Case# OR2025-0003

Letter of Intent

The purpose of the application is to consider an amendment to the Canyon County Comprehensive Plan, 2030 (the "Comprehensive Plan") as follows:

- Amending Table 7. Public Services, Facilities, Utilities Goals, Policies, and Actions by amending G7.01.00 to read as follows:
  G7.01.00 Endeavor to continue providing reliable public services, public safety facilities, & public utilities that support existing developed areas and future growth. Enter into intergovernmental agreements with districts, authorized by Idaho Code Section 67-8204A, for the purpose of agreeing to the collection and expenditure of development impact fees to assure that new development pays for its impact on district facilities, utilities, and services.
- Amending Table 7. Public Services, Facilities, Utilities Goals, Policies, and Actions by the addition thereto of a new section A7.01.00a to read as follows:
  A7.01.00a Include, as Comprehensive Plan appendices, all approved development impact fee capital improvements plans.
- By the addition to the Comprehensive Plan of new appendix B to read as follows:
  Appendix B - Intergovernmental Agreement Capital Improvements Plans:

  CAPITAL IMPROVEMENTS PLANS

  The following Capital Improvements Plans are the basis of development impact fees set forth in Article 1 of Chapter 11 Development Impact Fee Ordinance of the Canyon County Code of Ordinances.

  B-1 City of Caldwell Fire Department & Caldwell Rural Fire District Impact Fee Study and Capital Improvements Plan Final Report July 2, 2019

  B-2 Canyon Highway District No. 4 Traffic Impact Fee Program May 7, 2021 and the Canyon Highway District No. 4 Mid-Star Service Area Capital Improvements Plan May 7, 2021

  B-3 [Homedale Rural Fire Protection District] Capital Improvement Plan and Development Impact Fee Study January 27, 2025

  B-4 Kuna Rural Fire District Impact Fee Study and Capital Improvement Plan Final Report November 30,2021

  B-5 [Marsing Rural Fire District] Capital Improvement Plan and Development Impact Fee Study January 13, 2025

  B-6 [Middleton Rural Fire District] Capital Improvement Plan and Development Impact Fee Study September 15, 2023

  B-7 [Nampa Fire Protection District] Capital Improvement Plan and Development Impact Fee Study February 21, 2025

  B-8 [Parma Rural Fire Protection District] Capital Improvement Plan and Development Impact Fee Study August 25, 2022

  B-9 [Star Fire Protection District] Capital Improvement Plan and Development Impact Fee Study August 23, 2023

Appendix B - Intergovernmental Agreement Capital Improvements Plans

CAPITAL IMPROVEMENTS PLANS

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B-9 [Star Fire Protection District] Capital Improvement Plan and Development Impact Fee Study August 23, 2023

B-10 Wilder Rural Fire Protection District Impact Fee Study and Capital Improvement Plan March 6, 2019

B-1

FINAL REPORT

July 2, 2019

City of Caldwell Fire Department & Caldwell Rural Fire District Impact Fee Study and Capital Improvement Plans

Prepared for

City of Caldwell/Caldwell Rural Fire District

Prepared By

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Section I.
Introduction

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

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

Background and Objectives

The City of Caldwell and the Caldwell Fire District hired Galena Consulting to calculate impact fees. As the Caldwell Fire Department provides fire protection services on contract for the Caldwell Rural Fire District, and calls for service within each jurisdiction are served by the same stations, apparatus and crews, this impact fee study is inclusive of both the City and the District.

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

Definition of Impact Fees

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

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

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

- Impact fees shall not be used for any purpose other than to defray system improvement costs incurred to provide additional public facilities to serve new growth;[4]

- Impact fees must be expended within 8 years from the date they are collected. Fees may be held in certain circumstances beyond the 8-year time limit if the governmental entity can provide reasonable cause;[5]

- Impact fees must not exceed the proportionate share of the cost of capital improvements needed to serve new growth and development;[6]

- Impact fees must be maintained in one or more interest-bearing accounts within the capital projects fund.[7]

In addition, the Impact Fee Act requires the following:

- Establishment of and consultation with a development impact fee advisory committee (Advisory Committee);[8]

- Identification of all existing public facilities;

- Determination of a standardized measure (or service unit) of consumption of public facilities;

- Identification of the current level of service that existing public facilities provide;

- Identification of the deficiencies in the existing public facilities;

- Forecast of residential and nonresidential growth;[9]

- Identification of the growth-related portion of the Police, Fire and Parks Capital Improvement Plans;[10]

- Analysis of cash flow stemming from impact fees and other capital improvement funding sources;[11]

- Implementation of recommendations such as impact fee credits, how impact fee revenues should be accounted for, and how the impact fees should be updated over time;[12]

- Preparation and adoption of a Capital Improvement Plan pursuant to state law and public hearings regarding the same;[13] and

- Preparation and adoption of a resolution authorizing impact fees pursuant to state law and public hearings regarding the same.[14]

How should fees be calculated? State law requires the City to implement the Capital Improvement Plan methodology to calculate impact fees. The City can implement fees of any amount not to exceed the fees as calculated by the CIP approach. This methodology requires the City to describe its service areas, forecast the land uses, densities and population that are expected to occur in those service areas over the 10-year CIP time horizon, and identify the capital improvements that will be needed to serve the forecasted growth at the planned levels of service, assuming the planned levels of service do not exceed the current levels of service.[15] This list and cost of capital improvements constitutes the capital improvement element to be adopted as part of the City's individual Comprehensive Plan.[16] Only those items identified as growth-related on the CIP are eligible to be funded by impact fees.

The City intending to adopt an impact fee must first prepare a capital improvements plan.[17] To ensure that impact fees are adopted and spent for capital improvements in support of the community's needs and planning goals, the Impact Fee Act establishes a link between the authority to charge impact fees and certain planning requirements of Idaho's Local Land Use Planning Act (LLUPA). The local government must have adopted a comprehensive plan per LLUPA procedures, and that comprehensive plan must be updated to include a current capital improvement element.[18] This study considers the planned capital improvements for the ten-year period from 2019 to the end of 2028 that will need to be adopted as an element the City's Comprehensive Plan.

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

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

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

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

Through data analysis and interviews with the City and the District, Galena Consulting identified the share of each capital improvement needed to serve growth. The total projected capital improvements needed to serve growth are then allocated to residential and nonresidential development with the resulting amounts divided by the appropriate growth projections from 2018 to 2028. This is consistent with the Impact Fee Act.[21] Among the advantages of the CIP approach is its establishment of a spending plan to give developers and new residents more certainty about the use of the particular impact fee revenues.

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

- Allocation of costs is made using a service unit which is "a standard measure of consumption, use, generation or discharge attributable to an individual unit[22] of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvement."[23] The service units chosen by the study team for every fee calculation in this study are linked directly to residential dwelling units and nonresidential development square feet.[24]

- A second consideration involves refinement of cost allocations to different land uses. According to Idaho Code, the CIP must include a "conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial."[25] In this analysis, the study team has chosen to use the highest level of detail supportable by available data and, as a result, in this study, every impact fee is allocated between aggregated residential (i.e., all forms of residential housing) and nonresidential development (all nonresidential uses including retail, office, agricultural and industrial).

Current Assets and Capital Improvement Plans

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

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

The forward-looking 10-year CIP for Caldwell's Fire Department/Fire District includes some facilities that are only partially necessitated by growth (e.g., facility expansion). The study team met with the City to determine a defensible metric for including a portion of these facilities in the impact fee calculations. A general methodology used to determine this metric is discussed below. In some cases, a more specific metric was used to identify the growth-related portion of such improvements. In these cases, notations were made in the applicable section.

Fee Calculation

In accordance with the CIP approach described above, we calculated fees for the Caldwell Fire Department/Caldwell Rural Fire District by answering the following seven questions:

1. **Who is currently served by the City/District?** This includes the number of residents as well as residential and nonresidential land uses.

2. **What is the current level of service provided by the City/District?** Since an important purpose of impact fees is to help the City *achieve* its planned level of service[29], it is necessary to know the levels of service it is currently providing to the community.

3. **What current assets allow the City/District to provide this level of service?** This provides a current inventory of assets used by the City, such as facilities, land and equipment. In addition, each asset's replacement value was calculated and summed to determine the total value of Fire current assets.

4. **What is the current investment per residential and nonresidential land use?** In other words, how much of each service provider's current assets' total value is needed to serve current residential households and nonresidential square feet?

5. **What future growth is expected in the City/District?** How many new residential households and nonresidential square footage will the City serve over the CIP period?

6. **What new infrastructure is required to serve future growth?** For example, how many new engines will be needed by the City of Caldwell Fire Department within the next ten years to achieve the planned level of service of the City?[30]

7. **What impact fee is required to pay for the new infrastructure?** We calculated an apportionment of new infrastructure costs to future residential and nonresidential land- uses for the City. Then, using this distribution, the impact fees were determined.

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

"GRUM" Analysis

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

Because there are different reasons why the City invests in capital projects, the study team conducted a "GRUM" analysis on all projects listed in each CIP:

- **Growth.** The "G" in GRUM stands for growth. To determine if a project is solely related to growth, we ask "Is this project designed to maintain the current level of service as growth occurs?" and "Would the City still need this capital project if it weren't growing at all?" "G" projects are only necessary to maintain the City's current level of service as growth occurs. It is thus appropriate to include 100 percent of their cost in the impact fee calculations.

- **Repair & Replacement.** The "R" in GRUM stands for repair and replacement. We ask, "Is this project related only to fixing existing infrastructure?" and "Would the City still need it if it weren't growing at all?" "R" projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.

- **Upgrade.** The "U" in GRUM stands for upgrade. We ask, "Would this project improve the City's current level of service?" and "Would the City still do it even if it weren't growing at all?" "U" projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.

- **Mixed.** The "M" in GRUM stands for mixed. It is reserved for capital projects that have some combination of G, R and U. "M" projects by their very definition are partially necessitated by growth, but also include an element of repair, replacement and/or upgrade. In this instance, a cost amount between 0 and 100 percent should be included in the fee calculations. Although the need for these projects is triggered by new development, they will also benefit existing residents.

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

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

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

[2] *See* Section 67-8202, Idaho Code.

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

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

[5] *See* Section 67-8210(4), Idaho Code.

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

[7] *See* Section 67-8210(1), Idaho Code.

[8] *See* Section 67-8205, Idaho Code.

[9] *See* Section 67-8206(2), Idaho Code.

[10] *See* Section 67-8208, Idaho Code.

[11] *See* Section 67-8207, Idaho Code.

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

[13] *See* Section 67-8208, Idaho Code.

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

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

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

[17] *See* Section 67-8208, Idaho Code.

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

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

[20] *See* Section 67-8207, Idaho Code.

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

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

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

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

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

[26] *See* Section 67-8208(1)(h).

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

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

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

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

Section II.
Land Uses

As noted in Section I, it is necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage projected to be added from 2019 through 2029 for the City and the District. These projections were based on current growth estimates from COMPASS as well as recommendations from City Staff.

The study team also gathered growth projections for the boundaries of the City combined with the boundaries of the Caldwell Rural Fire District.

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

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

Exhibit II-1.
Current and Future Population, City of Caldwell and Caldwell Rural Fire District

	2019	2029	Net Increase	Percent Increase
City Population	63,028	92,000	28,972	46%
District Population	15,000	27,450	12,450	83%
Total	78,028	119,450	41,422	53%

The service area of the City of Caldwell Fire Department and Caldwell Rural Fire District, currently has approximately 78,034 persons residing with its boundaries. Over the next ten years, we expect the population in this area to grow by approximately 41,422 persons, or at an annual growth rate of 5.3 percent.

The following Exhibit II-2 presents the current and future number of residential units and nonresidential square feet for the City and District. We expect the service area to have 39,817 residential households and 11.0 million nonresidential square feet by 2029 based on existing growth rates.

Exhibit II-2.
Current and Future Land Uses, City of Caldwell and Caldwell Rural Fire District

	2019	2029	Net Growth	Net Increase in Square Feet	Percent of Total Growth
Population	78,028	119,450	41,422		
Residential (in units)	26,009	39,817	13,807	27,614,667	87%
Nonresidential (in square feet)	6,984,676	11,000,000	4,015,324	4,015,324	13%
Total				31,629,991	100%

As shown above, the service area is expected to grow by approximately 13,807 residential units and 4.0 million nonresidential square feet over the next ten years. Eighty-seven percent of this growth is attributable to residential land uses, while the remaining thirteen percent is attributable to nonresidential growth. These growth projections will be used in the following section to calculate the appropriate impact fees for the City.

Section III.
Fire Department/Rural Fire District

In this section, we calculate fire impact fees. The City of Caldwell has been collecting fire impact fees more than a decade for growth within the City boundaries. The Fire Department also provides its services on contract to the Caldwell Rural Fire District, which encompasses the Caldwell Area of Impact outside City boundaries. The Department and the District utilize the same capital infrastructure for response and a decision has been made by the City of Caldwell and the Caldwell Rural Fire District Commission to analyze the assessment of impact fees to new development within the District at the same rate as that which is assessed to new development in the City so that growth in the City is not subsidizing costs created by growth in the District.

The Legislature gave taxing districts the authority to collect impact fees in an amendment to State Statute several years ago. Because Districts do not issue building permits, however, they were given the authority to have the City or County collect on their behalf. In the case of the Caldwell Fire District, development permits are issued by Canyon County. The County Commission has indicated a willingness to collect and will be reviewing impact fee proposals by seven rural fire districts later this year.

Therefore, this section refers to the projected growth and capital needs for the combined Caldwell Fire Department/Caldwell Rural Fire District following the seven-question method outlined in Section I of this report.

1. **Who is currently served by the Caldwell Fire Department/Caldwell Rural Fire District?**

As shown below, the Caldwell Fire Department and Caldwell Rural Fire District currently serve 78,028 people; 26,009 residential units and approximately 6.9 million square feet of nonresidential land use within their combined boundaries.

Exhibit III-1.
Current and Future Land Uses – Caldwell Fire Department/Caldwell Rural Fire District

	2019	2029	Net Growth	Net Increase in Square Feet	Percent of Total Growth
Population	78,028	119,450	41,422		
Residential (in units)	26,009	39,817	13,807	27,614,667	87%
Nonresidential (in square feet)	6,984,676	11,000,000	4,015,324	4,015,324	13%
Total				31,629,991	100%

2. **What is the current level of service provided by the Caldwell Fire Department/Caldwell Rural Fire District?**

Caldwell's Fire Department provides a level of service of a 90 percent fractile response time of 5 minutes to its residents and the residents of the Caldwell Rural Fire District. As the City and unincorporated area grows, additional infrastructure and equipment will be needed to sustain the Department's current level of service.

3. **What current assets allow the Caldwell Fire Department/Caldwell Rural Fire District to provide this level of service?**

The following Exhibit III-2 displays the current assets of the Caldwell Fire Department/Caldwell Rural Fire District.

Exhibit III-2.
Current Assets – Caldwell Fire Department/Caldwell Rural Fire District

Type of Capital Asset	Square Footage	Replacement Value
Facilities		
Station #1	5,000	$ 3,000,000
Station #2	7,500	$ 4,500,000
Notus Station	5,000	$ 2,500,000
Station #3 Land		$ 250,000
Training Facility		$ 1,100,000
Apparatus/Vehicles/Equipment		
6 Engines		$ 6,000,000
Ladder Truck		$ 1,600,000
Tender		$ 500,000
6 Command Vehicles		$ 450,000
Brush Truck		$ 150,000
Tactical Tender		$ 1,250,000
HazMat Utility Trailer		$ 175,000
Air Trailer		$ 150,000
Decon Trailer		$ 100,000
Waterways Trailer		$ 100,000
Support Trailer		$ 125,000
Foam Trailer		$ 50,000
Total Assets		$ 22,000,000
Plus Cost of Fee-Related Research Impact Fee Study		$ 8,000
Plus Fund Balance		$ 1,492,202
Grand Total		**$ 23,500,202**

As shown above, the Caldwell Fire Department/Caldwell Rural Fire District currently owns approximately $23.5 million of eligible current assets. These assets are used to provide the current level of service.

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

The Caldwell Fire Department/Caldwell Rural Fire District has already invested $789 per residential unit and $0.43 per nonresidential square foot. This figure is derived by allocating the value of the Fire Department and District's current assets between the current number of residential units and nonresidential square feet.

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

5. **What future growth is expected in the Caldwell Fire Department/Caldwell Rural Fire District?**

As shown in Exhibit III-1, the City of Caldwell and Caldwell Rural Fire District is expected to grow by approximately 13,807 residential units and 4.0 million square feet of nonresidential land use over the next ten years.

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

The following Exhibit III-3 displays the capital improvements planned for purchase by the Caldwell Fire Department/Caldwell Rural Fire District over the next ten years.

Exhibit III-3.
Caldwell Fire Department/Caldwell Rural Fire District CIP 2020-2029

Type of Capital Infrastructure	CIP Value	*times*	Growth Portion	*equals*	Amount to Include in Fees	Amount from Other Sources
Facilities						
Fire Station #3 - Airport area (land already acquired)	$ 5,000,000		100%		$ 5,000,000	$ -
Fire Station #4 - Greenleaf area	$ 5,250,000		100%		$ 5,250,000	
3-Bay Maintenance Station	$ 6,000,000		0%		$ -	$ 6,000,000
Remodel Training Facility	$ 250,000		0%		$ -	$ 250,000
					$ -	$ -
Vehicles/Apparatus						
Engine for Station #4 - Type 3	$ 400,000		100%		$ 400,000	$ -
Brush Truck for Station #4	$ 150,000		100%		$ 150,000	$ -
Aerial Platform	$ 1,200,000		100%		$ 1,200,000	$ -
Replacement Vehicles	$ 5,597,013		0%		$ -	$ 5,597,013
Total Infrastructure	$ 23,847,013				$ 12,000,000	**$11,847,013**
Plus Cost of Fee-Related Research						
Impact Fee Study	$ 8,000		100%		$ 8,000	$ -
Minus Fund Balance	$ 1,492,202		100%		$ 1,492,202	$ -
Grand Total	**$ 22,362,811**				**$ 10,515,798**	**$11,847,013**

As shown above, the Caldwell Fire Department/Caldwell Rural Fire District plan to purchase approximately $23.8 million in stations, apparatus and equipment over the next ten years, $12.0 million of which is impact fee eligible. The City currently has $1.5 million in fire impact fee fund balance which reduces the amount to be collected by growth over the next ten years to $10.5 million.

Growth-related capital items include two additional fire stations and the apparatus needed to provide service from these stations. These new assets will allow the Caldwell Fire Department/Caldwell

Rural Fire District to sustain the current level of service in the future. The commencement and completion dates for the Fire Department's growth-related capital infrastructure depend on the timing and pace of the projected growth.

The remaining approximately $11.8 million is the price for the Department/District to replace existing apparatus, vehicles and other equipment, and facilitate a 3-Bay Maintenance Station and Training Facility remodel. Replacement of existing capital is not eligible for inclusion in the impact fee calculations. The Department will therefore have to use other sources of revenue including all of those listed in Idaho Code 67- 8207(iv)(2)(h).

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

The following Exhibit III-4 takes the projected future growth from Exhibit III-1 and the growth-related CIP from Exhibit III-3 to calculate impact fees for the Caldwell Fire Department/Caldwell Rural Fire District.

Exhibit III-4.
Caldwell Fire Department/Caldwell Rural Fire District Fee Calculation

Amount to Include in Impact Fee Calculation		$10,515,798
Percentage of Future Growth		
Residential		87%
Non Residential		13%
Amount Attributable to Future Growth		
Residential	$	9,180,852
Non Residential	$	1,334,946
Future Growth 2017-2026		
Residential (per unit)		13,807
Non Residential (per square foot)		4,015,324
Impact Fee		
Residential (per unit)	$	665
Non Residential (per square foot)	$	0.33

As shown above, we have calculated impact fees for the Caldwell Fire Department at $665 per residential unit and $0.33 per nonresidential square foot. This is less than the $789 per residential unit and $0.43 per square foot existing property owners have already paid into the system as indicated in #4 above. Fees not to exceed these amounts are recommended for the Department/District. The Department/District cannot assess fees greater than the amounts shown above. The Department/District may assess fees lower than these amounts, but would then experience a decline in service levels unless the Department/District used other revenues to make up the difference.

Section IV.
Summary

The following Exhibit IV-1 summarizes the calculated Impact Fees for the City of Caldwell/Caldwell Rural Fire District.

Exhibit IV-1.
City of Caldwell/Caldwell Rural Fire District Impact Fee Summary

Impact Fee		
Residential (per unit)	$	665
Non Residential (per square foot)	$	0.33

A comparison of the proposed fees to similar fees in Nampa, Boise, Meridian, Eagle, Star, Kuna, Middleton, Wilder and Marsing is provided in Exhibit IV-2:

Exhibit IV-2.
Impact Fee Comparisons

	City of Caldwell/ Caldwell Rural Fire draft	City of Nampa/ Nampa Rural Fire	Middleton Rural Fire District	Wilder Fire District	Marsing Fire District	City of Boise	City of Meridian/ Meridian Rural	Eagle Fire District draft	Star Fire District	Kuna Fire District	North Ada Co. Fire and Rescue
per Residential Unit	$ 665	$ 560	$ 849	$ 825	$ 1,285	$ 526	$ 693	$ 897	$ 829	$ 824	$ 647
per Non-Residential sf	$ 0.33	$ 0.28	$ 0.42	$ 0.41	$ 0.64	$ 0.15	$ 0.53	$ 0.36	$ 0.39	$ 0.41	$ 0.32

City Participation

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

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

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

Exhibit IV-3.
City of Caldwell/Caldwell Rural Fire District
Participation Summary, 2020-2029

	Required	Discretionary	Total
Fire	$ -	$ 11,847,013	$ 11,847,013

Implementation Recommendations

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CANYON HIGHWAY DISTRICT NO. 4

Traffic Impact Fee Program

Prepared by Kittelson & Associates, Inc.
May 7, 2021

Prepared for:

Canyon Highway District No. 4
City of Star, Idaho
City of Middleton, Idaho

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INTRODUCTION

What is a Traffic Impact Fee?

Canyon Highway District No. 4 (CHD4) has developed a Traffic Impact Fee (TIF) program in coordination with the City of Middleton, the City of Star, Canyon County, and the Development Impact Fee Advisory Committees (DIFAC) from these agencies. The TIF program was created in conjunction with the Middleton-Star (Mid-Star) Service Area Capital Improvements Plan (CIP) (Reference 1) and meets the requirements of the Idaho Development Impact Fee Act (Idaho Code 67-82) (Reference 2). The TIF program identifies impact-fee eligible projects from the Mid-Star Service Area CIP to fund through transportation impact fees collected from new growth and development within the Mid-Star service area.

Traffic impact fees are one-time fees charged to new developments to pay for capital improvement projects associated with increased demand. Impact fees are attributed to new developments using a proportionate share concept, ensuring that developments and all partner agencies only pay their proportionate share for roadway facility improvements. Capital improvement project costs may be entirely or partially eligible for traffic impact fees, based on the Idaho Development Impact Fee Act.

This TIF program establishes traffic impact fees that represent the cost *per service unit* for new developments – service units are defined as the additional vehicle miles traveled on the eligible highway network as a result of new vehicle trips generated by new growth and development. Service units from a variety of land use types (e.g. single-family residential, multi-family residential, retail, office, light industrial) are considered based on established trip generation rates and other factors related to the land use.

State Requirements

The following defines the basic requirements for impact fees under Idaho Code 67-82:

- Impact fee programs must be based on an accompanying CIP, to be updated at least once every five years. The CIP must include projected demand for improvement projects over a reasonable period of time, not to exceed twenty years[1].
- Impact fees must not exceed a proportionate share of the cost of system improvements. Proportionate share should be determined in consideration of a number of factors, including the cost and funding of existing system improvements.
- Impact fee programs must provide a detailed description of the methodology by which costs per service unit are determined.
- Impact fee programs must include a schedule of development impact fees for various land uses per unit of development.

[1] Further discussion regarding CIP requirements is available in the CHD4 Capital Improvements Plan (2020).

