAN-2026	Monthly Statement-Water	02/01/2026	40.98	.00	
Total 25-434-89-00 Safety Equipment:					40.98	.00	
25-434-91-00 Well Preventative Maintenance							
4237	AME Electric, Inc.	260275	troubleshoot chlorinator pump, lab	02/09/2026	365.00	.00	
Total 25-434-91-00 Well Preventative Maintenance:					365.00	.00	
Total WATER DEPARTMENT:					12,006.81	.00	
Total WATER MAINTENANCE FUND:					12,207.41	.00	
WASTEWATER MAINT. FUND							
26-347-10-00 Service Revenue							
12742	Anderson, Tyler	FEB-2026	reimburse wastewater on closed	02/17/2026	195.82	.00	
Total 26-347-10-00 Service Revenue:					195.82	.00	
Total :					195.82	.00	
WASTEWATER DEPARTMENT							
26-435-31-10 Postage and Processing							
179	Billing Document Specialists	104453	Monthly Statement - waste water	01/31/2026	1,698.78	.00	
Total 26-435-31-10 Postage and Processing:					1,698.78	.00	
26-435-32-00 Drug Testing							
1018	Minert & Associates Inc	347823	breath alcohol test	02/06/2026	9.67	.00	
10016	St Luke's Health System	2653529	breath alcohol, collection fee - foo	02/09/2026	11.66	.00	
Total 26-435-32-00 Drug Testing:					21.33	.00	
26-435-34-00 Telephone/Internet							
1284	Century Link	FEB-2026	Monthly Statement (Waste Water)	01/24/2026	32.11	.00	
8078	DataTel	DG-9472	monthly statement - wastewater	02/05/2026	83.86	.00	
Total 26-435-34-00 Telephone/Internet:					115.97	.00	
26-435-35-00 Utilities							
819	Intermountain Gas Co	FEB-2026	Monthly Statement (Wastewater)	02/11/2026	81.22	.00	
Total 26-435-35-00 Utilities:					81.22	.00	
26-435-37-00 Repairs & Maint - Trucks							
6353	O'Reilly Auto Parts	3014-119156	camshaft sensor	02/05/2026	39.42	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 26-435-37-00 Repairs & Maint - Trucks:					39.42	.00	
26-435-39-00 Repairs & Maint - Collection							
411	D & B Supply	JAN-2026	Monthly Statement-Waste Water	02/01/2026	15.98	.00	
8578	Tim's Plumbing	6615	clean out sewer lines	02/06/2026	225.00	.00	
Total 26-435-39-00 Repairs & Maint - Collection:					240.98	.00	
26-435-39-05 Repairs & Maint-Lagoons							
206	Boise Rigging Supply	B187540	labor-field, hoist, inspection	02/02/2026	777.62	.00	
Total 26-435-39-05 Repairs & Maint-Lagoons:					777.62	.00	
26-435-40-00 Repairs & Maint - Bldgs & Grnd							
411	D & B Supply	JAN-2026	Monthly Statement-Waste Water	02/01/2026	38.96	.00	
Total 26-435-40-00 Repairs & Maint - Bldgs & Grnd:					38.96	.00	
26-435-43-25 IT Contract							
12288	Kaseya US, LLC	CI_1787933	365 endpoint pro, user, premium u	02/04/2026	5,639.27	.00	
Total 26-435-43-25 IT Contract:					5,639.27	.00	
26-435-43-35 SCADA Maint & Software							
10162	T-Mobile	JAN-2026	mobile hotspots	02/19/2026	85.40	.00	
Total 26-435-43-35 SCADA Maint & Software:					85.40	.00	
26-435-52-00 Supplies							
599	Gem State Paper & Supply Co	3117312	paper, towels, toilet paper	02/10/2026	209.23	.00	
10843	Strive Workplace Solutions	WO-214398-2	calendars	02/05/2026	18.32	.00	
Total 26-435-52-00 Supplies:					227.55	.00	
26-435-53-00 Uniform/Safety Clothing Item							
411	D & B Supply	JAN-2026	Monthly Statement-Waste Water	02/01/2026	256.21	.00	
7488	Sonnentag, Stephanie	FEB-2026	embroidery	01/30/2026	96.00	.00	
Total 26-435-53-00 Uniform/Safety Clothing Item:					352.21	.00	
26-435-56-00 Meetings, Schools & Dues							
12673	Billings, Stacy	FEB-2026	reimburse drinking water certifica	02/06/2026	85.00	.00	
1610	Wells Fargo Remittance Center	FEB-2026B	Monthly Statement (Waste Water)	02/18/2026	168.40	.00	
Total 26-435-56-00 Meetings, Schools & Dues:					253.40	.00	
26-435-72-00 Tools							
411	D & B Supply	JAN-2026	Monthly Statement-Waste Water	02/01/2026	118.70	.00	
Total 26-435-72-00 Tools:					118.70	.00	
26-435-72-10 Tools-Maint Dept							
8936	AutoZone	04127904466	penetrating catalyst pro straw	02/04/2026	9.78	.00	
411	D & B Supply	JAN-2026	Monthly Statement-Waste Water	02/01/2026	27.99	.00	
Total 26-435-72-10 Tools-Maint Dept:					37.77	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
26-435-84-00 Water Samples							
74	Analytical Laboratories Inc	2600927	wastewater monitoring	01/31/2026	47.00	.00	
Total 26-435-84-00 Water Samples:					47.00	.00	
26-435-85-10 Dig-Line Excavation							
449	Digline Inc	0079131-IN	MONTHLY FEE	01/31/2026	152.10	.00	
Total 26-435-85-10 Dig-Line Excavation:					152.10	.00	
Total WASTEWATER DEPARTMENT:					9,927.68	.00	
Total WASTEWATER MAINT. FUND:					10,123.50	.00	
SANITATION FUND							
27-345-10-00 Collection for Service							
12742	Anderson, Tyler	FEB-2026	reimburse: garbage on closed ac	02/17/2026	134.09	.00	
Total 27-345-10-00 Collection for Service:					134.09	.00	
Total :					134.09	.00	
SANITATION DEPARTMENT							
27-433-31-10 Postage and Processing							
179	Billing Document Specialists	104453	Monthly Statement - sanitation	01/31/2026	1,698.79	.00	
Total 27-433-31-10 Postage and Processing:					1,698.79	.00	
27-433-38-00 Individual Program Expense							
5370	MHHS Senior Celebration	FEB-2026	sponsorship	02/24/2026	1,000.00	.00	
Total 27-433-38-00 Individual Program Expense:					1,000.00	.00	
27-433-41-00 Monthly Contract - Residential							
3511	Republic Services	0788-0004038	Monthly Statement	01/31/2026	107,953.81	107,953.81	02/17/2026
Total 27-433-41-00 Monthly Contract - Residential:					107,953.81	107,953.81	
27-433-41-20 Monthly Contract - City Waste							
3511	Republic Services	0788-0004038	Monthly Statement	01/31/2026	3,486.57	3,486.57	02/17/2026
Total 27-433-41-20 Monthly Contract - City Waste:					3,486.57	3,486.57	
Total SANITATION DEPARTMENT:					114,139.17	111,440.38	
Total SANITATION FUND:					114,273.26	111,440.38	
TAP DEPOSIT FUND							
46-202-03-00 Tap Deposit Payable							
12745	Brunjes, Tyler & Scanlon, Arianna	FEB-2026	refund deposit credit on closed ac	02/13/2026	35.40	.00	
12737	Ginn Group	FEB-2026	hydrant meter deposit refund	01/27/2026	1,500.00	.00	
12743	Valenzuela, Joslyn	FEB-2026	refund deposit credit on closed ac	02/12/2026	75.00	.00	
12744	Wilkinson, Kennedy	FEB-2026	refund deposit credit on closed ac	02/05/2026	97.73	.00	
Total 46-202-03-00 Tap Deposit Payable:					1,708.13	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total :					1,708.13	.00	
Total TAP DEPOSIT FUND:					1,708.13	.00	
Fiber Optic Fund							
Fiber Optic Fund Construction							
50-434-37-00 Repairs & Maint-Equipment							
10139	Vermeer Mountain West, Inc	07336690	sub saver, battery, quicklock	02/04/2026	704.90	.00	
10139	Vermeer Mountain West, Inc	07336708	cable row shift	02/05/2026	145.83	.00	
Total 50-434-37-00 Repairs & Maint-Equipment:					850.73	.00	
50-434-52-00 Supplies							
12523	Adams Cable Equipment, Inc.	2026-85125	PAS gel, shipping	02/06/2026	237.95	.00	
12523	Adams Cable Equipment, Inc.	2026-85406	duraline, shipping	02/13/2026	259.50	.00	
411	D & B Supply	JAN-2026	Monthly Statement-Fiber	02/01/2026	93.22	.00	
1430	Standard Plumbing Supply Co	ZZDD55	prim wire, shrink tubing	02/10/2026	19.48	.00	
1430	Standard Plumbing Supply Co	ZZVL35	conduit	02/17/2026	26.97	.00	
10942	Stuart C Irby Co.	SO14504603.0	fiber blowing lube	02/09/2026	101.04	.00	
Total 50-434-52-00 Supplies:					738.16	.00	
50-434-53-00 Uniforms/Safety clothing items							
411	D & B Supply	JAN-2026	Monthly Statement-Fiber	02/01/2026	319.95	.00	
Total 50-434-53-00 Uniforms/Safety clothing items:					319.95	.00	
Total Fiber Optic Fund Construction:					1,908.84	.00	
Total Fiber Optic Fund:					1,908.84	.00	
Grand Totals					496,023.51	194,810.46	

