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## AGENDA

### PLANNING & ZONING COMMISSION REGULAR MEETING CITY OF MOUNTAIN HOME, ELMORE COUNTY, IDAHO 160 South 3<sup>rd</sup> East Street

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

**Tuesday, May 20, 2025, at 5:30 PM**

- I ESTABLISH A QUORUM**
- II APPROVE MINUTES**  
\*April 15, 2025
- III RECOGNIZING PERSONS NOT ON THE AGENDA**
- IV CONFLICT OF INTEREST/EX-PARTE CONTACT DECLARATIONS**  
\* Does any Commissioner, Commissioner's employer, or Commissioner's family member have an economic interest in any matter on the agenda? (Idaho Code 67-6506)  
\* Have any Commissioners received communications or engaged in discussions regarding matters on this agenda outside of this meeting?
- V PUBLIC HEARING AND ACTION**  
\* None
- VI NEW BUSINESS**  
\*Discussion  
Elmore County Capital Improvement Plan (CIP) for the implementation and collection of EMS Impact Fees on new development within the city limits and Development Impact Fee Advisory Committee's written Comments regarding the Elmore County CIP.
- VII OLD BUSINESS**  
\*None
- VIII DEPARTMENT HEAD ITEMS**  
\* Monthly Building Permit Report – April 2025  
\*Monthly Code Enforcement Report – April 2025  
\*Monthly GIS Report – April 2025
- IX ITEMS REQUESTED BY COMMISSIONERS/STAFF**
- X FINAL COMMENTS**
- XI ADJOURN**

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

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



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

**Live Stream Viewing:**

<https://www.youtube.com/c/MountainHomeIdaho>

**Tuesday, April 15th, 2025, at 5:30 PM**

**ESTABLISH A QUORUM**

Chairperson Kristopher Wallaert noted a quorum present and called the April 15, 2025, Regular Meeting of the Planning and Zoning Commission to order. Attending were Planning and Zoning Commission Members, William Roeder, Rob McCormick, and Kristopher Wallaert.

Commission Member Cristina Drake was not in attendance.

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

**MINUTES**

\*March 18, 2025

Commission Member William Roeder made a motion to approve the March 18, 2025, minutes.

Commission Member Rob McCormick seconded the motion. All in favor; aye. The motion passed by a unanimous vote.

**RECOGNIZING PERSONS NOT ON THE AGENDA**

\*None

**CONFLICT OF INTEREST DECLARATION**

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

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

**NEW BUSINESS**

\*None

**OLD BUSINESS**

\* **Action Item – Findings of Fact - Conditional Use Permit – Moreda**

A request for a Conditional Use Permit. Jim Lewis, on behalf of Tony Moreda has applied for Conditional Use Permit to allow for the use of a single-family dwelling in the C-4 Heavy Commercial Zone. The parcel is located on the South side of West 7<sup>th</sup> South Street, between South 3<sup>rd</sup> West B Street, and South 5<sup>th</sup> West Street, Mountain Home, Id. (RPA3S06E363185).

Application: PZ-25-4

Commission Member Rob McCormick made a motion to approve Finding of Facts for PZ-25-4 Conditional Use for Moreda. Commission Member William Roeder seconded the motion. The vote goes as follows: Commission Member McCormick; aye, Commission Member Roeder; aye, and Commission Member Wallaert; aye. The motion passed by a unanimous vote.

**\* Action Item – Findings of Fact - Conditional Use Permit – Idaho Power**

A request to amend an existing Conditional Use Permit. Jeff Maffucio, on behalf of Idaho Power has applied to amend the existing Conditional Use Permit to add and operate a natural gas-fired facility and laydown area next to Idaho Power's existing Bennett Mountain Power Plant. Idaho Power will continue to operate at the existing site and will expand the facility to include the three parcels to the east of the existing site owned by Idaho Power. The applicant also requests also includes a waiver of the building height requirements, front setbacks, from the landscape requirements of the I-1 Light Industrial Zone. The parcels are located on Industrial Way, North of I-84, South of NE Veterinary Drive, and West of Highway 20, Mountain Home, ID. (RPA02000010030, RPA02000010040, RPA02000010050 and a portion of RPA3S07E197550)

Application: PZ-25-3

Commission Member William Roeder made a motion to approve Finding of Facts for application PZ-25-3. Commission Member Rob McCormick seconded the motion. The vote goes as follows: Commission Member Roeder; aye, Commission Member McCormick; aye, and Commission Member Wallaert; aye. The motion passed by a unanimous vote.

**\*Discussion - Land Use Chart Proposed Changes**

There was a discussion regarding getting rid of the LOR zone because it is such a small zone.

There was a discussion regarding the C-1 our Neighborhood Commercial Zone on the Land Use Chart.

There was a discussion regarding the C-2 Central Business Zone on the Land Use Chart.

There was a discussion regarding the C-3 General Commercial Zone on the Land Use Chart.

There was a discussion regarding the C-4 Heavy Commercial Zone on the Land Use Chart.

**DEPARTMENT HEAD ITEMS**

\* Monthly Building Permit Report – March 2025

\*Monthly Code Enforcement Report – March 2025

\*Monthly GIS Report – March 2025

**ITEMS REQUESTED BY COMMISSIONERS/STAFF**

\*None

**ADJOURN**

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

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Chair

**City of Mountain Home Development  
Impact Fee Committee Advisory Committee**

**COMMENTS TO CITY COUNCIL REGARDING ELMORE COUNTY EMS IMPACT FEES**

**Recommendation:** *Based on the 2022 Elmore County Impact Fee Study, received by the City of Mountain Home Development Impact Fee Advisory Committee (DIFAC) in November of 2024, it is the recommendation of this Committee to adopt the Elmore County EMS Capital Improvement Plan (CIP)—if and only if the following listed concerns herein are fully addressed and incorporated. While the Committee supports the collection of impact fees for Elmore County EMS, it is essential that the underlying data be accurate, thorough, and defensible to withstand any potential legal challenges—especially given that this would be one of the first agreements of its kind in the State of Idaho and is likely to face heightened legal scrutiny.*

**1) Background Information:**

On November 21<sup>st</sup>, 2024, the Mountain Home Impact Fee Advisory Committee received a copy of the Elmore County Impact Fee Study. The City of Mountain Home had expressed its intention to work towards an agreement for collecting impact fees on behalf of Elmore County for EMS, the Sheriff's Office, and the County Jail. However, during initial discussions, it was requested of the Committee to focus solely on the EMS portion of the study due to substantial concerns surrounding the proposed impact fees for the Sheriff's Office and Jail.

Recognizing the need for a more timely and responsive review process, the Committee—typically meeting just once a year—chose to begin holding quarterly meetings, with the option to schedule special meetings as needed. These meetings would address not only the County's proposal but also the City's Capital Improvement Plan (CIP). While both CIPs were developed by the same consultant, it was noted that the Mountain Home DIFAC was not involved in the preparation of either plan.

On February 6<sup>th</sup>, 2025, the Mountain Home DIFAC and the Elmore County DIFAC held a joint meeting to discuss the Elmore County EMS Capital Improvement Plan (CIP). The consultant responsible for the County CIP, along with County staff, attended the meeting to address questions regarding the overall plan and specific details related to the EMS component. It should be noted that Mr. Alan Roberts has been highly responsive and helpful in providing data and answering questions related to the EMS portion of the County CIP. However, throughout our deliberations over the past several months, broader concerns have emerged regarding the overall process for creating and adopting CIPs, in addition to specific critiques of the County's EMS proposal. Despite being raised multiple times, many of these issues remain unresolved.

The following document outlines both the Committee's support for EMS impact fees and its outstanding concerns and critiques of the current CIP process as well as the EMS portion of the study.

### Overall Concerns

1. The City DIFAC was not involved in the development of the 2022 Elmore County Impact Fee Study and, as a result, was not privy to the discussion that led to the proposed fees.
2. The consultant who designed the current County and City impact fee studies designed the CIP study and imposed impact fees in Idaho Falls, Idaho which is currently under litigation.
3. A large majority of the Elmore County DIFAC did not approve the current Elmore County Impact Fee Study, as stated during the joint City/County DIFAC meeting held on February 6, 2025.
4. The Committee is concerned that the adoption of the current CIP and Impact Fee Study may result in refunds being issued to developers due to errors identified by developers and their legal counsels.
5. The Committee expressed concern regarding the projected impact fee revenues, particularly the reliance on impact fees as the sole funding source for completing CIP items. The CIP does not identify any alternative revenue streams to address potential shortfalls resulting from slower growth rates or increased construction costs.
6. The projected growth rates used in the study are inaccurate when compared to actual growth data from FY2022 to FY2024, as evidenced by County building permit records (see attached report). The County CIP Fig 25 provides the base line and projected growth rates in the County. It appears that the 2021 population in Fig 25 does not match that of the US Census data. This discrepancy would lead to a false growth rate.
7. One committee member expressed concerns with the construction cost estimations for capital improvements and the ability of the government entities to pay for said improvements. If the square-foot costs are accurate, then the government entity would not collect sufficient funds through impact fees to pay for the improvements before the requisite time-period expires. The committee member suggested that a committee or third-party oversight group be designated to oversee the procurement process, eliminate wasteful spending and contractor cost inflation, and create financial accountability for each capital improvement.
8. The inclusion of the Mayfield CIP in the Impact Fee Study is inappropriate, as it may result in fees collected within the City of Mountain Home being used to fund capital improvements outside city limits. Additionally, it is noted the Mayfield development is already required to provide infrastructure and equipment independently, which will not be transferred to County ownership.
9. There are significant concerns regarding the structure and implementation of the proposed intergovernmental agreement between the City of Mountain Home and Elmore County for the collection of impact fees (EMS, Sheriff, Jail), including:
  - a. The lack of a formal unified DIFAC composed of both City and County representatives.
  - b. Uncertainty over which entity would bear legal responsibility in the event of a legal challenge.

- c. Ambiguity regarding which governing body will have final authority over the use of collected fees, and whether a recommendation from the City DIFAC will be required.
- d. A lack of clarity on when and how impact fee accounting (collections and expenditures) will be reported to the unified DIFAC—if established—or to the existing separate DIFACs.

## 2) **Methodology:**

The Elmore County CIP consists of one area of service (entire County). As mentioned in the *Elmore County CIP*, TischlerBiseGalena employed a plan-based fee calculation methodology, which allocates the costs of a defined set of improvements to a projected amount of future development. As part of this approach, they used the current infrastructure cost per service unit (i.e., existing standards), or future levels of service where appropriate, and multiplied it by the projected increase in service units over a designated planning period to determine the cost of growth-related system improvements ( $A \times B = C$ ) (Pg. 6, Elmore County CIP).

### **Impact Fee Committee Comments on Methodology**

#### **Comments of Support**

- *It should be noted that the Fee Study (page 10, Methodology section) states no general tax dollars are assumed to be used to fund growth-related capital costs, thereby requiring no additional revenue credits. However, if the projected growth rates and construction cost estimates per square foot are inflated, it is likely that additional revenue sources will be necessary to complete the identified projects within the statutory time limits for expending impact fees.*
- *Based on the data provided to the City DIFAC regarding EMS calls the need for a Mountain Home CIP for EMS is needed. Upon review 67% of EMS calls were within the City of Mountain Home up from the previous year (FY23 – 60%).*

#### **Comments of concern**

- *The Idaho Development Impact Fee Act requires that deficiencies be identified. No deficiencies are identified.*
- *No Land Use Assumptions were included in the study*
- *No commencement or completion dates listed for CIP items*
- *No identification of ALL funding sources for system improvements*
- *The service area defined in the Elmore County CIP is overly broad, encompassing both fully served and partially served areas. For this reason, the City of Mountain Home should be designated as a separate, distinct service area.*

## 3) **Projected Growth & Impact Fee Revenue (Residential and Nonresidential – 10 year):**

Pages 29 and 32 of the *Elmore County CIP and Impact Fee Study* present the 10-year growth projections for both residential (single-family and multi-family) and nonresidential development. These projections are based on data from multiple sources, with the primary source being the U.S. Census Bureau. Additionally, the study includes projected impact fee revenues, which are calculated using the County's anticipated growth rates.

**Figure 25: Ten-Year Projected Residential and Nonresidential Growth**

Elmore County, ID	Base Year 2021	1 2022	2 2023	3 2024	4 2025	5 2026	6 2027	7 2028	8 2029	9 2030	10 2031	Total Increase
Population [1]	27,342	28,311	29,280	30,248	31,217	33,188	35,159	37,131	39,102	41,073	42,260	14,918
<b>Housing Units by Type [2]</b>												
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
<b>Jobs [3]</b>												
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
<b>Nonresidential Floor Area (1,000 sq. ft.) [4]</b>												
Retail	939	971	1,004	1,038	1,074	1,111	1,150	1,192	1,235	1,273	1,313	374
Office	183	189	195	202	209	216	224	232	240	248	256	73
Industrial	1,417	1,464	1,514	1,565	1,619	1,675	1,735	1,797	1,862	1,920	1,980	564
Institutional	907	936	966	997	1,029	1,061	1,095	1,130	1,166	1,203	1,242	334
Total Floor Area	3,447	3,561	3,679	3,802	3,930	4,064	4,204	4,350	4,504	4,645	4,791	1,344

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

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

[3] Source: American Census Bureau OnTheMap

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

**Figure 31: Projected County EMS Development Impact Fee Revenue**

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

### Impact Fee Committee Comments on Projections

#### Comments of Support

- None



### Comments of concern

- The 10yr projected growth rates are not comparable to historical data (i.e. FY24 Projected Res. Growth [392 units] vs FY24 Res. Building Permits [42 units])
- Based on the projected impact fee revenue being tied to an inflated growth rate, it is the concern of this Committee the listed CIP items will fall short of funding goals and need to be supplemented by other revenue streams which are currently not listed
- In addition, Fig. 25 shows the 2021 base population to be 27,342. The U.S. Census Bureau shows the 2020 population to be 28,666 and the 2010 population to be 27,038. The discrepancy between the baseline (initial) population of 2020-2021 is equal to approximately 1,300 people or 4.75%, or the total projected growth rate between 2021-2025. According to the U.S. Census Bureau, the actual growth rate for Elmore County is approximately 0.95-1.2%. In summary, both the estimated population number provided and the projected growth rate are grossly inaccurate.

#### **4) Costs for Capital Improvement Plans:**

The following costs for the proposed impact fees are based on calculations provide by the Consultant and County staff for the cost per sq ft as well as proportionality for new residential growth and nonresidential vehicle trips.

**Figure 24: Elmore County EMS Maximum Supportable Impact Fees**

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

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

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

### Impact Fee Committee Comments on Costs

#### Comments of Support

- The proposed costs attributed to providing EMS facilities and equipment to support new growth within Mountain Home are based on capital investments intended to serve the entire city.
- The information on which the cost calculations were based was supplied by city staff who are conversant with the cost characteristics of providing the Levels of Service specified in the methodology.

### Comments of concern

- The proposed fees for cost per person and nonresidential vehicle trip is including facilities, vehicles, and equipment which would serve other areas other than Mountain Home Idaho. Due to inclusion of these CIP items the calculation for the Level-of-Service Standards has caused the cost per unit to be higher.
- It should be noted in the Fee Study (pg. 10) under the Methodology section – no general tax dollars are assumed to be used to fund growth-related capital costs, requiring no further revenue credits. However the projected growth rates and building costs per sq ft are inflated which will cause the potential need for other revenue sources to complete projects within the statutory time limits for expenditure of impact fees.

### **5) Capital Improvement Plan (CIP):**

The following CIP items are listed based on County Staff's (EMS) expertise for facilities and equipment needed for future growth. It was prepared by County staff based on the consultant's projections of revenue from impact fees collected for the County to support new development while maintaining the current level of service.