- Impact fee programs must include a description of acceptable levels of service for system improvements.
- Development of an impact fee program must be in coordination with a development impact fee advisory committee.
- Development impact fee ordinances shall allow the developer to provide an individual assessment of the proportionate share of development impact fees. The individual assessment may be used to justify traffic impact fees lower than required of a development as part of the CHD4 Traffic Impact Fee Program for the Mid-Star service area. *The methodology for individual assessments is presented in Appendix A.*

Service Area

Figure 1 shows the service area for CHD4's TIF program. The service area includes multiple jurisdictions, including the City of Middleton, the western portion of the City of Star, portions of unincorporated Canyon County, and CHD4. The service area is defined as that portion of Canyon County lying north of the Boise River, east of Interstate 84, south of Payette and Gem Counties, and west of Ada County; and also the City of Middleton Area of Impact south of the Boise River lying east of KCID Road, north of Lincoln Road, and west of Midland Boulevard.

METHODOLOGY

Land Use Assumptions

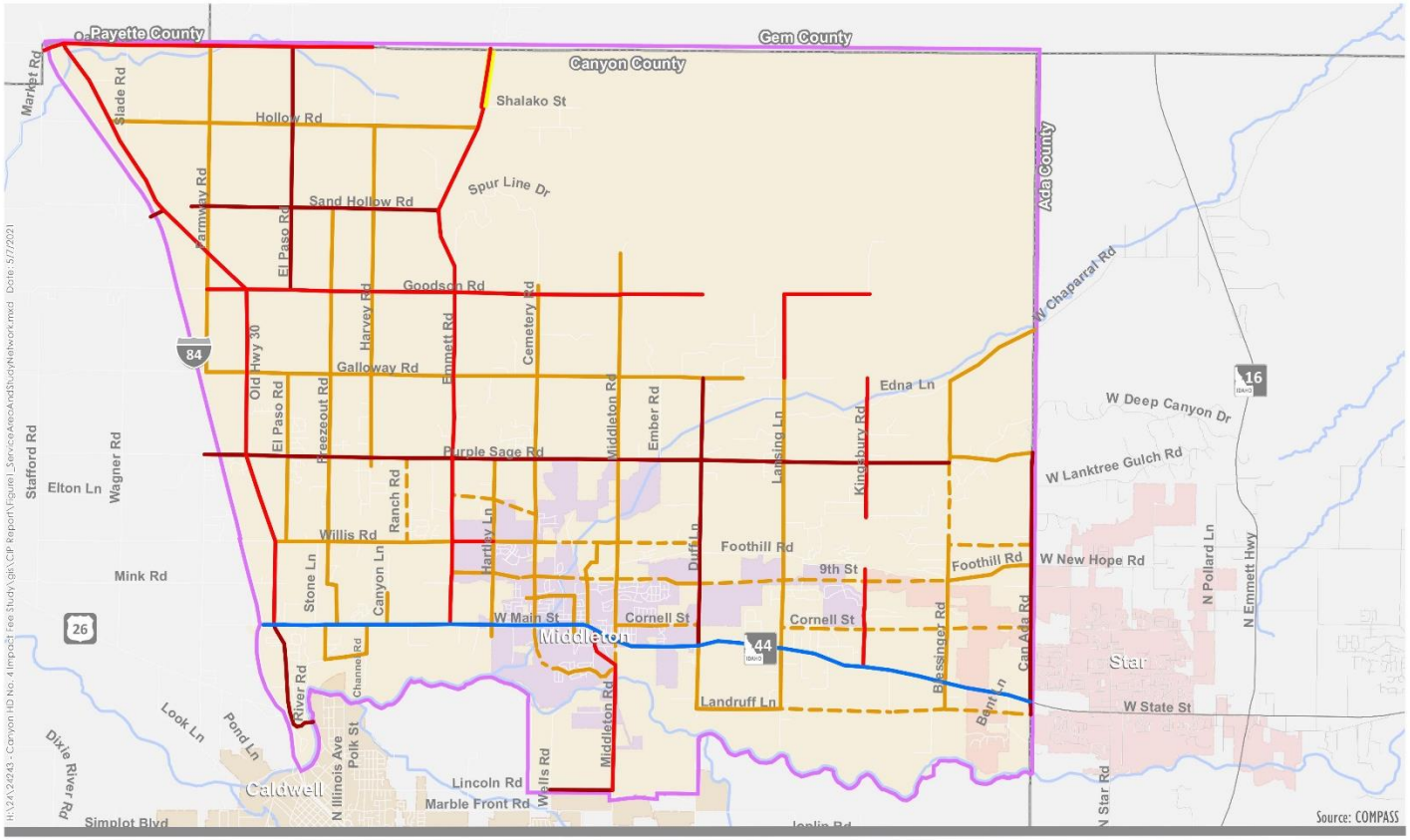
Traffic impact fee calculations are based on the cost of capital improvements projects identified in the Mid-Star Service Area CIP (Reference 1). The CIP identified existing and future roadway and intersection deficiencies using output from the COMPASS Regional Travel Demand Model.

Land use and demographic assumptions within the 2020 COMPASS model were modified to depict existing residential density using the 2019 orthophotography provided by COMPASS, and to include expected development in the service area based on current growth patterns identified in Canyon County, the City of Middleton, and the City of Star Comprehensive Plans (References 3, 4, and 5). Population and employment estimates for years 2020 and 2040 are provided in Table 1. The growth assumptions developed for the 20-year planning period are equivalent to approximately 4% annual population growth, which is conservatively below the 6% average annual traffic growth measured in the service area between 2000 and 2018.

Table 1. Year 2020 and Year 2040 Demographics in Mid-Star Service Area

	Population				Employment			
Jurisdiction	2020	2040	Change	Percent	2020	2040	Change	Percent
City of Middleton	9,710	27,342	+17,632	+182%	1,521	3,952	+2,431	+160%
City of Star (in Canyon County)	150	12,646	+12,496	+8,331%	20	361	+341	+1,705%
Unincorporated Canyon County	10,544	4,287	-6,257	-59%	801	600	-201	-25%
Total Service Area	**20,414**	**44,315**	**+23,901**	**+117%**	**2,342**	**4,939**	**+2,597**	**+111%**

Figure 1 Service Area and Service Network



Traffic Impact Fee Calculation

Traffic impact fees are calculated for different land uses (i.e., single-family residential, multi-family residential, retail, office, light industrial) based on their trip generation characteristics using an average vehicle-miles-traveled (VMT) cost.

Impact fees are calculated by multiplying a static cost-per-mile value by the total number of new miles generated from a development. The TIF calculation is shown below followed by a description of each factor included in the TIF calculation.

$$\textit{Traffic Impact Fee} = \frac{\textit{Total TIF-Eligible Costs}}{\textit{Change in VMT from New Development}} \times \textit{Peak Hour Trip Generation Rate} \times \textit{New Trip Factor} \times \textit{Average Trip Length} \times \textit{Network Adjustment Factor}$$

Total TIF-Eligible Costs

Total TIF-eligible costs for capital improvement projects were estimated as part of the Mid-Star Service Area CIP. Each project in the Mid-Star Service Area CIP includes a total project cost, as well as the proportion of that cost that is TIF-eligible. The sum of these TIF-eligible costs represents the maximum amount that may be charged as impact fees. Impact fee eligibility is based on the requirements in Idaho Code 67-82, which states that impact fee funding should meet the following criteria:

- Address deficiencies in capacity
- Address deficiencies that are attributable to future development (not existing deficiencies)
- Are included in the CIP (requiring updating every five years)

Impact fee eligibility is further discussed in the Mid-Star Service Area CIP.

The total TIF-Eligible costs in the Mid-Star Service Area CIP is equal to $67,126,695.

Change in VMT & VMT Cost

Vehicle-Miles-Traveled (VMT) measures the total number of miles traveled on CHD4 arterials and collectors within the service area during the PM peak hour. Trips on facilities maintained by the Idaho Transportation Department, including SH-44 and I-84, are excluded from the VMT calculation.

The change in total VMT within the service area between the year 2020 and year 2040 is used to determine the relative impact of new growth and development. Dividing total TIF-eligible costs by the change in VMT results in cost per mile associated with new development (VMT cost) and acts as the basis for the TIF calculation. This VMT cost is then multiplied by various factors to determine final TIF values.

COMPASS's travel demand model provides total VMT for the service area based on land use characteristics approved by partner agencies and the DIFAC. Table 2 shows the total system VMT for years 2020 and 2040 from the COMPASS travel demand model.

Table 2. Change in Vehicle Miles Traveled (Year 2020 to Year 2040)	
	Total Service Area VMT
Year 2020	11,743
Year 2040	35,023
Net New System VMT (Change in VMT from New Development)	**23,280**

The resulting VMT cost calculation is shown below. **The VMT cost is equal to $2,883 per VMT.**

$$VMT\ Cost = \frac{Total\ TIF\ Eligible\ Costs}{Change\ in\ VMT\ from\ New\ Development} = \frac{\$67{,}126{,}695}{23{,}280\ VMT} = \$\mathbf{2{,}883/VMT}$$

Peak Hour Trip Generation Rate & New Trip Factor

Peak hour trip generation rates are used to estimate the number of peak hour trips generated by various land uses. This program uses rates published in the Institute of Transportation Engineers' (ITE) *Trip Generation Manual, 10th Edition* (Reference 6), except where modified by local data. For each new development, the number of new peak hour trips is determined using the trip generation per unit shown in Table 3 to establish the proportionate share of growth attributable to the development. Peak hour trips are used for the PM peak hour and are divided by two to reduce to one-way trips and avoid double counting both the origin and destination.

Some new developments attract trips that are already in the system, rather than generating new trips. These are known as pass-by trips. Since impact fees are associated with new trips to the system, pass-by trips are eliminated from the calculation. A new trip factor is applied to the total peak hour trips for each land use to account for pass-by trips. New trip factors are provided for each land use type as established in Table 3.

Average Trip Length

The average trip length within the service area is multiplied by the number of generated trips to determine the total number of vehicle-miles-traveled generated by a new development. COMPASS's travel demand model provides an average trip length for all PM peak hour trips within the service area.

The average trip length used in the traffic impact fee calculation is equal to 11.2 miles.

Different land uses can result in different trip patterns and trip lengths. According to the National Household Travel Survey *Summary of Travel Trends* (Reference 7), trip lengths vary by trip purpose, and trips to shopping destinations are approximately 32% shorter than average trip lengths. Trip Length adjustment factors of 75%, 50%, and 25% are applied to the average trip length for certain commercial and industrial uses as shown in Table 3.

Network Adjustment Factor

A network adjustment factor is applied to the VMT to account for vehicle-miles-traveled on Idaho Transportation Department (ITD) roadways within the service area, since ITD facilities are not TIF-eligible. These include State Highway 44 and Interstate 84. COMPASS's travel demand model provides a network adjustment factor for all trips within the service area, and shows that approximately 68% of all VMT within the service area is on ITD facilities.

The network adjustment factor used in the traffic impact fee calculation is equal to 0.317.

IMPACT FEE SCHEDULE

The traffic impact fee schedule for the service area is shown in Table 3. Traffic impact fees were calculated using the process described in previous sections and using the equation shown below:

$$\textit{Traffic Impact Fee} = \textit{VMT Cost} \times \textit{Peak Hour Trip Generation Rate} \times \textit{New Trip Factor} \times \textit{Average Trip Length} \times \textit{Network Adjustment Factor}$$

Table 3. Impact Fee Schedule

	Land Use Type	ITE Land Use Code	Peak Hour Trip Gen Rate	Trip Gen Unit-Type	Network Adjustment Factor	New Trip Factor (Pass-By)	Average Trip Length (miles) (See Note 2)	VMT Cost (per mile)	**Traffic Impact Fee per Unit**
Residential Uses	Single Family Housing	210	0.495	per dwelling unit	0.317	1.00	11.2	$2,883	**$5,050**
	Multifamily Housing, Low-Rise	220	0.28	per dwelling unit	0.317	1.00	11.2	$2,883	**$2,857**
	Multifamily Housing, Mid-Rise	221	0.22	per dwelling unit	0.317	1.00	11.2	$2,883	**$2,245**
	Mobile Home	240	0.23	per dwelling unit	0.317	1.00	11.2	$2,883	**$2,347**
	Accessory Dwelling Unit	See Note 1	0.155	per dwelling unit	0.317	1.00	11.2	$2,883	**$1,581**
	Senior Adult Housing - Attached	252	0.13	per dwelling unit	0.317	1.00	11.2	$2,883	**$1,326**
	Senior Adult Housing - Detached	251	0.15	per dwelling unit	0.317	1.00	11.2	$2,883	**$1,530**
	Assisted Living	254	0.13	per bed	0.317	1.00	11.2	$2,883	**$1,326**
Commercial Uses	Hotel	310	0.3	per room	0.317	1.00	11.2	$2,883	**$3,061**
	Motel	320	0.19	per room	0.317	1.00	11.2	$2,883	**$1,939**
	Automobile Care Center/Repair	942	1.555	per 1000 SF	0.317	0.72	2.8	$2,883	**$2,856**
	Automobile Parts Sales	843	2.455	per 1000 SF	0.317	0.57	2.8	$2,883	**$3,569**
	Bank (No Drive-Thru)	911	6.065	per 1000 SF	0.317	0.65	2.8	$2,883	**$10,056**
	Bank (With Drive-Thru)	912	10.225	per 1000 SF	0.317	0.65	2.8	$2,883	**$16,953**
	Building Materials and Lumber	812	1.03	per 1000 SF	0.317	1.00	11.2	$2,883	**$10,509**
	Church	560	0.245	per 1000 SF	0.317	1.00	5.6	$2,883	**$1,250**
	Coffee / Donut Shop No Drive-Thru	936	18.155	per 1000 SF	0.317	0.50	2.8	$2,883	**$23,154**
	Coffee / Donut Shop with Drive-Thru	937	21.69	per 1000 SF	0.317	0.50	2.8	$2,883	**$27,663**
	Coffee Shop with Drive-Thru No Indoor Seats	938	41.665	per 1000 SF	0.317	0.11	2.8	$2,883	**$11,690**
	Convenience Market (24hrs, No Gas)	851	24.555	per 1000 SF	0.317	0.49	2.8	$2,883	**$30,690**
	Day Care	565	5.56	per 1000 SF	0.317	1.00	2.8	$2,883	**$14,182**
	Discount Club	857	2.09	per 1000 SF	0.317	0.63	8.4	$2,883	**$10,076**
	High-Cube Transload and Short-Term Storage Warehouse	154	0.05	per 1000 SF	0.317	1.00	11.2	$2,883	**$510**
	Drinking Place/Bar	925	5.68	per 1000 SF	0.317	0.57	2.8	$2,883	**$8,258**
	Free-standing Discount Store	815	2.415	per 1000 SF	0.317	0.83	8.4	$2,883	**$15,339**
	Free-standing Discount Superstore	813	2.165	per 1000 SF	0.317	0.83	8.4	$2,883	**$13,751**
	Furniture Store	890	0.26	per 1000 SF	0.317	0.47	8.4	$2,883	**$935**
	Hardware/Paint Store	816	1.34	per 1000 SF	0.317	0.74	8.4	$2,883	**$7,588**
	Home Improvement Superstore	862	1.165	per 1000 SF	0.317	0.58	8.4	$2,883	**$5,171**
	Hospital	610	0.485	per 1000 SF	0.317	1.00	8.4	$2,883	**$3,711**
	Light Industrial	110	0.315	per 1000 SF	0.317	1.00	11.2	$2,883	**$3,214**
	Manufacturing	140	0.335	per 1000 SF	0.317	1.00	11.2	$2,883	**$3,418**
	Mini-Warehouse (Self Storage)	See Note 1	0.052	per 1000 SF	0.317	1.00	5.6	$2,883	**$265**
	Automobile Sales, New	840	1.215	per 1000 SF	0.317	1.00	8.4	$2,883	**$9,297**
	Automobile Sales, Used	841	1.875	per 1000 SF	0.317	1.00	8.4	$2,883	**$14,348**
	Pharmacy/Drug store (No Drive-Thru)	880	4.255	per 1000 SF	0.317	0.47	2.8	$2,883	**$5,101**
	Pharmacy/Drug store (With Drive-Thru)	881	5.145	per 1000 SF	0.317	0.51	2.8	$2,883	**$6,693**
	Restaurant - Fast Food (No Drive-Thru)	933	14.17	per 1000 SF	0.317	0.57	2.8	$2,883	**$20,602**
	Restaurant - Fast Food (With Drive-Thru)	934	16.335	per 1000 SF	0.317	0.50	2.8	$2,883	**$20,833**
	Restaurant - High Turnover	932	4.885	per 1000 SF	0.317	0.57	2.8	$2,883	**$7,102**
	Shopping Center	820	1.905	per 1000 SF	0.317	0.66	5.6	$2,883	**$6,414**
	Supermarket (Free Standing)	850	4.62	per 1000 SF	0.317	0.64	2.8	$2,883	**$7,542**
	Tire Store	848	1.99	per 1000 SF	0.317	0.72	8.4	$2,883	**$10,964**
	Variety Store (Dollar Store)	814	3.42	per 1000 SF	0.317	0.66	8.4	$2,883	**$17,273**
	Warehousing	150	0.095	per 1000 SF	0.317	1.00	11.2	$2,883	**$969**
	Gas Station with Conv Mkt (Fueling Position)	945	6.995	per fueling position	0.317	0.44	2.8	$2,883	**$7,851**
	Gas Station (Fueling Position)	944	7.015	per fueling position	0.317	0.58	2.8	$2,883	**$10,378**
	Golf Course (Hole)	430	1.455	per hole	0.317	1.00	11.2	$2,883	**$14,845**
	Movie Theater	444	0.045	per seat	0.317	1.00	8.4	$2,883	**$344**
	Public Park	411	0.055	per acre	0.317	1.00	5.6	$2,883	**$281**
	Quick Lubrication	941	2.425	per servicing positions	0.317	0.58	2.8	$2,883	**$3,588**
	Self-Service Car Wash	947	2.77	per stall	0.317	0.58	2.8	$2,883	**$4,098**
	Sup Conv Mkt/Gas Station >3,000 sf and >10 FP	960	11.48	per fueling position	0.317	0.44	2.8	$2,883	**$12,884**
Office Uses	Dental/Vision	See Note 1	1.315	per 1000 SF	0.317	1.00	8.4	$2,883	**$10,063**
	General Office	710	0.575	per 1000 SF	0.317	1.00	8.4	$2,883	**$4,400**
	Medical	720	1.73	per 1000 SF	0.317	1.00	8.4	$2,883	**$13,238**

[1]Trip generation data based on local data. Collected by Ada County Highway District (ACHD) through individual assessment process.

[2]Vehicle trips generated by commercial land uses typically have lower lengths than trips generated by residential or office land-uses. The U.S. Department of Transportation's Summary of Travel Trends: 2017 National Household Travel Survey states that the average trip length of shopping trips and other family/personal errands are approximately 32% shorter than the average trip lengths for all trips. The COMPASS 2012 Regional Household Travel Survey states that Home-Based-Shop trips are approximately 59% shorter than Home-Based-Work trips. Trip reduction factors of 75% (correlates with 25% decrease), 50%, and 25% were applied to land uses that are expected to have average trip lengths lower than 11.2 miles. These reduction factors were applied based on the guidance in the travel surveys and expected development patterns in the Mid-Star service area. Commercial and office-related development is expected to be centered on the SH 44 corridor and will result in trip lengths significantly shorter than trips that require travel external to the Mid-Star service area.

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4. City of Middleton. *City of Middleton Comprehensive Plan*. 2016.
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APPENDIX A:

Individual Assessment Methodology

INDIVIDUAL ASSESSMENT METHODOLOGY

Introduction

The methodology for individual assessments of the Middleton-Star (Mid-Star) Service Area Traffic Impact Fee (TIF) Program is discussed in this document. As per Idaho Code 67-82, development impact fee ordinances shall allow the developer to provide an individual assessment of the proportionate share of development impact fees. The individual assessment may be used to justify traffic impact fees lower than required of a development as part of the CHD4 Traffic Impact Fee Program for the Middleton-Star (Mid-Star) service area.

Individual Assessment Methodology

An individual assessment consists of the evaluation of traffic impact fee calculation factors for site-specific conditions. The traffic impact fee calculation is shown below and the calculation factors that are eligible for individual assessment are underlined. The Vehicle-Miles-Traveled (VMT) Cost is calculated based on project costs in the Mid-Star Service Area Capital Improvements Plan and COMPASS travel demand model output and cannot be changed based on site-specific assessments.

$$\textbf{\textit{Traffic Impact Fee}} = \textit{Vehicle-Miles-Traveled (VMT) Cost Rate} \times \underline{\textit{Peak Hour Trip Generation Rate}} \times \underline{\textit{New Trip Factor}} \times \underline{\textit{Average Trip Length}} \times \underline{\textit{Network Adjustment Factor}}$$

To show that a proposed development is paying impact fees greater than their proportionate share, the developer should prove that one or more of the impact fee calculation factors is not representative of the proposed development. Site-specific data should be used to support the re-calculation and assessment of the impact fee. This section describes the necessary steps and data required for assessment of each traffic impact fee calculation factor.

Site Selection

Site-specific data should be collected from the development after it has been constructed or from a representative development site. If the data is collected from the development, it should be collected after the development, or a representative portion of the development, is constructed and occupied. The *Institute of Transportation Engineer's (ITE) Trip Generation Handbook 3rd Edition* (Reference 1) recommends an occupancy rate of at least 75% to 90% depending on land use type. Collecting data from the development provides the most accurate data and can be used to justify a partial refund on impact fees that have already

been paid by the applicant. If the data is collected from a different site, the site should be representative of the proposed development in land-use type and location.

Assumptions related to site-specific data should be discussed with the Mid-Star Service Area Impact Fee administrators prior to data collection.

Peak Hour Trip Generation

The Peak Hour Trip Generation represents the average number of one-way trips that a development unit (i.e., residential unit, 1,000 square feet of retail land use, 1,000 square feet of retail land use, 1,000 square feet of industrial land use) generates in the PM peak hour. The traffic impact fee schedule was calculated with peak hour trip generation rates from the *ITE Generation Manual 10th Edition* (Reference 2).

A developer may establish site-specific trip generation rates by collecting traffic counts at the development (post-construction) or at sites with representative land-uses to the proposed development. The traffic counts should be collected during a weekday PM peak period (4 p.m. to 6 p.m.). Traffic counts should be collected in fifteen-minute intervals and at each site access point.

Additional information regarding traffic count collection may be found in *ITE's Trip Generation Handbook 3rd Edition*.

New Trip Factor

The New Trip Factor represents the percent of trips that are newly generated. The factor is used to reduce the trip generation rate to account for pass-by trips. This factor is typically only applicable to retail land uses. *ITE's Trip Generation Handbook 3rd Edition* provides pass-by trip reduction factors that are used to determine the New Trip Factors in the Mid-Star Service Area traffic impact fee schedule.

A site-specific New Trip Factor should be determined through origin-destination surveys at the development (post-construction) or at sites with representative land-uses to the proposed development. The origin-destination survey should ask participants if the trip was of primary nature (e.g., was the development the primary destination of the trip). Trips to the development that are not primary in nature may be considered as pass-by trips.

Average Trip Length

The Average Trip Length indicates the average, one-way vehicle trip length generated by a land-use within the Mid-Star Service Area. The Average Trip Length was determined from the COMPASS travel demand model (Reference 3) and adjusted based on data from the National Household Travel Survey (Reference 4).

A site-specific Average Trip Length should be determined through origin-destination surveys at the development (post-construction) or at sites with representative land-uses to the proposed development. The origin-destination survey should ask participants about their trip origin, trip destination and trip routes. This information can be used to determine average trip lengths.

Network Adjustment Factor

The Network Adjustment Factor indicates the proportion of trips that take place on non-impact fee eligible roadways (i.e., Idaho Transportation Department facilities) within the Mid-Star Service Area. The Network Adjustment Factor is obtained from the COMPASS travel demand model.

A site-specific Network Adjustment Factor should be determined at the development (post-construction) or at sites with representative land-uses to the proposed development. The survey should ask participants about their trip route. The percent of the trip routes that take place on non-impact fee eligible roadways should determine the Network Adjustment Factor.

REFERENCES

1. Institute of Transportation Engineers. *Trip Generation Handbook 3rd Edition.* 2017.
2. Institute of Transportation Engineers. *Trip Generation Manual 10th Edition.* 2017.
3. Community Planning Association of Southwest Idaho. *Communities in Motion 2040 2.0.* 2018.
4. Federal Highway Administration. *Summary of Travel Trends 2017 National Household Travel Survey.* 2017.