Dated: _____

Mayor: _____

City Council: _____

City Clerk: _____

City Treasurer: _____

Report Criteria:

- Invoices with totals above \$0 included
- Paid and unpaid invoices included

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING JANUARY 31, 2026**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
01 GENERAL FUND	207,311.97	4,342,576.03	21.61	725,023.66	12.95	(1,242.54)	3,826,106.88
02 STREET DEPARTMENT	2,017,770.04	519,094.54	11.25	98,886.65	8.02	31,241.31	2,406,736.62
03 STREET LIGHTING FUND	(4,487.98)	60,772.08	39.15	12,880.41	25.97	(220.66)	43,624.35
04 CEMETERY FUND	53,621.55	39,045.87	24.85	8,338.59	20.59	(436.89)	84,765.72
05 RECREATION FUND	(449,076.23)	433,172.13	13.24	51,231.06	6.50	4,700.59	(71,835.75)
06 LIBRARY FUND	(125,022.62)	445,665.00	47.93	65,919.74	27.57	7,701.09	247,021.55
07 AIRPORT FUND	269,702.64	43,497.78	2.31	135,043.03	(7.18)	225,097.79	(46,940.40)
16 FIRE DEVELOPMENT FUND	625,976.44	12,078.48	5.93	.00	.00	.00	638,054.92
17 POLICE DEVELOPMENT FUND	392,618.55	6,351.04	5.14	.00	.00	.00	398,969.59
20 PARK DEVELOPMENT FUND	362,481.16	10,145.91	5.26	.00	.00	.00	372,627.07
24 GOLF COURSE FUND	232,985.73	25,658.87	6.32	100,597.15	24.41	67,706.97	90,340.48
25 WATER MAINTENANCE FUND	7,245,128.96	303,902.89	7.75	250,352.77	8.95	(5,945.85)	7,304,624.93
26 WASTEWATER MAINT. FUND	2,709,644.97	286,580.85	3.17	146,143.78	2.66	227,914.18	2,622,167.86
27 SANITATION FUND	632,164.83	132,247.13	24.01	120,883.29	17.95	4,240.13	639,288.54
29 STREET DEVELOPMENT FUND	777,515.04	9,248.75	3.68	.00	.00	.00	786,763.79
45 LIBRARY SUPPLEMENTAL FUND	1,497.57	.00	.00	.00	.00	.00	1,497.57
46 TAP DEPOSIT FUND	180,334.23	.00	.00	.00	.00	19,311.17	161,023.06
47 WATER AVAILABILITY FUND	1,434,956.64	23,427.32	6.62	.00	.00	.00	1,458,383.96
48 WASTEWATER AVAILABILITY FUND	3,555,047.34	43,042.68	3.77	.00	.00	.00	3,598,090.02
50 FIBER OPTIC FUND	729,059.31	19,709.42	1.70	40,947.91	3.42	(4,579.55)	712,400.37
59 LID GUARANTEE FUND	383,733.72	11,567.89	2.24	.00	.00	.00	395,301.61
TOTAL	21,232,963.86	6,767,784.66	235.93	1,756,248.04	151.81	575,487.74	25,669,012.74

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING JANUARY 31, 2026**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
BANKS AND INVESTMENTS							
CASH - CHECKING US BANK							783,620.60
CASH - CHECKING WELLS FARGO							5,306,304.16
CASH - STATE TREASURER LGIP							19,465,249.95
CASH - OTHER INVESTMENTS							113,838.03
TOTAL BANKS AND INVESTMENTS							25,669,012.74

Annual TRANSFER Memo

To: City Council
Fr: Paula Szafranski
Re: Transfer from General Fund to Golf Course Fund
Dt: 02/24/2026

Council approved this transfer of funds during the annual budget process. This transfer is scheduled to be moved from the General Fund to the Golf Course Fund.