Figure 18: Planned EMS Station Infrastructure and Cost per Service Unit			
Facility	Square Feet	Cost per Square Foot	Estimated Cost
Mountain Home West Station	1,600	\$450	\$720,000
Glenns Ferry Station	1,400	\$450	\$630,000
Pine Station	1,400	\$450	\$630,000
Mayfield EMS Station	1,600	\$450	\$720,000
<b>Total</b>	<b>6,000</b>	<b>\$450</b>	<b>\$2,700,000</b>
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

**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
<b>Total</b>	<b>1</b>	<b>\$250,000</b>	<b>\$250,000</b>

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

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

**Figure 20: Planned EMS Equipment and Cost per Service Unit**

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

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

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

### Impact Fee Committee Comments on CIP

#### Comments of Support

- None

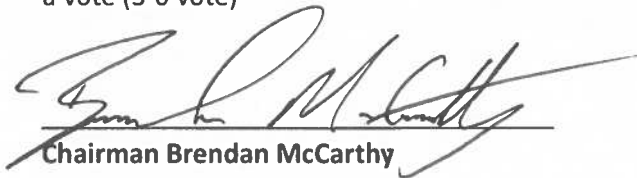
#### Comments of concern

- The cost per square foot for planned facilities (Mountain Home West Station) is too high as well as the other planned facilities
- Mayfield facilities, vehicles, and equipment should not be included in the Mountain Home CIP as it raises the cost of impact fees collected and supports a development outside the City limits of Mountain Home.
- The projected 2031 Population data is inflated

**City of Mountain Home Development  
Impact Fee Committee Advisory Committee**

**May 8<sup>th</sup>, 2025**

Approved by a majority of the City of Mountain Home Development Impact Fee Advisory Committee by  
a vote (3-0 vote)

  
Chairman Brendan McCarthy

# Attachment

## Elmore County Building Permit log EMS Fees

Date	Customer Name	Address	City	ST	Zip	Amount	Type	Permit #
6/13/2023	Halvorson Steve	10160 W Desert Duck Ave	Mtn. Home	ID	83647	\$ 426.00	Manufactured Home	2023281
6/16/2023	Whipple Gayla Sue	1693 E Baumgartner Rd	Featherville	ID	83647	\$ 426.00	New Home	2023287
6/20/2023	Black Mesa Farms LLC	PO BOX 82	King Hill	ID	82633	\$ 151.68	Office	2023274
6/23/2023	Freer Malcolm	4092 N Elk Vly Way	Featherville	ID	83647	\$ 426.00	New Home	2023320
6/26/2023	Williams Phillip	1634 E River Dr	Featherville	ID	83647	\$ 170.40	Pole Barn	2023325
6/27/2023	Silva Eduardo	4360 Purple Sage Circle	Mtn. Home	ID	83647	\$ 426.00	New Home	2023324
6/29/2023	Cochell Glae	15020 W Soles Rest Creek Rd	Mtn. Home	ID	83647	\$ 426.00	New Home	2023275
7/3/2023	Carlock George	987 SW Autumn Ave	Mtn. Home	ID	83647	\$ 422.59	Shop	2023295
7/3/2023	Stevenson James	10845 Old Highway 30	Mtn. Home	ID	83647	\$ 426.00	New Home	2023293
7/6/2023	Sears Thomas	7633 SW Old Grandview Hwy	Mtn. Home	ID	83647	\$ 170.40	Shop	2023301
7/7/2023	Berndt Rich	29900 Hyw 20	Hill City	ID	83337	\$ 426.00	Manufactured Home	2023343
7/12/2023	Davies Walter	2260 NE Chimney Ct	Mtn. Home	ID	83647	\$ 426.00	New Home	2023327
7/13/2023	Reichert Ron	980 Thacker Rd	Hammett	ID	83627	\$ 426.00	New Home	2023349
7/14/2023	Loffer Jeffrey	TBD Lake Creek Rd	Pine	ID	83647	\$ 426.00	New Home	2023304
7/25/2023	Tackett Karla	4325 Purple Sage Circle	Mtn. Home	ID	83647	\$ 426.00	New Home	2023366
7/31/2023	Ward William	5368 N 18th East St	Mtn. Home	ID	83647	\$ 178.20	Pole Barn	2023354
7/31/2023	Vanderpoel Carolen	451 N Alpine Cir	Pine	ID	83647	\$ 38.00	Shop	2023358
7/31/2023	Stanger Jason	465 N Alpine Cir	Pine	ID	83647	\$ 426.00	New Home	2023361
8/3/2023	Denning LaDean	8530 W Martha Ave	Mtn. Home	ID	83647	\$ 426.00	Manufactured Home	2023387
8/3/2023	Riley Scott	210 NW Carrie Cir	Mtn. Home	ID	83647	\$ 80.64	Shop	2023356
8/8/2023	Howard Seth	9356 W Dairy Barn Rd	Hammett	ID	83627	\$ 426.00	New Home	2023342
8/9/2023	Wilson Tammy	150 Sky Blue Way	Mtn. Home	ID	83647	\$ 700.00	Auto Repair Shop	2023378
8/9/2023	Caspers Donovan	TBD S 18th East St	Mtn. Home	ID	83647	\$ 511.20	Shop	2023398
8/9/2023	Caspers Donovan	TBD S 18th East St	Mtn. Home	ID	83647	\$ 426.00	New Home	2023389
8/9/2023	Terhaar Gunner	4518 SW Easy St	Mtn. Home	ID	83647	\$ 213.00	Shop	2023392
8/11/2023	Martinez Rosa	TBD Old Grandview Hwy	Mtn. Home	ID	83647	\$ 426.00	New Home	
8/16/2023	Witt Aaron	12675 N Jack Rabbit Rd	Mtn. Home	ID	83647	\$ 426.00	New Home	
8/17/2023	Martinez Eduardo	11577 W Desert Duck Ave	Mtn. Home	ID	83647	\$ 426.00	New Home	2023384
8/31/2023	Munoz Eleazar	724 E Riverview Cir	Pine	ID	83647	\$ 426.00	New Home	2023439
8/31/2023	Godby Dande	1290 S Carnahan Rd	King Hill	ID	83633	\$ 213.00	Shop	2023432
9/7/2023	Janousek Michael	TBD E Riverview Cir	Pine	ID	83647	\$ 426.00	New Home	2023391
9/7/2023	Whaley David	1374 E Pine Creek Rd	Featherville	ID	83647	\$ 170.40	Pole Barn	2023450
9/15/2023	King James	1950 N Bobs Dr	Pine	ID	83647	\$ 426.00	New Home	2023438
9/28/2023	Trahin Catherine	3590 N 18th East St	Mtn. Home	ID	83647	\$ 545.28	Pole Barn	2023471
10/10/2023	York Casey	TBD N Ponderosa Pl	Featherville	ID	83647	\$ 426.00	New Home	2023437
10/12/2023	Gould Todd	11025 Highway 87	Hammett	ID	83627	\$ 426.00	New Home	2023468

10/16/2023	Brown Victor	TBD NW Frontage Rd	Mtn. Home	ID	83647	\$ 75.84	Office Shop Shop	2024005
10/17/2023	Mendoza Rigoberto	327 SW Contrail Ave	Mtn. Home	ID	83647	\$ 227.20		2023493
10/24/2023	Vance Capital LLC	194 S Corgi Ln	Mtn. Home	ID	83647	\$ 903.97		2023494
12/1/2023	WWT Construction	4335 NW Purple Sage	Mtn. Home	ID	83647	\$ 426.00	New Home	2021580
12/1/2023	Freer Malcom	295 E 12th South St	Mtn. Home	ID	83647	\$ 426.00	New Home	
1/17/2024	Parham Terry	792 W Bird Wing Dr	Meridian	ID	83646	\$ 426.00	New Home	2023347
2/2/2024	Jonas Roger	1195 NW Dandelion Ln	Mtn. Home	ID	83647	\$ 426.00	New Home	2023495
2/28/2024	Altrichter Jared	19750 N Cairns Pl	Mtn. Home	ID	83647	\$ 170.40		
							New Home	2024113
3/15/2024	Osprey Custom Homes	510 N 6th E	Mtn. Home	ID	83647	\$ 426.00	New Home	
3/29/2024	Wortham Dezirae	2144 NE Beaman Road	Mtn. Home	ID	83647	\$ 426.00		
4/5/2024	C-2 Construction	PO BOX 1108	Mtn. Home	ID	83647	\$1,278	New Home's	2024064/82/83
4/5/2024	Watson Martin	1843 E Rim Road	Grandview	ID	83624	\$ 426.00	New Home	2024126
4/18/2024	Tuttle Construction	19221 Evening Dr	Caldwell	ID	83607	\$ 426.00	New Home	
4/18/2024	Blackburn Paul	6455 SW Pack Train Circle 2384 NW Frontage Rd	Mtn Home	ID	83647	\$ 426.00	New Home	2024153
4/24/2024	Hartwell Lehi		Mtn. Home	ID	83647	\$ 117.58	Shop	2023309
5/1/2024	Haslam Randy	22125 Ditto Creek Rd	Mtn. Home	ID	83647	\$ 426.00	New Home	2024177
5/6/2024	Parker Lisa	2114 N Lagoon Circle	Pine	ID	83647	\$ 426.00	New Home	
5/8/2024	Korsen Jeff	320 S Hill Place	Fall Creek	ID	83647	\$ 426.00	New Home	
5/24/2024	Silva Eduardo *	4395	Mtn. Home	ID	83647	\$ 426.00	New Home	
5/29/2024	Byrne Elizabeth	4375 NW Purple Sage	Mtn. Home	ID	83647	\$ 426.00	New Home	2024147
6/11/2024	Buchanan Justin	TBD SE Groesfema	Mtn. Home	ID	83647	\$ 438.78	New Home	2024098
6/12/2024	Popoca Salvador	4370 NW Purple Sage Circle	Mtn. Home	ID	86347	\$ 438.78	New Home	2024201
6/13/2024	Higgins Timothy	1165 W Ariel CT	Prairie	ID	83647	\$ 438.78	New Home	2024194
6/14/2024	Davis Matthew	5300 E Forest Circle Rd	Baumgartner	ID	83647	\$ 438.78	Shop	2024114
6/21/2024	Hubsmith Wade	475 N Pine Meadow	Pine	ID	83647	\$ 438.78	New Home	2024216
6/26/2024	Chase Chantelle	12650 W Hisel Dr	Mtn. Home	ID	83647	\$ 438.78	New Home	2024252
7/1/2024	Dodge John	2708 Canyon Creek Rd	Mtn. Home	ID	83647	\$ 270.65	Shop	2024111
7/2/2024	Rock Creek Rentals	2055 Aspen Drive	Pine	ID	83647	\$ 219.30	Shop	2024251
7/12/2024	Jordan Richard (MHA FB Pump Station)	TBD	Mtn. Home	ID	83647	\$ 140.56	Pump Station Building	2024259
7/12/2024	Woods Alexis	765 S Withers Rd	Hammett	ID	83647	\$ 438.78	Manufactured Home	2024283
7/15/2024	Skougard Bud	1095 S 3rd West B St	Mtn. Home	ID	83647	\$ 351.02	Pole Barn	2024273



7/15/2024	Helmeste Michael	4280 N 18th E St	Mtn. Home	ID	83647	\$ 234.02	Shop	
7/18/2024	Scruggs Janette	720 S Johnny Ln	Hammett	ID	83627	\$ 438.78	New Home	2024291
7/26/2024	Montanino Michael	245 SW Fly By Ave	Mtn. Home	ID	83647	\$ 438.78	New Home	2024070
8/15/2024	Farias Daniel	4750 SW Stargazer Ct	Mtn. Home	ID	83647	\$ 438.78	New Home	2024318
8/16/2024	Whipple Jon	1705 E. Baumgartner	Featherville	ID	83647	\$ 438.78	New Home	2024335
8/16/2024	Ward Earl	474 S Main Ave	Hammett	ID	83627	\$ 109.70	Shop	2024328
8/16/2024	Mongran Tom	3845 NW Morris Way	Mtn. Home	ID	83647	\$ 231.53	Shop	2024338
8/19/2024	Bodine Ron	4155 N Eagle Woods Pl	Featherville	ID	83647	\$ 438.78	New Home	2024319
8/23/2024	Kelly Nicki	8690 W Martha Ave	Mtn. Home	ID	83647	\$ 438.78	New Home	204361
9/3/2024	Gene Carter	6185 SW Old Grandview Hwy	Mtn. Home	ID	83647	\$ 438.78	New Home	2024362
9/4/2024	Voertman Robert	1400 E Pine Creek Rd	Featherville	ID	83647	\$ 136.90	Shop	2024334
9/12/2024	Gallegos Lawrence	525 W Fircrest Dr	Pine	ID	83647	\$ 351.02	New Home	2024376
9/12/2024	Davison Mike	160 Wylie Ln	Prairie	ID	83647	\$ 438.78	New Home	2024385
9/19/2024	Erstad Andrew	95 W China Basin Rd	Atlanta	ID	83716	\$ 438.78	New Home	2024359
9/25/2024	Sunset Associates	TBD Moonlight Ct	Mtn. Home	ID	83647	\$ 438.78	New Home	2024409
9/27/2024	Eliezer Custom Homes	4300 NW Purple Sage	Mtn. Home	ID	83647	\$ 438.78	New Home	2024399
10/7/2024	Custom Steel Structours	6587 NE Teapot Rd	Mtn. Home	ID	83647	\$ 438.78	New Home	2024413
10/9/2024	Liberty Homes	8580 SW El Camino Ct	Mtn. Home	ID	83647	\$ 438.78	New Home	2025010
10/22/2024	Mcintyre Managment	810 S Johnny Ln	Hammett	ID	83627	\$ 438.78	New Home	2025011
10/22/2024	Pedroza Erika	1196 SW Torress Pedroza Dr	Mtn. Home	ID	83647	\$ 1,399.42	Shop	2024358
10/29/2024	Mayfield Development	TBD	Mayfield	ID	83716	\$ 8,726.98	Emergency Service Building	2025006
11/8/2024	Hubble Don	420 N Pine Meadows Circle	Pine	ID	83647	\$ 438.78	New Home	2025013
11/15/2024	Cox Joshua	17985 Ditto Creek Rd	Mtn. Home	ID	83647	\$ 438.78	New Home	2025027
11/26/2024	Roberts Alan	2237 NE Bell County Ct	Mtn. Home	ID	83647	\$ 438.78	New Home	2025049
11/27/2024	Simplot	45 Fredrick Road	Grandview	ID	83624	\$ 438.78	New Home	2025053
12/3/2024	Melvin John (Pathway Builders)	3245 SW Trailswinds Place	Mtn. Home	ID	83647	\$438.78	New Home	2025021
12/4/2024	TLK Properties	11400 SW TLK Drive	Mtn. Home	ID	83647	\$ 2,066.95	Industrial	2025038
12/5/2024	Ferrero Peter	14900 West Soles Rest Creek Rd	Mtn. Home	ID	83647	\$ 438.78	New Home	2025036
12/12/2024	Pense Andy (Ryan Obrien)	18100 NW Cinder Butte Rd	Mtn. Home	ID	83647	\$ 351.02	Shop	2025046
12/12/2024	Tuttle Construction (Snow Devon)	2140 E Cowboy Way	Mtn. Home	ID	83647	\$ 438.78	New Home	2025051
12/17/2024	Gray Matthew	4065 Lester Creek Rd	Mtn. Home	ID	83647	\$ 438.78	New Home	2025054
1/17/2025	Salazar	435 W Morning Glory Ct	Mtn. Home	ID	83647	\$ 175.51	Pole Barn	2024271
1/21/2025	Slaughter George	14917 Soles Rest Creek Rd	Mtn. Home	ID	83647	\$ 438.78	New Home	2025086
1/28/2025	Wanner Jon & Amanda	3855 NE Eagle Creek Ct	Mtn. Home	ID	83647	\$ 236.94	Shop	

1/31/2025	Nuno Homes LLC	4415 NW Purple Sage	Mtn. Home	ID	83647	\$ 438.78

New Home



# **Attachment #3**

## **Impact Fee Studies and Capital Improvement Plans**



## **Purpose of the Impact Fees**

Under Idaho law, government entities who are jointly affected by development (i.e. county and fire districts) to enter into intergovernmental agreements with one another for the purpose of developing joint plans for capital improvements and/or to collect and expend impact fees for system improvements. As Elmore County continues to experience growth, it places additional demands on existing infrastructure and facilities. Because of this development, there is increased demand or required increased quality for such services provided by these facilities. This increase necessarily requires additional funds.

Elmore County does utilize Conditions of Approval and Development Agreements to negotiate the development of public facilities. However, typically these agreements cover only project-related improvements while impact fees can provide a reliable source of funding for system improvements. Impact fees will not act as the sole funding source for facilities as the County intends to use a combination of sources to meet their future facility goals.

## **Capital Improvement Plans (CIP)**

Idaho Code Section 67-8208 requires that capital improvement plans be adopted prior to imposing impact fees. The required contents of the capital improvement plans include:

- a) A general description of all existing public facilities and existing deficiencies;
- b) A commitment by the County (or other governmental entity) to cure existing system deficiencies by using other available sources of funding where available;
- c) An analysis of the total capacity and current level of use;
- d) A description of land use assumptions used;
- e) A definitive table establishing specific levels of use or consumption by service unit;
- f) A description of all system improvements and costs attributed to the new development;
- g) The total number of service units attributed to new development;
- h) The projected demand for interim improvements over a specified time period (not to exceed 20 years);
- i) Identification of all funding sources for system improvements;
- j) Agreements for joint governmental improvements (if applicable);
- k) A schedule for the estimated commencement and completion of improvements identified in the CIP.

Under Idaho law, as a governmental entity, Elmore County must undertake comprehensive planning pursuant to Idaho Code Section 67-6501 and must incorporate the capital improvement plans as an element of the County Comprehensive Plan. Elmore County is incorporating the capital improvement plans and impact fee studies as Attachment #3 of the 2014 Comprehensive Plan. The plan, as amended, is referred to Elmore County's 2014 Comprehensive Plan.