CANYON HIGHWAY DISTRICT NO. 4

Mid-Star Service Area Capital Improvements Plan

Prepared by Kittelson & Associates, Inc.
May 7, 2021

Prepared for:

Canyon Highway District No. 4
City of Star, Idaho
City of Middleton, Idaho

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INTRODUCTION

Canyon Highway District No. 4 (CHD4) has prepared this Middleton-Star Capital Improvements Plan (herein referred to as "Mid-Star Service Area CIP") to identify, plan and prioritize transportation projects through the year 2040 within the CHD4 Subdistrict No. 1 planning area. Improvements were identified based on an analysis of the existing and future transportation system, utilizing the Community Planning Association of Southwest Idaho's (COMPASS) travel demand model. CHD4, Canyon County, City of Middleton and City of Star were all involved in the CIP development for joint use in adopting transportation impact fees to fund improvements to the highway system, to serve new growth and development, and to protect the health, safety, and general welfare of the citizens of these communities.

A Traffic Impact Fee program (TIF) (*Reference 1*) was developed in conjunction with this CIP so that impact-fee eligible projects from the CIP could be funded through development impact fees in accordance with Idaho Code 67-82 (Idaho Development Impact Fee Act). Development Impact Fee Advisory Committees from Canyon County, City of Star, and City of Middleton (DIFAC) were engaged for the development of the CIP and TIF Program. The joint DIFAC met four times (June 3, 2020; September 15, 2020; November 10, 2020; January 13, 2021) to review materials and provide comments on development of the CIP and TIF. *Meeting materials and summary notes are included in Appendix A. Appendix B contains the requirements laid out in the Idaho code and a general description of how each is addressed in this CIP.*

In order to meet the requirements set forth in Idaho Code 67-8208 (1) (b)- "Commitment for non-Impact Fee revenues to cure Existing System Deficiencies", CHD4, the City of Star, and the City of Middleton commits to using revenue sources other than development impact fees to cure existing system deficiencies, where practical, with the adoption of this Capital Improvement Plan.

Service Area & Service Network

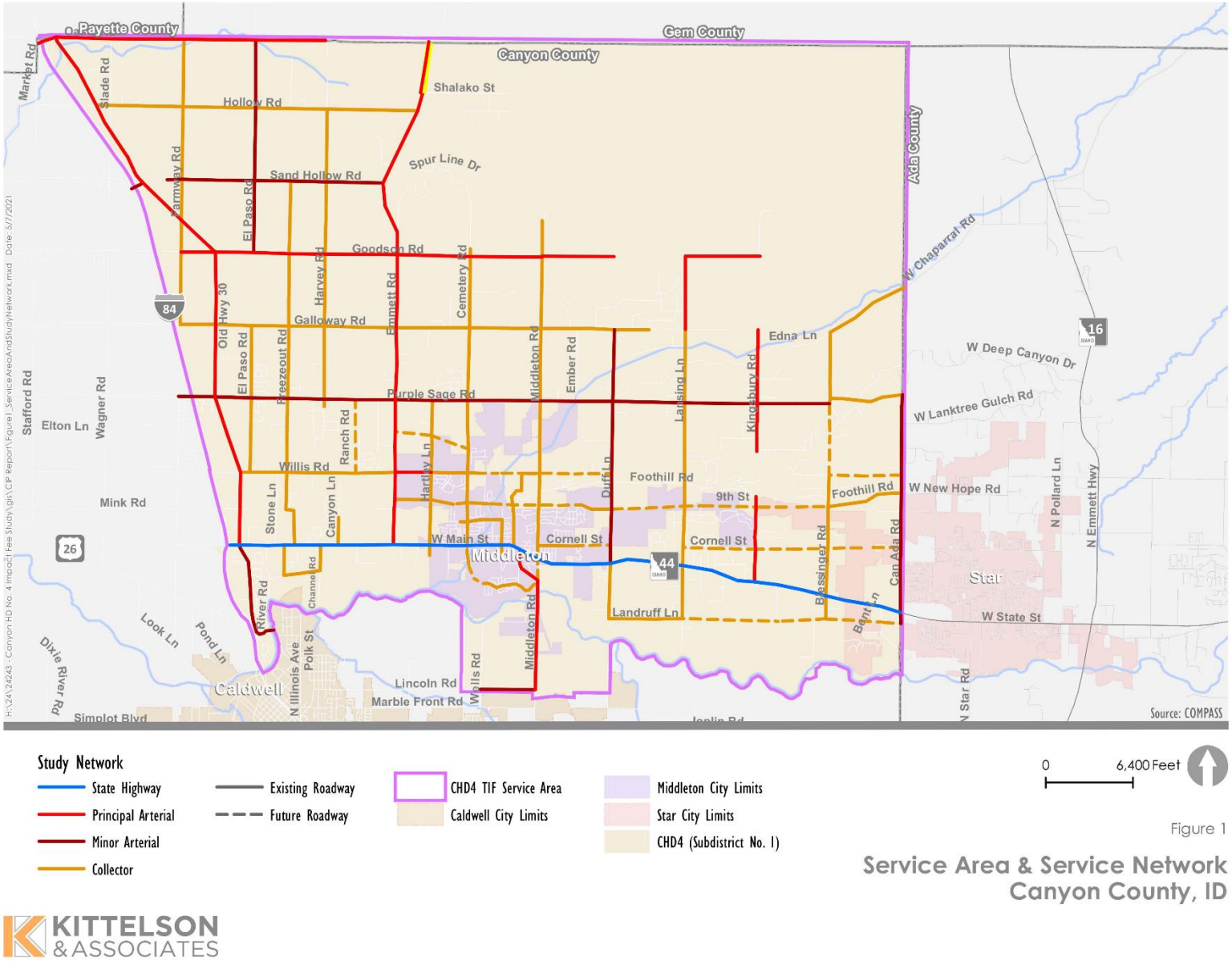
The service area for this CIP and for CHD4's Traffic Impact Fee program include multiple jurisdictions: City of Middleton, the western portion of the City of Star, unincorporated Canyon County and CHD4. The City of Caldwell also has a small park in the southwest corner of the service area but does not have jurisdiction over or maintain any public roadways in the service area. The service area is bounded to the north by Gem County and Payette County, to the south by the Boise River and Lincoln Road, to the west by I-84, and to the east by Ada County. The service area also includes the City of Middleton Area of Impact south of the Boise River, described as the lands east of KCID Road, north of Lincoln Road, and west of Midland Boulevard.

Arterial and certain collector roadways within the service area were identified as the service network for this CIP. These roadways are typically eligible for traffic impact fees as they are utilized by trips of significant length within or through the service area. Those collector roadways deemed regionally significant are generally located on section lines at one-mile intervals, and are likely to develop into a minor arterial function as urban growth expands within the service area. Local roadways and some minor collectors are excluded from this study, as their principal purpose is to distribute trips to and from the regional arterial/collector network. State Highway 44 is maintained by the Idaho Transportation Department (ITD) and is included in this analysis to

evaluate the CHD4-maintained roadway intersections with the highway, and may require improvements due to new growth and development. Improvements to the state highway system maintained by ITD are not included in this CIP and are not eligible for impact fee funding; however, improvements to the local road approaches to the state highway system and the local share of the cost of traffic signal equipment at these intersections are impact fee eligible, and are included in this plan.

Figure 1 shows the boundaries of the service area and arterial and collector roadways included in the service network. *Appendix E includes Technical Memorandum #1B, which provides additional discussion on service area demographics and roadway facilities in the study area.*

Figure 1. Service Area & Service Network



Existing Service Network

There are three separate roadway jurisdictions within the Mid-Star service area: Canyon Highway District No. 4 (CHD4), City of Middleton, and City of Star. By agreement[1] with City of Star, CHD4 acts as the highway jurisdiction for those portions of Star within Canyon County, and receives from Star the roadway-related tax revenues generated within city limits in Canyon County. City of Middleton has a functioning street department and has jurisdiction over all roadways within its city limits.

There are three existing improved intersections in the service area, consisting of two dual-lane roundabouts on Emmett Road adjacent to Middleton High School, and the existing signalized intersection at SH 44 and Middleton Road in downtown Middleton. All other intersections within the service area are stop controlled (two-way or all-way). All highways included in the service network are two lane rural roads, except at isolated locations where development-related frontage improvements have been constructed.

The existing and anticipated year 2040 service network is described in Table 1, and consists of approximately 116 miles of existing highways:

Table 1. 2020 and 2040 Service Network Mileage by Functional Classification

	2020 Network	2040 Network
Total Network Mileage	116.2	138.2
State Highway	9.4 (8.1%)	9.4 (6.8%)
Principal Arterial	28.5 (24.5%)	28.6 (20.7%)
Minor Arterial	23.8 (20.5%)	23.8 (17.2%)
Collector	54.5 (46.9%)	76.5 (55.3%)

Note: Values represent directional mileage of study network roadways (excludes local roadways)
Source: COMPASS

Existing system deficiencies are described in detail beginning on page 20 of this document.

CIP Process

The following transportation plans, capital improvement plans, and corridor studies were reviewed to identify transportation projects within the service area. These projects were reviewed and considered for inclusion in the CIP to ensure consistency between previous planning efforts.

- CHD4 Transportation Master Plan *(Reference 2)*
- City of Middleton Capital Improvements Plan *(Reference 3)*
- City of Star Comprehensive Plan *(Reference 4)*

[1] Canyon 4/Star Public Agency Coordination Agreement, June 6, 2007.

- SH-44, I-84 to Eagle, Corridor Study *(Reference 5)*
- Middleton Road Corridor Plan *(Reference 6)*

Projects included in this CIP were selected through a planning-level traffic operations analysis. Analyses were completed to identify corridors and intersections with existing (2020) and future (2040) capacity-related deficiencies. The CIP development process is briefly outlined below.

- The COMPASS Travel Demand Model was updated to include current residential land use, and population and employment forecasts for 2040.
- COMPASS model output (existing and future traffic volumes) was used to identify existing and future deficiencies through a planning level traffic operations analysis.
- CIP projects and cost estimates were developed from the list of deficient roadways and intersections.
- TIF-eligibility and other funding mechanisms were determined through discussions with partner agencies, review of funding sources for transportation projects by jurisdiction, and a review of the Idaho Development Impact Fee Act.

METHODOLOGY & ASSUMPTIONS

Land Use

Existing and future roadway and intersection deficiencies were identified using output from the COMPASS Travel Demand Model. COMPASS provided existing and future year traffic volumes for roadways, based on the existing and projected future year demographic data in the Traffic Analysis Zones (TAZ). The COMPASS network includes arterial and collector roadways within the service area. Figure 1 shows the roadways included in the COMPASS model and considered in development of this CIP.

For purposes of this study, the 2040 COMPASS Travel Demand Model was used as a basis for the demographic and land use assumptions in the service area. The current year 2020 demographics from the baseline COMPASS model were adjusted to quantify the existing residential population using aerial photography commissioned by COMPASS in 2019 to identify total existing residential development for each TAZ. Future year 2040 demographics were also modified from the base COMPASS travel demand model to reflect recent and expected development trends in the service area, based on current and planned growth patterns identified in the Canyon County, City of Middleton, and City of Star Comprehensive Plans (References 7, 8, and 9). Table 2 summarizes the year 2020 and year 2040 demographics for the service area. Figure 2 and Figure 3 show the year 2040 population and employment estimates by TAZ. *Appendix C includes figures showing year 2020 population and employment by TAZ.*

Table 2. Year 2020 and Year 2040 Demographics in Mid-Star Service Area

	Population				Employment			
Jurisdiction	2020	2040	Change	Percent	2020	2040	Change	Percent
City of Middleton	9,710	27,342	+17,632	+182%	1,521	3,952	+2,431	+160%
City of Star (in Canyon County)	150	12,646	+12,496	+8,331%	20	361	+341	+1,705%
Unincorporated Canyon County	10,544	4,287	-6,257	-59%	801	600	-201	-25%
Total Service Area	**20,414**	**44,315**	**+23,901**	**+117%**	**2,342**	**4,939**	**+2,597**	**+111%**

Additional coordination occurred with COMPASS and relevant agencies to identify new arterial and collector roadway alignments that are likely to be constructed by year 2040 for inclusion in the model. These roadway alignments were primarily in areas that are expected to experience high population and employment growth by the year 2040.

Service Units by Land Use Category

Traffic impact fees must be developed through use of service units to be consistent with the Idaho Development Impact Fee Act. Service units, or the measure of system demand associated with each new development, are measured in Vehicle Miles Traveled (VMT) on the service network during the PM peak hour. The total amount of PM peak hour trips are used to estimate VMT generated by different land use types. Table 3 shows the estimated growth in PM peak hour trips and in employment by different land-use types as assumed in the COMPASS demographic forecasts.

Table 3. Year 2020 and Year 2040 Demographics in Mid-Star Service Area – Land-Use Categories

Year	P.M. Peak Hour Trips	Population	Employment					
			Retail	Office	Industrial	Government	Agriculture	Education
2020	3,252	20,414	427	757	460	79	107	512
2040	7,384	44,315	1,246	1,946	924	135	83	669

Figure 2. Year 2040 Population by Traffic Analysis Zone

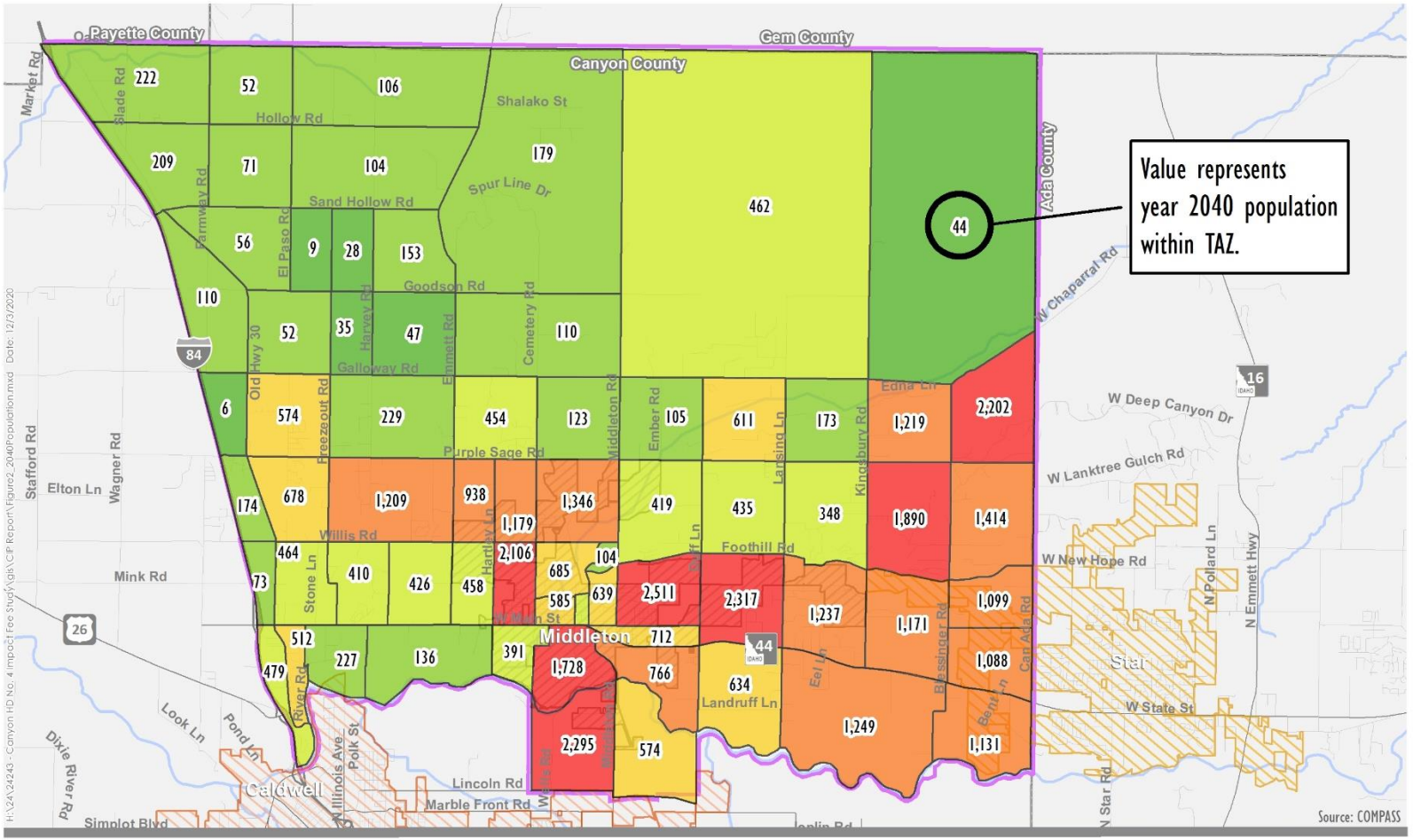


Figure 2

Year 2040 Population by Traffic Analysis Zone Canyon County, ID

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Figure 3. Year 2040 Employment by Traffic Analysis Zone

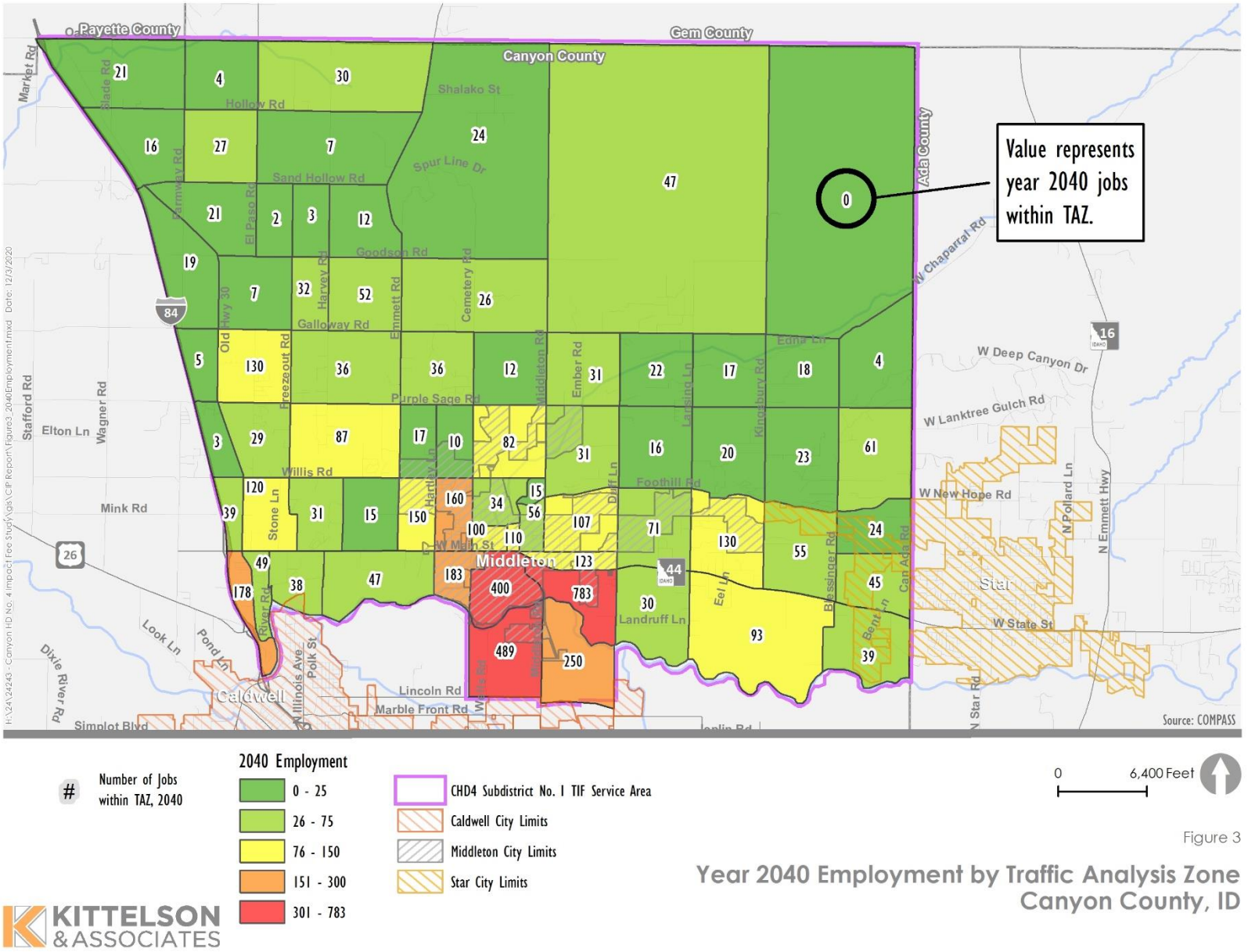

Figure 3

Year 2040 Employment by Traffic Analysis Zone
Canyon County, ID

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Performance Measures & Traffic Operations

A traffic operations analysis was conducted for existing and future roadways and intersections within the service area. The following section outlines the methodologies and processes used in the analysis, as well as the performance measure used to determine deficient segments and intersections. *Appendix D includes Technical Memorandum #1A, which includes additional discussion on traffic operations methodology and performance measures.*

Performance Measure

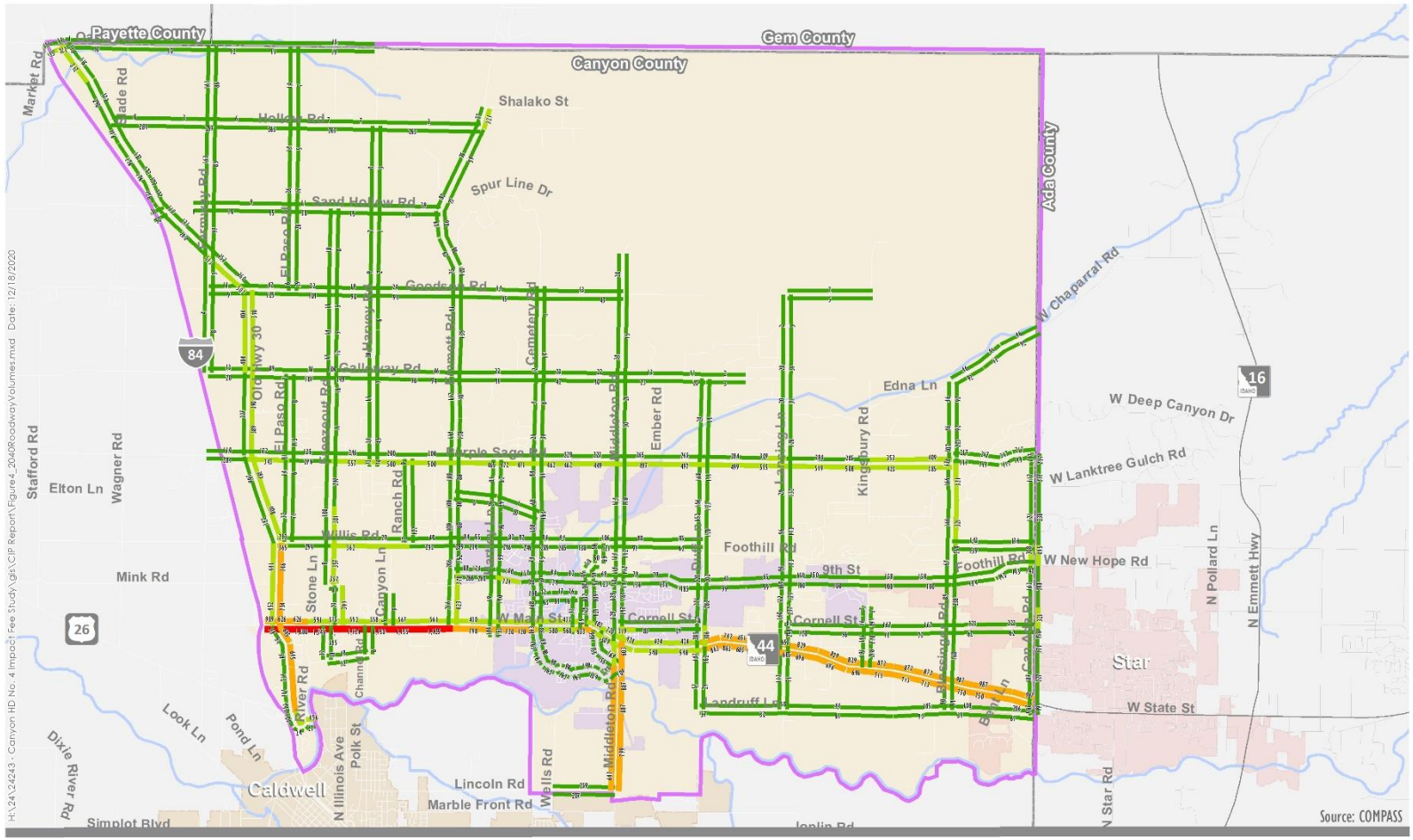
The traffic operations analysis performed in this CIP utilized a performance measure of **level of service (LOS) D** for roadway segments and intersections, based on the following characteristics:

- Goals and objectives for the service area.
- Consistent with current practice by CHD4 and City of Star.
- Consistent with other transportation agencies in the Treasure Valley.
- The measure is tied to the capacity of the roadway segments and intersections consistent with the Idaho Code 67-82.
- The measure can be calculated via HCM methodology.