From	Acct #01-415-83-00	Transfer-General Fund	\$	311,708.00
To	Acct #24-372-15-00	Transfer-Golf Operating Expenses	\$	<u>(311,708.00)</u>
			\$	00.00



Mountain Home City Council
Grant Application Approval Request
Request Tracking Number: 2025/26-005
Date: February 17th, 2026

For Questions Please Contact Grants Administrator at 587-2173

GRANT INFORMATION		
Funding Source: The Association for Rural and Small Libraries		
Project Name: 2026 Literacy Bridges: Empowering 21 st Century Communities Grant Program		
Project Timeline: June 2026 – October 2027		
Project Cost (Estimate): \$25,000.00		
Grant Amount: \$25,000.00		
City Match In-Kind: \$0.00		
City Match Cash: 0.00		
Project Donation		
Amount Budgeted (FY 2025/26): \$68,417.00		
PROJECT SUMMARY	APPROVALS	INITIALS
Literacy Bridges is an invitation-only , two-year initiative that will train library staff working in Carnegie-built libraries in small and rural areas of the U.S. who are passionate about advancing adult basic and digital literacy in their communities. We'd like to leverage the focus particularly on digital competencies and targeted workforce preparation. Program components would include: -Digital Literacy Training -Workforce reskilling & Certifications -Resume Clinics & Career Support	Grants Administrator – Alexa Vork	
	City Clerk – Tiffany Belt	
	City Treasurer – Paula Szafranski	
	Mayor – Rich Sykes	
	PARTICIPATING DEPARTMENTS	
	Library Director – Shasta Hochstrasser	
RECOMMENDED ACTION:		
RECORD OF COUNCIL ACTION		
Meeting Date:	Action:	

On the _____ day of _____, 2026, the City Clerk notified _____ that his/her request has been approved and he/she can begin the application process.



Username

Password

Keep me logged in

Log In



Literacy Bridges
Empowering 21st Century Communities

Opportunity made possible by



2026 Literacy Bridges: Empowering 21st Century Communities Grant Program

The Literacy Bridges Empowering 21st Century Communities Grant Program is a two-year initiative that will train library staff working in Carnegie built libraries in small and rural areas of the U.S. to deliver programs integrating adult basic and digital literacy skills.

Grant Program Overview

For those invited to apply, invitations were sent via email on February 2, 2026.

Applications open March 11, 2026.

Applications must be submitted online by April 8, 2026 at 6 pm PST / 7 pm MST / 8 pm CST / 9 pm EST

Literacy Bridges is an invitation-only grant opportunity which supports individual library staff members who are passionate about advancing adult basic and digital literacy in their communities. Invited participants will take part in a competitive application process for a \$25,000 grant award, which includes funding for new or expanded Adult Literacy programming at their library and their participation in a professional development cohort.

Through this program, selected individuals will have the opportunity to strengthen their skills in designing and leading locally responsive literacy initiatives. Alongside peers from other libraries, participants will engage in learning sessions and mentorship focused on program design, community partnerships, and program sustainability.

Ideal applicants will bring creativity, a strong connection to their communities, and a desire to make a lasting impact through inclusive, community centered literacy programs tailored to local needs and aspirations.

Participation Requirements

Two cohorts will be selected during this application offering and participate in monthly 1-hour cohort trainings sessions during these time periods:

- Cohort 1: July 2026 – March 2027
- Cohort 2: June 2027 – February 2028

Both cohorts will be required to travel to the next two ARSL Conferences.

- 2026 ARSL Conference – Montgomery, AL (September 17-19, 2026)
- 2027 ARSL Conference – Milwaukee, WI (September 16-18, 2027)

Application Timeline

- Invitations sent directly to qualifying libraries via email: February 2nd, 2026
- Application open date: March 11, 2026
- Application deadline: Applications must be submitted by April 8, 2026 at 6 pm PST / 7 pm MST / 8 pm CST / 9 pm EST
- Anticipated notification of awards: End of May, 2026

Grant Award Period

The \$25,000 grant must be fully expended within 24 months of receipt and may be used to support eligible project costs, including program implementation, professional development, and related travel.

Cohort Participation

Selected applicants will be placed into one of two separate cohort cycles which will meet on the first Wednesday of each month at 11 am PST / 12 pm MST / 1 pm CST / 2 pm EST.

Cohort 1:

- Training Sessions: July 2026 – March 2027
- Local Program Delivery: April 2027 – October 2027

Cohort 2

- Training Sessions: June 2027 – February 2028
- Local Program Delivery: March 2028 – September 2028

Reporting Requirements

Each awardee will be asked to provide a brief final grant report of the impact of their upskilling and their local program outcomes and future sustainability plans. Photos are encouraged.

Eligibility

- This opportunity is open by invitation to individual staff members currently employed at Carnegie-built libraries in rural and/or small communities.
- Applicants must be able to attend required courses and in-person events.

Guidelines

- Only invited applicants will be considered
- 501(c)3 status is not required
- ARSL membership not required to apply.
- Awardees will be required to attend regular, one-hour cohort sessions virtually and attend two ARSL Conferences for in-person training and collaboration
- The ARSL Grants, Awards & Scholarships Committee will assess applicability through an established rubric during the selection process.
- If applicable, applicants must ensure that AI-assisted content is reviewed to ensure accuracy, appropriateness, and relevance to the purpose of the grant, and no confidential information is placed in third party AI application tools.

How Libraries Were Selected for Invitation

Carnegie-built libraries were invited based on whether they met conventional guidelines to determine if they were categorized as serving rural and/or small communities

- Small public libraries are those with a legal service area population below 25,000 people
- Rural public libraries are those which serve communities that are located more than 10 miles from an urbanized area.

If you have questions about your library specifically, please reach out to info@arsl.org

Support for this program was provided by a grant from Carnegie Corporation of New York



(206) 453 3572



© 2024 ARSL



A RESOLUTION OF THE CITY OF MOUNTAIN HOME, IDAHO, APPROVING THE RECOMMENDED REAPPOINTMENT OF A MEMBER OF THE BOARD OF COMMISSIONERS FOR THE URBAN RENEWAL AGENCY OF THE CITY OF MOUNTAIN HOME, IDAHO.

WHEREAS, there has been established by the City of Mountain Home, Idaho, an urban renewal agency entitled the Urban Renewal Agency of the City of Mountain Home, Idaho, and,

WHEREAS, in order to provide for proper administration of the Agency, a Board of Commissioners was established and appointed and,

WHEREAS, the term of appointment of one board member will expire on January 1, 2026, and Mayor Rich Sykes has recommended the reappointment of Alan Bermensolo to serve a full four-year term as commissioner of the Urban Renewal Agency of the City of Mountain Home, Idaho, and;

WHEREAS, the City Council of the City of Mountain Home has reviewed the recommended reappointment and wishes to consent to and approve the said reappointment.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Mayor and City Council of the City of Mountain Home, Idaho, as follows:

The Mayor's recommended reappointment of Alan Bermensolo to serve on the Board of Commissioners of the Urban Renewal Agency of the City of Mountain Home, Idaho, is hereby approved, and his new term shall expire on January 31, 2029, or when his successor is appointed and qualified.