Impact Fee Studies and Capital Improvement Plans that are a part of this attachment are:

1. Elmore County
2. Mountain Home Rural Fire District
3. King Hill Rural Fire District

# Capital Improvement Plan and Development Impact Fee Study

Final Report Submitted to:  
**Elmore County**

August 25, 2022

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## EXECUTIVE SUMMARY

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

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

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

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

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

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

## IDAHO DEVELOPMENT IMPACT FEE ENABLING LEGISLATION

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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

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### 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 11<sup>th</sup> 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
<b>Residential (per housing unit)</b>				
Single Family	\$275	\$1,664	\$426	\$2,365
Multifamily	\$207	\$1,252	\$320	\$1,779
<b>Nonresidential (per 1,000 square feet)</b>				
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

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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

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

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

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

**Figure 3: Proportionate Share Factors**

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

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
<b>Total</b>	<b>7,097</b>

<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
<b>Square Feet per Person/Nonres. Trips</b>	<b>0.21</b>	<b>0.07</b>

## 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
<b>Total</b>	<b>92</b>

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

## 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
<b>Total</b>	<b>26,182</b>

<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
<b>Square Feet per Person/Nonres. Trips</b>	<b>0.76</b>	<b>0.24</b>

## 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
<b>Total</b>	<b>96</b>

<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
<b>Equipment per 1,000 Persons/Nonres. Trips</b>	<b>2.77</b>	<b>0.89</b>

## 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
<b>Total</b>	<b>12,600</b>

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

### 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
<b>Total</b>	<b>8</b>

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

## 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
<b>Total</b>	<b>57</b>

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

## ANTICIPATED SHIFT IN RESIDENTIAL/NONRESIDENTIAL MIX

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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

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### PLANNED SHERIFF STATION SPACE

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

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

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

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

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

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

### 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.

## 2022 Capital Improvement Plan and Development Impact Fee Study

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
<b>Total</b>	<b>17</b>	<b>\$26,693</b>	<b>\$445,766</b>

<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
<b>Equipment per 1,000 Persons/Nonres. Trips</b>	<b>0.95</b>	<b>0.28</b>

<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
<b>Capital Cost Per Person/Nonres. Trip</b>	<b>\$25</b>	<b>\$7</b>

## 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
<b>Total</b>	<b>13,309</b>	<b>\$1,000</b>	<b>\$13,309,183</b>

<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
<b>Square Feet per Person/Nonres. Trips</b>	<b>0.76</b>	<b>0.23</b>

<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
<b>Capital Cost Per Person/Nonres. Trip</b>	<b>\$760</b>	<b>\$230</b>

### 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
<b>Total</b>	<b>13</b>	<b>\$2,300</b>	<b>\$29,900</b>

<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
<b>Equipment per 1,000 Persons/Nonres. Trips</b>	<b>0.74</b>	<b>0.22</b>

<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
<b>Capital Cost Per Person/Nonres. Trip</b>	<b>\$2</b>	<b>\$1</b>

## COST TO PREPARE DEVELOPMENT IMPACT FEE REPORT

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

Figure 17: Cost to Prepare Development Impact Fee Report

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



## PLANNED GROWTH-RELATED INFRASTRUCTURE IMPROVEMENTS – ELMORE COUNTY EMS

### PLANNED EMS STATIONS

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

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

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

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

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

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

### 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
<b>Total</b>	<b>1</b>	<b>\$250,000</b>	<b>\$250,000</b>

<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
<b>Apparatus per 1,000 Persons/Nonres. Trips</b>	<b>0.06</b>	<b>0.02</b>

<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
<b>Capital Cost Per Person/Nonres. Trip</b>	<b>\$15</b>	<b>\$5</b>

### PLANNED EMS EQUIPMENT

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

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

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

**Figure 20: Planned EMS Equipment and Cost per Service Unit**

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

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

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

### 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
<b>Gross Total</b>	<b>\$126.24</b>	<b>\$37.35</b>
<b>Net Total</b>	<b>\$126.24</b>	<b>\$37.35</b>

#### 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
<b>Gross Total</b>	<b>\$763.24</b>	<b>\$231.35</b>
<b>Net Total</b>	<b>\$763.24</b>	<b>\$231.35</b>

**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
<b>Gross Total</b>	<b>\$195.24</b>	<b>\$58.35</b>
<b>Net Total</b>	<b>\$195.24</b>	<b>\$58.35</b>

**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
<b>Housing Units by Type [2]</b>												
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
<b>Jobs [3]</b>												
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
<b>Nonresidential Floor Area (1,000 sq. ft.) [4]</b>												
Retail	939	971	1,004	1,038	1,074	1,111	1,150	1,192	1,235	1,273	1,313	374
Office	183	189	195	202	209	216	224	232	240	248	256	73
Industrial	1,417	1,464	1,514	1,565	1,619	1,675	1,735	1,797	1,862	1,920	1,980	564
Institutional	907	936	966	997	1,029	1,061	1,095	1,130	1,166	1,203	1,242	334
Total Floor Area	3,447	3,561	3,679	3,802	3,930	4,064	4,204	4,350	4,504	4,645	4,791	1,344

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

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

[3] Source: American Census Bureau OnTheMap

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

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

## CAPITAL IMPROVEMENT PLANS

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

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



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

Figure 26: Elmore County Sheriff Capital Improvement Plan

Type of Capital Infrastructure	Description	Units #/Sq.Ft	Cost \$/Unit	Total Cost	Growth Allocation	Subject to Impact Fees	Funding from Other Sources
<b>Facilities</b>							
Headquarters	Additional Space to Accommodate Growth Related Officers	861	500	430,500	100%	430,500	0
Substation Pine/Antonia	Summer Peaks at 15,000 people	2,000	500	1,000,000	25%	250,000	750,000
Substation Mayfield	Add as New Service Area	980	500	490,000	100%	490,000	0
Substation Glenns Ferry	Add for Growth	2,000	500	1,000,000	40%	400,000	600,000
Substation Prairie	Add for Growth	800	500	400,000	40%	160,000	240,000
Total Facilities	Growth Adjusted Number of Units	3,461		3,320,500		1,730,500	1,590,000
<b>Equipment</b>							
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
<b>Facilities</b>							
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
<b>Vehicles</b>							
Total Vehicles	Growth Adjusted Number of Units	0.0		0		0	0
<b>Equipment</b>							
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

## 2022 Capital Improvement Plan and Development Impact Fee Study

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
<b>Facilities</b>							
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
<b>Vehicles</b>							
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
<b>Equipment</b>							
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.

## 2022 Capital Improvement Plan and Development Impact Fee Study

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 =>						<b>\$3,480,000</b>	
Total Expenditures =>						<b>\$3,409,000</b>	
Non-Impact Fee Funding =>						<b>\$0</b>	

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 =>						<b>\$13,627,000</b>	
Total Expenditures =>						<b>\$13,349,000</b>	
Non-Impact Fee Funding =>						<b>\$0</b>	

## 2022 Capital Improvement Plan and Development Impact Fee Study

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 =>						<b>\$3,480,000</b>	
Total Expenditures =>						<b>\$3,409,000</b>	
Non-Impact Fee Funding =>						<b>\$0</b>	

## 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

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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

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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
<b>Housing Units [1]</b>	
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	<b>14,918</b>
Percent Increase		3.5%	3.4%	3.3%	3.2%	6.3%	5.9%	5.6%	5.3%	5.0%	2.9%	54.6%
<b>Housing Units [2]</b>												
Single Family	10,981	11,373	11,765	12,157	12,549	13,363	14,177	14,991	15,805	16,619	17,096	<b>6,115</b>
Multifamily	2,060	2,133	2,206	2,279	2,352	2,501	2,650	2,799	2,948	3,097	3,187	<b>1,127</b>
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	<b>7,242</b>

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

[1] Source: American Census Bureau OnTheMap

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

# Capital Improvement Plan and Development Impact Fee Study

Final Report Submitted to:  
Mountain Home Rural Fire Protection District

August 25, 2022

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## EXECUTIVE SUMMARY

The Mountain Home Rural Fire Protection District 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 Fire District. 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 Mountain Home Fire District.

The purpose of this study is to demonstrate the Fire District's compliance with Idaho Statutes as authorized by the Idaho Legislature. Consistent with the authorization, it is the intent of the Mountain Home Fire District 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

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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 Mountain Home Fire District, 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 Mountain Home Fire District 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

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### 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 Mountain Home Fire District. 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
Fire	Districtwide	N/A	Station Space, Vehicles and Apparatus	N/A	Population, Nonresidential Vehicle Trips

## CAPITAL IMPROVEMENT PLAN

The Mountain Home Fire District impact fee contains components for additional station space and vehicles and apparatus. 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:

- 1,350 square feet of station space
- 3 new pieces of apparatus

## 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 Mountain Home Fire District. 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 Fire District 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 11<sup>th</sup> 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**

**Residential**

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$2,031
Multifamily	1.64	\$1,528

**Nonresidential**

Development Type	Adjusted Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	11.47	\$3,858
Office	5.42	\$1,823
Industrial	1.69	\$567
Institutional	11.30	\$3,798

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

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The Mountain Home Fire District 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 Fire District to fund growth-related projects for Fire District facilities. Furthermore, the maximum supportable impact fees are constructed to offset all growth-related capital costs for Fire District 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

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TischlerBiseGalena recommends functional population to allocate the cost of Fire District 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 Fire District.

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 Fire District 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 2019 functional population



data for the Fire District, the cost allocation for residential development is 82 percent while nonresidential development accounts for 18 percent of the demand for Fire District facilities, apparatus and equipment.

**Figure 3: Proportionate Share Factors**

Mountain Home RFD, ID (2019)			
		Demand Hours/Day	Person Hours
<b>Residential</b>			
Population*	4,105		
Residents Not Working	1,830	20	36,595
Employed Residents	2,275		
Employed in Mountain Home	144	14	2,016
Employed outside Mountain Home	2,131	14	29,834
	Residential Subtotal		68,445
	<b>Residential Share =&gt;</b>		<b>82%</b>
<b>Nonresidential</b>			
Non-working Residents	1,830	4	7,319
Jobs Located in Mountain Home	776		
Residents Employed in Mountain Home	632	10	6,320
Non-Resident Workers (inflow commuters)	144	10	1,440
	Nonresidential Subtotal		15,079
	<b>Nonresidential Share =&gt;</b>		<b>18%</b>
	TOTAL		83,524

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: Mountain Fire District 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	31%	11.47
Office	10.84	50%	5.42
Industrial	3.37	50%	1.69
Institutional	22.59	50%	11.30

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

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

## MOUNTAIN HOME FIRE DISTRICT LEVEL OF SERVICE ANALYSIS

The following section details the level of service calculations for the Mountain Home Fire District.

### STATION SPACE

As shown in Figure 5, the Mountain Home Fire District currently operates one station, which totals 6,322 square feet. The existing level of service for residential development is 1.22 square feet per person, and the nonresidential level of service is 0.47 square feet per nonresidential vehicle trip. This is determined by multiplying the total square footage by the proportionate share factors (82% for residential development and 18% for nonresidential development), and then dividing the respective totals by the current service units (4,246 persons for residential and 2,411 nonresidential vehicle trips).

**Figure 5: Existing Level of Service for Station Space**

Facility	Square Feet
Existing Fire Station	6,322
<b>Total</b>	<b>6,322</b>

<b>Level-of-Service Standards</b>	<b>Residential</b>	<b>Nonresidential</b>
Proportionate Share	82%	18%
Share of Facility Square Feet	5,184	1,138
2021 Population/Nonres. Vehicle Trips	4,246	2,411
<b>Square Feet per Person/Nonres. Trips</b>	<b>1.22</b>	<b>0.47</b>

## VEHICLES/APPARATUS

As shown in Figure 6, the Mountain Home Fire District currently has 9 pieces of apparatus. The existing level of service for residential development is 0.0017 pieces of apparatus per person, and the nonresidential level of service is 0.0007 pieces of apparatus per nonresidential vehicle trip. This is determined by multiplying the total apparatus inventory by the proportionate share factors (82% for residential development and 18% for nonresidential development), and then dividing the respective totals by the current service units (4,246 persons for residential and 2,411 nonresidential vehicle trips).

**Figure 6: Existing Level of Service for Vehicles and Apparatus**

Vehicles	Total Units
Engine	2
Water Tender	2
Brush Rigs	5
<b>Total</b>	<b>9</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	82%	18%
Share of Vehicles	7.38	1.62
2021 Population/Nonres. Vehicle Trips	4,246	2,411
<b>Vehicles per Person/Nonres. Trips</b>	<b>0.0017</b>	<b>0.0007</b>

## PLANNED GROWTH-RELATED INFRASTRUCTURE IMPROVEMENTS

### PLANNED FIRE STATIONS

The Mountain Home Fire District plans on co-locating a station with the City of Mountain Home. As shown in Figure 7, the Fire District estimates their share of the station at 1,350 square feet, with an estimated cost of \$540,000. The Fire District estimates this additional station will be sufficient through the year 2031. To ensure new development is not paying to elevate the level of service in the District, we compared the square footage of the planned station (1,350 square feet) to the increase in residential and nonresidential service units through 2031. As shown in Figure 7, new development is actually being charged for a lower level of service than what currently exists in the Fire District. For example, as shown previously in Figure 5, the existing level of service per person is 1.22 square feet, compared to 0.76 square feet per person for the impact fee calculation.

As shown in Figure 7, the cost per residential and nonresidential service unit is determined by multiplying the planned square footage (1,350) by the proportionate share factors (82% for residential and 18% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (1,461 persons and 884 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.76 square feet per person and 0.27 square feet per nonresidential trip)

are compared to the cost per square foot (\$400), the resulting cost per service units are \$304 per person and \$108 per nonresidential vehicle trip.

**Figure 7: Planned Fire Station Infrastructure and Cost per Service Unit**

Facility	Square Feet	Cost per Square Foot	Estimated Cost
Co-Located Station	1,350	\$400	\$540,000
<b>Total</b>	<b>1,350</b>	<b>\$400</b>	<b>\$540,000</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	82%	18%
Share of Facility Square Feet	1,107	243
Increase in Population and Nonres. Vehicle Trips through 2031	1,461	884
<b>Square Feet per Person/Nonres. Trips</b>	<b>0.76</b>	<b>0.27</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person/Nonres. Trips	0.76	0.27
Average Cost per Square Foot	\$400	\$400
<b>Capital Cost Per Person/Nonres. Trip</b>	<b>\$304</b>	<b>\$108</b>

### PLANNED VEHICLES/APPARATUS

To compliment the planned additional station, the Mountain Home Fire District plans on purchasing 3 additional pieces of apparatus. As shown in Figure 8, the estimated cost of the apparatus is \$1,100,000. Similar to the planned station, the Fire District 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 District, we compared the number of planned apparatus (3 pieces) to the increase in residential and nonresidential service units through 2031. As shown in Figure 8, similar to station space new development is actually being charged at a consistent level of service compared to what currently exists in the Fire District. For example, as shown previously in Figure 6, the existing level of service per person is 0.0017 vehicles/apparatus, compared to 0.0017 vehicles/apparatus per person for the impact fee calculation.

As shown in Figure 8, the cost per residential and nonresidential service unit is determined by multiplying the planned vehicle/apparatus (3) by the proportionate share factors (82% for residential and 18% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (1,461 persons and 884 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.0017 vehicles/apparatus per person and 0.0006 vehicles/apparatus per nonresidential trip) are compared to the weighted average cost per vehicle/apparatus (\$366,667), the resulting cost per service units are \$616 per person and \$224 per nonresidential vehicle trip.

**Figure 8: Planned Vehicles/Apparatus and Cost per Service Unit**

Vehicles	Total Units	Cost per Apparatus	Estimated Cost
Engine	1	500,000	\$500,000
Water Tender	1	350,000	\$350,000
Brush Rigs	1	250,000	\$250,000
<b>Total</b>	<b>3</b>	<b>\$366,667</b>	<b>\$1,100,000</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	82%	18%
Share of Vehicles/Apparatus	2.46	0.54
Increase in Population and Nonres. Vehicle Trips through 2031	1,461	884
<b>Apparatus per Person/Nonres. Trip</b>	<b>0.0017</b>	<b>0.0006</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Apparatus per Person/Nonres. Trip	0.0017	0.0006
Average Cost per Unit	\$366,667	\$366,667
<b>Capital Cost Per Person/Nonres. Trip</b>	<b>\$616</b>	<b>\$224</b>

### COST TO PREPARE DEVELOPMENT IMPACT FEE REPORT

The cost to prepare the Capital Improvement Plan and Development Impact Fee Report totals \$10,000. The Fire District 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 \$12 per person and \$4 per nonresidential vehicle trip.

**Figure 9: Cost to Prepare Development Impact Fee Report**

Component	Cost	Demand Indicator	Proportionate Share	Cost Allocation				Cost per Demand Unit Increase
				Units	2022	2027	Increase	
Fire	\$10,000	Residential	82%	Population	4,377	5,075	698	<b>\$12</b>
		Nonresidential	18%	Vehicle Trips	2,487	2,908	421	<b>\$4</b>

### INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

Cost factors for fire facilities, apparatus, and professional services are summarized at the top of Figure 10. The residential impact fees are calculated by multiplying the \$932 cost per person by the service unit ratios (persons per housing unit) for each housing type. Nonresidential development fees are calculated by multiplying the \$336 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 10: Mountain Home Fire District Maximum Supportable Impact Fees**

Fee Component	Cost per Person	Cost per Nonres. Vehicle Trips
Fire Stations	\$304	\$108
Fire Vehicles and Apparatus	\$616	\$224
Cost of Impact Fee Study	\$12	\$4
<b>Gross Total</b>	\$932	\$336
<b>Net Total</b>	<b>\$932</b>	<b>\$336</b>

**Residential**

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$2,031
Multifamily	1.64	\$1,528

**Nonresidential**

Development Type	Adjusted Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	11.47	\$3,858
Office	5.42	\$1,823
Industrial	1.69	\$567
Institutional	11.30	\$3,798

## CAPITAL IMPROVEMENT PLAN

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

First, Figure 11 lists the projected growth over the next ten years in the Mountain Home Fire District. Overall, there is about a 34 percent increase in residential development (1,461 new residents and 696 new housing units) and a 37 percent increase in nonresidential development (294 new jobs and 187,000 square feet of development).

**Figure 11: Ten-Year Projected Residential and Nonresidential Growth**

Mountain Home Fire District Mountain Home, 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]	4,246	4,377	4,509	4,640	4,771	4,923	5,075	5,227	5,379	5,531	5,707	1,461
<b>Housing Units by Type [2]</b>												
Single Family	1,703	1,756	1,809	1,862	1,915	1,976	2,037	2,098	2,159	2,220	2,291	588
Multifamily	319	329	339	349	359	370	381	392	403	414	427	108
<b>Total Housing Units</b>	<b>2,022</b>	<b>2,085</b>	<b>2,148</b>	<b>2,211</b>	<b>2,274</b>	<b>2,346</b>	<b>2,418</b>	<b>2,490</b>	<b>2,562</b>	<b>2,634</b>	<b>2,718</b>	<b>696</b>
<b>Jobs [3]</b>												
Retail	275	284	293	302	312	322	332	342	353	364	376	101
Office	78	80	83	85	88	91	94	96	100	103	106	28
Industrial	388	400	413	426	439	453	468	482	498	514	530	142
Institutional	62	64	66	68	70	73	75	77	80	82	85	23
<b>Total Jobs</b>	<b>802</b>	<b>828</b>	<b>854</b>	<b>881</b>	<b>909</b>	<b>938</b>	<b>968</b>	<b>998</b>	<b>1,030</b>	<b>1,063</b>	<b>1,097</b>	<b>294</b>
<b>Nonresidential Floor Area (1,000 sq. ft.) [4]</b>												
Retail	130	134	138	142	147	151	156	161	166	172	177	48
Office	24	25	25	26	27	28	29	30	31	32	33	9
Industrial	335	346	357	368	380	392	404	417	430	444	458	123
Institutional	20	21	22	22	23	24	25	25	26	27	28	8
<b>Total Floor Area</b>	<b>509</b>	<b>525</b>	<b>542</b>	<b>559</b>	<b>577</b>	<b>595</b>	<b>614</b>	<b>633</b>	<b>653</b>	<b>674</b>	<b>695</b>	<b>187</b>

[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 PLAN

A summary of the Mountain Home Fire District is shown below in Figure 12. As shown, the following additional infrastructure is needed to maintain current levels of service over the next ten years: 1,350 square feet of station space with an estimated cost of \$540,000 and 3 pieces of apparatus with an estimated cost of \$1,100,000.