Roadway Volumes

The revised year 2040 land use assumptions embedded in the COMPASS travel demand model were used to develop future roadway volumes for the study network. COMPASS provided daily volumes as well as PM peak hour, directional volumes for year 2020 and 2040 analysis years. Figure 4 shows weekday PM peak hour roadway volumes for year 2040.

Figure 4. Year 2040 Roadway Volumes, Weekday PM Peak Hour



Weekday PM Peak Hour Volumes
- Less than 300
- 301 to 600
- 600 to 1,000
- More than 1,000

- CHD4 TIF Service Area
- Caldwell City Limits
- Middleton City Limits
- Star City Limits
- CHD4 (Subdistrict No. 1)

0 6,400 Feet

Figure 4

Year 2040 Roadway Volumes, Weekday PM Peak Hour
Canyon County, ID

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Roadway Methodology

Roadway operations were evaluated within the service area using service volume thresholds based on methodologies from the Highway Capacity Manual (HCM), 6th Edition. The specific values used in this analysis were developed using the Florida Department of Transportation's (FDOT) 2020 generalized service volume tables. *For more information regarding this process and other service volume tables, see Technical Memorandum #2 in Appendix F.*

Table 4 provides two distinct sets of service volumes for different roadway classifications, lane configurations, and the presence of turn lanes, center turn-lane, or median. These sets include:

- CHD4 Service Volumes: Urbanized Areas – developed using 2020 FDOT "Urbanized Area" service volume table
- CHD4 Service Volumes: Transitioning Areas – developed using 2020 FDOT "Transitioning and Areas Over 5,000 Not in Urbanized Areas" service volume table

The context of each roadway was categorized as follows: "urbanized area" for roadways within an incorporated city and "transitioning area" for roadways within an unincorporated area of the county. The following describes the methodology for evaluating roadway segments:

Step 1: COMPASS Regional Travel Demand Model output was obtained. Existing (2020) and future (2040) peak-hour directional volumes (weekday PM peak hour) for each roadway were provided from COMPASS model link volumes.

Step 2: Each roadway segment was evaluated by comparing the peak-hour directional volumes calculated in Step 1 with the selected thresholds outlined in Table 4 (on the next page). Using LOS D as the threshold, roadways that require capacity improvements were identified, and project types were recommended for each roadway to meet this performance measure.

Step 3: The list of recommended projects was presented to partner agencies. The project list was refined based on input from partner agencies and incorporated into the CIP. The Freezeout Rd- SH 44 to Willis Rd roadway project exceeded the LOS D threshold. It was removed by observation as it would not logically function as arterial or major collector components to the network.

Table 4. Roadway Service Volume Thresholds

Functional Classification	Characteristics	Number of Lanes per Direction of Travel	Directional Peak Hour Volume Level of Service Planning Thresholds			
			Urbanized Areas		Transitioning Areas	
			LOS D	LOS E	LOS D	LOS E
Principal Arterial	Undivided; No left turn lanes at intersections	1	620	**	560	**
	Undivided; Left turn lanes at intersections	1	790	**	720	**
		2	1,700	**	1,550	**
		3	2,570	**	2,330	**
	Divided (Continuous center left turn lane or median); Left turn lanes at intersections	1	840	**	760	**
		2	1,800	**	1,640	**
		3	2,720	**	2,470	**
Minor Arterial	Undivided; No left turn lanes at intersections	1	530	560	480	500
	Undivided; Left turn lanes at intersections	1	680	720	610	650
		2	1,390	1,450	1,240	1,360
		3	2,140	2,180	1,940	2,060
	Divided (Continuous center left turn lane or median); Left turn lanes at intersections	1	710	760	650	680
		2	1,470	1,530	1,310	1,440
		3	2,270	2,300	2,050	2,180
Collector	Undivided; No left turn lanes at intersections	1	340	360	310	320
	Undivided; Left turn lanes at intersections	1	490	520	440	470
		2	980	1,020	880	960
		3	1,510	1,540	1,370	1,450
	Divided (Continuous center left turn lane or median); Left turn lanes at intersections	1	530	560	480	500
		2	1,060	1,110	950	1,040

Intersection Methodology

Intersection operations were evaluated using methodologies outlined in the HCM and the National Cooperative Highway Research Program (NCHRP) *Report 825: Planning and Preliminary Engineering Applications Guide to the Highway Capacity Manual* (Reference 10). The methodology required the following data:

- Year 2020 and 2040 peak hour traffic volume projections on all service area roadways
- Year 2020 and 2040 peak hour intersection turning movement volume projections on certain service area intersections
- Existing peak hour traffic volumes on service area roadways and intersections (not a requirement, but preferred where data is available)

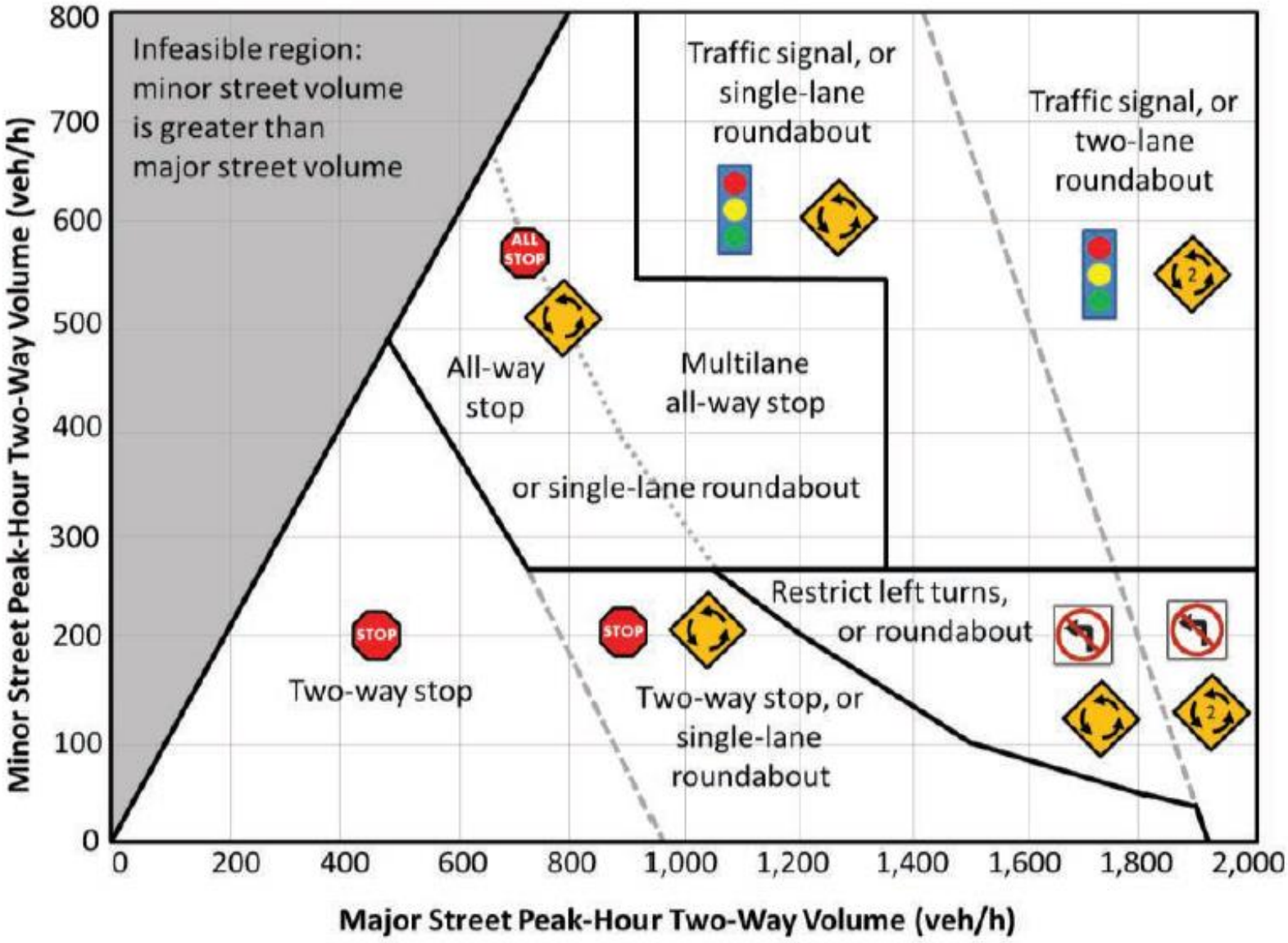
This methodology led to identifying deficiencies and improvements, such as converting a two-way stop-control intersection to an all-way stop-control, roundabout or traffic signal at the intersections. The following steps outline the methodology used for intersection operations analysis.

Step 1: Each intersection within the service area was evaluated under year 2020 and 2040 traffic conditions (weekday PM peak hour) using Exhibit 17 from NCHRP Report 825 (Reference 10), as shown in Figure 5 and Figure 6. This exhibit is based on methodologies of the 6th Edition of the HCM and identifies intersections that warrant a different intersection control type (e. g. stop control, all-way stop, roundabout, signal), based on future traffic volumes on the roadway approaches. This step resulted in a list of intersections in the service area that may warrant an improvement.

Step 2: The compiled list of intersections and preliminary recommendations for intersection control types (created in Step 1) was sent to partner agencies and the DIFAC for review and comment. Based on feedback from partner agencies and the DIFAC, a refined list of intersections and respective control types was developed for inclusion into the CIP.

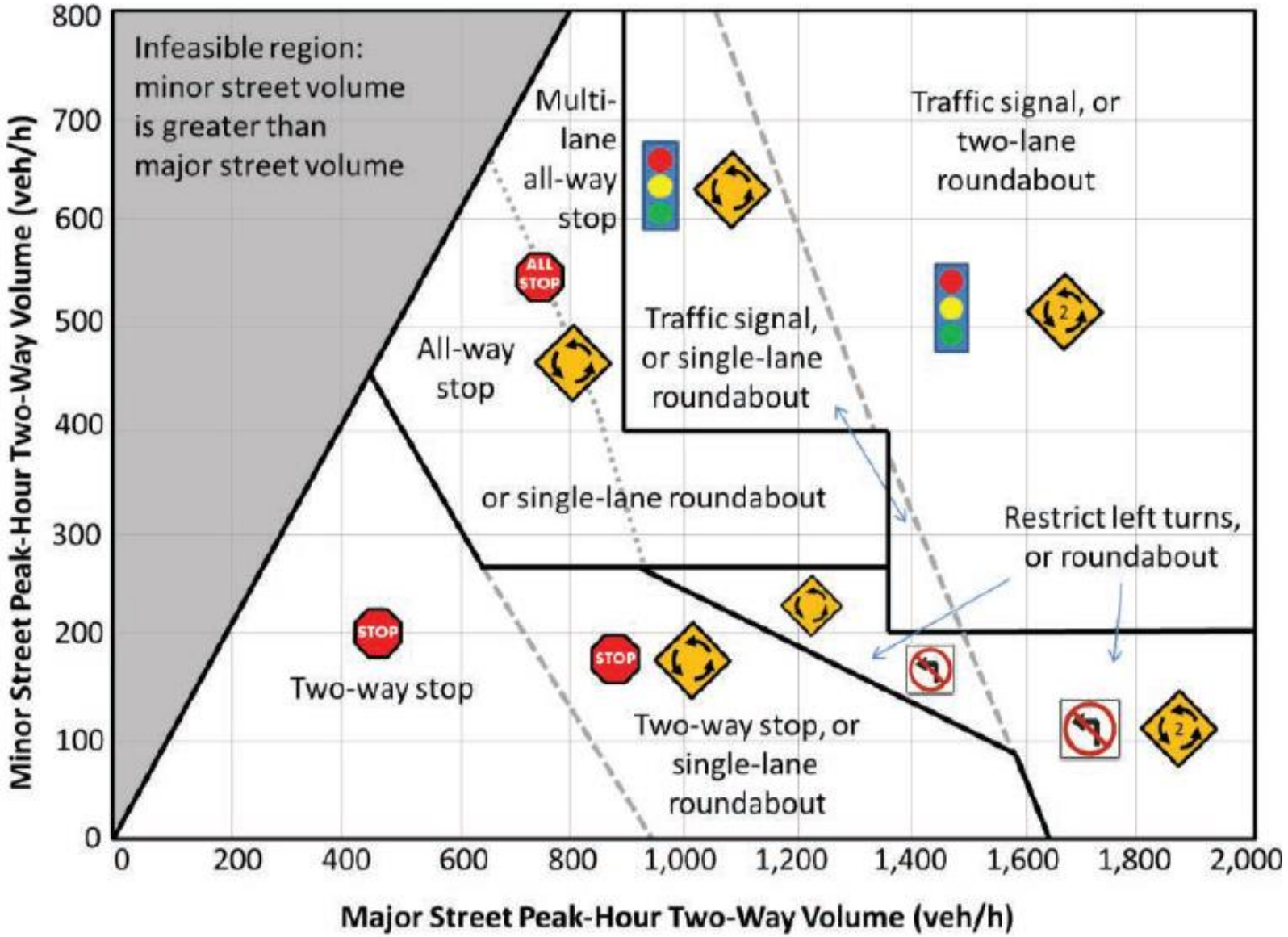
Step 3: Some intersections are identified for further analysis to determine appropriate control type. Previous planning documents for the service area were reviewed for consistency with intersection needs and control types.

Figure 5. Intersection Control Type by Peak Hour Volume – 50/50 Volume Distribution



Source: National Cooperative Highway Research Program (NCHRP) Report 825 (Exhibit 17a)

Figure 6. Intersection Control Type by Peak Hour Volume – 67/33 Volume Distribution



Source: National Cooperative Highway Research Program (NCHRP) Report 825 (Exhibit 17b)

ROADWAY & INTERSECTION DEFICIENCIES

Existing Capacity & Deficiencies

This section identifies the existing capacity and deficiencies of the transportation system as required by Idaho Code 67-82. Five intersections and two roadway segments have traffic demand that exceeds current year 2020 service capacity. All five of the intersections are along SH 44, and all are currently two-way stop-controlled intersections. The critical movement(s) of these intersections are expected to operate over-capacity during the PM peak hour which corresponds with a performance measure of LOS E or worse. The two roadway segments currently operate at LOS E or worse during the PM peak hour and include a small segment of SH 44, less than 1,000 feet from I-84 to Old Highway 30 and a segment of Middleton Road, about 1.5 miles from Lincoln Road to Sawtooth Lake Drive. Capacity improvements that address existing deficiencies are not eligible for TIF funding. Table 5 and Figure 7 identify the existing system deficiencies. The total estimated cost to address existing system deficiencies is $6,312,500, as shown in Table 5.

Table 5. Deficient Intersections & Roadways (Year 2020, Existing System)

Intersection	Existing Control Type	Improvement Needed to Address Existing Deficiency	Cost
SH 44 & Middleton Road[1]	Two-Way Stop	3x5 Traffic Signal	$962,500
SH 44 & Emmett Road[1]	Two-Way Stop	3x5 Traffic Signal	$362,500
SH 44 & Lansing Lane[1]	Two-Way Stop	3x5 Traffic Signal	$1,262,500
SH 44 & Old Highway 30[1]	Two-Way Stop	3x5 Traffic Signal	$1,262,500
SH 44 & Can Ada Road[1]	Two-Way Stop	3x5 Traffic Signal	$1,262,500

Roadway	Threshold	Peak Hour Volume	Existing Configuration	Improvement Needed to Address Existing Deficiency	Cost
SH 44[2] *I-84 to Old Highway 30*	720	923	2 Lanes	Widen to 3 Lanes	$0 (ITD only)
Middleton Road[3] *Lincoln Road to Sawtooth Lake Drive*	560 to 620	676 to 682	3 Lanes	Widen to 3 Lanes	$1,200,000

[1]Mitigation requires traffic signal or roundabout; [2]Mitigation requires two travel lanes in each direction; [3]Mitigation requires turn lanes at intersections

Figure 7. Existing Deficiencies (2020)

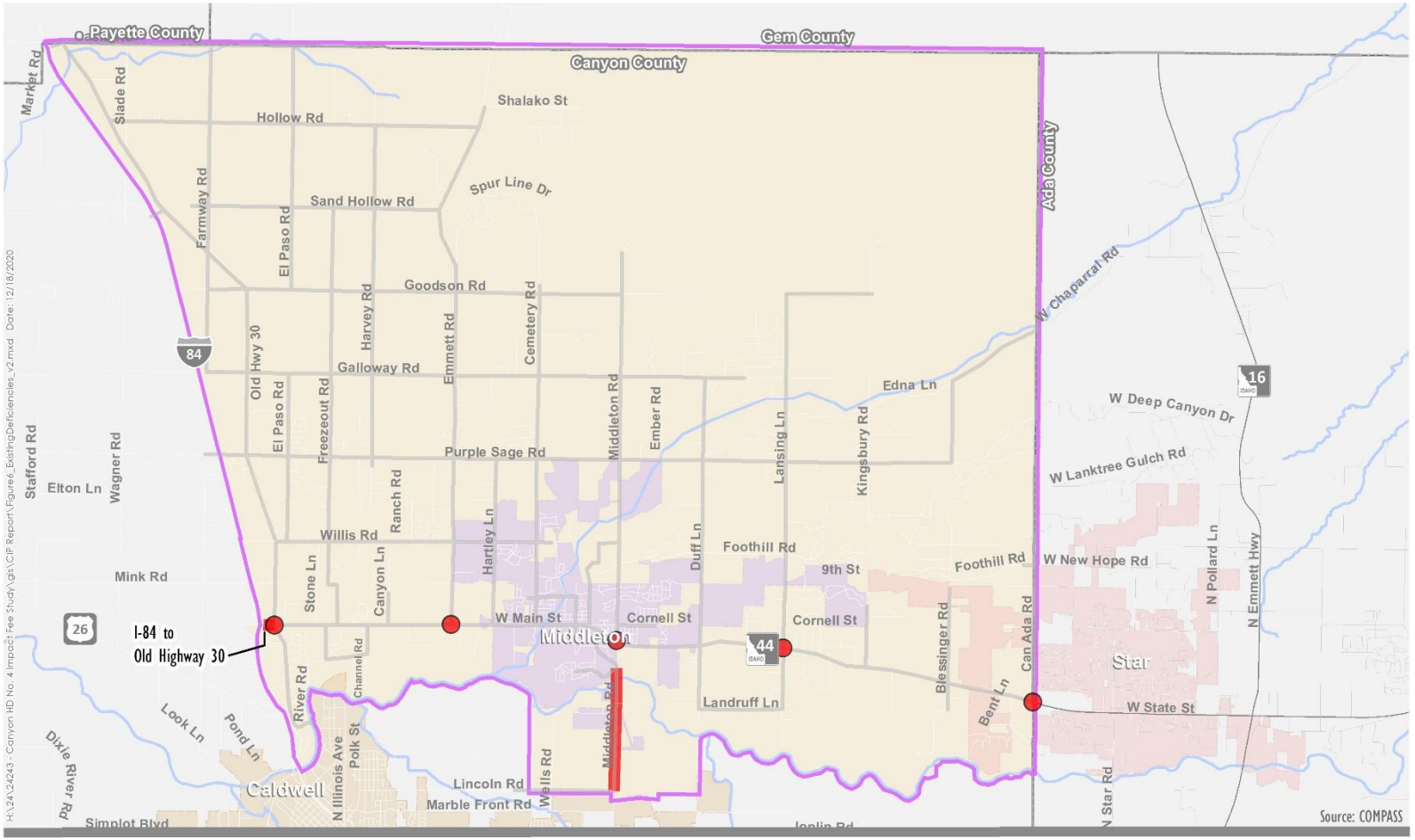


Figure 7

Existing Deficiencies (2020)
Canyon County, ID

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2040 Capacity & Deficiencies

Future travel demand estimates for the Mid-Star service area are based on the land use and growth assumptions described above and are developed through output from the COMPASS travel demand model. The model forecasts the PM peak hour vehicle trips for 2040 horizon year based on the growth assumptions (size, type, and location of new developments), and assigns these trips to roadway segments in the service network.

Service units, or the measure of system demand associated with each new development, are measured in Vehicle Miles Traveled (VMT) on the service network during the PM peak hour. The additional demand attributable to the estimated new growth and development during the 2020 to 2040 planning horizon is 23,280 VMT as shown in Table 6.

Table 6. Change in Vehicle Miles Traveled (Year 2020 to Year 2040)

	Total Service Area VMT
Year 2020	11,743
Year 2040	35,023
Net New System VMT (Change in VMT from New Development)	23,280

The service network was evaluated using the COMPASS travel demand model for the projected 2040 total demand, with 23,280 additional PM peak hour vehicle miles traveled (VMT). Those improvements needed to return the service network intersections and roadway corridors to a LOS D (excluding any 2020 existing deficiencies) are considered the proportionate share of improvements attributable to new growth and development.

Projected traffic demand is expected to exceed service capacity on thirty-two intersections and eleven roadway segments by 2040. Most of the deficient intersections are located along a few major roadways within the service area:

- Sixteen along SH 44 (50%),
- Eight along Purple Sage Road (25%) and
- Four along Old Highway 30 (12.5%).

Five of the thirty-two identified intersections have existing deficiencies in the 2020 year. The portions of projects that address these existing deficiencies are not impact fee eligible, and are excluded from the impact fee-eligible costs in the CIP.

The majority of SH 44 within the service area exceeds service capacity thresholds in year 2040, except for the segment within the City of Middleton. These segments are under the jurisdiction of ITD and therefore are not impact-fee eligible. Other deficient segments in the year 2040 include:

- Purple Sage Road between Freezeout Road and Emmett Road and between Middleton Road and Kingsbury Road, and
- Portions of Old Highway 30, Freezeout Road, Middleton Road, Blessinger Road, Can Ada Road, and Willis Road.

Table 7, Table 8, and Figure 8 illustrate intersection and roadway deficiencies in the year 2040.