PASSED by the City Council of the City of Mountain Home, Idaho, this ____ day of February 2026.

APPROVED by the Mayor of the City of Mountain Home, Idaho, this __ day of February 2026.

Rich Sykes, Mayor

ATTEST:

(SEAL)

Tiffany Belt, City Clerk

RESOLUTION NO. 09-2026R

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOUNTAIN HOME, ELMORE COUNTY, IDAHO, ADOPTING AMENDMENTS TO THE CITY'S COMPREHENSIVE PLAN BY REPLACING THE EXISTING CITY OF MOUNTAIN HOME CAPITAL IMPROVEMENTS PLAN AND IMPACT FEE CALCULATIONS WITH AN AMENDED CITY CAPITAL IMPROVEMENTS PLAN AND ADOPTING A PORTION OF THE ELMORE COUNTY CAPITAL IMPROVEMENTS PLAN WITH RESPECT TO IMPROVEMENTS RELATED TO EMERGENCY MEDICAL SERVICES.

WHEREAS, Idaho Code § 67-6508 requires all Cities and Counties to undertake comprehensive planning; and

WHEREAS, Idaho Code § 67-8208(1) provides that entities required to undertake comprehensive planning shall include a capital improvements plan as an element of the comprehensive plan; and

WHEREAS, The City of Mountain Home has recently updated its Capital Improvements Plan for the assessment of development impact fees and the governing body approved said amended Capital Improvements Plan; and

WHEREAS, Idaho Code §67-8204A authorizes intergovernmental agreements for collection and expenditure of development impact fees when governmental entities are jointly affected by development; and

WHEREAS The City of Mountain Home and Elmore County intend to enter into an intergovernmental agreement for the collection and expenditure of development impact fees to pay for capital improvements for the County's emergency medical services function; and

WHEREAS, the City Council approved Elmore County's Capital Improvements plan with respect to capital improvements to support emergency medical services, in order to support a development impact fee ordinance and intergovernmental agreement between the City and Elmore County; and

WHEREAS, The City's Planning and Zoning Commission, after complying with the notice and hearing requirements of Idaho Code §67-6509, conducted a public hearing regarding amending the City's Comprehensive Plan to include the amended City Capital Improvements Plan and the County's Emergency Medical Services Capital Improvement Plan, and after said hearing, recommended the City Council Amend the City's Comprehensive Plan to include these Capital Improvements Plans as elements of that Comprehensive Plan.

NOW, THEREFORE, it is RESOLVED by the City Council of the City of Mountain Home , Idaho as follows:

Section 1 : The City of Mountain Home Comprehensive Plan is hereby amended by the addition of the City's Amended Capital Improvements Plan, approved by the City Council

February 24, 2026, attached hereto and incorporated by reference herein, as an element of that Comprehensive Plan.

Section 2: The City of Mountain Home Comprehensive Plan is hereby amended by the addition of the Emergency Medical Services portion of the Elmore County Capital Improvements Plan, approved by the City Council on February 24, 2026, attached hereto and incorporated by reference herein, as an element of that Comprehensive Plan.

Section 3: This resolution shall take effect and be in force immediately upon its passage and approval.

Passed and approved this _____ day of _____, 2026.

By: _____
Rich Sykes, Mayor

ATTEST:

Tiffany Belt, City Clerk

ORDINANCE NO. 1815

AN ORDINANCE OF THE CITY OF MOUNTAIN HOME, IDAHO, AMENDING SECTIONS OF THE MOUNTAIN HOME DEVELOPMENT IMPACT FEE CITY CODE AS FOLLOWS: AMENDING SECTION 9-4-2, "DEFINITIONS" BY CHANGING THE DEFINITIONS OF VARIOUS TERMS IN THAT SECTION; AMENDING SECTION 9-4-3 BY AMENDING THE PARKS IMPACT FEE; ADDING AN ELMORE COUNTY SERVICE AREA AND ADDING ELMORE COUNTY EMERGENCY MEDICAL SERVICE IMPACT FEES TO THE TABLE OF FEES; AMENDING SECTION 9-4-4 BY SPECIFYING PAYMENT PROCEDURES FOR FEES PURSUANT TO INTERGOVERNMENTAL AGREEMENTS; AMENDING SECTION 9-4-10(B) BY THE ADDITION OF REFUND PROCEDURES FOR AMOUNTS PAID TO ANOTHER GOVERNMENTAL ENTITY PURSUANT TO AN INTERGOVERNMENTAL AGREEMENT; AMENDING SECTION 9-4-16 BY ADOPTING STATE CODE RESIDENCY PROVISIONS AND SPECIFYING THE CITY MEMBERSHIP OF A JOINT DEVELOPMENT IMPACT ADVISORY COMMITTEE; PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MOUNTAIN HOME, IDAHO, AS FOLLOWS:

Section 1: That Mountain Home City Code § 9-4-2, "Definitions," be amended by changing the definitions of the terms listed below to read as follows:

CAPITAL FACILITIES: Land, buildings, apparatus, vehicles and equipment as identified in ~~Exhibits III-2 and IV-3 of the City's~~ any Capital Improvements Plan as adopted by the City, and specifically including those related costs including System Improvement Costs, but not including maintenance, operations, or improvements that do not expand their capacity. a

CAPITAL IMPROVEMENTS: Improvements with a useful life of ten (10) years or more, by new construction or other action, which increases the service capacity of ~~the City's~~ public facilities

CAPITAL IMPROVEMENTS ELEMENT: A component of ~~a the~~ Capital Improvements Plan adopted by the City pursuant to Chapters 65 and 82 of Title 67, Idaho Code, as they may be amended, which component meets the requirements of the capital improvements plan required by the Act.

CAPITAL IMPROVEMENTS PLAN: ~~The~~ An Impact Fee Study and Capital Improvements Plan ~~recommended~~ reviewed and commented upon by the Development Impact Fee Advisory Committee and adopted by the City that identifies the Capital Facilities for which the City's Impact Fees may be used as a funding source.

LAND USE ASSUMPTIONS: A description of the service area and projections of land uses, densities, intensities and population in the service area over at least a twenty ~~ten~~ (20) year period.

SERVICE AREA: Land within the boundaries of the City, or other areas pursuant to an intergovernmental agreement, as established pursuant Chapter 82, Title 67, Idaho Code, in

which specific Public Facilities provide service to Development on the basis of sound planning or engineering principles or both as identified in ~~the City's~~ a Capital Improvements Plan adopted by the City.