**Figure 12: Mountain Home Fire District 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							
Co-Located Station	Co-locate with City, possibly EMS	1,350	\$400	\$540,000	100%	540,000	0
Total Facilities	Growth Adjusted Number of Units	1,350		\$540,000		540,000	0
Vehicles							
Engine	Add For Growth	1	\$500,000	\$500,000	100%	\$500,000	0
Water Tender	Add For Growth	1	\$350,000	\$350,000	100%	\$350,000	0
Brush Rigs	Add For Growth	1	\$250,000	\$250,000	100%	\$250,000	0
Total Vehicles	Growth Adjusted Number of Units	3.0		\$1,100,000		\$1,100,000	0
Equipment							
Total Equipment	Growth Adjusted Number of Units	0.0		0		0	0
Total Capital Needs		1,353		\$1,640,000		\$1,640,000	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				\$1,650,000		\$1,650,000	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 district to fund growth-related projects.

Furthermore, the maximum supportable impact fees are constructed to offset all growth-related capital costs to the district for Fire facilities. Evidence is given in Figure 13 in the specific chapters of this report that the projected capital costs from new development are 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 13, 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 Fire development impact fees are projected to generate approximately \$1.65 million. 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 offset the capital costs.



**Figure 13: Projected Development Impact Fee Revenue**

		Single Family \$2,031 per unit	Multifamily \$1,528 per unit	Retail \$3,858 per KSF	Office \$1,823 per KSF	Industrial \$567 per KSF	Institutional \$3,798 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2021	1,703	319	130	24	335	20
Year 1	2022	1,756	329	134	25	346	21
Year 2	2023	1,809	339	138	25	357	22
Year 3	2024	1,862	349	142	26	368	22
Year 4	2025	1,915	359	147	27	380	23
Year 5	2026	1,976	370	151	28	392	24
Year 6	2027	2,037	381	156	29	404	25
Year 7	2028	2,098	392	161	30	417	25
Year 8	2029	2,159	403	166	31	430	26
Year 9	2030	2,220	414	172	32	444	27
Year 10	2031	2,291	427	177	33	458	28
Ten-Year Increase		588	108	48	9	123	8
Projected Revenue =>		\$1,194,228	\$164,902	\$183,337	\$15,921	\$69,681	\$28,524
						<b>Projected Revenue =&gt;</b>	<b>\$1,657,000</b>
						<b>Total Expenditures =&gt;</b>	<b>\$1,650,000</b>
						<b>Non-Impact Fee Funding =&gt;</b>	<b>\$0</b>

## PROPORTIONATE SHARE ANALYSIS

Development impact fees for the Mountain Home Fire District 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 Fire District in the provision of system improvements to serve new development. The Fire District 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 Mountain Home Fire District are based on new growth's share of the costs of previously built projects along with planned public facilities as provided by the Fire District. Projects are included in the Fire District'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, districtwide 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 replace the current dedicated revenues 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 Fire District 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 Fire District. These procedures should be addressed in the development impact fee ordinance. One service area represented by the Fire District'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 Fire District formed a Development Impact Fee Advisory Committee (DIFAC). TischlerBiseGalena and District 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 Fire District 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 District 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 Fire District 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 Fire District'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

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As discussed below, residential development categories are based on data from the U.S. Census Bureau, American Community Survey. The Mountain Home Fire District 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

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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 Mountain Home Fire District 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 Mountain Home Fire District facilities and services. Figure 14 shows TischlerBiseGalena estimates for the Mountain Home Fire District 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 14: Persons per Housing Unit**

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	3,597	1,650	2.18	1,421	2.53	84%
Multifamily [2]	508	310	1.64	279	1.82	16%
Total	4,105	1,960	2.09	1,700	2.41	

[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, Elmore County Assessor, TischlerBise Analysis

## BASE YEAR POPULATION AND HOUSING UNITS

---

Planned development activity provided by the City of Mountain Home for their recently updated impact fees was used to estimate the number of housing units for the base year. The proportionate number of persons per housing unit portrayed in Figure 14 for both single family and multifamily units were then multiplied by the number of housing units to estimate the base year household population of 4,246 as illustrated in Figure 15 below.

**Figure 15: Base Year Population and Housing Units**

Mountain Home Fire District Mountain Home, ID	Base Year 2021
Population [1]	4,246
<b>Housing Units [1]</b>	
Single Family	1,703
Multifamily	319
Total Housing Units	2,022

[1] Source: U.S. Census Bureau, 2020 American Community Survey 5-Year Estimates, City of Mountain Home, Elmore County Assessor, TischlerBise Analysis



## POPULATION AND HOUSING UNIT PROJECTIONS

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. Mountain Home Fire District has historically grown at a factor of approximately 75% when related to the City of Mountain Home. This relationship is presumed to continue. 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, 34.4 percent over the next ten years, as shown in Figure 16. Resulting in an increase of 1,461 residents and a housing unit increase of 696. Single family development accounts for approximately 84 percent of the total housing growth.

**Figure 16. Residential Development Projections**

Mountain Home Fire District Mountain Home, ID	Base Year 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total Increase
Population [1]	4,246	4,377	4,509	4,640	4,771	4,923	5,075	5,227	5,379	5,531	5,707	<b>1,461</b>
Percent Increase		3.1%	3.0%	2.9%	2.8%	3.2%	3.1%	3.0%	2.9%	2.8%	3.2%	34.4%
<b>Housing Units [2]</b>												
Single Family	1,703	1,756	1,809	1,862	1,915	1,976	2,037	2,098	2,159	2,220	2,291	<b>588</b>
Multifamily	319	329	339	349	359	370	381	392	403	414	427	<b>108</b>
Total Housing Units	2,022	2,085	2,148	2,211	2,274	2,346	2,418	2,490	2,562	2,634	2,718	<b>696</b>

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

City of Mountain Home, Elmore County Assessor, TischlerBise Analysis

[2] Housing units are assumed to grow at the same rate as population

## CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

Industry employment totals were determined using the United States Census Bureau's OnTheMap resource, using a Mountain Home Fire District shapefile provided by the State of Idaho. OnTheMap provides employment breakdowns by industry for the district, 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 17, nearly one-half of employment is in the Industrial industry predominantly in the agricultural sector, with the institutional industry featuring the lowest percentage share.

**Figure 17. Base Year Employment by Industry**

Employment Industries	Base Year Jobs [1]	Percent of Total
Retail	275	34%
Office	78	10%
Industrial	388	48%
Institutional	62	8%
Total	802	100%

[1] Source: American Census Bureau  
OnTheMap Mountain Home 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 18. For Industrial the Industrial Park factors are used; for Institutional the Government Office factors are used; for Retail the Shopping Center factors are used; for Office the General Office factors are used.

**Figure 18. 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	bed	2.60	4.24	0.61	na
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
730	Government Office	1,000 Sq Ft	22.59	7.45	3.03	330
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 19. There is an estimated total of 509 thousand square feet of nonresidential floor area in the Mountain Home Fire District. The Industrial industry accounts for the highest amount of the total nonresidential floor area in the district, with approximately 66 percent. Office accounts for 5 percent, Retail accounts for 25 percent, and Institutional accounts for 4 percent of the total.

**Figure 19. Base Year Nonresidential Floor Area**

Employment Industries	Base Year Jobs [1]	Sq. Ft. per job [2]	Floor Area (sq. ft.)
Retail	275	471	129,525
Office	78	307	23,804
Industrial	388	864	334,963
Institutional	62	330	20,470
Total	802		508,762

[1] Source: American Census Bureau OnTheMap

[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 294 jobs. The majority of the increase comes from the Industrial industry (48%); however, the Retail (34%) and Office industries (10%) have significant impacts as well.

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 187 thousand square feet, a 37 percent increase from the base year. The Industrial and Retail sectors have the greatest increase.

**Figure 20. Employment Floor Area and Employment Projections**

Industry	Base Year 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total Increase
<b>Jobs [1]</b>												
Retail	275	284	293	302	312	322	332	342	353	364	376	<b>101</b>
Office	78	80	83	85	88	91	94	96	100	103	106	<b>28</b>
Industrial	388	400	413	426	439	453	468	482	498	514	530	<b>142</b>
Institutional	62	64	66	68	70	73	75	77	80	82	85	<b>23</b>
Total	802	828	854	881	909	938	968	998	1,030	1,063	1,097	<b>294</b>
<b>Nonresidential Floor Area (1,000 sq. ft.) [2]</b>												
Retail	130	134	138	142	147	151	156	161	166	172	177	<b>48</b>
Office	24	25	25	26	27	28	29	30	31	32	33	<b>9</b>
Industrial	335	346	357	368	380	392	404	417	430	444	458	<b>123</b>
Institutional	20	21	22	22	23	24	25	25	26	27	28	<b>8</b>
Total	509	525	542	559	577	595	614	633	653	674	695	<b>187</b>

[1] Source: American Census Bureau OnTheMap

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

# Capital Improvement Plan and Development Impact Fee Study

Final Report Submitted to:  
King Hill Rural Fire District

August 25, 2022

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## EXECUTIVE SUMMARY

The King Hill Rural Fire District (“Fire District”) 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 Fire District. 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 Fire District.

The purpose of this study is to demonstrate the Fire District’s compliance with Idaho Statutes as authorized by the Idaho Legislature. Consistent with the authorization, it is the intent of the Fire District 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

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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 Fire District, 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 Fire District 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 Fire District. 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
Fire	Districtwide	n/a	Station Facilities, Vehicles and Apparatus, Equipment	n/a	Population, Nonresidential Vehicle Trips

## CAPITAL IMPROVEMENT PLAN

The Fire District impact fee contains components for additional station space, vehicles and apparatus, 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:

- 800 square feet of station space in Hammett, Idaho
- 2 new pieces of apparatus
- 1 new piece of extrication 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 Fire District. 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 Fire District 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 11<sup>th</sup> 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**

Residential		
Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$2,796
Multifamily	1.64	\$2,104

Nonresidential		
Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	11.47	\$7,152
Office	5.42	\$3,379
Industrial	2.44	\$1,518
Institutional	11.30	\$7,041

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 Fire District 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 Fire District to fund growth-related projects for Fire District facilities. Furthermore, the maximum supportable impact fees are constructed to offset all growth-related capital costs for Fire District 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 Fire District 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 Fire District.

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 Fire District 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 2019 functional population

data for the Fire District, the cost allocation for residential development is 83 percent while nonresidential development accounts for 17 percent of the demand for Fire District facilities, apparatus and equipment.

**Figure 3: Proportionate Share Factors**

King Hill RFD, ID (2019)			
<b>Residential</b>		Demand Hours/Day	Person Hours
Population*	995		
Residents Not Working	543	20	10,862
Employed Residents	452		
Employed in King Hill	28	14	392
Employed outside King Hill	424	14	5,936
	Residential Subtotal		17,190
	<b>Residential Share =&gt;</b>		<b>83%</b>
<b>Nonresidential</b>			
Non-working Residents	543	4	2,172
Jobs Located in King Hill	126		
Residents Employed in King Hill	98	10	980
Non-Resident Workers (inflow commuters)	28	10	280
	Nonresidential Subtotal		3,432
	<b>Nonresidential Share =&gt;</b>		<b>17%</b>
	TOTAL		20,622

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, Elmore County Assessor, TischlerBiseGalena Analysis

## 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: King Hill Fire District 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	31%	11.47
Office	10.84	50%	5.42
Industrial	4.87	50%	2.44
Institutional	22.59	50%	11.30

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

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

## KING HILL FIRE DISTRICT LEVEL OF SERVICE ANALYSIS

The following section details the level of service calculations for the Fire District.

### STATION SPACE

As shown in **Error! Not a valid bookmark self-reference.**, the Fire District currently operates one station, which totals 1,800 square feet. The existing level of service for residential development is 1.45 square feet per person, and the nonresidential level of service is 1.18 square feet per nonresidential vehicle trip. This is determined by multiplying the total square footage by the proportionate share factors (83% for residential development and 17% for nonresidential development), and then dividing the respective totals by the current service units (1,029 persons for residential and 259 nonresidential vehicle trips).

**Figure 5: Existing Level of Service for Station Space**

Facility	Square Feet
Glenns Ferry Station	1,800
<b>Total</b>	<b>1,800</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	83%	17%
Share of Facility Square Feet	1,494	306
2021 Population/Nonres. Vehicle Trips	1,029	259
<b>Square Feet per Person/Nonres. Trips</b>	<b>1.45</b>	<b>1.18</b>

## VEHICLES/APPARATUS

As shown in Figure 6, the Fire District currently has 8 pieces of apparatus. The existing level of service for residential development is 6.45 pieces of apparatus per 1,000 persons, and the nonresidential level of service is 5.25 pieces of apparatus per 1,000 nonresidential vehicle trips. This is determined by multiplying the total apparatus inventory by the proportionate share factors (83% for residential development and 17% for nonresidential development), and then dividing the respective totals by the current service units (1,029 persons for residential and 259 nonresidential vehicle trips) and then multiplying that amount by 1,000.

**Figure 6: Existing Level of Service for Vehicles and Apparatus**

Vehicles & Apparatus	Total Units
Engine	1
Brush Trucks - Type 4	3
Brush Trucks - Type 6	1
Water Tenders	2
Command Vehicle	1
<b>Total</b>	<b>8</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	83%	17%
Share of Vehicles & Apparatus	6.64	1.36
2021 Population/Nonres. Vehicle Trips	1,029	259
<b>Vehicles &amp; Apparatus per 1,000 Persons/Nonres. Trips</b>	<b>6.45</b>	<b>5.25</b>

## EQUIPMENT

As shown in Figure 7, the Fire District currently has 21 pieces of equipment. The existing level of service for residential development is 16.94 pieces of equipment for every 1,000 persons, and the nonresidential level of service is 13.77 pieces of equipment per 1,000 nonresidential vehicle trips. This is determined by multiplying the total equipment inventory by the proportionate share factors (83% for residential development and 17% for nonresidential development), and then dividing the respective totals by the current service units (1,029 persons for residential and 259 nonresidential vehicle trips) and multiplying by 1,000.



**Figure 7: Existing Level of Service for Equipment**

Equipment	King Hill Units
SCBA	18
Extrication	1
Wildland Gear	1
Turnouts	1
<b>Total</b>	<b>21</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	83%	17%
Share of Equipment	17.43	3.57
2021 Population/Nonres. Vehicle Trips	1,029	259
<b>Equipment per 1,000 Persons/Nonres. Trips</b>	<b>16.94</b>	<b>13.77</b>

## PLANNED GROWTH-RELATED INFRASTRUCTURE IMPROVEMENTS

### ANTICIPATED SHIFT IN RESIDENTIAL/NONRESIDENTIAL MIX

While conducting the investigation into future growth potential for the Fire District, TischlerBiseGalena was made aware of approximately 100,000 square feet of agricultural projects that have a high probability of completion over the next several years. These projects were large enough to shift the residential share downward from 83% to 69% and the nonresidential share upward from 17% to 31%. 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 Fire District, 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 Fire District.

### PLANNED FIRE STATIONS

The Fire District plans on building a second station in Hammett, Idaho in an effort to meet anticipated growth in the area. As shown in Figure 8, the Fire District anticipates that a building footprint of approximately 800 square feet, with an estimated cost of \$360,000 would be sufficient through the year 2031. As shown in Figure 8, residential new development is being charged for a level of service that is somewhat higher than what currently exists in the Fire District. For example, as shown previously in As shown in **Error! Not a valid bookmark self-reference.**, the Fire District currently operates one station, which totals 1,800 square feet. The existing level of service for residential development is 1.45 square feet per person, and the nonresidential level of service is 1.18 square feet per nonresidential vehicle trip. This is determined by multiplying the total square footage by the proportionate share factors (83% for

residential development and 17% for nonresidential development), and then dividing the respective totals by the current service units (1,029 persons for residential and 259 nonresidential vehicle trips).

Figure 5, the existing level of service per person is 1.45 square feet, compared to 1.55 square feet per person for the impact fee calculation. Contrarily, nonresidential development is being charged for a level of service that is lower than what currently exists in the Fire District. The existing level of service per nonresidential vehicle trip is 1.18 square feet, compared to 0.75 square feet per nonresidential vehicle trip for the impact fee calculation.

As shown in Figure 8, the cost per residential and nonresidential service unit is determined by multiplying the planned square footage (1,000) by the proportionate share factors (69% for residential and 31% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (355 persons and 329 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (1.55 square feet per person and 0.75 square feet per nonresidential trip) are compared to the cost per square foot (\$450), the resulting cost per service units are \$698 per person and \$338 per nonresidential vehicle trip.