Table 7. Deficient Intersections (Year 2040)

Intersection	Existing Deficiency	Existing Control Type
Old Highway 30 & Galloway Road	No	Two-Way Stop
Old Highway 30 & Purple Sage Road	No	Two-Way Stop
Old Highway 30 & Willis Road	No	Two-Way Stop
Purple Sage Road & Middleton Road	No	Two-Way Stop
Purple Sage Road & Duff Lane	No	Two-Way Stop
Purple Sage Road & Lansing Lane	No	Two-Way Stop
Purple Sage Road & Emmett Road	No	Two-Way Stop
Purple Sage Road & Harvey Road	No	Two-Way Stop
Purple Sage Road & Freezeout Road	No	Two-Way Stop
Purple Sage Road & Blessinger Road	No	Two-Way Stop
Freezeout Road & Willis Road	No	Two-Way Stop
SH 44 & Middleton Road	Yes	Two-Way Stop
SH 44 & Dewey Avenue	No	Two-Way Stop
SH 44 & Hawthorne Drive	No	Two-Way Stop
SH 44 & Cemetery Road	No	Two-Way Stop
SH 44 & Hartley Road	No	Two-Way Stop
SH 44 & Emmett Road	Yes	Two-Way Stop
SH 44 & Duff Lane	No	Two-Way Stop
SH 44 & Canyon Lane	No	Two-Way Stop
SH 44 & Channel Road	No	Two-Way Stop
SH 44 & Lansing Lane	Yes	Two-Way Stop
SH 44 & River Road	No	Two-Way Stop
SH 44 & Freezeout Road	No	Two-Way Stop
SH 44 & Old Highway 30	Yes	Two-Way Stop
SH 44 & Kingsbury Lane	No	Two-Way Stop
SH 44 & Blessinger Road	No	Two-Way Stop
SH 44 & Can Ada Road	Yes	Two-Way Stop
Middleton Road & Sawtooth Lake Drive	No	Two-Way Stop
Middleton Road & Lincoln Road	No	Two-Way Stop
Middleton Road & Cornell Street	No	All-Way Stop
Can Ada Road & Willis Road	No	Two-Way Stop[1]
Can Ada Road & Foothill Road	No	All-Way Stop

1. *Future intersection – TWSC assumed for all future intersections in this analysis*

Table 8. Deficient Roadway Segments (2040)

Roadway	Threshold[1]	Peak Hour Volume
Blessinger Road *Willis Road to Purple Sage Road*	310	321
Can Ada Road *New Hope Road to Willis Road*	480	495
Middleton Road *Lincoln Road to SH 44*	490 to 620	533 to 887
Old Highway 30 *US 26 to Willis Road*	480 to 560	645 to 754
Purple Sage Road *Freezeout Road to Emmett Road*	480	500 to 557
Purple Sage Road *Middleton Road to Kingsbury Road*	480	497 to 519
SH 44 *Old Highway 30 to Rainbow Ridge*	1,550	1,600
SH 44 *Canyon Lane to Hartley Lane*	720	798 to 1,135
SH 44 *Duff Lane to Can Ada Road*	720	742 to 987
Willis Road *Old Highway 30 to El Paso Road*	310	365
Willis Road *Freezeout Road to Ranch Road*	310	362

1. *See Table 4 for service volume threshold definitions*

Figure 8. Future Deficiencies (2040)

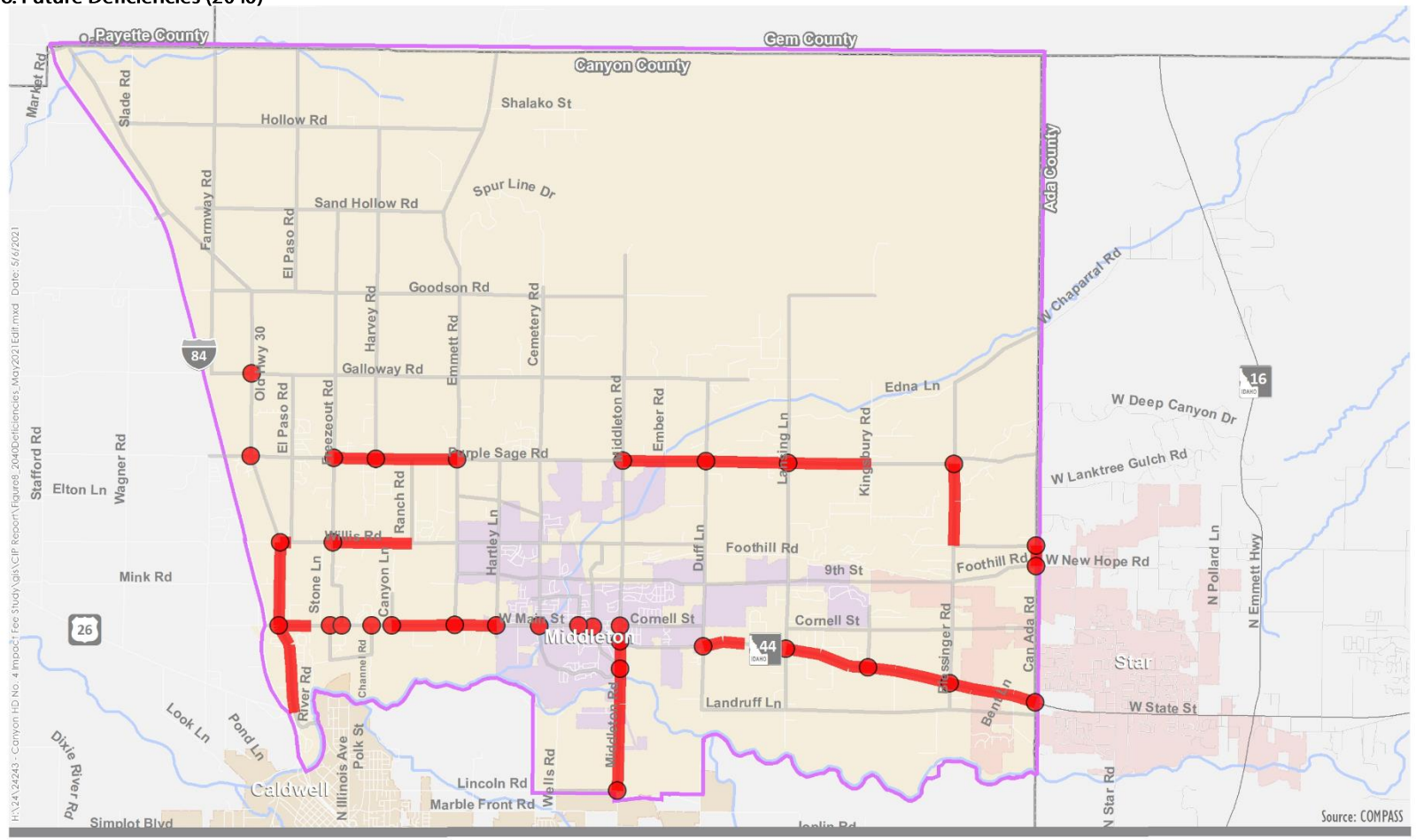

Figure 8

Future Deficiencies (2040)
Canyon County, ID

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CIP PROJECTS

This section presents the proposed CIP projects to address the intersection and roadway deficiencies identified in year 2020 and 2040.

Cost Estimates

The total cost of each project in the CIP was estimated at the planning-level. Table 9 shows unit costs for different project types that were used as a baseline for project costs. The project unit costs were developed based on recent cost estimates for similar projects in the region and collaboration with CHD4. The final CIP project costs were adjusted from the baseline costs shown in Table 9 to account for right-of-way (ROW) impacts, topography challenges, bridges or large culverts, and other potential constraints or design considerations (i.e., number of turn lanes required).

ROW costs are included in the intersection project unit costs. ROW costs for roadway projects were determined on a case-by-case basis using available parcel data and a unit cost of $2.50 per square feet. The unit cost was based on recent project costs in the region. It was assumed that a ROW width of 74 feet is required for two-three lane roadways and that a ROW width of 94 feet is required for four-five lane roadways.

Bridge and/or culvert costs were added for significant waterway crossings using $400 per square foot for design and construction costs. A contingency factor was applied to each project unit cost on a case-by-case basis to account for topographic features and other potential constraints.

Table 9. Cost Estimates - Unit Costs

Project Type	Project Unit Cost	Notes
Single-Lane Roundabout	$2,000,000 per intersection	Cost includes bicycle and pedestrian facilities and limited ROW impacts.
Multi-Lane Roundabout	$3,000,000 per intersection	
Traffic Signal (3x3)[1]	$325,000 per intersection	Cost does not include widening of roadway. Costs associated with turn-lanes added based on need to widen roadway approaches. Cost includes limited ROW impacts and bicycle and pedestrian facilities.
Traffic Signal (5x5)[2]	$400,000 per intersection	
Roadway Widening	$1,500,000 per lane per mile	ROW not included and determined on a case-by-case basis. Assumes cross-section with 12′ travel lanes, 14′ center-turn lanes, sidewalks, bike lanes, and/or multi-use path.
New Roadway	$1,300,000 per lane per mile	ROW not included and determined on a case-by-case basis assuming a unit cost of $2.50 per square foot. Assumes cross-section with 12′ travel lanes, 14′ center-turn lanes, sidewalks, bike lanes, and/or multi-use path.
Turn-Lane Improvement	$300,000 per turn lane	Assumes cost of $75 per square foot. Project unit cost is for 250′ turn lane with 150′ taper.
Bridge or Major Culvert	$400 per square foot	From ITD planning level estimates.

1. 3x3 assumes one through lane, one left-turn lane, and one through lane on each approach.
2. 5x5 assumes two through lanes, one left-turn lane, and two through lanes on each approach.

Impact Fee Eligibility

The overall cost of impact fee eligible projects is used to determine the final impact fee schedule. The proportion of impact fee eligible costs was calculated for each CIP project. Impact fee eligibility is based on the requirements in Idaho Code 67-82 which states that impact fee funding should meet the following criteria:

- *Address deficiencies in capacity*
- *Address deficiencies that are attributable to future development (not existing deficiencies)*
- *Are included in the CIP (requiring updating every five years)*

Intersection projects on SH 44 (ITD facility) should be jointly funded by ITD and CHD4, the City of Star, or the City of Middleton. Only those portions of the SH 44 intersection projects that are outside of the ITD right-of-way (excluding the local share of signal equipment costs) are considered impact fee eligible. Projects, or portions of projects, that address existing deficiencies are not impact fee eligible.

Certain other projects that lie on the boundaries of the service area (for example, Can Ada Road, or the Middleton Road /Lincoln Road intersection), are only partially eligible for impact fee funds collected within the Mid-Star service area. Those projects costs are estimated as a percentage of the total cost, as portions of the total project cost will be borne by the adjacent jurisdiction or service area. The percentage varies with the specific project location and configuration.

In accordance with Idaho Code 67-82, development impact fees may not charge growth and development more than their proportionate share of the system improvements required to serve that growth. Portions of the CIP project costs are fully impact fee eligible to serve this new demand, including right-of-way costs, storm drain facilities, traffic signals, curbs and gutters, intersection approaches, and additional travel lanes. Other project costs do not serve the demand created by new growth, and are not impact fee eligible. These components include re-construction of existing travel lanes, bicycle lanes, sidewalks, irrigation to serve landscaping, landscaping amenities, and street lighting. The percent of each project cost that is attributable to these non-eligible components was determined based on regional project cost estimates and used to create a series of impact fee eligible adjustment factors. The adjustment factors represent the percent of each project's cost estimate that is not impact fee eligible due to the project components. The impact fee eligible project cost adjustment factors are as follows:

- Bicycle and Pedestrian Facilities:
  - Intersection Projects – 4% of total cost
  - New Roadway and Roadway Widening Projects – 10% of total cost
- Re-Construction of Existing Travel Lanes
  - Intersection Projects – 0% of total cost
    - *Roundabout projects planned for use throughout the service area change intersection configuration and do not utilize existing intersection capacity. Traffic signal intersections improvements on the SH-44 corridor are assumed to utilize the existing travel lanes on the minor public road approaches, and can be improved by addition of turn lanes added to the existing roadway.*
  - Roadway Widening Projects – 3% of total cost

- *Roadway widening unit costs assume minimal re-construction of existing travel lanes – re-construction of existing travel lanes is limited to sawcut, fog seal, and striping.*

Landscaping and irrigation are also assumed to be non-impact fee eligible, but the costs associated with landscaping and irrigation were assumed to be negligible (less than 1% of total project costs). The costs associated with ROW acquisition services, utility re-location, engineering design and engineering inspection were assumed to be impact fee eligible, and are calculated as 20% of the construction cost of the project.

Certain future collector and arterial roadways within the service area were included in the year 2040 deficiencies analysis to provide a more realistic distribution of year 2040 traffic volumes. The project costs associated with these roadways were considered for impact fee eligibility if the roadways were expected to serve significant amounts of regional traffic. Future roadways shown on the map but not included in the CIP project list are principally for local property access, are not impact fee eligible, and will be constructed by development. These future roadways may be added to subsequent capital improvement plans for this service area if their function becomes more regionally significant as the area develops.

Project List

The final CIP project list is shown in Table 10. , and project locations are displayed in Figure 9. Projects include roadways and intersections with existing and future deficiencies, as well as previously planned future roadways and intersections. Table 10. includes the project cost estimates, TIF eligible costs, and estimated project timeframe.

Figure 9. Mid-Star Service Area Capital Improvement Projects

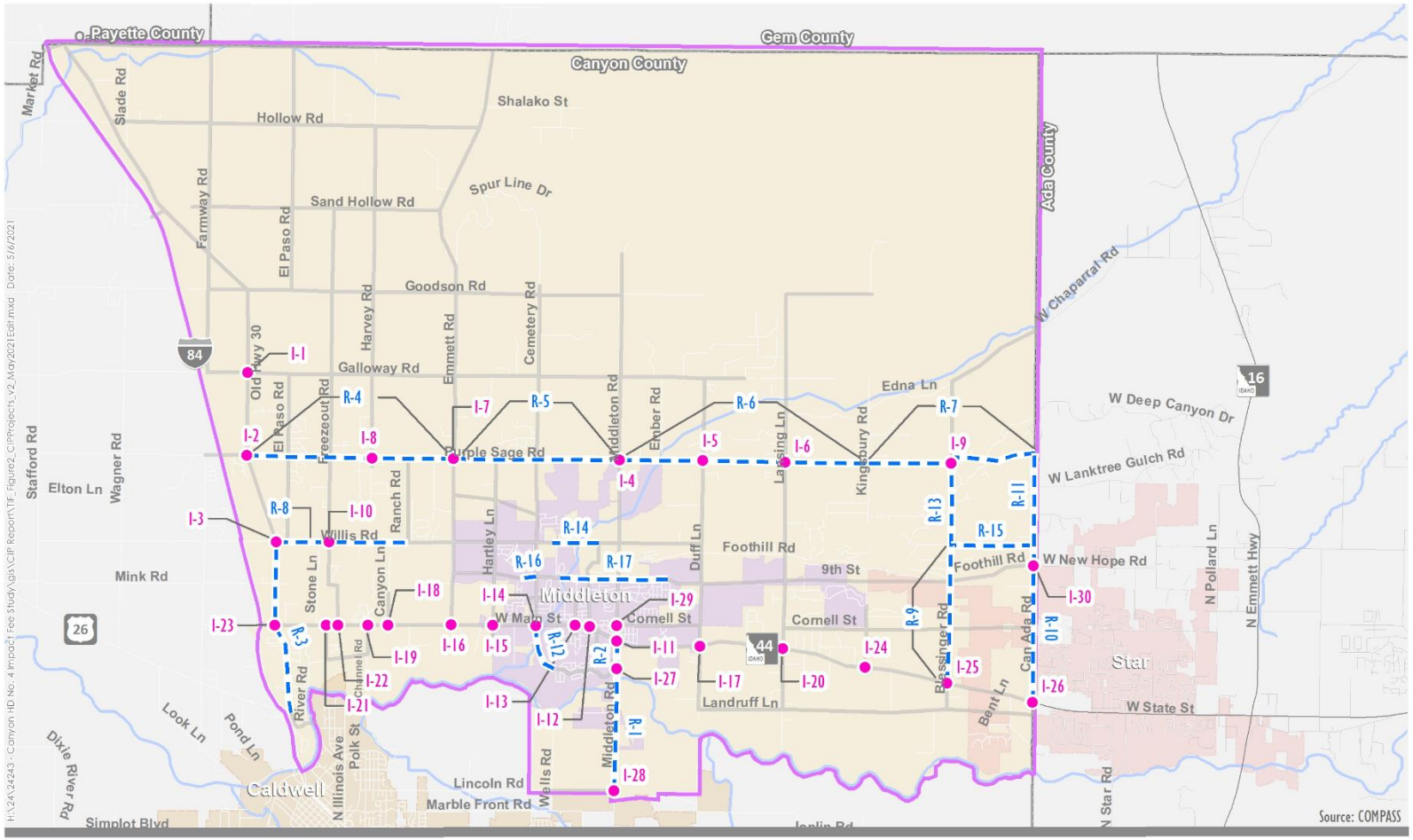

Figure 9

Mid-Star Service Area Capital Improvement Projects
Canyon County, ID

KITTELSON & ASSOCIATES

Table 10. Mid-Star Service Area CIP Projects

Project ID	Intersection	Existing Deficiency	Project Description	Project Cost Estimate	TIF-Eligible Cost	Timeframe
I-1	Old Highway 30 & Galloway Road	No	Single-Lane Roundabout	$1,600,000	$1,536,000	2035-2040
I-2	Old Highway 30 & Purple Sage Road	No	Single-Lane Roundabout	$2,000,000	$1,920,000	2025-2030
I-3	Old Highway 30 & Willis Road[2]	No	Single-Lane Roundabout	$2,200,000	$2,112,000	2035-2040
I-4	Purple Sage Road & Middleton Road	No	Single-Lane Roundabout	$2,000,000	$1,920,000	2035-2040
I-5	Purple Sage Road & Duff Lane	No	Single-Lane Roundabout	$1,800,000	$1,728,000	2035-2040
I-6	Purple Sage Road & Lansing Lane[3]	No	Single-Lane Roundabout	$2,400,000	$2,304,000	2035-2040
I-7	Purple Sage Road & Emmett Road[2]	No	Single-Lane Roundabout	$2,000,000	$1,920,000	2035-2040
I-8	Purple Sage Road & Harvey Road	No	Single-Lane Roundabout	$1,900,000	$1,824,000	2035-2040
I-9	Purple Sage Road & Blessinger Road	No	Single-Lane Roundabout	$2,400,000	$2,304,000	2025-2030
I-10	Freezeout Road & Willis Road	No	Single-Lane Roundabout	$2,000,000	$1,920,000	2035-2040
I-11	SH 44 & Middleton Road	Yes	Traffic Signal	$962,500	$0	2020-2025
I-12	SH 44 & Dewey Avenue	No	Traffic Signal	$362,500	$166,750	2020-2025
I-13	SH 44 & Hawthorne Drive	No	Traffic Signal	$362,500	$166,750	2020-2025
I-14	SH 44 & Cemetery Road	No	Traffic Signal	$1,262,500	$730,750	2020-2025
I-15	SH 44 & Hartley Road[4]	No	Traffic Signal	$1,562,500	$718,750	2025-2030
I-16	SH 44 & Emmett Road[2]	Yes	Traffic Signal	$362,500	$0	2035-2040
I-17	SH 44 & Duff Lane	No	Traffic Signal	$962,500	$742,750	2020-2025
I-18	SH 44 & Canyon Lane	No	Restricted Left Turn	N.A.[1]	N.A.[1]	2035-2040
I-19	SH 44 & Channel Road[2]	No	Restricted Left Turn	N.A.[1]	N.A.[1]	2035-2040
I-20	SH 44 & Lansing Lane	Yes	Traffic Signal	$1,262,500	$0	2020-2025
I-21	SH 44 & River Road[2]	No	Restricted Left Turn	N.A.[1]	N.A.[1]	2035-2040

I-22	SH 44 & Freezeout Road[2]	No	Traffic Signal	$1,262,500	$430,750	2035-2040
I-23	SH 44 & Old Highway 30[2]	Yes	Traffic Signal	$1,262,500	$0	2035-2040
I-24	SH 44 & Kingsbury Lane	No	Traffic Signal	$1,262,500	$430,750	2020-2025
I-25	SH 44 & Blessinger Road	No	Traffic Signal	$1,562,500	$718,750	2030-2035
I-26	SH 44 & Can Ada Road	Yes	Traffic Signal	$1,262,500	$0	2020-2025
I-27	Middleton Road & Sawtooth Lake Drive	No	Multi-Lane Roundabout[5]	$3,000,000	$2,880,000	2020-2025
I-28	Middleton Road & Lincoln Road[7]	No	Multi-Lane Roundabout[5]	$4,200,000	$2,016,000	2020-2025
I-29	Middleton Road & Cornell Street	No	Single-Lane Roundabout	$2,000,000	$1,920,000	2025-2030
I-30	Can Ada Road & Foothill Road[6]	No	Single-Lane Roundabout	$2,000,000	$1,440,000	2025-2030

Project ID	Roadway	Existing Deficiency	Project Description	Project Cost Estimate	TIF-Eligible Cost	Timeframe
R-1	Middleton Road[2] *Lincoln Road to Sawtooth Lake Drive*	Partial – Existing Deficiency Mitigated by Turn Lanes at Intersections	Widen to 5 Lanes (Lincoln Road to Bass Lane); Add Continuous Left Turn Lane (Bass Lane to Middleton Rd) (3.2 lane miles)	$12,569,545	$9,735,505	2020-2025
R-2	Middleton Road Alignment[2,4] *Sawtooth Lake Drive to SH 44*	Future Roadway	Construct a 4-5 Lane Roadway connecting Sawtooth Lake Drive to SH 44 at the N Middleton Road Alignment	$2,665,909	$2,399,318	2025-2030
R-3	Old Highway 30[2] *US 26 to Willis Road*	No	Widen to 4 Lanes and Add Left Turn Lanes at Intersections (where absent)	$3,705,000	$3,223,350	2035-2040
R-4	Purple Sage Road *Old Hwy 30 to Emmett Road*	No	Add Left Turn Lanes at Intersections (4 turn lanes)	$1,296,000	$1,257,120	2030-2035
R-5	Purple Sage Road[3] *Emmett Road to Middleton Road*	No	Add Left Turn Lanes at Intersections (4 turn lanes)	$1,296,000	$1,257,120	2035-2040

R-6	Purple Sage Road[3] *Middleton Road to Kingsbury Road*	No	Add Left Turn Lanes at Intersections (5 turn lanes)	$1,620,000	$1,571,400	2035-2040
R-7	Purple Sage Road[3] *Kingsbury Road to Can Ada Road*	No	Add Left Turn Lanes at Intersections (5 turn lanes)	$648,000	$628,560	2035-2040
R-8	Willis Road *Old Highway 30 to Ranch Road*	No	Add Left Turn Lanes at Intersections (2 turn lanes)	$768,000	$744,960	2030-2035
R-9	Blessinger Road[3] *SH 44 to Willis Road*	No	Add Left Turn Lanes at Intersections (4 turn lanes)	$1,296,000	$1,257,120	2035-2040
R-10	Can Ada Road[6] *SH 44 to Willis Road*	No	Add Left Turn Lanes at Intersections (3 turn lanes)	$972,000	$471,420	2025-2030
R-11	Can Ada Road[6] *Willis Road to Purple Sage Road*	No	Add Left Turn Lanes at Intersections (2 turn lanes)	$648,000	$471,420	2030-2035
R-12	Cemetery Road[4] *Sawtooth Lake Drive to SH 44*	Future Roadway	Construct Two Lane Roadway	$2,749,242	$2,474,318	2020-2025
R-13	Blessinger Road[3] *Willis Road to Purple Sage Road*	Future Roadway	Construct Two Lane Roadway with Left Turn Lanes at Intersections (4 turn lanes)	$1,552,400	$1,200,000	2035-2040
R-14	Willis Road *Wanda Way to Old Middleton Road*	Future Roadway	Construct Two Lane Roadway (0.74 lane miles)	$2,150,821	$1,935,739	2035-2040
R-15	Willis Road *Blessinger Road to Can Ada Road*	Future Roadway	Construct Two Lane Roadway (1.3 lane miles)	$2,423,300	$2,180,970	2030-2035
R-16	9th Street *Connection west of Cemetery Road*	Future Roadway	Construct Two Lane Roadway (0.2 lane miles)	$256,061	$230,455	2030-2035
R-17	9th Street *Willow Drive to Magic Ave*	Future Roadway	Construct Two Lane Roadway (2.4 lane miles)	$4,708,800	$4,237,920	2030-2035
Total Cost				**$86,537,579**	**$67,126,695**	

1. *Negligible capital costs*
2. *Previously Identified in CHD4 Transportation Master Plan*
3. *Previously identified in City of Star Comprehensive Plan*
4. *Previously Identified in City of Middleton CIP*
5. *Minor roadway will have single-lane entry/exit*
6. *Reduced TIF Eligible costs due to anticipated participation by ACHD*
7. *Reduced TIF Eligible costs due to anticipated participation by new service area south of Mid-Star.*

FUNDING SOURCES

There are three separate roadway jurisdictions within the Mid-Star service area: CHD4, City of Middleton, and City of Star. By agreement[2] with City of Star, CHD4 acts as this highway jurisdiction for those city streets located within Canyon County, similar to the role of Ada County Highway District for Star within Ada County.

Each of these agencies receives, or is eligible to receive, funding for transportation improvements from a variety of sources:

- Property taxes
- Highway User Fund taxes (fuel taxes)
- Vehicle Registration Fees
- Federal Aid or State grant programs
- Traffic Impact Fees (currently City of Middleton only)

Over the 2015-2019 period, total transportation revenues as described in the Annual Road and Streets Report for each agency is shown in Table 11.