Section 2: That Mountain Home City Code § 9-4-3 be amended to read as follows:

9-4-3: ESTABLISHMENT OF SERVICE AREAS; IMPOSITION OF IMPACT FEE; FEE SCHEDULE; EXEMPTIONS:

A. Establishment of Service Areas. There is hereby established a Service Area which Service Area includes all land in the City of Mountain Home. Pursuant to an Intergovernmental Agreement with Elmore County, there is also hereby established, for the purposes of imposing and collecting fees by Elmore County for Emergency Medical Services Capital Improvements, a Service Area which includes all of Elmore County.

B. Imposition of Impact Fees. Impact Fees for the City are hereby imposed on all new Development located within the City of Mountain Home.

C. Fee Schedule. Impact Fees shall be calculated in accordance with the fee schedule set forth below, providing for standard fees based on the total number of Dwelling Units or square feet of nonresidential space in the Development, unless (a) the Fee Payer requests an individual assessment pursuant to section [9-4-6](#) of this chapter; or (b) the City finds the Development will have an Extraordinary Impact pursuant to section [9-4-9](#) of this chapter. The methodology for determining the costs per service unit provided for in the fee schedule is set forth in the City's Capital Improvements Plan, and the Elmore County EMS Capital Improvements Plan, as adopted by the City pursuant to Idaho Code§ 67-8208, as ~~they~~ it may be amended.

Police

Residential (per Dwelling Unit)	\$663.00
Non-Residential (per square foot)	\$0.37

Fire

Residential (per Dwelling Unit)	\$1,338.00
Non-Residential (per square foot)	\$0.74

Parks

Single-Family Residential (per Dwelling Unit)	\$1,146.00
Multifamily Residential (per Dwelling Unit)	\$830.00
Non-Residential (per square foot)	-

Streets

Single-Family Residential (per Dwelling Unit)	\$898.00
Multifamily Residential (per Dwelling Unit)	\$450.00
Non-Residential (per square foot)	\$1.39

County EMS Improvements Pursuant to Intergovernmental Agreement

<u>Single-Family Residential (per Dwelling Unit)</u>	<u>\$.00</u>
<u>Multifamily Residential (per Dwelling Unit)</u>	<u>\$X50.00</u>
<u>Non-Residential (per square foot)</u>	<u>\$X.39</u>

Section 3: That Mountain Home City Code § 9-4-4 be amended to read as follows:

9-4-4: COLLECTION OF IMPACT FEES; ENFORCEMENT:

A. Payment of Fees. The Impact Fee shall be paid to the City and to the County at the following times, pursuant to this Code and the terms of any intergovernmental agreement between the City and another entity for the imposition and collection of impact fees:

1. If a Building Permit or manufactured/mobile home installation permit is required, then before or at the time the permit is issued;
 2. If no Building Permit or manufactured/mobile home installation permit is required, then at the time that construction commences; or
 3. At such other time as the Fee Payer or Developer and the City have agreed upon in writing.
3. For fees due pursuant to an intergovernmental agreement with Elmore County, the County portion of such fees as calculated by the City building department shall be paid directly by the fee payer to the Elmore County Building Services Department and proof of such payment shall be presented to the City before any building permit is issued.

B. Enforcement. When any Impact Fee is due pursuant to this chapter, or pursuant to the terms of any written agreement between a Fee Payer and the City, and such Impact Fee has not been paid in a timely manner, the City may exercise any or all of the following powers as applicable to its authority, in any combination, to enforce the collection of the Impact Fee:

1. Withhold Building Permits, manufactured home installation permits, or other City Development Approval related to the Development for which the Impact Fee is due until all Impact Fees due have been paid, and issue stop work orders, and revoke or suspend a Building Permit;
2. Withhold utility services from the Development for which the Impact Fee is due until all Impact Fees due have been paid;
3. Add interest to the Impact Fee not paid in full at the legal rate provided for in Idaho Code § 28-22-104, as it may be amended, plus five percent (5%) beginning on the date at which the payment of the Impact Fee was due until paid in full;
4. Impose a penalty of five percent (5%) of the total Impact Fee (not merely the portion dishonored, late or not paid in full) per month beginning on the date at which the payment of the Impact Fee was due until paid in full; and
5. Impose a lien pursuant to the authority of Idaho Code § 67-8213(4) for failure to timely pay an Impact Fee following the procedures contained in Idaho Code Title 45, Chapter 5.

Section 4: That Mountain Home City Code § 9-4-10(B) be amended to read as follows:

B. Process: The City shall make a determination of whether a refund is due within thirty (30) days after receipt of a written request for a refund from the Fee Payer, successor in interest, or an

owner of record of the property for which the fee was paid. When the right to a refund exists, the City shall send the refund within ninety (90) days after the City determines that a refund is due. Amounts paid to Elmore County or another entity pursuant to an intergovernmental agreement shall be refunded by that entity directly to the fee payer pursuant to the terms of that intergovernmental agreement.

Section 5: That Mountain Home City Code § 9-4-16 be amended by the addition of a new § 9-4-16(D) to read as follows:

9-4-16: ADVISORY COMMITTEE:

A. Establishment and Purpose. Pursuant to Idaho Code § 67-8205, there is hereby established Development Impact Fee Advisory Committee (Advisory Committee), whose purpose is to carry out the duties as set forth in Idaho Code § 67-8205(3), as it may be amended.

B. Membership. The Advisory Committee shall be composed of at least five (5) members, all of whom must reside within the service area City. Two (2) or more members shall be active in the business of development, building or real estate. Two (2) or more members shall not be in the business of development, building or real estate. Employees may not be appointed as members of the committee.

C. Meetings. Meetings may be called by the Advisory Committee by giving reasonable notice of the time and place of the meeting in accordance with the Open Meetings Law, Idaho Code §§ 74-201 et seq., as may be amended. The Advisory Committee shall adopt reasonable rules as are necessary to carry out the duties and responsibilities of the committee subject to the approval of the City, and elect such officers as deemed necessary.

D. When the City and any other governmental or other entity have entered into an intergovernmental agreement pursuant to Idaho Code §67-8204A for the collection and expenditure of development impact fees, the City's Development Advisory Committee shall act as the City's portion of any Joint Development Impact Advisory Committee provided for in an intergovernmental agreement.

Section 6: Repealer: That all ordinances or code sections, in conflict with this ordinance are hereby repealed to the extent those portions are in conflict with this ordinance.

Section 7: Severability: If any section, subsection, sentence, clause, or phrase of this ordinance is held by a court of competent jurisdiction to be invalid, such decision shall not affect the remaining portions of this ordinance. The City Council of the City of Mountain Home hereby declares that it would have passed this ordinance and each section, subsection, sentence, clause or phrase thereof irrespective of the fact that one or more sections, subsections, sentences, clauses or phrases be declared invalid.