**Figure 8: Planned Fire Station Infrastructure and Cost per Service Unit**

Facility	Square Feet	Cost per Square Foot	Estimated Cost
Hammett Fire Station	800	\$450	\$360,000
<b>Total</b>	<b>800</b>	<b>\$450</b>	<b>\$360,000</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	69%	31%
Share of Facility Square Feet	552	248
Projected 2031 Population/Nonres. Vehicle Trips	355	329
<b>Square Feet per Person/Nonres. Trips</b>	<b>1.55</b>	<b>0.75</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person/Nonres. Trips	1.55	0.75
Average Cost per Square Foot	\$450	\$450
<b>Capital Cost Per Person/Nonres. Trip</b>	<b>\$698</b>	<b>\$338</b>

### PLANNED VEHICLES/APPARATUS

To compliment the planned additional station, the Fire District plans on purchasing 2 additional pieces of apparatus. As shown in Figure 9, the estimated cost of the apparatus is \$250,000. Similar to the planned station, the Fire District 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 Fire District, we compared the number of planned apparatus (2 pieces) to the increase in residential and nonresidential service units through 2031. As shown in Figure 9, similar to station space new development is actually being charged for a substantially lower level of service than what currently exists in the Fire District. For example, as shown previously in Figure 6, the existing level of service per 1,000 persons is 6.45 vehicles/apparatus, compared to 3.89 vehicles/apparatus per 1,000 persons for the impact fee calculation.

As shown in Figure 9, the cost per residential and nonresidential service unit is determined by multiplying the planned vehicle/apparatus (2) by the proportionate share factors (69% for residential and 31% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (355 persons and 329 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (3.89 vehicles/apparatus per 1,000 persons and 1.88 vehicles/apparatus per 1,000 nonresidential trips) are compared to the weighted average cost per vehicle/apparatus (\$125,000), the resulting cost per service units are \$486 per person and \$235 per nonresidential vehicle trip.

**Figure 9: Planned Vehicles/Apparatus and Cost per Service Unit**

Vehicles & Apparatus	Total Units	Cost per Vehicle	Estimated Cost
Engine	1	\$100,000	\$100,000
Brush Trucks - Type 4	1	\$150,000	\$150,000
<b>Total</b>	<b>2</b>	<b>\$125,000</b>	<b>\$250,000</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	69%	31%
Share of Vehicles & Apparatus	1.38	0.62
Projected 2031 Population/Nonres. Vehicle Trips	355	329
<b>Vehicles &amp; Apparatus per 1,000 Persons/Nonres. Trips</b>	<b>3.89</b>	<b>1.88</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Vehicles & Apparatus per 1,000 Persons/Nonres. Trips	3.89	1.88
Average Cost per Unit	\$125,000	\$125,000
<b>Capital Cost Per Person/Nonres. Trip</b>	<b>\$486</b>	<b>\$235</b>

## PLANNED EQUIPMENT

Again, to complement both the new station and vehicles, the Fire District plans on purchasing extrication equipment. As shown in Figure 9, the estimated cost of the equipment is \$30,000. Similar to the planned station, the Fire District 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 Fire District, we compared the number of planned equipment (1 piece) to the increase in residential and nonresidential service units through 2031. As shown in Figure 9, similar to station space new development is actually being charged for a significantly lower level of service than what currently exists in the Fire District. For example, as shown previously in Figure 7, the existing level of service per 1,000 persons is 16.94 equipment units, compared to 1.94 equipment units per 1,000 persons for the impact fee calculation.

As shown in Figure 9, the cost per residential and nonresidential service unit is determined by multiplying the planned equipment (1) by the proportionate share factors (69% for residential and 31% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (355 persons and 329 nonresidential vehicle trips). When the resulting residential and

nonresidential levels of service (1.94 equipment units per 1,000 persons and 0.94 equipment units per 1,000 nonresidential trip) are compared to the weighted average cost per equipment (\$30,000), the resulting cost per service units are \$58 per person and \$28 per nonresidential vehicle trip.

**Figure 10: Planned Equipment and Cost per Service Unit**

Equipment	Total Units	Cost per Unit	Estimated Cost
Extrication	1	\$30,000	\$30,000
<b>Total</b>	<b>1</b>	<b>\$30,000</b>	<b>\$30,000</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	69%	31%
Share of Equipment	0.69	0.31
Projected 2031 Population/Nonres. Vehicle Trips	355	329
<b>Equipment per 1,000 Persons/Nonres. Trips</b>	<b>1.94</b>	<b>0.94</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Equipment per 1,000 Persons/Nonres. Trips	1.94	0.94
Average Cost per Unit	\$30,000	\$30,000
<b>Capital Cost Per Person/Nonres. Trip</b>	<b>\$58</b>	<b>\$28</b>

#### **COST TO PREPARE DEVELOPMENT IMPACT FEE REPORT**

The cost to prepare the Capital Improvement Plan and Development Impact Fee Report totals \$10,000. The Fire District 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 \$41 per person and \$22 per nonresidential vehicle trip.

**Figure 11: Cost to Prepare Development Impact Fee Report**

Component	Cost	Demand Indicator	Proportionate Share	Cost Allocation				Cost per Demand Unit Increase
				Units	2022	2027	Increase	
Fire	\$10,000	Residential	69%	Population	1,061	1,231	170	<b>\$41</b>
		Nonresidential	31%	Vehicle Trips	280	419	139	<b>\$22</b>

#### **INPUT VARIABLES AND DEVELOPMENT IMPACT FEES**

Cost factors for fire facilities, apparatus, and professional services are summarized at the top of Figure 12. The residential impact fees are calculated by multiplying the \$1,283 cost per person by the service unit ratios (persons per housing unit) for each housing type. Nonresidential development fees are calculated by multiplying the \$623 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 12: King Hill Fire District Maximum Supportable Impact Fees**

Fee Component	Proposed Fees	
	Cost per Person	Cost per Nonres. Vehicle Trips
Fire Stations	\$698	\$338
Fire Vehicles and Apparatus	\$486	\$235
Fire Equipment	\$58	\$28
Impact Fee Study	\$41	\$22
<b>Gross Total</b>	<b>\$1,283</b>	<b>\$623</b>
<b>Net Total</b>	<b>\$1,283</b>	<b>\$623</b>

**Residential**

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$2,796
Multifamily	1.64	\$2,104

**Nonresidential**

Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	11.47	\$7,152
Office	5.42	\$3,379
Industrial	2.44	\$1,518
Institutional	11.30	\$7,041

## CAPITAL IMPROVEMENT PLAN

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

First, Figure 13 lists the projected growth over the next ten years in the Fire District. Overall, there is about a 34 percent increase in residential development (355 new residents and 171 new housing units) and a 162 percent increase in nonresidential development (199 new jobs and 125,000 square feet of development).

**Figure 13: Ten-Year Projected Residential and Nonresidential Growth**

King Hill RFD, 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]	1,029	1,061	1,093	1,125	1,157	1,194	1,231	1,267	1,304	1,341	1,384	355
<b>Housing Units by Type [2]</b>												
Single Family	413	426	439	452	465	480	495	510	525	540	557	144
Multifamily	77	80	82	84	86	89	92	95	98	101	104	27
Total Housing Units	490	506	521	536	551	569	587	605	623	641	661	171
<b>Jobs [3]</b>												
Retail	12	13	13	14	14	15	15	15	16	16	17	5
Office	10	11	11	11	12	12	13	13	13	14	14	4
Industrial	105	116	129	143	159	176	195	216	240	266	295	190
Institutional	3	3	3	3	4	4	4	4	4	4	4	1
Total Jobs	131	143	157	172	188	206	226	249	273	300	330	199
<b>Nonresidential Floor Area (1,000 sq. ft.) [4]</b>												
Retail	6	6	6	6	7	7	7	7	8	8	8	2
Office	3	3	3	4	4	4	4	4	4	4	4	1
Industrial	67	74	82	91	101	112	124	138	153	169	188	121
Institutional	1	1	1	1	1	1	1	1	1	1	1	0
Total Floor Area	77	85	93	102	113	124	136	150	166	183	202	125

[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 PLAN

A summary of the Fire District is shown below in Figure 14. As shown, the following additional infrastructure is needed to maintain current levels of service over the next ten years: 800 square feet of station space with an estimated cost of \$360,000, 2 pieces of apparatus with an estimated cost of \$250,000, 1 piece of equipment with an estimated cost of \$30,000 and the cost of the first of two required Impact Fee Studies.

**Figure 14: King Hill Fire District 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							
Hammett Fire Station	New for Growth	800	450	360,000	100%	360,000	0
Total Facilities	Growth Adjusted Number of Units	800		360,000		360,000	0
Vehicles							
Engine		1	100,000	100,000	100%	100,000	0
Brush Trucks - Type 4		1	150,000	150,000	100%	150,000	0
Total Vehicles	Growth Adjusted Number of Units	2		250,000		250,000	0
Equipment							
Extrication		1	30,000	30,000	100%	30,000	0
Total Equipment	Growth Adjusted Number of Units	1		30,000		30,000	0
Total Capital Needs				640,000		640,000	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				650,000		650,000	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 Fire District to fund growth-related projects.

Furthermore, the maximum supportable impact fees are constructed to offset all growth-related capital costs to the Fire District for Fire facilities. Evidence is given in Figure 15 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 15, 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 Fire development impact fees are projected to generate approximately \$664,000. 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 15: Projected Development Impact Fee Revenue**

		Single Family \$2,796 per unit	Multifamily \$2,104 per unit	Retail \$7,152 per KSF	Office \$3,379 per KSF	Industrial \$1,518 per KSF	Institutional \$7,041 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2021	413	77	6	3	67	1
Year 1	2022	426	80	6	3	74	1
Year 2	2023	439	82	6	3	82	1
Year 3	2024	452	84	6	4	91	1
Year 4	2025	465	86	7	4	101	1
Year 5	2026	480	89	7	4	112	1
Year 6	2027	495	92	7	4	124	1
Year 7	2028	510	95	7	4	138	1
Year 8	2029	525	98	8	4	153	1
Year 9	2030	540	101	8	4	169	1
Year 10	2031	557	104	8	4	188	1
Ten-Year Increase		144	27	2	1	121	0
Projected Revenue =>		\$402,624	\$56,295	\$15,241	\$3,911	\$183,494	\$2,628
						<b>Projected Revenue =&gt;</b>	<b>\$664,000</b>
						<b>Total Expenditures =&gt;</b>	<b>\$650,000</b>
						<b>Non-Impact Fee Funding =&gt;</b>	<b>\$0</b>



## PROPORTIONATE SHARE ANALYSIS

Development impact fees for the Fire District 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 Fire District in the provision of system improvements to serve new development. The Fire District 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 Fire District are based on new growth's share of the costs of previously built projects along with planned public facilities as provided by the Fire District. Projects are included in the Fire District'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, districtwide 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 replace the current dedicated revenues 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 Fire District 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 Fire District. These procedures should be addressed in the development impact fee ordinance. One service area represented by the Fire District'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 Fire District formed a Development Impact Fee Advisory Committee (“DIFAC”). TischlerBiseGalena and Fire District 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 Fire District 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 Fire District 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 Fire District 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 Fire District'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

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As discussed below, residential development categories are based on data from the U.S. Census Bureau, American Community Survey. The Fire District 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

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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 Fire District 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 Fire District facilities and services. Figure 16 shows TischlerBiseGalena estimates for the Fire District 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 16: Persons per Housing Unit**

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	872	400	2.18	344	2.53	84%
Multifamily [2]	123	75	1.64	68	1.82	16%
Total	995	475	2.09	412	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, Elmore County Assessor, TischlerBiseGalena Analysis

## BASE YEAR POPULATION AND HOUSING UNITS

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Assessor data from Elmore County was used to determine the number of housing units in the Fire District for the base year. The proportionate number of persons per housing unit portrayed in Figure 16 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 1,029 as illustrated in Figure 17 below.

**Figure 17: Base Year Population and Housing Units**

King Hill Rural Fire District, King Hill, Idaho	Base Year 2021
Population [1]	1,029
<b>Housing Units [1]</b>	
Single Family	413
Multifamily	77
Total Housing Units	490

[1] Source: U.S. Census Bureau, 2020 American Community Survey 5-Year Estimates, Elmore County Assessor, TischlerBiseGalena Analysis

## POPULATION AND HOUSING UNIT PROJECTIONS

The King Hill Fire District is experiencing growth patterns similar to its neighboring jurisdictions in Elmore County.

Housing units currently in the pipeline, along with the normal anticipated growth in the remainder of the Fire District have been taken into account when estimating the overall growth for the district. 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, 34.5 percent over the next ten years, as shown in Figure 18. Resulting in an increase of 355 residents and a housing unit increase of 171. Single family development accounts for approximately 84 percent of the total housing growth.

**Figure 18. Residential Development Projections**

King Hill RFD, ID	Base Year 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total Increase
Population [1]	1,029	1,061	1,093	1,125	1,157	1,194	1,231	1,267	1,304	1,341	1,384	355
Percent Increase		3.1%	3.0%	2.9%	2.8%	3.2%	3.1%	3.0%	2.9%	2.8%	3.2%	34.5%
<b>Housing Units [2]</b>												
Single Family	413	426	439	452	465	480	495	510	525	540	557	144
Multifamily	77	80	82	84	86	89	92	95	98	101	104	27
Total Housing Units	490	506	521	536	551	569	587	605	623	641	661	171

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

[2] Housing units are assumed to grow at the same rate as population



## CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

Industry employment totals were determined using the United States Census Bureau's OnTheMap resource, using a Fire District shapefile provided by the State of Idaho. OnTheMap provides employment breakdowns by industry for the Fire District, 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 19, nearly 80 percent of employment is in the Industrial industry predominantly in the agricultural sector, with the institutional industry featuring the lowest percentage share.

**Figure 19. Base Year Employment by Industry**

Employment Industries	Base Year Jobs [1]	Percent of Total
Retail	12	10%
Office	10	8%
Industrial	105	80%
Institutional	3	2%
Total	131	100%

[1] Source: American Census Bureau  
OnTheMap King Hill 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 20. For Industrial the Light Industrial factors are used; for Institutional the Government Office factors are used; for Retail the Shopping Center factors are used; for Office the General Office factors are used.

**Figure 20. 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
730	Government Office	1,000 Sq Ft	22.59	7.45	3.03	330
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 21. There is an estimated total of 77 thousand square feet of nonresidential floor area in the Fire District. The Industrial industry accounts for the highest amount of the total nonresidential floor area in the Fire District, with approximately 87 percent. Office accounts for 4 percent, Retail accounts for 8 percent, and Institutional accounts for 1 percent of the total.

**Figure 21. Base Year Nonresidential Floor Area**

Employment Industries	Base Year Jobs [1]	Sq. Ft. per job [2]	Floor Area (sq. ft.)
Retail	12	471	5,878
Office	10	307	3,193
Industrial	105	637	66,907
Institutional	3	330	1,030
Total	131		77,007

[1] Source: American Census Bureau OnTheMap

[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 199 jobs. The majority of the increase comes from the Industrial industry (95%).

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 125 thousand square feet, a 162 percent increase from the base year. The Industrial sector has the greatest increase, predominantly driven by agriculture.

**Figure 22. Employment Floor Area and Employment Projections**

Industry	Base Year 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total Increase
<b>Jobs [1]</b>												
Retail	12	13	13	14	14	15	15	15	16	16	17	5
Office	10	11	11	11	12	12	13	13	13	14	14	4
Industrial	105	116	129	143	159	176	195	216	240	266	295	190
Institutional	3	3	3	3	4	4	4	4	4	4	4	1
Total	131	143	157	172	188	206	226	249	273	300	330	199
<b>Nonresidential Floor Area (1,000 sq. ft.) [2]</b>												
Retail	6	6	6	6	7	7	7	7	8	8	8	2
Office	3	3	3	4	4	4	4	4	4	4	4	1
Industrial	67	74	82	91	101	112	124	138	153	169	188	121
Institutional	1	1	1	1	1	1	1	1	1	1	1	0
Total	77	85	93	102	113	124	136	150	166	183	202	125

Elmore County  
County Approved Impact Fees  
For the Full 2nd Year Following Adoption  
Assuming 3.0% COLA

	Sheriff	Jail	EMS	Mountain Home RFD	King Hill RFD
Residential - Per Unit					
Single Family	283.25	1,713.92	438.78	2,091.93	2,879.88
Multifamily	213.21	1,289.56	329.60	1,573.84	2,167.12
Non-Residential - Per Square Foot					
Retail	0.541	3.352	0.846	3.974	7.367
Office	0.208	1.292	0.325	1.878	3.480
Industrial	0.094	0.580	0.146	0.584	1.564
Institutional	0.207	1.283	0.323	3.912	7.252

ELMORE COUNTY

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

MOUNTAIN HOME RURAL FIRE DISTRICT

Residential		
Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$2,031
Multifamily	1.64	\$1,528
Nonresidential		
Development Type	Adjusted Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	11.47	\$3,858
Office	5.42	\$1,823
Industrial	1.69	\$567
Institutional	11.30	\$3,798

KING HILL RURAL FIRE DISTRICT

Residential		
Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$2,796
Multifamily	1.64	\$2,104
Nonresidential		
Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	11.47	\$7,152
Office	5.42	\$3,379
Industrial	2.44	\$1,518
Institutional	11.30	\$7,041

Elmore County  
Impact Fee Worksheet  
Elmore County Impact Fees in Mountain Home City Limits

	Sheriff	Jail	EMS	Mountain Home RFD	King Hill RFD
Residential - Per Unit					
Single Family		1,542.53	438.78		
Multifamily		1,160.60	329.60		
Non-Residential - Per Square Foot					
Retail		3.02	0.85		
Office		1.16	0.33		
Industrial		0.52	0.15		
Institutional		1.16	0.32		

CALCULATED FEE - ENTER NUMBER OF UNITS OR SQUARE FEET IN HIGHLIGHTED AREA						
Number of Units/SqFt	Sheriff	Jail	EMS	Mountain Home RFD	King Hill RFD	Combined Total
1	0.00	1,542.53	438.78	0.00	0.00	1,981.31
2	0.00	2,321.21	659.20	0.00	0.00	2,980.41
10,000	0.00	30,164.58	8,456.30	0.00	0.00	38,620.88
10,000	0.00	11,624.58	3,254.80	0.00	0.00	14,879.38
10,000	0.00	5,219.01	1,462.60	0.00	0.00	6,681.61
10,000	0.00	11,550.42	3,234.20	0.00	0.00	14,784.62

TITLE 67  
STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 82  
DEVELOPMENT IMPACT FEES

67-8201. SHORT TITLE. This chapter shall be known and may be cited as the "Idaho Development Impact Fee Act."