Table 11. Annual Transportation Revenues by Agency ($1,000)

Year	CHD4	City of Middleton	City of Star
2019	9,439	1,614	0.587
2018	8,402	1,639	0.598
2017	8,019	1,331	0.553
2016	7,422	1,694	0.541
2015	6,336	2,344	0.528

Note: City of Star collects only 50% of property tax revenue allocated for Road & Bridge construction over a small (< 660 acres) portion of Canyon County. It submits this revenue to CHD4 for use in road maintenance.

Average annual transportation revenues for the service area during the previous 5 reported years is approximately $9.65 M. Assuming a 5% annual growth rate in funding (historical average for CHD4), total transportation revenues for the 2021-2040 CIP horizon can be estimated to be $319,013,000. Historically, capital improvement expenditures have accounted for 5% or less of CHD4 and Middleton's transportation budget, as maintenance and operation of the existing system has been the principal focus for small urban and rural areas. The projected $19,411,000 non-impact fee eligible cost for the CIP projects is equivalent to 6.14% of the estimated total revenue over the 20-year CIP. The agencies participating in funding the CIP will need to account for a moderate additional increment of annual expenditures on capital improvements, which is consistent with the current recognized needs.

[2] Canyon 4/Star Public Agency Coordination Agreement, June 6, 2007.

INTERGOVERMENTAL AGREEMENTS

The land use and transportation agencies active within the Mid-Star service area will enter into intergovernmental agreements to fund and construct the multi-jurisdictional transportation improvement projects. Those intergovernmental agreements will detail the proportionate share of funding for each agency based on contributing trips from each jurisdiction, location with each jurisdiction, and anticipated new growth within each jurisdiction.

REFERENCES

1. Kittelson & Associates. CHD4 Traffic Impact Fee Program. 2020.
2. Canyon Highway District No. 4. Transportation Master Plan. 2020.
3. City of Middleton. Transportation Study and Capital Improvement Plan 2017 Update. 2017.
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5. Idaho Transportation Department, District 3. SH-44, I-84 to Eagle, Corridor Study. 2019.
6. Kittelson & Associates. Middleton Road Corridor Plan. 2016.
7. Canyon County. Canyon County 2020 Comprehensive Plan. 2016.
8. City of Middleton. City of Middleton Comprehensive Plan. 2016.
9. City of Star. City of Star Comprehensive Plan. 2019.
10. National Cooperative Highway Research Program. NCHRP Report 825: Planning and Preliminary Engineering Applications Guide to the Highway Capacity Manual. 2016.

B-3

Capital Improvement Plan and Development Impact Fee Study

Submitted to:

Homedale Rural Fire Protection District

January 27, 2025

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Development Impact Fee Study
Homedale Rural Fire Protection District

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EXECUTIVE SUMMARY

The Homedale Rural Fire Protection District ("Fire District") retained TischlerBise 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 establishing 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 (Idaho Code 67-8202(1-4)), it is the intent of the Fire District to:

1. Collect impact fees to ensure that adequate public facilities are available to serve new growth and development;
2. Promote orderly growth and development by establishing uniform standards 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.

TischlerBise 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. The service area for the analysis and fee collection is districtwide. Lastly, the fees are calculated for both residential and nonresidential development.

IDAHO DEVELOPMENT IMPACT FEE ENABLING LEGISLATION

The Enabling Legislation governs how development fees are calculated for municipalities in Idaho. All requirements of the Idaho Development Impact Fee Act have been met in the supporting documentation prepared by TischlerBise. 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.

TischlerBise 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 x 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 ÷ 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.

Importantly, stated in [67-8204A], "Governmental entities . . . that are jointly affected by development are authorized to enter into intergovernmental agreements with each other or with . . . fire districts, ambulance 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." Thus, the impact fees for the Homedale Rural Fire Protection District will be collected by the City of Homedale, Canyon County, and Owyhee County. To ensure that the Fire District captures the full potential revenue of the impact fees an intergovernmental agreement (IGA) is necessary for the City and Counties to collect the impact fees on the District's behalf. Those revenues would be remitted to the Fire District periodically.

SUMMARY OF CAPITAL IMPROVEMENT PLANS AND DEVELOPMENT IMPACT FEES

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.

Cost Recovery. 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. 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 park land acres per 1,000 residents). 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. 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.

Plan-Based. 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).

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 facility fee is imposed. This type of credit is addressed in the administration and implementation of a facility fee program.

Proposed Fee Methods and Cost Components

Figure 1 lists impact fee service area, the components to the impact fee, and the methodologies used in the analysis.

Figure 1. Summary of Impact Fee Methodologies

Fee Category	Service Area	Cost Recovery	Incremental Expansion	Plan-Based	Cost Allocation
Fire	Districtwide	Impact Fee Study	Fire Stations, Fire Apparatus, and Fire Equipment		Equivalent Dwelling Units (EDUs)

Capital Improvement Plan

Below in Figure 2 is the ten-year capital improvement plan the Fire District is anticipating to accommodate future demand. In the Plan, there are facility expansion, apparatus, and equipment that is consistent with the projected need to serve growth at the current level of service. The capital improvement plan is to be updated annually and will be revised to reflect any shift in demand, market, and costs.

Figure 2. Capital Improvement Plan

10-Year Growth-Related Capital Needs	Current Cost
Station Expansion: Office & Bunk House	$700,000
Station Expansion: Additional Bays	$500,000
Fire Engine & Brush Truck	$550,000
New Equipment (15 units)	$90,000
	$1,840,000

Maximum Supportable Development Impact Fees

Figure 3 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 represent new growth's fair share of the cost for capital facilities. The Fire Board 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 service unit for the Fire Impact Fee is an equivalent dwelling unit, or EDU. The functional population is based factors by residential and nonresidential land use type for fire services are converted into EDUs. The description of the functional population methodology, the calculation of the EDU factors, and the determination of existing and projected EDUs in each service area are presented below.

Figure 3. Summary of Maximum Supportable Development Impact Fee

Residential

Housing Type	Maximum Supportable Fee
Residential (per housing unit)	
Single Family	$1,349
Multifamily	$769

Nonresidential

Development Type	Maximum Supportable Fee
Nonresidential (per 1,000 square feet)	
Retail	$1,362
Office	$985
Industrial	$472
Institutional	$971

CAPITAL IMPROVEMENT PLAN

The following section provides a summary of the Capital Improvement Plans depicting growth-related capital demands. First, Figure 4 lists the projected growth over the next ten years in the Fire District. Overall, there is an estimated 20 percent increase in population (1,133 new residents) a 22 percent increase in housing development (440 housing units) and a 20 percent increase in nonresidential development (221 new jobs and 99,000 square feet of development). Further details on the growth projections can be found in Appendix B. Demographic Assumptions

Figure 4. Ten-Year Growth Projections

		5-Year Increment						
	Base Year 2023	*1* 2024	*2* 2025	*3* 2026	*4* 2027	*5* 2028	*10* 2033	Total Increase
Population [1]	5,702	5,816	5,929	6,042	6,155	6,269	6,835	**1,133**
Housing Units by Type [1]								
Single Family	1,932	1,965	1,998	2,031	2,064	2,097	2,262	**330**
Multifamily	83	94	105	116	127	138	193	**110**
Total Housing Units	2,015	2,059	2,103	2,147	2,191	2,235	2,455	**440**
Jobs [1]								
Retail	465	474	484	493	502	511	557	**92**
Office	141	144	147	149	152	155	169	**28**
Industrial	201	205	209	213	217	221	241	**40**
Institutional	305	311	317	323	329	335	366	**61**
Total Jobs	1,112	1,134	1,156	1,178	1,200	1,223	1,333	**221**
Nonresidential Floor Area (1,000 sq. ft.) [2]								
Retail	219	223	228	232	236	241	263	**44**
Office	43	44	45	46	47	48	52	**9**
Industrial	128	131	133	136	138	141	153	**25**
Institutional	107	109	111	113	115	117	128	**21**
Total Floor Area	497	507	517	527	537	546	596	**99**
Vehicle Trips [2]								
Single Family Trips	11,476	11,674	11,870	12,066	12,262	12,458	13,438	**1,963**
Multifamily Trips	238	269	300	332	363	395	552	**314**
Residential Subtotal	*11,714*	*11,943*	*12,170*	*12,398*	*12,625*	*12,853*	*13,990*	**2,277**
Nonresidential Subtotal	*4,201*	*4,285*	*4,369*	*4,452*	*4,536*	*4,619*	*5,036*	**835**
Total Vehicle Trips	15,915	16,228	16,539	16,850	17,161	17,472	19,026	**3,111**

[1] Source: U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates; ESRI Business Analyst; TischlerBise analysis

[2] Source: 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 ten-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 all Capital Improvement Plans included in this study will occur within five years.

The development impact fee is based on the existing level of service provided for fire facilities. To serve projected growth at current levels of service, the following infrastructure is projected over the next ten years:

- 1,547 square feet of new station space
- 1.8 new apparatus units
- 14.5 new equipment units
- $590,000 growth-related costs

Below in Figure 5 is the ten-year capital improvement plan the Fire District is anticipating to accommodate future demand. In the plan are facility expansion and equipment that is consistent with the projected need to serve growth at the current level of service. The capital improvement plan is to be updated annually and will be revised to reflect any shift in demand, market, and costs.

Figure 5. Capital Improvement Plan

10-Year Growth-Related Capital Needs	Current Cost
Station Expansion: Office & Bunk House	$700,000
Station Expansion: Additional Bays	$500,000
Fire Engine & Brush Truck	$550,000
New Equipment (15 units)	$90,000
	$1,840,000

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 for facilities. Evidence is given in 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 further revenue credits.

FIRE PROTECTION DEVELOPMENT IMPACT FEES

The Fire Development Impact Fee is based on the cost per service unit method specified in Idaho Code 67-8204(16), also referred to as the incremental expansion method elsewhere in this report.

The Fire infrastructure components included in the impact fee analysis are:

- Fire stations
- Fire apparatus
- Fire equipment
- Cost of development impact fee study

The service unit for the Fire Impact Fee is an equivalent dwelling unit, or EDU. The functional population is based factors by residential and nonresidential land use type for fire services are converted into EDUs. For residential land uses, the impact of a dwelling unit on the need for capital facilities is generally proportional to the number of persons residing in the dwelling unit. This can be measured for different housing types and in this analysis, average household size is used to develop the functional population factors. The functional population methodology for nonresidential land uses is based on trip generation and employee density data. Functional population per 1,000 square feet is derived by dividing the total number of hours spent by employees and visitors during a weekday by 24 hours. The description of the functional population methodology, the calculation of the EDU factors, and the determination of existing and projected EDUs in each service area are presented below.

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

COST ALLOCATION FOR FIRE PROTECTION INFRASTRUCTURE

RESIDENTIAL FUNCTIONAL POPULATION

For residential land uses, the impact of a dwelling unit on the need for capital facilities is generally proportional to the number of persons residing in the dwelling unit. This can be measured for different housing types and in this analysis, average household size is used to develop the functional population factors.

It is estimated that residents, on average, spend 14 hours, or 58 percent, of each 24-hour weekday at their place of residence. Shown in Figure 6 is the functional population for single family and multifamily units in Homedale Rural Fire Protection District.

Figure 6. Residential Functional Population per Housing Unit

Development Type	Unit	Persons per Household [1]	Percent of Day at Home	Functional Population/Unit
Single Family	dwelling	2.88	58%	1.68
Multifamily	dwelling	1.65	58%	0.96

Source: U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates

Nonresidential Functional Population

The functional population methodology for nonresidential land uses is based on trip generation and employee density data. Functional population per 1,000 square feet is derived by dividing the total number of hours spent by employees and visitors during a weekday by 24 hours. Employees are estimated to spend eight hours per day at their place of employment and visitors are estimated to spend one hour per visit.

Using this formula and information on trip generation rates, vehicle occupancy rates, and employee density, nonresidential functional population estimates per 1,000 square feet of floor area is calculated in Figure 7.

Figure 7. Nonresidential Functional Population per 1,000 Square Feet

Development Type	Unit	Vehicle Trips/ Unit [1]	Persons/ Trip [2]	Employee/ Unit [1]	Visitors/ Unit [3]	Functional Population/Unit [4]
Retail	1,000 sq. ft.	14.06	1.82	2.12	23.46	1.69
Office	1,000 sq. ft.	5.42	1.18	3.26	3.14	1.22
Industrial	1,000 sq. ft.	2.44	1.18	1.57	1.31	0.58
Institutional	1,000 sq. ft.	5.39	1.67	2.86	6.14	1.21

[1] Source: Trip Generation, Institute of Transportation Engineers, 10th Edition (2017)

[2] Source: Summary of Travel Trends 2017 National Household Travel Survey, US Department of Transportation Federal Highway Administration, 2017

[3] The visitors per unit factor is found by multiplying vehicles trips and persons per trip then subtracting employees per unit.

[4] Functional population is found by multiplying the employee per unit by 8 hours and visitors for unit by 1 hour and then dividing the total by 24 hours.

Equivalent Dwelling Unit Factors

In each service area an equivalent dwelling unit (EDU) is set to the functional population of a single family unit. For example, in the District an EDU is set to a functional population of 1.68. This is compared to the functional population factors for the other development types to calculate its equivalent EDU. For example, a multifamily unit in the district has a functional population of 0.96, which results in 0.57 EDUs (0.96 functional population / 1.68 functional population per EDU = 0.57 EDUs).

Figure 8. Homedale Rural Fire Protection District EDU Factors

Development Type	Unit	Functional Population/Unit	EDUs/Unit
Single Family	dwelling	1.68	1.00
Multifamily	dwelling	0.96	0.57
Retail	1,000 sq. ft.	1.69	1.01
Office/Service	1,000 sq. ft.	1.22	0.73
Industrial	1,000 sq. ft.	0.58	0.35
Institutional	1,000 sq. ft.	1.21	0.72

Service Area Base Year EDUs

To calculate the current level of service of fire facilities, it is necessary to determine the base year EDUs in each service area. This is down by applying the EDU factors to the base year housing and nonresidential floor area estimates. Shown at the bottom of Figure 9, there are a total of 2,354 EDUs in the Homedale Rural Fire Protection District.

Figure 9. Homedale Rural Fire Protection District Base Year EDUs

Development Type	Base Year Housing Units	EDUs/Unit	Base Year EDUs
Single Family	1,932	1.00	1,932
Multifamily	83	0.57	47
Residential Subtotal	2,015		1,979

Development Type	Base Year 1,000 Sq. Ft.	EDUs/Unit	Base Year EDUs
Retail	219	1.01	221
Office	43	0.73	32
Industrial	128	0.35	45
Institutional	107	0.72	77
Nonresidential Subtotal	497		375

Development Type	Base Year EDUs	Percent of Total EDUs
Residential EDUs	1,979	84%
Nonresidential EDUs	375	16%
Total	2,354	100%

FIRE PROTECTION LEVEL OF SERVICE AND COST ANALYSIS

As shown in Figure 10, Homedale Rural Fire Protection District has two stations, totaling 7,800 square feet. To determine the level of service, the floor area is divided by the base year demand factor (EDUs) then multiplied by 1,000. As a result, there are 3,314 square feet per 1,000 EDUs.

Based on the District's CIP, the average cost per square foot is $113. To find the capital cost per EDU, the level of service standard is applied to the average cost per square foot. This results in a capital cost of $375 per EDU (3,314 square feet per 1,000 EDUs x $113 per square foot = $375 per EDU, rounded).

Figure 10. Fire Station Level of Service and Cost Analysis

Fire Stations	Square Feet	Construction Cost
Fire Station	4,000	$453,119
Ambulance Station	3,800	$430,463
Total	**7,800**	**$883,583**

Level-of-Service Standards	EDU
Proportionate Share	100%
Share of Square Feet	7,800
2023 Equivalent Dwelling Unit (EDU)	2,354
Square Feet per 1,000 EDUs	**3,314**

Cost Analysis	EDU
Square Feet per 1,000 EDUs	3,314
Average Cost per Square Foot [1]	$113
Capital Cost per EDU	**$375**

[1] Source: Homedale Rural Fire Protection District Capital Improvement Plan

As shown in Figure 11, Homedale Rural Fire Protection District has nine vehicles to provided fire services. To determine the level of service, the fleet is divided by the base year demand factor (EDUs) then multiplied by 1,000. As a result, there are 3.82 vehicles per 1,000 EDUs.

Based on the District's expectation to replace the fleet, the average cost per vehicle is $184,000. To find the capital cost per EDU, the level of service standard is applied to the average cost. This results in a capital cost of $703 per EDU (3.82 vehicles per 1,000 EDUs x $184,000 per vehicle = $703 per EDU, rounded).

Figure 11. Fire Apparatus Level of Service and Cost Analysis

Apparatus	Units	Total Replacement
Fire Engine	2	$577,500
Tanker	2	$440,000
Ambulance	3	$445,000
Command Vehicle	2	$190,000
Total	**9**	**$1,652,500**

Level-of-Service Standards	EDU
Proportionate Share	100%
Share of Units	9.0
2023 Equivalent Dwelling Unit (EDU)	2,354
Units per 1,000 EDUs	**3.82**

Cost Analysis	EDU
Units per 1,000 EDUs	3.82
Average Cost per Unit	$184,000
Capital Cost per EDU	**$703**

As shown in Figure 12, Homedale Rural Fire Protection District has 73 units of equipment to provided fire services. To determine the level of service, the equipment is divided by the base year demand factor (EDUs). As a result, there are 31.01 equipment units per 1,000 EDUs.

To find the capital cost per EDU, the level of service standard is applied to the average cost. This results in a capital cost of $186 per EDU (31.01 units per 1,000 EDUs x $6,000 per unit = $186 per EDU, rounded).

Figure 12. Fire Equipment Level of Service and Cost Analysis

Equipment Type	Units	Current Cost per Unit	Total Replacement Cost
Fleet Equipment	7	$16,629	$116,400
Turnout Gear	25	$3,600	$90,000
Air Packs	14	$10,500	$147,000
Air Bottles	24	$1,200	$28,800
Truck Hoses	3	$8,333	$25,000
Total	**73**		**$407,200**

Level-of-Service Standards	EDU
Proportionate Share	100%
Share of Units	73.0
2023 Equivalent Dwelling Unit (EDU)	2,354
Units per 1,000 EDUs	**31.01**

Cost Analysis	EDU
Units per 1,000 EDUs	31.01
Average Cost per Unit	$6,000
Capital Cost per EDU	**$186**

Share of the Development Impact Fee Study

Under the Idaho enabling legislation, the Fire District is able to recover the cost of the study through the collection of future fees. An impact fee study must be completed every five years, so the study cost is compared to the five-year projected increase in equivalent dwelling units (EDUs). As a result, the cost per EDU is $85.

Figure 13. Share of the Development Impact Fee Study

Study Cost	Five-Year EDU Increase	Capital Cost per EDU
$19,720	233	$85

CAPITAL IMPROVEMENTS NEEDED TO SERVE GROWTH

Needs due to future growth were calculated using the levels of service and cost factors for the infrastructure components. Growth-related needs are a projection of the amount of infrastructure and estimated costs over the next ten years needed to maintain levels of service.

To estimate the 10-year growth needs for fire facilities in Homedale Fire Protection District, the current level of service (3,314 square feet per 1,000 EDUs) is applied to the projected growth of EDUs in the district. The district is projected to increase by 467 EDUs over the next ten years. Listed in Figure 14, there will need to be a total of 1,547 square feet of additional fire station space in the district to accommodate the growth. By applying the average cost ($113 per square feet), the total expenditure for the growth is calculated (1,547 square feet x $113 = $175,243).

Similarly, the current level of service for apparatus (3.82 units per 1,000 EDUs) is applied to the projected growth of EDUs in the district. There will be a need for 1.8 new units to accommodate growth. By applying the average cost ($184,000 per unit), the total expenditure for the growth is calculated.

Lastly, the current level of service for equipment (31.01 units per 1,000 EDUs) is applied to the projected growth of EDUs in the district. There will be a need for 14.5 new units of equipment to accommodate growth. By applying the average cost ($6,000 per unit), the total expenditure for the growth is calculated. Overall, the combined projected need for growth is $593,443.

Figure 14. Projected Demand for Fire Facilities & Equipment

Level of Service		Demand Unit	Unit Cost
3,314	Fire Station Square Feet	per 1,000 EDUs	$113
3.82	Fire Apparatus Units	per 1,000 EDUs	$184,000
31.01	Fire Equipment Units	per 1,000 EDUs	$6,000

Year		Equivalent Dwelling	Fire Station Square Feet	Fire Apparatus Units	Fire Equipment Units
Base	2023	2,354	7,800	9.0	73.0
Year 1	2024	2,401	7,954	9.2	74.4
Year 2	2025	2,447	8,109	9.3	75.9
Year 3	2026	2,494	8,264	9.5	77.3
Year 4	2027	2,541	8,418	9.7	78.8
Year 5	2028	2,587	8,573	9.9	80.2
Year 6	2029	2,634	8,728	10.1	81.7
Year 7	2030	2,681	8,883	10.2	83.1
Year 8	2031	2,727	9,037	10.4	84.6
Year 9	2032	2,774	9,192	10.6	86.0
Year 10	2033	2,821	9,347	10.8	87.5
Ten-Year Increase		467	1,547	1.8	14.5
Growth-Related Expenditures			**$175,243**	**$331,200**	**$87,000**

Homedale Fire Growth-Related Capital Cost	$593,443

SUMMARY OF INPUT VARIABLES AND MAXIMUM SUPPORTABLE IMPACT FEES

Figure 15 provides a summary of the input variables (described in the chapter sections above) used to calculate the net cost per EDU. The residential Fire Development Impact Fees are the product of equivalent dwelling unit by type multiplied by the total net capital cost per EDU. For example, the multifamily maximum impact fee is $769 per unit ($1,349 per EDU x 0.57 EDUs per housing unit = $769, rounded). The nonresidential fees are the product of equivalent dwelling unit by type multiplied by the total net capital cost per EDU.

The Fire Board 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.

Figure 15. Summary of Input Variables and Maximum Supportable Impact Fees

Fee Component	Cost per EDU
Fire Stations	$375
Fire Apparatus	$703
Fire Equipment	$186
Impact Fee Study	$85
Gross Total	$1,349
Net Total	**$1,349**

Residential

Housing Type	EDUs per Housing Unit	Maximum Supportable Fee
Residential (per housing unit)		
Single Family	1.00	$1,349
Multifamily	0.57	$769

Nonresidential

Development Type	EDUs per 1,000 Sq. Ft.	Maximum Supportable Fee
Nonresidential (per 1,000 square feet)		
Retail	1.01	$1,362
Office	0.73	$985
Industrial	0.35	$472
Institutional	0.72	$971

CASH FLOW PROJECTIONS FOR MAXIMUM SUPPORTABLE IMPACT FEE

This section summarizes the potential cash flow to the Fire District if the development impact fees are implemented at the maximum supportable amounts. The cash flow projections are based on the assumptions detailed in this chapter and the development projections discussed in Appendix B. Demographic Assumptions.

The summary provides an indication of the impact fee revenue generated by new development. Shown at the bottom of the figure, the maximum supportable fire impact fee is estimated to generate $630,000 in revenue while there is a growth-related cost of $633,000. The gap in funding is the result of rounding, thus the revenue is able to mitigate 100 percent of growth-related costs.