Section 8: Codification: The City Clerk is hereby directed to forward the signed and approved ordinance, along with an electronic copy, to the City's codifier for codification.

Section 9: Effective Date: Pursuant to Idaho Code § 67-8206(6), this Ordinance shall not take effect sooner than thirty (30) days after its adoption, and upon its publication,



P.O. Box 10 • Mountain Home, ID 83647
www.mountain-home.us

February 10, 2026

RE: Notice of Required Hangar Inspections – Federal Compliance

Dear Hangar Tenant,

Included with your annual hangar land lease invoice is a memo from the Idaho Division of Aeronautics notifying the City of Mountain Home of its obligation to ensure that all hangars located on airport property comply with applicable federal regulations and that proper inspection documentation is maintained.

Your existing land lease includes, in part, the following provisions:

USE OF PREMISES:

The Lessee shall use the demised premises solely for the purpose of constructing and maintaining a hangar for the storage of at least one U.S. registered aircraft and aircraft-related items. This lease is subordinate to the provisions of any existing or future agreements between the City and the United States of America or the State of Idaho relative to the operation or maintenance of the airport. The Lessee shall comply with all ordinances of the City of Mountain Home, all laws of the State of Idaho, and all rules and regulations of the Federal Aviation Administration and any other applicable State or Federal agency.

FREE ACCESS OF CITY:

The City, or any of its agents or employees, shall have the right of free access to the premises at all reasonable times for the purpose of inspecting the premises to determine whether the Lessee is complying with the provisions of this lease.

TERMINATION OF AGREEMENT BY CITY:

The City may terminate this agreement upon one (1) year's prior written notice to the Lessee.

In response to these requirements, the City of Mountain Home will be conducting inspections of all hangars no later than March 6, 2026, to verify compliance with federal and lease requirements. Please anticipate a phone call from the City's Airport Manager, Tom Hoegg, to coordinate a mutually agreeable inspection time.

Please be advised that failure to allow or comply with the required inspection may constitute grounds for lease enforcement action, up to and including termination of the land lease, in accordance with the terms and conditions of your agreement.

The City will continue to conduct routine hangar inspections on an ongoing basis to ensure continued compliance with federal requirements.

If you have questions regarding this notice or the inspection process, please contact the Airport Manager's office.

Thank you for your cooperation.

Respectfully,

Tiffany Belt
City Clerk

T (208) 587-2104
tbelt@mountain-home.us

IDAHO DIVISION OF AERONAUTICS

To: Idaho Airports that receive State Funds
From: Steffen Verdin
Date: 12/22/25
Subject: Airport Hangar Use

During the Sixty-eighth Legislature which took place in early 2025 Senate Bill NO. 1218 was passed. Most of this bill addresses funding for the state agencies to serve the communities in Idaho. Within this bill under Section 9. Airport Development Grant Eligibility states. **“SECTION 9. AIRPORT DEVELOPMENT GRANT ELIGIBILITY. Airport development grants shall not be allocated to airports in violation of the Policy on the Non-Aeronautical Use of Airport Hangars, 81 F.R. 38906. Compliance with the federal regulation will be confirmed by the airport sponsor and reported to the Idaho Transportation Department prior to distribution of funds.”**

When the new grant agreements are sent out in the new year (2026) the accompany letter will relay this enforcement. ITD Aero will have an additional line. **By signing the following grant agreement, the airport receiving state funding is compliant with all federal and state regulations related to hanger use and can support this claim via documentation requested by ITD Aeronautics.**

It is suggested by ITD Aeronautics that each airport receiving state match funding make sure all hangers are compliant per federal regulations and document the inspections. If a hanger is not compliant it is recommended to have a plan to remedy it or have a tenant that can be compliant. As any non-compliance could affect future state match funding.

Any questions or comments please contact:

Steffen Verdin *SV*
Planning & Development Manager
ITD Division of Aeronautics
208-334-8784
Steffen.verdin@itd.idaho.gov

Hangar Inspection Notice Mailed to Airport Tenants

From Tiffany Belt <tbelt@mountain-home.us>

Date Wed 2/11/2026 2:32 PM

To Mayor <mayor@mountain-home.us>

Cc Amber Henninger <ahenninger@mountain-home.us>; Christopher Curtis <ccurtis@mountain-home.us>; Thomas Hoegg <altitudeu76@gmail.com>; Kody Collins <Kcollins@mountain-home.us>; Hank Patrick <hpatrick@mountain-home.us>; Paul Fitzer <pjf@msbtlaw.com>; Geoff Schroeder <gas@msbtlaw.com>

Bcc Scott Harjo <sharjo@mountain-home.us>; Jenny Wirkkala <jwirkkala@mountain-home.us>; Brendan McCarthy <bmcCarthy@mountain-home.us>; Decker Sanders <dsanders@mountain-home.us>

 1 attachment (312 KB)

Airport letter inspections- January 2026.pdf;

Mayor and Council,

Please be advised that the attached letter regarding required hangar inspections has been mailed to all airport hangar land lease holders.

This notice outlines the City's obligation, as directed by the Idaho Division of Aeronautics, to ensure compliance with applicable federal regulations and existing lease provisions. Inspections will be coordinated by the City Public Works Director, the Airport Manager, Tom Hoegg, and the City Code Enforcement Officer, Kody Collins. Inspections will be completed no later than March 6, 2026.

The Clerk's Office has reviewed all current hangar land leases to confirm the City's authority to conduct inspections, as well as the applicable enforcement provisions should access be denied. The letter reiterates these lease terms to ensure clarity and consistency with the agreements currently in place. City legal counsel has also reviewed the letter and has no objections to its content or distribution.

For transparency and reference, we included with the notice each tenant's annual land lease invoice/statement and a copy of their current land lease agreement.

Please let me know if you have any questions or would like any additional information.

Thank you,
Tiffany



Tiffany Belt
City Clerk/ HRO

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

O: 208.587.2104

www.mountain-home.us

TRAVEL REPORT

PACIFIC NORTHWEST AVIATION ALLIANCE (PNAA) CONFERENCE

ADVANCE 2026

February 9-11 2026

The PNAA is a nonprofit trade organization bringing together manufacturers, suppliers, service providers, educational institutions, and industry partners across the aerospace supply chain to strengthen connections, share knowledge, and support a resilient, innovative aerospace ecosystem across the Pacific Northwest. The ADVANCE 2026 conference marks the 25th anniversary of this conference.

The PNAA includes Washington, Oregon, and Idaho in its core. Over the years the memberships have evolved to include a wide range of both national and international partnerships. There is a clear primary focus on the supply chain for Boeing, but many of the members are part of the supply chain for numerous other aerospace and space manufacturing companies including support of Department of War and NASA.