[67-8201, added 1992, ch. 282, sec. 1, p. 861.]

67-8202. PURPOSE. The legislature finds 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. It is the intent by enactment of this chapter to:

(1) 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 governmental 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; and

(5) Empower governmental entities which are authorized to adopt ordinances to impose development impact fees.

[67-8202, added 1992, ch. 282, sec. 1, p. 861.]

67-8203. DEFINITIONS. As used in this chapter:

(1) "Affordable housing" means housing affordable to families whose incomes do not exceed eighty percent (80%) of the median income for the service area or areas within the jurisdiction of the governmental entity.

(2) "Appropriate" means to legally obligate by contract or otherwise commit to use by appropriation or other official act of a governmental entity.

(3) "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.

(4) "Capital improvement element" means a component of a comprehensive plan adopted pursuant to [chapter 65, title 67](#), Idaho Code, which component meets the requirements of a capital improvements plan pursuant to this chapter.

(5) "Capital improvements plan" means a plan adopted pursuant to this chapter that identifies capital improvements for which development impact fees may be used as a funding source.

(6) "Developer" means any person or legal entity undertaking development, including a party that undertakes the subdivision of property pursuant to sections [50-1301](#) through [50-1334](#), Idaho Code.

(7) "Development" means any construction or installation of a building or structure, or any change in use of a building or structure, or any change in the use, character or appearance of land, which creates additional demand and need for public facilities or the subdivision of property that would permit any change in the use, character or appearance of land. As used in this chapter, "development" shall not include activities that would otherwise be subject to payment of the development impact fee if such activities are undertaken by a taxing district, as defined in section [63-201](#), Idaho Code, or by an authorized public charter school, as defined in section [33-5202A](#), Idaho Code, in the course of carrying out its statutory responsibilities, unless the adopted impact fee ordinance expressly includes taxing districts or public charter schools as being subject to development impact fees.

(8) "Development approval" means any written authorization from a governmental entity that authorizes the commencement of a development.

(9) "Development impact fee" means 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. This term is also referred to as an impact fee in this chapter. The term does not include the following:

- (a) A charge or fee to pay the administrative, plan review, or inspection costs associated with permits required for development;
- (b) Connection or hookup charges;
- (c) Availability charges for drainage, sewer, water, or transportation charges for services provided directly to the development; or
- (d) Amounts collected from a developer in a transaction in which the governmental entity has incurred expenses in constructing capital improvements for the development if the owner or developer has agreed to be financially responsible for the construction or installation of the capital improvements, unless a written agreement is made pursuant to section [67-8209](#)(3), Idaho Code, for credit or reimbursement.

(10) "Development requirement" means a requirement attached to a developmental approval or other governmental action approving or authorizing a particular development project including, but not limited to, a rezoning, which requirement compels the payment, dedication or contribution of goods, services, land, or money as a condition of approval.

(11) "Extraordinary costs" means those costs incurred as a result of an extraordinary impact.

(12) "Extraordinary impact" means an impact that is reasonably determined by the governmental entity to:

- (a) Result in the need for system improvements, the cost of which will significantly exceed the sum of the development impact fees to be generated from the project or the sum agreed to be paid pursuant to a development agreement as allowed by section [67-8214](#)(2), Idaho Code; or
- (b) Result in the need for system improvements that are not identified in the capital improvements plan.

(13) "Fee payer" means that person who pays or is required to pay a development impact fee.

(14) "Governmental entity" means any unit of local government that is empowered in this enabling legislation to adopt a development impact fee ordinance.

(15) "Impact fee." See development impact fee.

(16) "Land use assumptions" means 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.

(17) "Level of service" means a measure of the relationship between service capacity and service demand for public facilities.

(18) "Manufactured home" means a structure, constructed according to HUD/FHA mobile home construction and safety standards, transportable in one (1) or more sections, which, in the traveling mode, is eight (8) feet or more in width or is forty (40) body feet or more in length, or when erected on site, is three hundred twenty (320) or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein, except that such term shall include any structure that meets all the requirements of this subsection except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary of housing and urban development and complies with the standards established under 42 U.S.C. 5401 et seq.

(19) "Modular building" is as defined in section [39-4301](#), Idaho Code.

(20) "Present value" means the total current monetary value of past, present, or future payments, contributions or dedications of goods, services, materials, construction or money.

(21) "Project" means a particular development on an identified parcel of land.

(22) "Project improvements" means site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project.

(23) "Proportionate share" means that portion of the cost of system improvements determined pursuant to section [67-8207](#), Idaho Code, which reasonably relates to the service demands and needs of the project.

(24) "Public facilities" means:

- (a) Water supply production, treatment, storage and distribution facilities;
- (b) Wastewater collection, treatment and disposal facilities;
- (c) Roads, streets and bridges, including rights-of-way, traffic signals, landscaping and any local components of state or federal highways;
- (d) Stormwater collection, retention, detention, treatment and disposal facilities, flood control facilities, and bank and shore protection and enhancement improvements;
- (e) Parks, open space and recreation areas, and related capital improvements; and
- (f) Public safety facilities, including law enforcement, fire stations and apparatus, emergency medical and rescue, and street lighting facilities.

(25) "Recreational vehicle" means a vehicular type unit primarily designed as temporary quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle.

(26) "Service area" means any defined geographic area identified by a governmental entity or by intergovernmental agreement in which specific public facilities provide service to development within the area defined, on the basis of sound planning or engineering principles or both.

(27) "Service unit" means a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements.

(28) "System improvements," in contrast to project improvements, means capital improvements to public facilities designed to provide service to a service area including, without limitation, the type of improvements described in section [50-1703](#), Idaho Code.

(29) "System improvement costs" means costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering and other costs attributable thereto, and also including, without limitation, the type of costs described in section [50-1702](#)(h), Idaho Code, to provide additional public facilities needed to serve new growth and development. For clarification, system improvement costs do not include:

- (a) Construction, acquisition or expansion of public facilities other than capital improvements identified in the capital improvements plan;
- (b) Repair, operation or maintenance of existing or new capital improvements;
- (c) Upgrading, updating, expanding or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
- (d) Upgrading, updating, expanding or replacing existing capital improvements to provide better service to existing development;
- (e) Administrative and operating costs of the governmental entity unless such costs are attributable to development of the capital improvements plan, as provided in section [67-8208](#), Idaho Code; or
- (f) Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the governmental entity to finance capital improvements identified in the capital improvements plan.

[67-8203, added 1992, ch. 282, sec. 1, p. 861; am. 1996, ch. 366, sec. 1, p. 1226; am. 2002, ch. 347, sec. 1, p. 983; am. 2007, ch. 252, sec. 16, p. 753; am. 2008, ch. 389, sec. 1, p. 1068; am. 2019, ch. 70, sec. 1, p. 164; am. 2021, ch. 199, sec. 1, p. 546.]

67-8204. MINIMUM STANDARDS AND REQUIREMENTS FOR DEVELOPMENT IMPACT FEES ORDINANCES. Governmental entities which comply with the requirements of this chapter may impose by ordinance development impact fees as a condition of development approval on all developments.

(1) A development impact fee shall not exceed a proportionate share of the cost of system improvements determined in accordance with section [67-8207](#), Idaho Code. Development impact fees shall be based on actual system improvement costs or reasonable estimates of such costs.

(2) A development impact fee shall be calculated on the basis of levels of service for public facilities adopted in the development impact fee ordinance of the governmental entity that are applicable to existing development as well as new growth and development. The construction, improvement, expansion or enlargement of new or existing public facilities for which a development impact fee is imposed must be attributable to the capacity demands generated by the new development.

(3) A development impact fee ordinance shall specify the point in the development process at which the development impact fee shall be collected. The development impact fee may be collected no earlier than the commencement



of construction of the development, or the issuance of a building permit or a manufactured home installation permit, or as may be agreed by the developer and the governmental entity.

(4) A development impact fee ordinance shall be adopted in accordance with the procedural requirements of section [67-8206](#), Idaho Code.

(5) A development impact fee ordinance shall include a process whereby the governmental agency shall allow the developer, upon request by the developer, to provide a written individual assessment of the proportionate share of development impact fees under the guidelines established by this chapter which shall be set forth in the ordinance. The individual assessment process shall permit consideration of studies, data, and any other relevant information submitted by the developer to adjust the amount of the fee. The decision by the governmental agency on an application for an individual assessment shall include an explanation of the calculation of the impact fee, including an explanation of factors considered under section [67-8207](#), Idaho Code, and shall specify the system improvement(s) for which the impact fee is intended to be used.

(6) A development impact fee ordinance shall provide a process whereby a developer shall receive, upon request, a written certification of the development impact fee schedule or individual assessment for a particular project, which shall establish the development impact fee so long as there is no material change to the particular project as identified in the individual assessment application, or the impact fee schedule. The certification shall include an explanation of the calculation of the impact fee including an explanation of factors considered under section [67-8207](#), Idaho Code. The certification shall also specify the system improvement(s) for which the impact fee is intended to be used.

(7) A development impact fee ordinance shall include a provision for credits in accordance with the requirements of section [67-8209](#), Idaho Code.

(8) A development impact fee ordinance shall include a provision prohibiting the expenditure of development impact fees except in accordance with the requirements of section [67-8210](#), Idaho Code.

(9) A development impact fee ordinance may provide for the imposition of a development impact fee for system improvement costs incurred subsequent to adoption of the ordinance to the extent that new growth and development will be served by the system improvements.

(10) A development impact fee ordinance may exempt all or part of a particular development project from development impact fees provided that such project is determined to create affordable housing, provided that the public policy which supports the exemption is contained in the governmental entity's comprehensive plan and provided that the exempt development's proportionate share of system improvements is funded through a revenue source other than development impact fees.

(11) A development impact fee ordinance shall provide that development impact fees shall only be spent for the category of system improvements for which the fees were collected and either within or for the benefit of the service area in which the project is located.

(12) A development impact fee ordinance shall provide for a refund of development impact fees in accordance with the requirements of section [67-8211](#), Idaho Code.

(13) A development impact fee ordinance shall establish for a procedure for timely processing of applications for determination by the governmental entity regarding development impact fees applicable to a project, individ-

ual assessment of development impact fees, credits or reimbursements to be allowed or paid under section [67-8209](#), Idaho Code, and extraordinary impact.

(14) A development impact fee ordinance shall specify when an application for an individual assessment of development impact fees shall be permitted to be made by a developer or fee payer. An application for an individual assessment of development impact fees shall be permitted sufficiently in advance of the time that the developer or fee payer may seek a building permit or related permits so that the issuance of a building permit or related permits will not be delayed.

(15) A development impact fee ordinance shall provide for appeals regarding development impact fees in accordance with the requirements of section [67-8212](#), Idaho Code.

(16) A development impact fee ordinance must provide a detailed description of the methodology by which costs per service unit are determined. The development impact fee per service unit may not exceed the amount determined by dividing the costs of the capital improvements described in section [67-8208](#)(1)(f), Idaho Code, by the total number of projected service units described in section [67-8208](#)(1)(g), Idaho Code. If the number of new service units projected over a reasonable period of time is less than the total number of new service units shown by the approved land use assumptions at full development of the service area, the maximum impact fee per service unit shall be calculated by dividing the costs of the part of the capital improvements necessitated by and attributable to the projected new service units described in section [67-8208](#)(1)(g), Idaho Code, by the total projected new service units described in that section.

(17) A development impact fee ordinance shall include a schedule of development impact fees for various land uses per unit of development. The ordinance shall provide that a developer shall have the right to elect to pay a project's proportionate share of system improvement costs by payment of development impact fees according to the fee schedule as full and complete payment of the development project's proportionate share of system improvement costs, except as provided in section [67-8214](#)(3), Idaho Code.

(18) After payment of the development impact fees or execution of an agreement for payment of development impact fees, additional development impact fees or increases in fees may not be assessed unless the number of service units increases or the scope or schedule of the development changes. In the event of an increase in the number of service units or schedule of the development changes, the additional development impact fees to be imposed are limited to the amount attributable to the additional service units or change in scope of the development.

(19) No system for the calculation of development impact fees shall be adopted which subjects any development to double payment of impact fees.

(20) A development impact fee ordinance shall exempt from development impact fees the following activities:

- (a) Rebuilding the same amount of floor space of a structure which was destroyed by fire or other catastrophe, providing the structure is rebuilt and ready for occupancy within two (2) years of its destruction;
- (b) Remodeling or repairing a structure which does not increase the number of service units;
- (c) Replacing a residential unit, including a manufactured home, with another residential unit on the same lot, provided that the number of service units does not increase;
- (d) Placing a temporary construction trailer or office on a lot;

(e) Constructing an addition on a residential structure which does not increase the number of service units; and

(f) Adding uses that are typically accessory to residential uses, such as tennis courts or clubhouse, unless it can be clearly demonstrated that the use creates a significant impact on the capacity of system improvements.

(21) A development impact fee will be assessed for installation of a modular building, manufactured home or recreational vehicle unless the fee payer can demonstrate by documentation such as utility bills and tax records, either:

(a) That a modular building, manufactured home or recreational vehicle was legally in place on the lot or space prior to the effective date of the development impact fee ordinance; or

(b) That a development impact fee has been paid previously for the installation of a modular building, manufactured home or recreational vehicle on that same lot or space.

(22) A development impact fee ordinance shall include a process for dealing with a project which has extraordinary impacts.

(23) A development impact fee ordinance shall provide for the calculation of a development impact fee in accordance with generally accepted accounting principles. A development impact fee shall not be deemed invalid because payment of the fee may result in an incidental benefit to owners or developers within the service area other than the person paying the fee.

(24) A development impact fee ordinance shall include a description of acceptable levels of service for system improvements.

(25) Any provision of a development impact fee ordinance that is inconsistent with the requirements of this chapter shall be null and void and that provision shall have no legal effect. A partial invalidity of a development impact fee ordinance shall not affect the validity of the remaining portions of the ordinance that are consistent with the requirements of this chapter.

[67-8204, added 1992, ch. 282, sec. 1, p. 864; am. 1996, ch. 366, sec. 2, p. 1229; am. 2002, ch. 347, sec. 2, p. 986.]

67-8204A. INTERGOVERNMENTAL AGREEMENTS. Governmental entities as defined in section [67-8203](#)(14), Idaho Code, that are jointly affected by development are authorized to enter into intergovernmental agreements with each other or with highway districts, fire districts, ambulance districts, water districts, sewer districts, recreational water and sewer districts, or irrigation districts for the purpose of developing joint plans for capital improvements or for the purpose of agreeing to collect and expend development impact fees for system improvements, or both, provided that such agreement complies with any applicable state laws. Governmental entities are also authorized to enter into agreements with the Idaho transportation department for the expenditure of development impact fees pursuant to a developer's agreement under section [67-8214](#), Idaho Code.

[67-8204A, added 1996, ch. 366, sec. 3, p. 1232; am. 2007, ch. 167, sec. 1, p. 496; am. 2021, ch. 95, sec. 1, p. 325.]

67-8205. DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE. (1) Any governmental entity that is considering or that has adopted a development impact fee ordinance shall establish a development impact fee advisory committee as provided in this section.

(2) (a) The development impact fee advisory committee shall be composed of not fewer than five (5) members appointed by the governing authority of the governmental entity or as the members' appointments are provided for in an intergovernmental agreement.

(b) Two (2) or more members shall be active in the business of development, building, or real estate. An existing planning or planning and zoning commission may serve as the development impact fee advisory committee if the commission includes two (2) or more members who are active in the business of development, building, or real estate. Two (2) members who are not employees or officials of a governmental entity shall also be appointed to the committee.

(c) New appointments and reappointments to a committee on and after July 1, 2023, must also comply with the provisions of this paragraph. All members must reside within the boundaries of the service area. Employees or officials acting in their official capacity for a governmental entity may not be appointed as members of the committee. An existing planning or planning and zoning commission may serve as the development impact fee advisory committee for the governing authority if the commission includes two (2) or more members who are active in the business of development, building, or real estate and two (2) or more members who are not in such business; otherwise, two (2) such members who are not employees or officials of a governmental entity shall be appointed to the committee until the membership requirements of this subsection are met.

(3) Intergovernmental agreements between governmental entities and districts identified in section [67-8204A](#), Idaho Code, shall provide for the establishment of a development impact fee advisory committee, and the nomination and membership of such committee shall be in compliance with the provisions of this section.

(4) The development impact fee advisory committee shall serve in an advisory capacity and is established to:

- (a) Assist the governmental entity in adopting land use assumptions;
- (b) Review the capital improvements plan, and proposed amendments, and file written comments;
- (c) Monitor and evaluate implementation of the capital improvements plan;
- (d) 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
- (e) Advise the governmental entity of the need to update or revise land use assumptions, the capital improvements plan, and development impact fees.

(5) The governmental entity shall make available to the advisory committee, upon request, all financial and accounting information, professional reports in relation to other development and implementation of land use assumptions, the capital improvements plan, and periodic updates of the capital improvements plan.