Figure 16. Cash Flow Summary for Maximum Supportable Impact Fees

Infrastructure Costs for Fire Facilities

	Total Cost	Growth Cost
Fire Stations	$175,243	$175,243
Fire Apparatus	$331,200	$331,200
Fire Equipment	$87,000	$87,000
Impact Fee Study	$39,440	$39,440
Total Expenditures	**$632,883**	**$632,883**

Projected Development Impact Fee Revenue

Year		Single Family $1,349 per unit	Multifamily $769 per unit	Retail $1,362 per KSF	Office $985 per KSF	Industrial $472 per KSF	Institutional $971 per KSF
		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2023	1,932	83	219	43	128	107
1	2024	1,965	94	223	44	131	109
2	2025	1,998	105	228	45	133	111
3	2026	2,031	116	232	46	136	113
4	2027	2,064	127	236	47	138	115
5	2028	2,097	138	241	48	141	117
6	2029	2,130	149	245	48	143	119
7	2030	2,163	160	249	49	146	122
8	2031	2,196	171	254	50	148	124
9	2032	2,229	182	258	51	151	126
10	2033	2,262	193	263	52	153	128
Ten-Year Increase		330	110	44	9	25	21
Projected Revenue		$445,643	$84,465	$59,255	$8,470	$12,005	$20,590

Projected Revenue =>	**$630,000**
Projected Expenditures =>	**$633,000**
Non-Impact Fee Funding =>	**$3,000**

PROPORTIONATE SHARE ANALYSIS

Development impact fees for Homedale Rural Fire Protection 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 District in the provision of system improvements to serve new development. The 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 Homedale Rural Fire Protection 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 District's capital improvements plan and will be included in annual capital budgets.
2) TischlerBise estimated development impact fee revenue 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. Existing and future development impact fee revenue will entirely fund growth-related improvements.
3) TischlerBise has evaluated the extent to which new development may contribute to the cost of public facilities.
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.
5) The 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 Improvement 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 District. These procedures should be addressed in the development impact fee ordinance.
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 evaluation and update of development impact fees.

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 (DIFAC). The committee must have at least five members with a minimum of two members active in the 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.

Furthermore, it is the collecting jurisdiction that is required to form the DIFAC. In this case, Homedale Rural Fire Protection Impact Fees will be collected by the City of Homedale, Canyon County, and Owyhee County. Thus, those jurisdictions will form separate DIFACs.

Per the above, each jurisdiction has formed a DIFAC. TischlerBise has met with each 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 DIFACs.

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.

TischlerBise 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 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 TischlerBise's experience, it is better for a reimbursement agreement to be established with the developer that constructs a system improvement. For example, if a developer elects to construct a system improvement, then a reimbursement agreement can be established to payback the developer from future development impact fee revenue. The reimbursement agreement should be based on the actual documented cost of the system improvement, if less than the amount shown in the CIP. However, the reimbursement should not exceed the CIP amount that has been used in the development impact fee calculations.

APPENDIX A. LAND USE DEFINITIONS

RESIDENTIAL DEVELOPMENT

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

Single Family Units:

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

Multifamily Units:

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

NONRESIDENTIAL DEVELOPMENT CATEGORIES

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

Retail: Establishments primarily selling merchandise, eating/drinking places, and entertainment uses. By way of example, *Retail* includes shopping centers, banks, restaurants, and movie theaters.

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

Industrial: Establishments primarily engaged in the production and transportation of goods. By way of example, *Industrial* includes manufacturing plants, distribution facilities, warehousing facilities.

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

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 District 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. TischlerBise recommends that fees for residential development in Homedale Rural Fire Protection District be imposed according to persons per housing unit.

Based on housing characteristics, TischlerBise 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 District facilities and services.

The boundaries of the Fire District are not contiguous with available US Census geographies. In this case, geographies have been chosen that best represent the demographics of each area. The estimates in Figure 17 are for PPHU calculations for Homedale CCD. A map of the Homedale CCD geography can be found in Figure 30 at the end of the report.

Homedale CCD is a US Census defined geography that is larger than the City of Homedale, including portions of unincorporated areas surrounding the city. This provides a better sample of demographics in the Homedale Rural Fire Protection District. As a result, single family units have an average household size of 2.88 persons and multifamily units have an average household size of 1.65 persons. Additionally, there is a housing mix of 96 percent single family and 4 percent multifamily.

Figure 17. Persons per Housing Unit

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	4,415	1,533	2.88	1,480	2.98	96%
Multifamily [2]	109	66	1.65	66	1.65	4%
Total	4,524	1,599	2.83	1,546	2.93	

[1] Includes attached and detached single family homes and mobile homes
[2] Includes all other types
Source: U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates

BASE YEAR HOUSING UNITS AND POPULATION

Base year population is derived from 2021 U.S Census Bureau data for the City of Homedale and Owyhee County sections of the District, PPHU factors, and Canyon County Parcel Data. Based off of this data, the base year population estimate for Homedale Rural Fire Protection District is 5,702. PPHU data shown in Figure 17 is used to convert this total population number to a total housing unit number, which is estimated to be 2,015 units. Then the housing unit mix percentage is applied to this total housing unit estimate to get a breakdown between single and multifamily units.

Figure 18. Base Year Housing Units and Population

Homedale Rural Fire Protection District	Base Year 2023
Population [1]	5,702
Housing Units [2]	
Single Family	1,932
Multifamily	83
Total Housing Units	2,015

[1] U.S Census Bureau, 2021 American Community Survey 5-Year Estimates, TischlerBise Analysis, Canyon County Parcel Data
[2] U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates, TischlerBise analysis

NEW RESIDENTIAL CONSTRUCTION TREND

To illustrate residential development trends in the District, Figure 19 lists the past five years of new construction in Homedale Rural Fire Protection District which includes sections of Canyon County, Owyhee County, and City of Homedale. As seen in Figure 19, over the past five years in the Homedale Rural Fire Protection District there has been a total of 220 housing units added with 165 being single family homes and 55 being multifamily homes. This leads to a five-year average of 44 housing units added annually.

Figure 19. Annual New Construction Estimates by Housing Type

Housing Type	2018	2019	2020	2021	2022	Total	5-Year Average
Single Family	32	41	35	33	24	165	33
Multifamily	3	3	5	39	5	55	11
Total	35	44	40	72	29	220	44

HOUSING UNIT AND POPULATION PROJECTIONS

Past housing construction trends are assumed to continue through the next ten years, so the five-year annual average totals are included in the projections to estimate housing growth in the Fire District. Population growth is estimated based on housing development and PPHU by housing type.

As a result, there are 440 new housing units projected in the Fire District over the next ten years, 330 units single family and 110 units multifamily. Based on the housing development, population in the Fire District is estimated to grow by 1,133 residents or 20 percent.

Figure 20. Residential Development Projections

Homedale Rural Fire Protection District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population [1]	5,702	5,816	5,929	6,042	6,155	6,269	6,382	6,495	6,608	6,721	6,835	1,133
Housing Units [2]												
Single Family	1,932	1,965	1,998	2,031	2,064	2,097	2,130	2,163	2,196	2,229	2,262	330
Multifamily	83	94	105	116	127	138	149	160	171	182	193	110
Total Housing Units	2,015	2,059	2,103	2,147	2,191	2,235	2,279	2,323	2,367	2,411	2,455	440

[1] Population projections are based on housing growth and PPHU factors
[2] Housing projections are based on building permit trends

CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

The impact fee study will include nonresidential development as well. Utilizing ESRI Business Analyst data, 2023 total employment in the district is estimated at 1,112 jobs. Listed in Figure 21, there are an estimated 465 retail jobs, 141 office jobs, 201 industrial jobs, and 305 institutional jobs located in the district.

To estimate the nonresidential floor area, employee density factors from the Institute of Transportation Engineers (ITE) *Trip Generation* Manual (2021) are applied to job estimated. Figure 22 lists the land use type and density factors that are included in the analysis. Overall, there is 497,089 square feet estimated in the district. Retail and industrial development make up the majority of this with a combined 70 percent of the total floor area.

Figure 21. Base Year Employment and Nonresidential Floor Area

Employment Industries	Base Year Jobs [1]	Sq. Ft. per job [2]	Floor Area (sq. ft.)	Percent of Total
Retail	465	471	219,015	44%
Office	141	307	43,287	9%
Industrial	201	637	128,037	26%
Institutional	305	350	106,750	21%
Total	**1,112**		**497,089**	**100%**

[1] Source: ESRI Business Analyst
[2] Source: *Trip Generation* , Institute of Transportation Engineers, 11th Edition (2021)

Figure 22. Institute of Transportation Engineers (ITE) Employment Density Factors

Employment Industry	ITE Code	Land Use	Demand Unit	Emp per Dmd Unit	Sq. Ft. per Emp
Retail	820	Shopping Center	1,000 Sq Ft	2.12	471
Office	710	General Office	1,000 Sq Ft	3.26	307
Industrial	110	Light Industrial	1,000 Sq Ft	1.57	637
Institutional	610	Hospital	1,000 Sq Ft	2.86	350

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

EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA PROJECTIONS

Job growth is projected using a jobs per resident factor shown in Figure 23 which is calculated by dividing base year jobs by base year population (1,112 jobs / 5,702 residents = 0.20 jobs per resident).

Figure 23. Jobs per Resident Factor Homedale Rural Fire Protection District

Homedale Rural Fire Protection District	Base Year 2023
Jobs [1]	1,112
Population [2]	5,702
Jobs per Resident	0.20

[1] ESRI Business Analyst, TischlerBise analysis
[2] U.S Census Bureau, 2021 American Commnity Survey 5-Year Estimates, TischlerBise Analysis, Canyon County Parcel Data

Job and nonresidential floor area projections for the next ten years are provided in Figure 24. Job growth is converted into nonresidential floor area using the ITE square feet per employee averages shown in Figure 22. Over the next ten years, the nonresidential floor area is projected to increase by approximately 99,000 square feet. Additionally, there is a projected increase of 221 jobs in the district, a 20 percent increase from the base year. Retail and institutional developments account for the greatest share of the increase.

Figure 24. Employment and Nonresidential Floor Area Projections

Homedale Rural Fire Protection District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	465	474	484	493	502	511	520	530	539	548	557	**92**
Office	141	144	147	149	152	155	158	161	163	166	169	**28**
Industrial	201	205	209	213	217	221	225	229	233	237	241	**40**
Institutional	305	311	317	323	329	335	341	347	353	360	366	**61**
Total	1,112	1,134	1,156	1,178	1,200	1,223	1,245	1,267	1,289	1,311	1,333	**221**
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	219	223	228	232	236	241	245	249	254	258	263	**44**
Office	43	44	45	46	47	48	48	49	50	51	52	**9**
Industrial	128	131	133	136	138	141	143	146	148	151	153	**25**
Institutional	107	109	111	113	115	117	119	122	124	126	128	**21**
Total	497	507	517	527	537	546	556	566	576	586	596	**99**

[1] ESRI Business Analyst; TischlerBise analysis

[2] Source: Institute of Transportation Engineers, *Trip Generation*, 2021

FUNCTIONAL POPULATION

Both residential and nonresidential developments increase the demand on District services and facilities. To calculate the proportional share between residential and nonresidential demand on service and facilities, a functional population approach is used. The functional population approach allocates the cost of the facilities to residential and nonresidential development based on the activity of residents and workers in the district through the 24 hours in a day. As mentioned, the analysis uses the US Census Homedale CCD geography instead of the City of Homedale to provide a more accurate sample of the Fire District's boundary.

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 Homedale Rural Fire Protection District are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents that work outside the district are assigned 14 hours to residential development, the remaining hours in the day are assumed to be spent outside of the district working. Inflow commuters are assigned 10 hours to nonresidential development. Based on the most recent functional population data (2020), residential development accounts for 79 percent of the functional population, while nonresidential development accounts for 21 percent.

Figure 25. Homedale Rural Fire Protection District Functional Population

Homedale CCD (2020)			
Residential		*Demand Hours/Day*	*Person Hours*
Population*	4,376		
Residents Not Working	2,459	20	49,180
Employed Residents	1,917		
Employed in Homedale CCD	351	14	4,914
Employed outside Homedale CCD	1,566	14	21,924
		Residential Subtotal	76,018
		Residential Share =>	**79%**
Nonresidential			
Non-working Residents	2,459	4	9,836
Jobs Located in Homedale CCD	1,069		
Residents Employed in Homedale CCD	718	10	7,180
Non-Resident Workers (inflow commuters)	351	10	3,510
		Nonresidential Subtotal	20,526
		Nonresidential Share =>	**21%**
		TOTAL	96,544

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

VEHICLE TRIP GENERATION

Residential Vehicle Trips Adjustment Factors

A vehicle trip end is the out-bound or in-bound leg of a vehicle trip. As a result, so as not double count trips, a standard 50 percent adjustment is applied to trip ends to calculate a vehicle trip. For example, the out-bound trip from a person's home to work is attributed to the housing unit and the trip from work back home is attributed to the employer.

However, an additional adjustment is necessary to capture District residents' work bound trips that are outside of the district. The trip adjustment factor includes two components. According to the National Household Travel Survey, home-based work trips are typically 31 percent of out-bound trips (which are 50 percent of all trip ends). Also, utilizing the most recent data from the Census Bureau's web application "OnTheMap", 82 percent of Homedale CCD workers travel outside the district for work. In combination, these factors account for 13 percent of additional production trips (0.31 x 0.50 x 0.82 = 0.13). Shown in Figure 26, the total adjustment factor for residential housing units includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (13 percent of production trips) for a total of 63 percent.

Figure 26. Residential Trip Adjustment Factor for Commuters

Employed Homedale Residents (2020)	1,917
Residents Working in Homedale (2020)	351
Residents Commuting Outside of Homedale for Work	1,566
Percent Commuting Out of Homedale	82%
Additional Production Trips	**13%**

Standard Trip Adjustment Factor	**50%**
Residential Trip Adjustment Factor	**63%**

Source: U.S. Census, OnTheMap Application, 2020

Nonresidential Vehicle Trips

Vehicle trip generation for nonresidential land uses are calculated by using ITE's average daily trip end rates and adjustment factors found in their recently published 11th edition of *Trip Generation*. To estimate the trip generation in the Homedale Rural Fire Protection District, the weekday trip end per 1,000 square feet factors listed in Figure 27 are used.

Figure 27. Institute of Transportation Engineers Nonresidential Factors

Employment Industry	ITE Code	Land Use	Demand Unit	Wkdy Trip Ends per Dmd Unit	Wkdy Trip Ends per Employee
Retail	820	Shopping Center	1,000 Sq Ft	37.01	17.42
Office	710	General Office	1,000 Sq Ft	10.84	3.33
Industrial	110	Light Industrial	1,000 Sq Ft	4.87	3.10
Institutional	610	Hospital	1,000 Sq Ft	10.77	3.77

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

For nonresidential land uses, the standard 50 percent adjustment is applied to office, industrial, and institutional. A lower vehicle trip adjustment factor is used for retail because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination.

In Figure 28, the Institute for Transportation Engineers' land use code, daily vehicle trip end rate, and trip adjustment factor is listed for each land use.

Figure 28. Daily Vehicle Trip Factors

Land Use	ITE Codes	Daily Vehicle Trip Ends	Trip Adj. Factor	Daily Vehicle Trips
Residential (per housing unit)				
Single Family	210	9.43	65%	6.13
Multifamily	220	6.74	65%	4.38
Nonresidential (per 1,000 square feet)				
Retail	820	37.01	38%	14.06
Office	710	10.84	50%	5.42
Industrial	110	4.87	50%	2.44
Institutional	610	10.77	50%	5.39

Source: *Trip Generation*, Institute of Transportation Engineers, 11th Edition (2021); 'National Household Travel Survey, 2009

VEHICLE TRIP PROJECTIONS

The base year vehicle trip totals and vehicle trip projections are calculated by combining the vehicle trip end factors, the trip adjustment factors, and the residential and nonresidential assumptions for housing stock and floor area. Districtwide, residential land uses account for 11,714 vehicle trips and nonresidential land uses account for 4,201 vehicle trips in the base year (Figure 29).

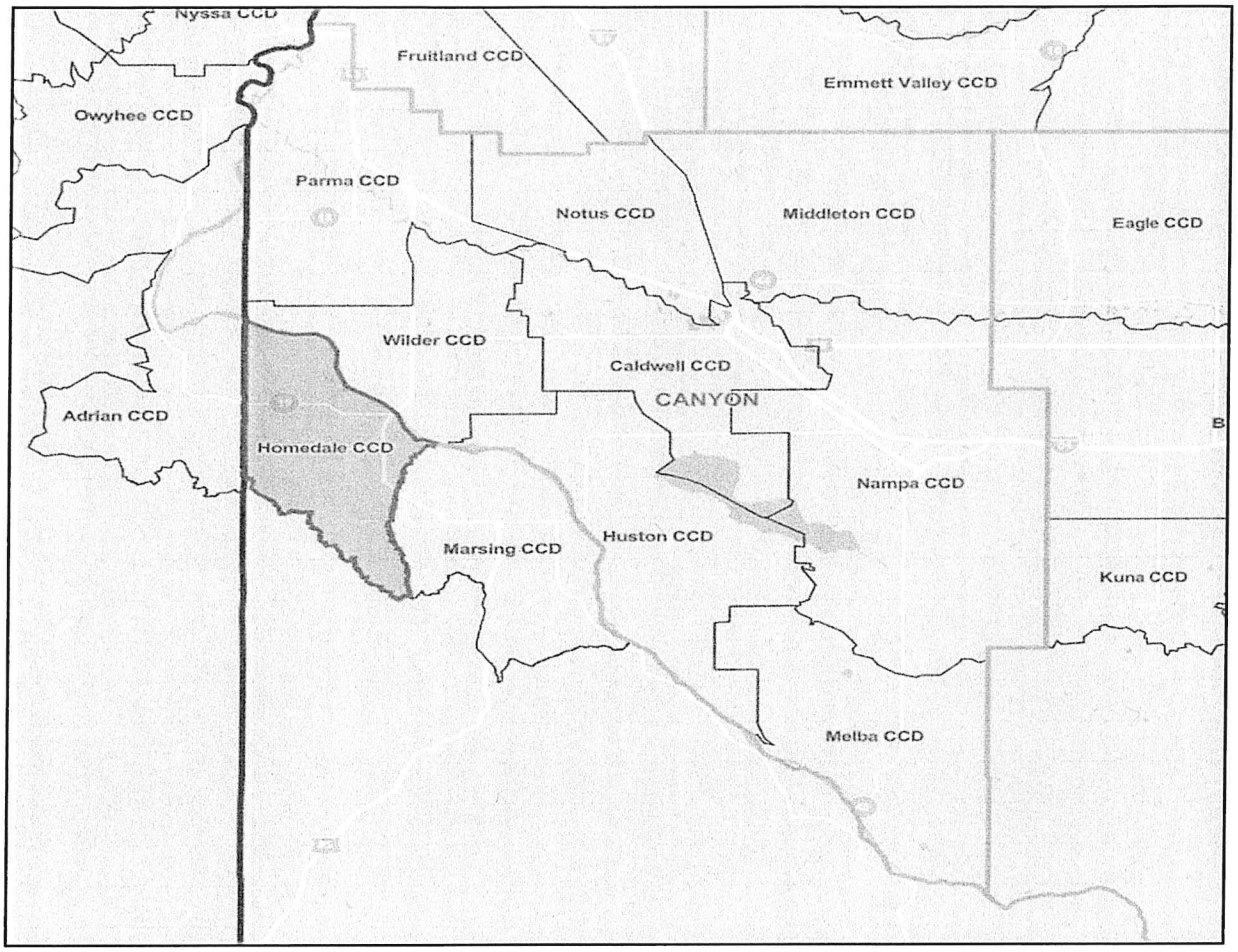
Through 2033, it is projected that daily vehicle trips will increase by 3,112 trips with the majority of the growth being generated by single family (63 percent) and retail (20 percent) development which leads to a 20 percent increase in vehicle trips from the base year through 2033.

Figure 29. Homedale Rural Fire Protection District Vehicle Trip Projections

Homedale Rural Fire Protection District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Residential Trips												
Single Family	11,476	11,674	11,870	12,066	12,262	12,458	12,654	12,850	13,046	13,242	13,438	**1,963**
Multifamily	238	269	300	332	363	395	426	458	489	521	552	**314**
Subtotal	11,714	11,943	12,170	12,398	12,625	12,853	13,080	13,308	13,535	13,763	13,990	**2,277**
Nonresidential Trips												
Retail	3,080	3,142	3,203	3,264	3,325	3,386	3,447	3,509	3,570	3,631	3,692	**612**
Office	235	239	244	249	253	258	263	267	272	277	281	**47**
Industrial	312	318	324	330	337	343	349	355	361	368	374	**62**
Institutional	575	586	598	609	621	632	643	655	666	678	689	**114**
Subtotal	4,201	4,285	4,369	4,452	4,536	4,619	4,702	4,786	4,869	4,953	5,036	**835**
Vehicle Trips												
Grand Total	15,915	16,228	16,539	16,850	17,161	17,472	17,783	18,094	18,404	18,715	19,026	**3,112**

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

Figure 30. Homedale CCD Census Map



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FINAL REPORT – November 30, 2021

Kuna Rural Fire District
Impact Fee Study and
Capital Improvement Plan

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Section I.
Introduction

This report regarding impact fees for the Kuna Rural Fire District is organized into the following sections:

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

Background and Objectives

The Kuna Rural Fire District hired Galena Consulting to calculate impact fees.

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

Definition of Impact Fees

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

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

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

- Impact fees shall not be used for any purpose other than to defray system improvement costs incurred to provide additional public facilities to serve new growth;[4]

- Impact fees must be expended within 8 years from the date they are collected. Fees may be held in certain circumstances beyond the 8-year time limit if the governmental entity can provide reasonable cause;[5]

- Impact fees must not exceed the proportionate share of the cost of capital improvements needed to serve new growth and development;[6]

- Impact fees must be maintained in one or more interest-bearing accounts within the capital projects fund.[7]

In addition, the Impact Fee Act requires the following:

- Establishment of and consultation with a development impact fee advisory committee (Advisory Committee);[8]

- Identification of all existing public facilities;

- Determination of a standardized measure (or service unit) of consumption of public facilities;

- Identification of the current level of service that existing public facilities provide;

- Identification of the deficiencies in the existing public facilities;

- Forecast of residential and nonresidential growth;[9]

- Identification of the growth-related portion of the District's Capital Improvement Plan;[10]

- Analysis of cash flow stemming from impact fees and other capital improvement funding sources;[11]

- Implementation of recommendations such as impact fee credits, how impact fee revenues should be accounted for, and how the impact fees should be updated over time;[12]

- Preparation and adoption of a Capital Improvement Plan pursuant to state law and public hearings regarding the same;[13] and

- Preparation and adoption of a resolution authorizing impact fees pursuant to state law and public hearings regarding the same.[14]

How should fees be calculated? State law requires the District to implement the Capital Improvement Plan methodology to calculate impact fees. The District can implement fees of any amount not to exceed the fees as calculated by the CIP approach. This methodology requires the District to describe its service areas, forecast the land uses, densities and population that are expected to occur in those service areas over the 10-year CIP time horizon, and identify the capital improvements that will be needed to serve the forecasted growth at the planned levels of service, assuming the planned levels of service do not exceed the current levels of service.[15] Only those items identified as growth-related on the CIP are eligible to be funded by impact fees.

The governmental entity intending to adopt an impact fee must first prepare a capital improvements plan.[17] Once the essential capital planning has taken place, impact fees can be calculated. The Impact Fee Act places many restrictions on the way impact fees are calculated and spent, particularly via the principal that local governments cannot charge new development more than a "proportionate share" of the cost of public facilities to serve that new growth. "Proportionate share" is defined as ". . . that portion of the cost of system improvements . . . which reasonably relates to the service demands and needs of the project."[19] Practically, this concept requires the District to carefully project future growth and estimate capital improvement costs so that it prepares reasonable and defensible impact fee schedules.

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

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

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

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

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

- Allocation of costs is made using a service unit which is "a standard measure of consumption, use, generation or discharge attributable to an individual unit[22] of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvement."[23] The service units chosen by the study team for every fee calculation in this study are linked directly to residential dwelling units and nonresidential development square feet.[24]

- A second consideration involves refinement of cost allocations to different land uses. According to Idaho Code, the CIP must include a "conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial."[25] In this analysis, the study team has chosen to use the highest level of detail supportable by available data and, as a result, in this study, the fee is allocated between aggregated residential (i.e., all forms of residential housing) and nonresidential development by land use type (retail, office and industrial).

Current Assets and Capital Improvement Plans

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

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

The forward-looking 10-year CIP for the District includes some facilities that are only partially necessitated by growth (e.g., facility expansion). The study team met with the District to determine a defensible metric for including a portion of these facilities in the impact fee calculations. A general methodology used to determine this metric is discussed below. In some cases, a more specific metric was used to identify the growth-related portion of such improvements. In these cases, notations were made in the applicable section.

Fee Calculation

In accordance with the CIP approach described above, we calculated the impact fee for the District by answering the following seven questions:

1. **Who is currently served by the District?** This includes the number of residents as well as residential and nonresidential land uses.