The City of Mountain Home holds membership in the PNAA along with the Idaho Manufacturing Association.

Multiple presenters spoke about the rebound of the supply chain from the decline experienced during COVID, the projected growth of the industry over the next 5-10 years, the increase of production of Boeing commercial aircraft, the continued need to fly the existing inventory until production fully recovers, the ongoing uncertainty in the Geopolitical landscape, including tariffs, and the availability of a trained workforce.

TAKEWAYS

Mountain Home is well positioned to house aerospace industry. Land availability, proximity to Mountain Home AFB, and Idaho's business friendly environment are noteworthy for aerospace business looking to expand. One example of expansion into small communities is with the Orizon Aerospace Group which recently expanded into the City of Grove, OK (pop. 6,700). Janicki Industries, which is experiencing an average of 30% expansion each year over the past two years, selected expansion sites located within an hour of a military installation.

Dear Mayor and Members of the City Council,

I am writing to provide a status update on the construction of the new nursery green at the golf course and to outline its purpose, benefits, funding source, and related environmental considerations.

Project Purpose

The nursery green is being constructed to provide an on-site source of sod for repairing and restoring damaged turf areas throughout the course. During the 2025 season, significant turf damage occurred, and because we did not have access to sod, our only option for recovery was reseeding. While reseeding can be effective, it requires longer establishment time and results in extended periods of reduced playability. The nursery green will allow us to harvest mature sod as needed, significantly improving response time to future turf damage and enhancing overall course conditions.

Construction Materials and Cost Efficiency

In constructing the nursery green, we utilized leftover greens-grade topdressing sand that had previously been deemed unsuitable for putting green surface application due to minor contaminants. Rather than disposing of this material, we repurposed it as a base layer for the nursery green. This approach represents a cost-effective and environmentally responsible use of existing materials, reducing waste while maintaining appropriate construction standards for the intended purpose.

As part of establishing the nursery green, we will be purchasing 2,000 square feet of bentgrass sod of the cultivar *Pure Distinction*. This variety is recognized for its top-tier heat tolerance, cold hardiness, and strong disease resistance, making it well suited to our regional climate and playing conditions. The cost of this sod purchase will be roughly \$4,000. This expense will be paid from the Buildings, Grounds, and Maintenance budget line. This investment will ensure that the nursery green produces high-quality, resilient turf that matches our existing greens and provides dependable repair material for years to come.

Environmental Considerations

The nursery green occupies a portion of land that had previously served as a local pollinator wildflower habitat. This habitat had contributed to the golf course's participation in pollinator partnership programs coordinated with the Parks and Recreation Department.

While a portion of that area has been repurposed for this project, we remain committed to supporting pollinator initiatives. Future plans include establishing new pollinator habitat areas in other suitable locations throughout the golf course property. We will continue coordinating with Parks and Recreation and other partner agencies to maintain and strengthen our participation in pollinator programs.

Current Status

Construction of the nursery green is progressing as planned. The base preparation has been completed using the repurposed sand material, and the area is being prepared for

establishment. Once fully grown in, the nursery green will serve as a sustainable, long-term asset for course maintenance operations.

Please feel free to contact me if you would like additional details or wish to discuss the project further.

Respectfully,
Jake Olsen
Golf Course Superintendent
Desert Canyon golf course

ORDINANCE NO. 1815

AN ORDINANCE OF THE CITY OF MOUNTAIN HOME, IDAHO, AMENDING SECTIONS OF THE MOUNTAIN HOME DEVELOPMENT IMPACT FEE CITY CODE AS FOLLOWS: AMENDING SECTION 9-4-2, "DEFINITIONS" BY CHANGING THE DEFINITIONS OF VARIOUS TERMS IN THAT SECTION; AMENDING SECTION 9-4-3 BY AMENDING THE PARKS IMPACT FEE; ADDING AN ELMORE COUNTY SERVICE AREA AND ADDING ELMORE COUNTY EMERGENCY MEDICAL SERVICE IMPACT FEES TO THE TABLE OF FEES; AMENDING SECTION 9-4-4 BY SPECIFYING PAYMENT PROCEDURES FOR FEES PURSUANT TO INTERGOVERNMENTAL AGREEMENTS; AMENDING SECTION 9-4-10(B) BY THE ADDITION OF REFUND PROCEDURES FOR AMOUNTS PAID TO ANOTHER GOVERNMENTAL ENTITY PURSUANT TO AN INTERGOVERNMENTAL AGREEMENT; AMENDING SECTION 9-4-16 BY ADOPTING STATE CODE RESIDENCY PROVISIONS AND SPECIFYING THE CITY MEMBERSHIP OF A JOINT DEVELOPMENT IMPACT ADVISORY COMMITTEE; PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MOUNTAIN HOME, IDAHO, AS FOLLOWS:

Section 1: That Mountain Home City Code § 9-4-2, "Definitions," be amended by changing the definitions of the terms listed below to read as follows:

CAPITAL FACILITIES: Land, buildings, apparatus, vehicles and equipment as identified in Exhibits III-2 and IV-3 of the City's any Capital Improvements Plan as adopted by the City, and specifically including those related costs including System Improvement Costs, but not including maintenance, operations, or improvements that do not expand their capacity. a

CAPITAL IMPROVEMENTS: Improvements with a useful life of ten (10) years or more, by new construction or other action, which increases the service capacity of ~~the City's~~ public facilities

CAPITAL IMPROVEMENTS ELEMENT: A component of ~~a the~~ Capital Improvements Plan adopted by the City pursuant to Chapters 65 and 82 of Title 67, Idaho Code, as they may be amended, which component meets the requirements of the capital improvements plan required by the Act.

CAPITAL IMPROVEMENTS PLAN: ~~The~~ An Impact Fee Study and Capital Improvements Plan ~~recommended~~ reviewed and commented upon by the Development Impact Fee Advisory Committee and adopted by the City that identifies the Capital Facilities for which the City's Impact Fees may be used as a funding source.

LAND USE ASSUMPTIONS: A description of the service area and projections of land uses, densities, intensities and population in the service area over at least a twenty ~~ten~~ (2+0) year period.

SERVICE AREA: Land within the boundaries of the City, or other areas pursuant to an intergovernmental agreement, as established pursuant Chapter 82, Title 67, Idaho Code, in

which specific Public Facilities provide service to Development on the basis of sound planning or engineering principles or both as identified in ~~the City's~~ a Capital Improvements Plan adopted by the City.

Section 2: That Mountain Home City Code § 9-4-3 be amended to read as follows:

9-4-3: ESTABLISHMENT OF SERVICE AREAS; IMPOSITION OF IMPACT FEE; FEE SCHEDULE; EXEMPTIONS:

A. Establishment of Service Areas. There is hereby established a Service Area which Service Area includes all land in the City of Mountain Home. Pursuant to an Intergovernmental Agreement with Elmore County, there is also hereby established, for the purposes of imposing and collecting fees by Elmore County for Emergency Medical Services Capital Improvements, a Service Area which includes all of Elmore County.