[67-8205, added 1992, ch. 282, sec. 1, p. 867; am. 2021, ch. 136, sec. 1, p. 382; am. 2023, ch. 146, sec. 1, p. 399.]

67-8206. PROCEDURE FOR THE IMPOSITION OF DEVELOPMENT IMPACT FEES. (1) A development impact fee shall be imposed by a governmental entity in compliance with the provisions set forth in this section.

(2) A capital improvements plan shall be developed in coordination with the development impact fee advisory committee utilizing the land use assumptions most recently adopted by the appropriate land use planning agency or agencies.

(3) A governmental entity that seeks to consider adoption, amendment, or repeal of a capital improvements plan shall hold at least one (1) public hearing. The governmental entity shall publish a notice of the time, place and purpose of the hearing or hearings not fewer than fifteen (15) nor more than thirty (30) days before the scheduled date of the hearing, in a newspaper of general circulation within the jurisdiction of the governmental entity. Such notices shall also include a statement that the governmental entity shall make available to the public, upon request, the following: proposed land use assumptions, a copy of the proposed capital improvements plan or amendments thereto, and a statement that any member of the public affected by the capital improvements plan or amendments shall have the right to appear at the public hearing and present evidence regarding the proposed capital improvements plan or amendments. The governmental entity shall send notice of the intent to hold a public hearing by mail to any person who has requested in writing notification of the hearing date at least fifteen (15) days prior to the hearing date, provided that the governmental entity may require that any person making such request renew the request for notification, not more frequently than once each year, in accordance with a schedule determined by the governmental entity, in order to continue receiving such notices.

(4) If the governmental entity makes a material change in the capital improvements plan or amendment, further notice and hearing may be provided before the governmental entity adopts the revision if the governmental entity makes a finding that further notice and hearing are required in the public interest.

(5) Either following or concurrently with adoption of the initial or amended capital improvements plan, a governmental entity shall conduct a public hearing to consider adoption of an ordinance authorizing the imposition of development impact fees or any amendment thereof. Notice of the hearing shall be provided in the same manner as set forth in subsection (3) of this section for adoption of a capital improvements plan, and such hearing, at the option of the governmental entity, may be combined with the public hearing held to adopt, amend or repeal the capital improvements plan.

(6) Nothing contained in this section shall be construed to alter the procedures for adoption of an ordinance by the governmental entity. Provided, however, a development impact fee ordinance shall not be adopted as an emergency measure but may be read for the first and second times on successive days prior to the public hearing to consider its adoption and shall not take effect sooner than thirty (30) days following its adoption.

[67-8206, added 1992, ch. 282, sec. 1, p. 868; am. 2006, ch. 321, sec. 1, p. 1019.]

67-8207. PROPORTIONATE SHARE DETERMINATION. (1) All development impact fees shall be based on a reasonable and fair formula or method under which the development impact fee imposed does not exceed a proportionate share of the costs incurred or to be incurred by the governmental entity in the provision of system improvements to serve the new development. The

proportionate share is the cost attributable to the new development after the governmental entity considers the following: (i) any appropriate credit, offset or contribution of money, dedication of land, or construction of system improvements; (ii) 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; (iii) that portion of general tax and other revenues allocated by the jurisdiction to system improvements; and (iv) all other available sources of funding such system improvements.

(2) In determining the proportionate share of the cost of system improvements to be paid by the developer, the following factors shall be considered by the governmental entity imposing the development impact fee and accounted for in the calculation of the impact fee:

- (a) The cost of existing system improvements within the service area or areas;
- (b) The means by which existing system improvements have been financed;
- (c) The extent to which the new development will contribute to the cost of system improvements through taxation, assessment, or developer or landowner contributions, or has previously contributed to the cost of system improvements through developer or landowner contributions.
- (d) The extent to which the new development is required to contribute to the cost of existing system improvements in the future.
- (e) The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area or areas;
- (f) Extraordinary costs, if any, incurred in serving the new development;
- (g) The time and price differential inherent in a fair comparison of fees paid at different times; and
- (h) The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, inter-governmental transfers, and special taxation. The governmental entity shall develop a plan for alternative sources of revenue.

[67-8207, added 1992, ch. 282, sec. 1, p. 869; am. 1996, ch. 366, sec. 4, p. 1233; am. 2002, ch. 347, sec. 3, p. 989.]

67-8208. CAPITAL IMPROVEMENTS PLAN. (1) Each governmental entity intending to impose a development impact fee shall prepare a capital improvements plan. That portion of the cost of preparing a capital improvements plan which is attributable to determining the development impact fee may be funded by a one (1) time ad valorem levy which does not exceed two one-hundredths percent (.02%) of market value or by a surcharge imposed by ordinance on the collection of a development impact fee which surcharge does not exceed the development's proportionate share of the cost of preparing the plan. For governmental entities required to undertake comprehensive planning pursuant to [chapter 65, title 67](#), Idaho Code, such capital improvements plan shall be prepared and adopted according to the requirements contained in the local planning act, section [67-6509](#), Idaho Code, and shall be included as an element of the comprehensive plan. The capital improvements plan shall be prepared by qualified professionals in fields relating to finance, engineering, planning and transportation. The persons preparing the plan shall consult with the development impact fee advisory committee.

The capital improvements plan shall contain all of the following:

- (a) A general description of all existing public facilities and their existing deficiencies within the service area or areas of the governmental entity and a reasonable estimate of all costs and a plan to develop the funding resources related to curing the existing deficiencies including, but not limited to, the upgrading, updating, improving, expanding or replacing of such facilities to meet existing needs and usage;
  - (b) A commitment by the governmental entity to use other available sources of revenue to cure existing system deficiencies where practical;
  - (c) An analysis of the total capacity, the level of current usage, and commitments for usage of capacity of existing capital improvements, which shall be prepared by a qualified professional planner or by a qualified engineer licensed to perform engineering services in this state;
  - (d) A description of the land use assumptions by the government entity;
  - (e) A definitive table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of system improvements and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial;
  - (f) A description of all system improvements and their costs necessitated by and attributable to new development in the service area based on the approved land use assumptions, to provide a level of service not to exceed the level of service adopted in the development impact fee ordinance;
  - (g) The total number of service units necessitated by and attributable to new development within the service area based on the approved land use assumptions and calculated in accordance with generally accepted engineering or planning criteria;
  - (h) The projected demand for system improvements required by new service units projected over a reasonable period of time not to exceed twenty (20) years;
  - (i) Identification of all sources and levels of funding available to the governmental entity for the financing of the system improvements;
  - (j) If the proposed system improvements include the improvement of public facilities under the jurisdiction of the state of Idaho or another governmental entity, then an agreement between governmental entities shall specify the reasonable share of funding by each unit, provided the governmental entity authorized to impose development impact fees shall not assume more than its reasonable share of funding joint improvements, nor shall the agreement permit expenditure of development impact fees by a governmental entity which is not authorized to impose development impact fees unless such expenditure is pursuant to a developer agreement under section [67-8214](#), Idaho Code; and
  - (k) A schedule setting forth estimated dates for commencing and completing construction of all improvements identified in the capital improvements plan.
- (2) The governmental entity imposing a development impact fee shall update the capital improvements plan at least once every five (5) years. The five (5) year period shall commence from the date of the original adoption of the capital improvements plan. The updating of the capital improvements



plan shall be made in accordance with procedures set forth in section [67-8206](#), Idaho Code.

(3) The governmental entity must annually adopt a capital budget.

(4) The capital improvements plan shall be updated in conformance with the provisions of subsection (2) of this section each time a governmental entity proposes the amendment, modification or adoption of a development impact fee ordinance.

[67-8208, added 1992, ch. 282, sec. 1, p. 869; am. 1996, ch. 322, sec. 71, p. 1098; am. 1996, ch. 366, sec. 5, p. 1233; am. 2002, ch. 347, sec. 4, p. 990.]

67-8209. CREDITS. (1) In the calculation of development impact fees for a particular project, credit or reimbursement shall be given for the present value of any construction of system improvements or contribution or dedication of land or money required by a governmental entity from a developer for system improvements of the category for which the development impact fee is being collected, including such system improvements paid for pursuant to a local improvement district. Credit or reimbursement shall not be given for project improvement.

(2) In the calculation of development impact fees for a particular project, credit shall be given for the present value of all tax and user fee revenue generated by the developer, within the service area where the impact fee is being assessed and used by the governmental agency for system improvements of the category for which the development impact fee is being collected. If the amount of credit exceeds the proportionate share for the particular project, the developer shall receive a credit on future impact fees for the amount in excess of the proportionate share. The credit may be applied by the developer as an offset against future impact fees only in the service area where the credit was generated.

(3) If a developer is required to construct, fund or contribute system improvements in excess of the development project's proportionate share of system improvement costs, including such system improvements paid for pursuant to a local improvement district, the developer shall receive a credit on future impact fees or be reimbursed at the developer's choice for such excess construction, funding or contribution from development impact fees paid by future development which impacts the system improvements constructed, funded or contributed by the developer(s) or fee payer.

(4) If credit or reimbursement is due to the developer pursuant to this section, the governmental entity shall enter into a written agreement with the fee payer, negotiated in good faith, prior to the construction, funding or contribution. The agreement shall provide for the amount of credit or the amount, time and form of reimbursement.

[67-8209, added 1992, ch. 282, sec. 1, p. 871; am. 1996, ch. 366, sec. 6, p. 1235; am. 1999, ch. 291, sec. 10, p. 730; am. 2002, ch. 347, sec. 5, p. 991.]

67-8210. EARMARKING AND EXPENDITURE OF COLLECTED DEVELOPMENT IMPACT FEES. (1) An ordinance imposing development impact fees shall provide that all development impact fee funds shall be maintained in one (1) or more interest-bearing accounts within the capital projects fund. Accounting records shall be maintained for each category of system improvements and the service area in which the fees are collected. Interest earned on development



impact fees shall be considered funds of the account on which it is earned, and not funds subject to section [57-127](#), Idaho Code, and shall be subject to all restrictions placed on the use of development impact fees under the provisions of this chapter.

(2) Expenditures of development impact fees shall be made only for the category of system improvements and within or for the benefit of the service area for which the development impact fee was imposed as shown by the capital improvements plan and as authorized in this chapter. Development impact fees shall not be used for any purpose other than system improvement costs to create additional improvements to serve new growth.

(3) As part of its annual audit process, a governmental entity shall prepare an annual report:

(a) Describing the amount of all development impact fees collected, appropriated, or spent during the preceding year by category of public facility and service area; and

(b) Describing the percentage of tax and revenues other than impact fees collected, appropriated or spent for system improvements during the preceding year by category of public facility and service area.

(4) Collected development impact fees must be expended within eight (8) years from the date they were collected, on a first-in, first-out (FIFO) basis, except that the development impact fees collected for wastewater collection, treatment and disposal and drainage facilities must be expended within twenty (20) years. Any funds not expended within the prescribed times shall be refunded pursuant to section [67-8211](#), Idaho Code. A governmental entity may hold the fees for longer than eight (8) years if it identifies, in writing:

(a) A reasonable cause why the fees should be held longer than eight (8) years; and

(b) An anticipated date by which the fees will be expended but in no event greater than eleven (11) years from the date they were collected.

[67-8210, added 1992, ch. 282, sec. 1, p. 871; am. 1996, ch. 366, sec. 7, p. 1236; am. 2002, ch. 347, sec. 6, p. 992; am. 2006, ch. 321, sec. 2, p. 1020.]

67-8211. REFUNDS. (1) Any governmental entity which adopts a development impact fee ordinance shall provide for refunds upon the request of an owner of property on which a development impact fee has been paid if:

(a) Service is available but never provided;

(b) A building permit or permit for installation of a manufactured home is denied or abandoned;

(c) The governmental entity, after collecting the fee when service is not available, has failed to appropriate and expend the collected development impact fees pursuant to section [67-8210](#)(4), Idaho Code; or

(d) The fee payer pays a fee under protest and a subsequent review of the fee paid or the completion of an individual assessment determines that the fee paid exceeded the proportionate share to which the governmental entity was entitled to receive.

(2) When the right to a refund exists, the governmental entity is required to send a refund to the owner of record within ninety (90) days after it is determined by the governmental entity that a refund is due.

(3) A refund shall include a refund of interest at one-half (1/2) the legal rate provided for in section [28-22-104](#), Idaho Code, from the date on which the fee was originally paid.

(4) Any person entitled to a refund shall have standing to sue for a refund under the provisions of this chapter if there has not been a timely payment of a refund pursuant to subsection (2) of this section.

[67-8211, added 1992, ch. 282, sec. 1, p. 872; am. 2002, ch. 347, sec. 7, p. 993.]

67-8212. APPEALS. (1) A governmental entity which adopts a development impact fee ordinance shall provide for administrative appeals by the developer or fee payer from any discretionary action or inaction by or on behalf of the governmental entity.

(2) A fee payer may pay a development impact fee under protest in order to obtain a development approval or building permit. A fee payer making such payment shall not be estopped from exercising the right of appeal provided in this chapter, nor shall such fee payer be estopped from receiving a refund of any amount deemed to have been illegally collected.

(3) A governmental entity which adopts a development impact fee ordinance shall provide for mediation by a qualified independent party, upon voluntary agreement by the fee payer and the governmental entity, to address a disagreement related to the impact fee for proposed development. The ordinance shall provide that mediation may take place at any time during the appeals process and participation in mediation does not preclude the fee payer from pursuing other remedies provided for in this section. The ordinance shall provide that mediation costs will be shared equally by the fee payer and the governmental entity.

[67-8212, added 1992, ch. 282, sec. 1, p. 872; am. 1996, ch. 366, sec. 8, p. 1236.]

67-8213. COLLECTION. A governmental entity may provide in a development impact fee ordinance the means for collection of development impact fees, including, but not limited to:

(1) Additions to the fee for reasonable interest and penalties for non-payment or late payment;

(2) Withholding of the building permit or other governmental approval until the development impact fee is paid;

(3) Withholding of utility services until the development impact fee is paid; and

(4) Imposing liens for failure to timely pay a development impact fee following procedures contained in [chapter 5, title 45](#), Idaho Code.

A governmental entity that discovers an error in its impact fee formula that results in assessment or payment of more than a proportionate share shall, at the time of assessment on a case by case basis, adjust the fee to collect no more than a proportionate share or discontinue the collection of any impact fees until the error is corrected by ordinance.

[67-8213, added 1992, ch. 282, sec. 1, p. 872; am. 2002, ch. 347, sec. 8, p. 993.]

67-8214. OTHER POWERS AND RIGHTS NOT AFFECTED. (1) Nothing in this chapter shall prevent a governmental entity from requiring a developer to construct reasonable project improvements in conjunction with a development project.

(2) Nothing in this chapter shall be construed to prevent or prohibit private agreements between property owners or developers, the Idaho transportation department and governmental entities in regard to the construction or installation of system improvements or providing for credits or reimbursements for system improvement costs incurred by a developer including interproject transfers of credits or providing for reimbursement for project improvements which are used or shared by more than one (1) development project. If it can be shown that a proposed development has a direct impact on a public facility under the jurisdiction of the Idaho transportation department, then the agreement shall include a provision for the allocation of impact fees collected from the developer for the improvement of the public facility by the Idaho transportation department.

(3) Nothing in this chapter shall obligate a governmental entity to approve development which results in an extraordinary impact.

(4) Nothing in this chapter shall obligate a governmental entity to approve any development request which may reasonably be expected to reduce levels of service below minimum acceptable levels established in the development impact fee ordinance.

(5) Nothing in this chapter shall be construed to create any additional right to develop real property or diminish the power of counties or cities in regulating the orderly development of real property within their boundaries.

(6) Nothing in this chapter shall work to limit the use by governmental entities of the power of eminent domain or supersede or conflict with requirements or procedures authorized in the Idaho Code for local improvement districts or general obligation bond issues.

(7) Nothing herein shall restrict or diminish the power of a governmental entity to annex property into its territorial boundaries or exclude property from its territorial boundaries upon request of a developer or owner, or to impose reasonable conditions thereon, including the recovery of project or system improvement costs required as a result of such voluntary annexation.

[67-8214, added 1992, ch. 282, sec. 1, p. 873; am. 1996, ch. 366, sec. 9, p. 1237.]

67-8215. TRANSITION. (1) The provisions of this chapter shall not be construed to repeal any existing laws authorizing a governmental entity to impose fees or require contributions or property dedications for capital improvements. All ordinances imposing development impact fees shall be brought into conformance with the provisions of this chapter within one (1) year after the effective date of this chapter. Impact fees collected and developer agreements entered into prior to the expiration of the one (1) year period shall not be invalid by reason of this chapter. After adoption of a development impact fee ordinance, in accordance with the provisions of this chapter, notwithstanding any other provision of law, development requirements for system improvements shall be imposed by governmental entities only by way of development impact fees imposed pursuant to and in accordance with the provisions of this chapter.

(2) Notwithstanding any other provisions of this chapter, that portion of a project for which a valid building permit has been issued or construction has commenced prior to the effective date of a development impact fee ordinance shall not be subject to additional development impact fees so long

as the building permit remains valid or construction is commenced and is pursued according to the terms of the permit or development approval.

[67-8215, added 1992, ch. 282, sec. 1, p. 873.]

67-8216. SEVERABILITY. The provisions of this chapter are hereby declared to be severable and if any provision of this chapter or the application of such provision to any person or circumstance is declared invalid for any reason, such declaration shall not affect the validity of remaining portions of this chapter.

[67-8216, added 1992, ch. 282, sec. 1, p. 873.]