B. Imposition of Impact Fees. Impact Fees for the City are hereby imposed on all new Development located within the City of Mountain Home.

C. Fee Schedule. Impact Fees shall be calculated in accordance with the fee schedule set forth below, providing for standard fees based on the total number of Dwelling Units or square feet of nonresidential space in the Development, unless (a) the Fee Payer requests an individual assessment pursuant to section [9-4-6](#) of this chapter; or (b) the City finds the Development will have an Extraordinary Impact pursuant to section [9-4-9](#) of this chapter. The methodology for determining the costs per service unit provided for in the fee schedule is set forth in the City's Capital Improvements Plan, and the Elmore County EMS Capital Improvements Plan, as adopted by the City pursuant to Idaho Code§ 67-8208, as ~~they~~ it may be amended.

Police

Residential (per Dwelling Unit)	\$663.00
Non-Residential (per square foot)	\$0.37

Fire

Residential (per Dwelling Unit)	\$1,338.00
Non-Residential (per square foot)	\$0.74

Parks

Single-Family Residential (per Dwelling Unit)	\$1,146.00
Multifamily Residential (per Dwelling Unit)	\$830.00
Non-Residential (per square foot)	-

Streets

Single-Family Residential (per Dwelling Unit)	\$898.00
Multifamily Residential (per Dwelling Unit)	\$450.00
Non-Residential (per square foot)	\$1.39

County EMS Improvements Pursuant to Intergovernmental Agreement

<u>Single-Family Residential (per Dwelling Unit)</u>	<u>\$.00</u>
<u>Multifamily Residential (per Dwelling Unit)</u>	<u>\$X50.00</u>
<u>Non-Residential (per square foot)</u>	<u>\$X.39</u>

Section 3: That Mountain Home City Code § 9-4-4 be amended to read as follows:

9-4-4: COLLECTION OF IMPACT FEES; ENFORCEMENT:

A. Payment of Fees. The Impact Fee shall be paid to the City and to the County at the following times, pursuant to this Code and the terms of any intergovernmental agreement between the City and another entity for the imposition and collection of impact fees:

1. If a Building Permit or manufactured/mobile home installation permit is required, then before or at the time the permit is issued;
 2. If no Building Permit or manufactured/mobile home installation permit is required, then at the time that construction commences; or
 3. At such other time as the Fee Payer or Developer and the City have agreed upon in writing.
3. For fees due pursuant to an intergovernmental agreement with Elmore County, the County portion of such fees as calculated by the City building department shall be paid directly by the fee payer to the Elmore County Building Services Department and proof of such payment shall be presented to the City before any building permit is issued.

B. Enforcement. When any Impact Fee is due pursuant to this chapter, or pursuant to the terms of any written agreement between a Fee Payer and the City, and such Impact Fee has not been paid in a timely manner, the City may exercise any or all of the following powers as applicable to its authority, in any combination, to enforce the collection of the Impact Fee:

1. Withhold Building Permits, manufactured home installation permits, or other City Development Approval related to the Development for which the Impact Fee is due until all Impact Fees due have been paid, and issue stop work orders, and revoke or suspend a Building Permit;
2. Withhold utility services from the Development for which the Impact Fee is due until all Impact Fees due have been paid;
3. Add interest to the Impact Fee not paid in full at the legal rate provided for in Idaho Code § 28-22-104, as it may be amended, plus five percent (5%) beginning on the date at which the payment of the Impact Fee was due until paid in full;
4. Impose a penalty of five percent (5%) of the total Impact Fee (not merely the portion dishonored, late or not paid in full) per month beginning on the date at which the payment of the Impact Fee was due until paid in full; and
5. Impose a lien pursuant to the authority of Idaho Code § 67-8213(4) for failure to timely pay an Impact Fee following the procedures contained in Idaho Code Title 45, Chapter 5.

Section 4: That Mountain Home City Code § 9-4-10(B) be amended to read as follows:

B. Process: The City shall make a determination of whether a refund is due within thirty (30) days after receipt of a written request for a refund from the Fee Payer, successor in interest, or an

owner of record of the property for which the fee was paid. When the right to a refund exists, the City shall send the refund within ninety (90) days after the City determines that a refund is due. Amounts paid to Elmore County or another entity pursuant to an intergovernmental agreement shall be refunded by that entity directly to the fee payer pursuant to the terms of that intergovernmental agreement.

Section 5: That Mountain Home City Code § 9-4-16 be amended by the addition of a new § 9-4-16(D) to read as follows:

9-4-16: ADVISORY COMMITTEE:

A. Establishment and Purpose. Pursuant to Idaho Code § 67-8205, there is hereby established Development Impact Fee Advisory Committee (Advisory Committee), whose purpose is to carry out the duties as set forth in Idaho Code § 67-8205(3), as it may be amended.

B. Membership. The Advisory Committee shall be composed of at least five (5) members, all of whom must reside within the service area City. Two (2) or more members shall be active in the business of development, building or real estate. Two (2) or more members shall not be in the business of development, building or real estate. Employees may not be appointed as members of the committee.

C. Meetings. Meetings may be called by the Advisory Committee by giving reasonable notice of the time and place of the meeting in accordance with the Open Meetings Law, Idaho Code §§ 74-201 et seq., as may be amended. The Advisory Committee shall adopt reasonable rules as are necessary to carry out the duties and responsibilities of the committee subject to the approval of the City, and elect such officers as deemed necessary.

D. When the City and any other governmental or other entity have entered into an intergovernmental agreement pursuant to Idaho Code §67-8204A for the collection and expenditure of development impact fees, the City's Development Advisory Committee shall act as the City's portion of any Joint Development Impact Advisory Committee provided for in an intergovernmental agreement.

Section 6: Repealer: That all ordinances or code sections, in conflict with this ordinance are hereby repealed to the extent those portions are in conflict with this ordinance.

Section 7: Severability: If any section, subsection, sentence, clause, or phrase of this ordinance is held by a court of competent jurisdiction to be invalid, such decision shall not affect the remaining portions of this ordinance. The City Council of the City of Mountain Home hereby declares that it would have passed this ordinance and each section, subsection, sentence, clause or phrase thereof irrespective of the fact that one or more sections, subsections, sentences, clauses or phrases be declared invalid.

Section 8: Codification: The City Clerk is hereby directed to forward the signed and approved ordinance, along with an electronic copy, to the City's codifier for codification.

Section 9: Effective Date: Pursuant to Idaho Code § 67-8206(6), this Ordinance shall not take effect sooner than thirty (30) days after its adoption, and upon its publication,