CHAPTER 83  
IDAHO FOOD QUALITY ASSURANCE INSTITUTE -- [REPEALED]

## CITY OF MOUNTAIN HOME - BUILDING DEPARTMENT

## PERMITS ISSUED - April 2025

BP#	Date	Owner	Address	Construction	Value	BP Fee	Misc Fees	Builder
BLDG-25-32	4/1/2025	CBH Homes	783 Morrow Street	Single Family Residential w/ attached garage	\$217,909.46	\$2,113.72	\$12,478.75	CBH
BLDG-25-34	4/1/2025	CBH Homes	839 Morrow Street	Single Family Residential w/ attached garage	\$160,577.58	\$1,557.41	\$12,478.75	CBH
BLDG-25-35	4/1/2025	CBH Homes	867 Morrow Street	Single Family Residential w/ attached garage	\$160,321.20	\$1,555.12	\$12,478.75	CBH
BLDG-25-36	4/1/2025	CBH Homes	895 Morrow Street	Single Family Residential w/ attached garage	\$148,392.36	\$1,439.41	\$12,478.75	CBH
BLDG-25-33	4/1/2025	CBH Homes	811 Morrow Street	Single Family Residential w/ attached garage	\$227,904.29	\$2,210.67	\$12,478.75	CBH
BLDG-25-128	4/2/2025	Bradley Arnold	512 Chestnut	Remodel wall	\$550.00	\$27.00	\$0.00	self
BLDG-25-130	4/1/2025	Zuhdija Kudzovic	265 South 11th East	Windows and Siding	\$15,000.00	\$251.00	\$0.00	self
BLDG-25-135	4/3/2025	Rick Ballard	935 West 8th South	Siding Permit	\$6,000.00	\$125.00	\$0.00	Mountain Range Builders LLC
BLDG-25-134	4/38/2025	Juan Gomez	905 East 13th North	Roof Permit	\$14,295.00	\$251.00	\$0.00	Roy's Roofing
BLDG-25-137	4/4/2025	Henry Lujan	585 Laurel Dr	Roof Permit	\$10,000.00	\$181.00	\$0.00	Rogelio Orozco
BLDG-25-133	4/4/2025	Sharon Donaldson	1302 North 6th East	Fence Permit	\$3,400.00	\$20.00	\$0.00	Green Pastures LLC
BLDG-25-132	4/4/2025	Bruce Hanebutt	965 North 6th East	Roof Permit	\$13,500.00	\$237.00	\$0.00	Pointe Roofing and Restoration
BLDG-25-59	4/7/2025	Vance Holtgrewe	510 North 6th East	detached garage	\$140,000.00	\$1,218.00	\$0.00	Self
BLDG-25-98	4/9/2025	Hubble Homes	1586 Witt St	Single family with attached garage	\$203,865.54	\$1,977.50	\$12,478.75	Hubble Homes
BLDG-25-102	4/9/2025	CBH Homes	755 Morrow St	Single family with attached garage	\$148,160.70	\$1,437.16	\$12,478.75	CBH Permitting
BLDG-25-148	4/9/2025	Lee Bahr	1740 Challis Dr	Solar	\$40,301.86	\$20.00	\$23.50	Suntria
BLDG-25-147	4/9/2025	Chris Martin	430 North 10th East	Window and Siding	\$650.00	\$29.00	\$0.00	Self
BLDG-25-131	4/10/2025	Tiffany Horvath	1955 SW Sharpshinned Ave	Fence Permit	\$7,000.00	\$20.00	\$0.00	Agustin Juarez
BLDG-25-149	4/10/2025	Clint Ericson	241 NE Victory Gust Dr	Roof Permit	\$27,000.00	\$411.00	\$0.00	208 Roofing
BLDG-25-145	4/10/2025	Jeff Watson	1021 NW Dogwood Cir	Fence Permit	\$800.00	\$20.00	\$0.00	Self
BLDG-25-142	4/10/2025	Liberty Trausch	220 East 15th North	Fence	\$3,500.00	\$20.00	\$0.00	Big E's Services LLC
BLDG-25-138	4/9/2025	Efren Salas Martinez	305 M Street	Tie Down	\$5,000.00	\$50.00	\$40.00	Self
BLDG-25-141	4/9/2025	Donald Ridley	215 East Jackson	Green House	\$0.00	\$23.50	\$0.00	Self
BLDG-25-112	4/14/2025	Hubble Homes	1585 Witt St	Single family with attached garage	\$141,801.05	\$1,375.47	\$12,478.75	Hubble Homes
BLDG-25-113	4/14/2025	Hubble Homes	1581 Witt St	Single family with attached garage	\$147,209.28	\$1,427.93	\$12,478.75	Hubble Homes
BLDG-25-144	4/14/2025	Jennis Wilson (McKenna High School)	675 South Haskett	Interior Remodel	\$500,000.00	\$4,527.60	\$100.00	JT Cristoball
BLDG-25-155	4/15/2025	Don Ray	1220 East 9th North	Roof Permit	\$21,000.00	\$335.00	\$0.00	208 Roofing
BLDG-25-156	4/16/2025	Anita Jungbluth	215 West 15th North	Siding Permit	\$14,000.00	\$237.00	\$0.00	Self
BLDG-25-150	4/17/2025	Robert Cavern	370 West 12th South # 2	Tie Down	\$75,000.00	\$0.00	\$11,778.25	Caven Contracting
BLDG-25-92	4/18/2025	CBH Homes	2020 Strike Eagle St	Single family with attached garage	\$217,909.46	\$2,113.72	\$12,478.75	CBH Permitting
BLDG-25-93	4/18/2025	CBH Homes	901 Strike Eagle St	Single family with attached garage	\$266,252.15	\$2,582.65	\$12,478.75	CBH Permitting
BLDG-25-94	4/18/2025	CBH Homes	881 Strike Eagle St	Single family with attached garage	\$211,312.94	\$2,049.74	\$12,478.75	CBH Permitting
BLDG-25-95	4/18/2025	CBH Homes	861 Strike Eagle St	Single family with attached garage	\$180,062.58	\$1,746.61	\$12,478.75	CBH Permitting
BLDG-25-96	4/18/2025	CBH Homes	841 Strike Eagle St	Single family with attached garage	\$160,557.58	\$1,557.41	\$12,478.75	CBH Permitting
BLDG-25-97	4/18/2025	CBH Homes	821 Strike Eagle St	Single family with attached garage	\$14,160.70	\$1,437.16	\$12,478.75	CBH Permitting
BLDG-25-139	4/18/2025	Hubble Homes	1591 Witt St	Single Family Residential w/ attached garage	\$129,004.37	\$1,251.34	\$12,478.75	Self
BLDG-25-136	4/18/2025	Hubble Homes	1592 Witt Street	Single Family Residential w/ attached garage	\$198,459.23	\$1,925.05	\$12,478.75	Hubble Homes
BLDG-25-143	4/18/2025	Hubble Homes	1593 Witt Street	Single Family Residential w/ attached garage	\$148,398.85	\$1,439.47	\$12,478.75	Hubble Homes
BLDG-25-157	4/21/2025	Robert Anderson	238 Domingo Ct	Fence Permit	\$15,000.00	\$20.00	\$0.00	TAB Construction LLC
BLDG-25-162	4/23/2025	Watering Hole Community Center	240 North Main	C of O	\$0.00	\$40.00	\$23.50	-
BLDG-25-160	4/24/2025	Johnna John	1405 North 3rd East	Roof Permit	\$30,422.00	\$452.00	\$0.00	Erie Home
BLDG-25-159	4/25/2025	Brandon Johnson	1715 NE Cinderloop	Fence Permit	\$18,575.00	\$20.00	\$0.00	Jose Pedroza Construction
BLDG-25-164	4/30/2025	Jimmy Olsen	1420 N Haskett	Window Permit	\$692.90	\$29.00	\$0.00	Ace Glass
BLDG-25-165	4/30/2025	Steen Garcia	635 North 3rd East	Roof Permit	\$7,000.00	\$139.00	\$0.00	Bushland Roofing
BLDG-25-110	4/30/2025	CBH Homes	728 Strike Eagle	Single family with attached garage	\$148,160.70	\$1,437.16	\$12,478.75	CBH Permitting
BLDG-25-109	4/29/2025	CBH Homes	756 Strike Eagle	Single family with attached garage	\$217,909.46	\$2,113.72	\$12,478.75	CBH Permitting
BLDG-25-108	4/29/2025	CBH Homes	784 Strike Eagle	Single family with attached garage	\$196,496.31	\$1,906.01	\$12,478.75	CBH Permitting
BLDG-25-107	4/29/2025	CBH Homes	812 Strike Eagle	Single family with attached garage	\$177,144.80	\$1,718.30	\$12,478.75	CBH Permitting
BLDG-25-105	4/29/2025	CBH Homes	840 Strike Eagle	Single family with attached garage	\$161,312.59	\$1,564.73	\$12,478.75	CBH Permitting



BLDG-25-106	4/29/2025	CBH Homes	896 Strike Eagle	Single family with attached garage	\$140,780.90	\$1,365.57	\$12,478.75	CBH Permitting
BLDG-25-2	4/28/2025	Antonio E Ramirez	1040 North 6th East	Single Family Residential w/ attached garage	\$226,870.52	\$2,200.64	\$12,478.75	Self
BLDG-25-119	4/28/2025	Aleks Yanchuk	357, 355, 353, 351 Wolf Street	FourPlex	\$471,879.28	\$4,577.23	\$48,839.87	Living Developments
BLDG-25-118	4/28/2025	Aleks Yanchuk	987, 985, 983, 981 Wolf Street	FourPlex	\$471,879.28	\$4,577.23	\$48,839.87	Living Developments
BLDG-25-140	4/7/2025	Matthew Schofield	1220 North 3rd East	Window Permit	\$3,500.00	\$97.00	\$0.00	Dolby Enterprises, LLC
BLDG-25-163	4/26/2025	Jeremy McGinns	504 North 11th East	Window and Siding	\$7,000.00	\$139.00	\$0.00	self
Total# 55					Total Permit Values	\$6,273,879.92		
					Fee Totals	\$61,597.23	\$421,613.74	\$483,210.97

2024 totals	January - April 2024	January- April 2025				
108	31	24	New Residential Construction	\$4,430,934.60	# permits	27
8	6	2	New Non-Residential	\$943,758.56	# permits	2
			Additions, alterations, & repairs	\$899,186.76	# permits	24
			No value		# permits	2
			Total	\$6,273,879.92		55

  
 City of Mountain Home Building Official



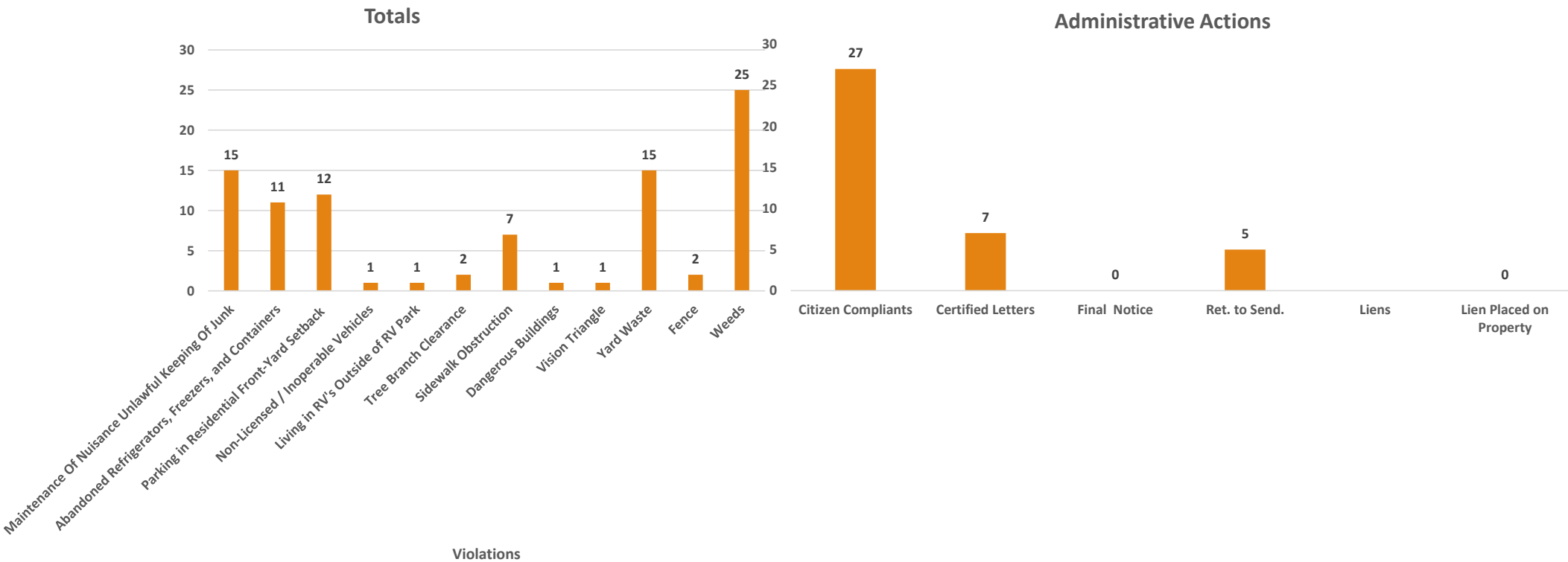
*Code Enforcement*

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*Kody Collins*

# April 2025

## 93 Violation Identified

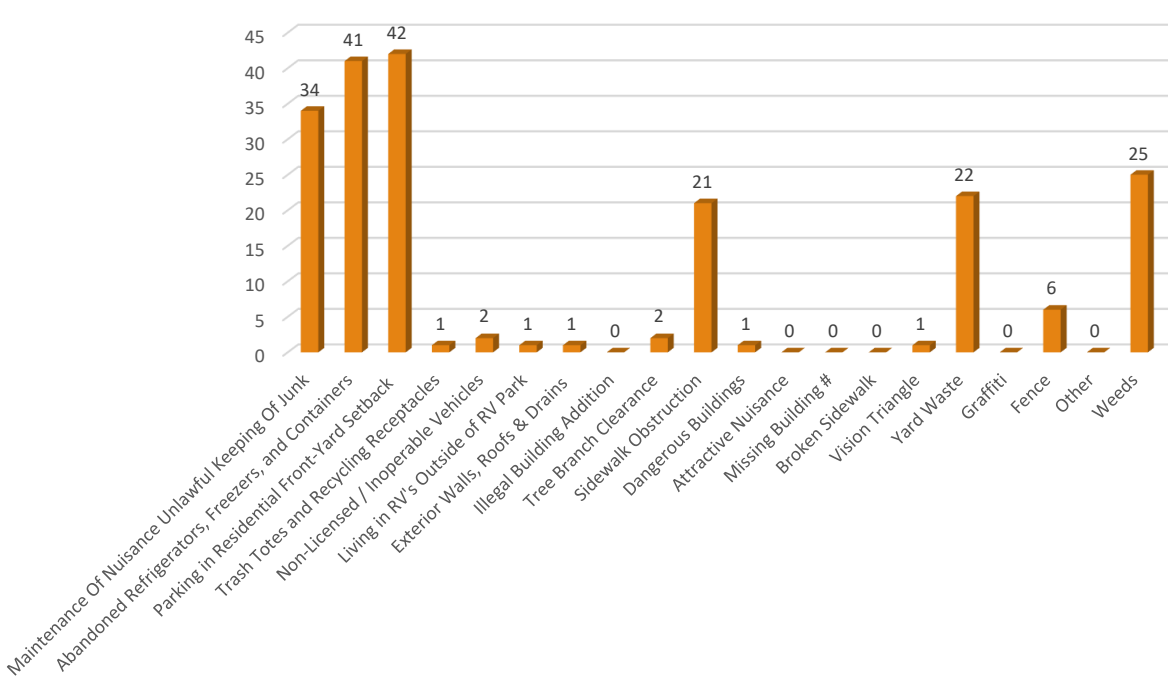




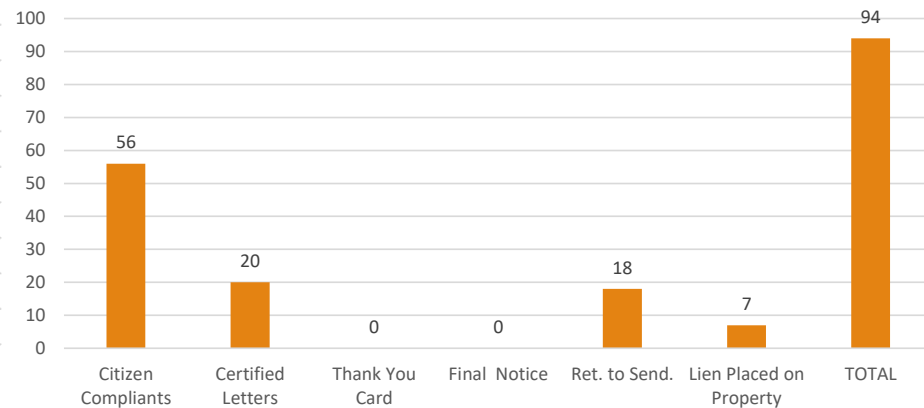
# 2025 Totals

**250** Violations identified as of April 30th

2025 Totals



Administrative actions





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## **GIS Administrator Monthly Report APRIL 2025:**

### **GIS Mapping:**

- 1) Update water system map added 31,216 LF of water line, 54 water valves
- 2) Update wastewater system map 4,466 LF sewer line, 59 manholes
- 3) Add data to stormwater layer.
- 4) Maps of all city parks
- 5) Maps of all city stormwater ponds

### **CAD Drawings:**

- 1) Cemetery map updates

### **DIG-LINE LOCATES:**

157 locates @ +/- 20 min ea. (52.33 Working Hrs.) 04/01/25 to 05/01/25.

### **Other/To Do:**

- 1) Review legal description of properties to be developed and approve on Open Gov.
- 2) Elevation survey for parking lot at summing pool
- 3) Elevations and survey for Tiger Alley project.