2. **What is the current level of service provided by the District?** Since an important purpose of impact fees is to help the District *achieve* its planned level of service[29], it is necessary to know the levels of service it is currently providing to the community.

3. **What current assets allow the District to provide this level of service?** This provides a current inventory of assets used by the District, such as facilities, land and equipment. In addition, each asset's replacement value was calculated and summed to determine the total value of the District's current assets.

4. **What is the current investment per residential and nonresidential land use?** In other words, how much of the District's current assets' total value is needed to serve current residential households and nonresidential square feet?

5. **What future growth is expected in the District?** How many new residential households and nonresidential square footage will the District serve over the CIP period?

6. **What new infrastructure is required to serve future growth?** For example, how many stations will be needed by the Kuna Rural Fire District within the next ten years to achieve the planned level of service of the District?[30]

7. **What impact fee is required to pay for the new infrastructure?** We calculated an apportionment of new infrastructure costs to future residential and nonresidential land- uses for the District. Then, using this distribution, the impact fees were determined.

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

"GRUM" Analysis

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

Because there are different reasons why the District invests in capital projects, the study team conducted a "GRUM" analysis on all projects listed in each CIP:

- **Growth.** The "G" in GRUM stands for growth. To determine if a project is solely related to growth, we ask "Is this project designed to maintain the current level of service as growth occurs?" and "Would the District still need this capital project if it weren't growing at all?" "G" projects are only necessary to maintain the District's current level of service as growth occurs. It is thus appropriate to include 100 percent of their cost in the impact fee calculations.

- **Repair & Replacement.** The "R" in GRUM stands for repair and replacement. We ask, "Is this project related only to fixing existing infrastructure?" and "Would the District still need it if it weren't growing at all?" "R" projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.

- **Upgrade.** The "U" in GRUM stands for upgrade. We ask, "Would this project improve the District's current level of service?" and "Would the District still do it even if it weren't growing at all?" "U" projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.

- **Mixed.** The "M" in GRUM stands for mixed. It is reserved for capital projects that have some combination of G, R and U. "M" projects by their very definition are partially necessitated by growth, but also include an element of repair, replacement and/or upgrade. In this instance, a cost amount between 0 and 100 percent should be included in the fee calculations. Although the need for these projects is triggered by new development, they will also benefit existing residents.

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

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

Exhibits found in Section III of this report detail all capital improvements planned for purchase over the next ten years by the District.

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[1] *See* Section 67-8203(9), Idaho Code. "System improvements" are capital improvements (i.e., improvements with a useful life of 10 years or more) that, in addition to a long life, increase the service capacity of a public facility. Public facilities include fire, emergency medical and rescue facilities. *See* Sections 67-8203(3), (24) and (28), Idaho Code.

[2] *See* Section 67-8202, Idaho Code.

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

[4]

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

[5] *See* Section 67-8210(4), Idaho Code.

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

[7] *See* Section 67-8210(1), Idaho Code

[8] *See* Section 67-8205, Idaho Code.

[9] *See* Section 67-8206(2), Idaho Code.

[10] *See* Section 67-8208, Idaho Code.

[11] *See* Section 67-8207, Idaho Code.

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

[13] *See* Section 67-8208, Idaho Code.

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

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

[17] *See* Section 67-8208, Idaho Code.

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

[20] *See* Section 67-8207, Idaho Code.

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

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

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

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

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

[26] *See* Section 67-8208(1)(h).

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

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

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

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

Section II.
Land Uses

As noted in Section I, it is necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage projected to be added from 2021 through 2031 for the District. These projections were based on the most recent growth estimates from COMPASS, building permit history from the City of Kuna, regional real estate market reports, interviews with developers and recommendations from District Staff and the Impact Fee Advisory Committee.

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

The District serves the population of the City of Kuna, as well as portions of unincorporated Ada and Canyon Counties.

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

Exhibit II-1.
Current and Future Population within the boundaries of the Kuna Rural Fire District

	2021	2031	Net Increase	Percent Increase
Population	33,390	58,235	24,845	74%

The District currently has approximately 33,390 persons residing within its service boundary. Current and future population estimates were derived by isolating the population within each Transportation Analysis Zone (TAZ) within the District's boundaries according to current COMPASS and Census data. This data was compared to current population estimates from the City of Kuna, which is within the Fire District boundaries.

Over the next ten years, COMPASS models indicate the District to grow by approximately 24,845 people, or at an average annual growth rate of 7.4 percent.

Based on this population, the following Exhibit II-2 presents the current and future number of residential units and nonresidential square feet for the District.

Exhibit II-2.
Current and Future Land Uses, Kuna Rural Fire District

	2021	2031	Net Growth	Net Increase in Square Feet	Percent of Total Growth
Population	33,390	58,235	24,845		
Residential (in units)	10,434	18,199	7,764	19,410,546	93.38%
Nonresidential (in square feet)	444,079	1,819,859	1,375,780	1,375,780	6.62%
Retail	277,188	727,944	450,756	450,756	2.17%
Office	96,661	727,944	631,283	631,283	3.04%
Industrial	70,230	363,972	293,742	293,742	1.41%
Total				20,786,326	100%

As shown above, the Kuna Rural Fire District is expected to grow by approximately 7,764 residential units and 1.37 million nonresidential square feet over the next ten years. 93.38% of the total increase in square feet is attributable to residential land uses, while the remaining 6.62% is attributable to nonresidential growth. Of the non-residential growth, 3.04% is attributable to growth in office uses, 2.17% is attributable to growth in retail development and the remaining 1.4% is attributable to industrial development. These growth projections will be used in the following sections to calculate the appropriate impact fees for the District.

Non-residential development (office, retail and industrial) can be difficult to predict. Generally, "retail follows rooftops" but it is unclear how quickly this development will occur over the next ten years. Kuna is primarily a residential community and has only 42 square feet of non-residential development per current household, compared to 232 square feet per household in the City of Eagle. In this study we have estimated the total number of square feet per household increasing from 42 to 100 square feet over 10 years of residential development. Based on the absorption of non-residential land uses in other similar cities in Ada County, the majority of this development will be retail and office uses.

Section III.
Impact Fee Calculation

In this section, we calculate impact fees for the Kuna Rural Fire District according to the seven - question method outlined in Section I of this report.

1. **Who is currently served by the Kuna Rural Fire District?**

As shown in Exhibit II-2, the District currently serves 10,434 residential units and approximately 444,079 square feet of nonresidential land use.

2. **What is the current level of service provided by the Kuna Rural Fire District?**

The Kuna Rural Fire District provides a level of service of a 90 percent fractile response time of between 4 minutes (in the urban area) to 6 minutes (in the rural portions of the District). As the population of the District grows, additional infrastructure and equipment will be needed to sustain this level of service.

3. **What current assets allow the Kuna Rural Fire District to provide this level of service?**

The following Exhibit III-1 displays the current assets of the Kuna Rural Fire District.

Exhibit III-1.
Current Assets – Kuna Rural Fire District

Type of Capital Asset	Replacement Value
Facilities	
Station #1	$ 6,500,000
Station #2 Land	$ 500,000
Apparatus/Vehicles	
2015 Pierce Engine	$ 800,000
1993 Pierce Engine	$ 800,000
Water Tender	$ 300,000
2001 Brush Truck	$ 400,000
2003 Brush Truck	$ 400,000
2011 Ford 150	$ 45,000
2012 Ford Explorer	$ 45,000
2018 GMC 1500 Pickup	$ 60,000
Equipment	
22 SCBAs	$ 255,000
SCBA Compressor and Charging Station	$ 80,000
Thermal Imager	$ 7,500
Extrication Equipment	$ 86,541
Cardiac Monitors and AEDs	$ 106,119
Radios	$ 145,000
6 MDTs	$ 30,720
Total Assets	$ 10,560,880
Plus Cost of Fee-Related Research	
Impact Fee Study	$ 8,000
Plus Current Fund Balance	$ 2,139,480
Grand Total	**$ 12,708,360**

As shown above, the District currently owns approximately $12.7 million of eligible current assets. These assets are used to provide the District's current level of service.

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

The Kuna Rural Fire District has already invested $991 per residential unit and $.99 per non-residential square foot into the capital necessary to provide the current level of service. This figure is derived by allocating the value of the District's current assets between the current number of residential units and nonresidential square feet.

We will compare our final impact fee calculations with these figures to determine if the two results will be similar; this represents a "check" to see if future District residents will be paying for infrastructure at a level commensurate with what existing District residents have invested in infrastructure. Geographical spread of new development may require an impact fee higher than the current investment per unit because increased response distances warrant more stations than currently exist per unit.

5. **What future growth is expected in the Kuna Rural Fire District?**

As shown in Exhibit II-2, the Kuna Rural Fire District is expected to grow by approximately 7,764 residential units and 1.4 million square feet of nonresidential land use over the next ten years.

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

The following Exhibit III-2 displays the capital improvements planned for purchase by the Kuna Rural Fire District over the next ten years.

Exhibit III-2.
Kuna Rural Fire District CIP 2021 to 2030

Type of Capital Infrastructure	CIP Value	*times*	Growth Portion	*equals*	Amount to Include in Fees	Amount from Other Sources
Facilities						
Remodel and Expand Station #1	$ 2,000,000		50%		$ 1,000,000	$ 1,000,000
Logistics Building	$ 80,000		50%		$ 40,000	$ 40,000
Station #2 for Growth - have land	$ 6,000,000		100%		$ 6,000,000	$ -
Station #3 for Growth - includes land acquisition	$ 6,525,000		100%		$ 6,525,000	$ -
Vehicles						
Ladder Truck	$ 1,000,000		100%		$ 1,000,000	$ -
Engine for Station #2	$ 800,000		100%		$ 800,000	$ -
Engine for Station #3	$ 800,000		100%		$ 800,000	$ -
Command Vehicle for Growth	$ 70,000		100%		$ 70,000	$ -
Brush Truck for Growth	$ 340,000		100%		$ 340,000	$ -
Utility Side-By-Side Rescue for Growth	$ 55,000		100%		$ 55,000	$ -
Squad Vehicle	$ 250,000		100%		$ 250,000	$ -
Replace 2 Command Vehicles	$ 110,000		0%		$ -	$ 110,000
Replace 1 Engine	$ 300,000		0%		$ -	$ 300,000
Replace 2 Brush Trucks	$ 800,000		0%		$ -	$ 800,000
Equipment						
SCBAs - for new staffing	$ 72,000		100%		$ 72,000	$ -
SCBAs - scheduled replacement	$ 184,300		0%		$ -	$ 184,300
Air Filling Compressor Replacement	$ 80,000		0%		$ -	$ 80,000
Cardiac Monitors for Growth	$ 30,000		100%		$ 30,000	$ -
Cardiac Monitors - scheduled replacement	$ 138,000		0%		$ -	$ 138,000
Radios for Growth	$ 50,000		100%		$ 50,000	$ -
Radio Replacement	$ 145,000		0%		$ -	$ 145,000
Replacement of Turnouts/Wildland Gear	$ 230,846		0%		$ -	$ 230,846
Total Infrastructure	$20,060,146				$ 17,032,000	**$ 3,028,146**
Plus Cost of Fee-Related Research						
Impact Fee Study	$ 10,000		100%		$ 10,000	
Minus Current Fund Balance	$ 2,139,480				$ 2,139,480	
Grand Total	**$17,930,666**				**$ 14,902,520**	

As shown above, the District plans to purchase approximately $20 million in capital improvements over the next ten years, $17 million of which is impact fee eligible. Of this $17 million, over $2 million is currently in fund balance which brings the amount to be funded from growth in the next ten years to approximately $15 million.

These new assets will allow the District to continue its current level of service in the future. Assuming current housing and development trends continue at projected rates the purchase of the ladder truck, the expansion of Station #1 and the construction of the Logistics facility are estimated to occur in 2025. Construction of Station #2 and purchase of an additional engine is planned for 2026. Construction of Station #3 and purchase of an additional engine is planned for 2030. The acquisition of other pieces of apparatus will depend on cash flow from impact fee revenues.

The remaining $3 million is the price for the District to replace existing apparatus, vehicles and other equipment; and for the non-growth-related portion of the expansion of Station #1 and the Logistics facility. Replacement of existing capital and non-growth-related capital are not eligible for inclusion in the impact fee calculations. The District will therefore have to use other sources of revenue including all of those listed in Idaho Code 67- 8207(iv)(2)(h). The District has identified property tax revenue as the source for funding non-growth-related capital improvements. This revenue will fund the non-growth-related portion of the expansion of Station #1 and the Logistics facility in 2025. The District will replace its non-growth-related apparatus and equipment as they reach their industry life span throughout the 10-year period.

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

The demand for fire and emergency medical services from the projected amount of growth is best determined using calls for service data. The land use with the highest percentage of calls for service per land use units should bear a larger "share" of the cost of the capital infrastructure needed to support growth. As shown in Exhibit III-3, below, each land use type creates a different level of demand for service, which must be converted into units that can be compared to one residential dwelling unit.

Exhibit III-3.
Equivalent Dwelling Units (EDUs), Kuna Rural Fire District

Land Use	Unit of Measure	Existing Units	Average Annual CFS	Structure Calls/ Unit	Fire EDUs/ Unit	2021 Total EDUs		2031 Units	Fire EDUs/ Unit	2031 Total EDUs		Fire Net EDU Increase
Total Residential Units	Dwelling Unit	10,434	1,151	0.11	1.00	10,434	81%	18,199	1.00	18,199	66%	7,764
Non-Residential												
Industrial	1,000 sq. ft.	70	30	0.43	3.87	272	2%	364	3.87	1,409	5%	1,138
Retail	1,000 sq. ft.	277	176	0.63	5.74	1,591	12%	728	5.74	4,178	15%	2,587
Office	1,000 sq. ft.	97	59	0.61	5.49	530	4%	728	5.49	3,994	14%	3,464
		444	264			2,393	19%	1,820		9,582	34%	7,188

Source: 2019-2021 Calls for Service for Structure Fires, Kuna Rural Fire
Note: The District does not currently have the data necessary to split out single vs. multi-family residential units, or to assess the proportional demand for medical calls.

Residential dwelling units and Industrial, Retail and Office development per 1,000 square feet were divided by the 2020 number of calls for service to determine the proportional calls per unit (dwelling or 1,000 square feet of non-residential use). To be able to determine the proportional split between a dwelling unit and a non-residential square foot, the Industrial, Retail and Office/Institutional land uses were converted to equivalent dwelling units (EDUs) and multiplied by the number of units of each land use in 2021. This determined that 81% of the demand for fire services comes from residential uses, while 19% comes from non-residential uses. Moreover, this data also demonstrates that residential and office/institutional land uses create the largest demand for fire services among non-residential uses.

This process was repeated for the projected number of dwelling units and Industrial, Retail and Office/Institutional square feet in 2031 to determine the net EDU increase over the next ten years. This information will be used in the calculation of the impact fee.

The following Exhibit III-4 takes the projected future growth from Exhibits II-2 and the growth-related CIP from Exhibit III-2 to calculate impact fees for the Kuna Rural Fire District.

Exhibit III-4.
DRAFT Impact Fee Calculation, Kuna Rural Fire District

Impact Fee Calculation		
Amount to Include in Fee Calculation	$	14,902,520
Distribution of Future Calls for Service		
Residential		93%
Nonresidential		7%
Future Assets by Land Use		
Residential	$	13,916,170
Nonresidential	$	986,350
Future Growth		
Residential unit increase		7,764
Industrial EDU Increase		1,138
Retail EDU Increase		2,587
Office EDU Increase		3,464
Impact Fee per Unit		
Residential (per dwelling)	$	1,792
Industrial (per 1,000 sf)	$	531
Retail (per 1,000 sf)	$	788
Office (per 1,000 sf)	$	753

As shown above, we have calculated impact fees for the Kuna Rural Fire District at $1,792 per residential unit, $531 per 1,000 square feet for Industrial development, $788 per 1,000 square feet for retail development, and $753 per 1,000 square feet per office and institutional development.

In comparison, as indicated in question #4 above, property taxpayers within the District have already invested $991 per residential unit and $0.99 per 1,000 nonresidential square feet in the capital inventory necessary to provide today's level of service. The calculated impact fee is higher than the current investment as non-contiguous growth within the District will require two additional stations to continue the current level of service (measured in response time) as the District increases in population by 75%. If growth in the District was estimated to be more densely located in one geographic area, it is likely that only one new station would be needed in the next ten years.

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

Because not all the capital improvements listed in the CIP are 100 percent growth-related, the District would assume the responsibility of paying for those portions of the capital improvements that are not attributable to new growth. These payments would come from other sources of revenue including all of those listed in Idaho Code 67-8207(iv)(2)(h). The District has identified property tax revenue as the source for funding non-growth-related capital improvements.

To arrive at this participation amount, the expected impact fee revenue needs to be subtracted from the total CIP value. Exhibit III-5 divides the District's participation amount into two categories: the portion of purely non-growth-related improvements, and the portion of growth-related improvements that are attributable to repair, replacement, or upgrade, but are not impact fee eligible.

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

Exhibit III-5.
Kuna Rural Fire District Participation Summary, 2021-2030

	Required	Discretionary	Total
Fire	$ 1,040,000	$ 1,988,146	$ 3,028,146

The total amount the District would be *required* to contribute over 10 years, should the District adopt fees at the calculated amount, is $1,040,000 for the non-growth portion of the expansion to Station #1 and the non-growth portion of the Logistics building.

The District could also choose to fund the discretionary infrastructure of $1.98 million for apparatus and equipment replacement. While District has the option to fund these capital improvements over the 10-year period, these payments are not required.

The District has identified property tax revenue as the source for funding non-growth-related capital improvements.

Section IV.
Fee Analysis and Administrative Recommendations

A comparison of the calculated Fire impact fee to similar fees to that being assessed by fire departments and fire districts within Southwest Idaho is shown in Exhibit IV-1:

Exhibit IV-1.
DRAFT Impact Fee Comparison - Fire

	City of Kuna/ Kuna Fire District **DRAFT**	City of Nampa/ Nampa Fire District **DRAFT**	City of Boise **DRAFT**	City of Meridian adopted 2019	City of Caldwell/ Caldwell Fire District adopted 2020	City of Eagle/ Eagle Fire District adopted 2020	City of Star/ Star Fire District adopted 2019	City of Middleton/ Middleton Fire District adopted 2019	Twin Falls/ Twin Falls Fire District adopted 2021	City of Emmett adopted 2021	Gem County/ Gem Fire District adopted 2021	City of Mountain Home **DRAFT**
Fire/Fire District												
per Residential Unit	$ 1,792	$ 1,567	$ 2,119	$ 693	$ 649	$ 897	$ 829	$ 849	$ 657	$ 1,555	$ 1,407	$ 1,338
per Non-Residential sf		$ 0.63			$ 0.32	$ 0.36	$ 0.39	$ 0.42	$ 0.33	$ 0.83	$ 0.56	$ 0.74
Retail	$ 0.79		$ 1.76	$ 0.64								
Office	$ 0.75		$ 0.70	$ 0.41								
Industrial	$ 0.53		$ 0.96	$ 0.41								

As cities and fire districts are updating their fire impact fees in 2021, these fees are increasing due to the dramatic increase in construction costs over the past 5 years. The cities of Meridian and Caldwell and the Eagle, Star and Middleton Fire Districts will likely be updating their fire impact fees within the next 1-2 years to account for these cost increases. As their current fees are in line with Kuna's previous fees, it is anticipated that their impact fees will likely double when updated as well.

Some communities express concern that impact fees will stifle growth. Empirical data indicates this is not the case. Factors including the price of land and construction, market demand, the availability of skilled workers, access to major transportation modes, amenities for quality of life, etc. all weigh more heavily in decisions to construct new homes or businesses, as well for business relocation. Ultimately the impact fee, which is paid at the time of building permit, is passed along to the buyer in the purchase price or wrapped into a lease rate. Therefore, in a market with a high demand for development, an impact fee higher than other jurisdictions is unlikely to slow growth.

On the positive side, an impact fee program will enable the District to plan for growth without decreasing its service levels (response time), which can decrease buyer satisfaction and cause property insurance premiums to increase. It will also allow the District to collect a proportionate share of the cost of capital improvements from growth instead of funding all future capital through property taxes assessed to existing residents and businesses.

At the recommendation of the Development Impact Fee Advisory Committee, the Commission may wish to incorporate into its enacting resolution means for a development to seek an exemption from impact fees when it can be proven that this development will contribute significant benefits to the taxpayers of the District, such as the development of affordable housing. This issue is discussed in more detail in the following section.

Implementation Recommendations

The following implementation recommendations should be considered:

Intergovernmental Agreements. The Kuna Rural Fire District is enabled under Idaho Code as a governmental entity to adopt impact fees. However, because impact fees are paid upon building permit, and the District does not participate in this process, and because fire districts do not have the authority to adopt fees via ordinance, the Kuna Rural Fire District must rely on Ada and Canyon Counties, and the City of Kuna to collect these fees on its behalf. Idaho Code 67-8204(a) authorizes the District to enter into an intergovernmental agreement with a city or county which can collect fire fees and distribute the revenue to the District.

In 2019, the City of Kuna and Ada County entered into intergovernmental agreements with the Kuna Rural Fire District to collect impact fees on their behalf. In 2020, Canyon County entered a similar agreement.

Capital Improvements Plan. The District should formally adopt this Capital Improvement Plan. While not subject to the procedures of the Local Land Use Planning Act (LLUPA), the adoption of the Capital Improvement Plan would comply with the Act's requirements of other governmental entities to adopt capital improvement plans into a Comprehensive Plan as part of the adoption of impact fees. Any city or county adopting and collecting fire impact fees for the Kuna Rural Fire District must formally adopt the Capital Improvement Plan as an amendment to their current Comprehensive Plan concurrent to a public hearing.

Impact Fee Ordinance. Following adoption of the Capital Improvement Plan, each city and county collecting fees on the District's behalf must adopt the impact fees by ordinance after a public hearing on said fees.

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

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

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

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

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

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

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

should be included in the District's Policy Code.

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

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

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

[38] *See* Section 67-8209(4), Idaho Code

B-5

Capital Improvement Plan and Development Impact Fee Study

Submitted to:

Marsing Rural Fire District

January 13, 2025

Prepared by:

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Development Impact Fee Study
Marsing Rural Fire District

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EXECUTIVE SUMMARY

The Marsing Rural Fire District ("Fire District") retained TischlerBise 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 establishing 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 (Idaho Code 67-8202(1-4)), it is the intent of the Fire District to:

1. Collect impact fees to ensure that adequate public facilities are available to serve new growth and development;
2. Promote orderly growth and development by establishing uniform standards 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.

TischlerBise 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. The service area for the analysis and fee collection is districtwide. Lastly, the fees are calculated for both residential and nonresidential development.

IDAHO DEVELOPMENT IMPACT FEE ENABLING LEGISLATION

The Enabling Legislation governs how development fees are calculated for municipalities in Idaho. All requirements of the Idaho Development Impact Fee Act have been met in the supporting documentation prepared by TischlerBise. 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.

TischlerBise 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 x 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 ÷ 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.

Importantly, stated in [67-8204A], "Governmental entities . . . that are jointly affected by development are authorized to enter into intergovernmental agreements with each other or with . . . fire districts, ambulance 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." Thus, the impact fees for the Marsing Rural Fire District will be collected by the City of Marsing, Canyon County, and Owyhee County. To ensure that the Fire District captures the full potential revenue of the impact fees an intergovernmental agreement (IGA) is necessary for the City and Counties to collect the impact fees on the District's behalf. Those revenues would be remitted to the Fire District periodically.

SUMMARY OF CAPITAL IMPROVEMENT PLANS AND DEVELOPMENT IMPACT FEES

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.

***Cost Recovery*.** 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*.** 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 park land acres per 1,000 residents). 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. 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.

***Plan-Based*.** 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).

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 facility fee is imposed. This type of credit is addressed in the administration and implementation of a facility fee program.

Proposed Fee Methods and Cost Components

Figure 1 lists impact fee service area, the components to the impact fee, and the methodologies used in the analysis.

Figure 1. Summary of Impact Fee Methodologies

Fee Category	Service Area	Cost Recovery	Incremental Expansion	Plan-Based	Cost Allocation
Fire	Districtwide	Impact Fee Study	Fire Apparatus, and Fire Equipment		Equivalent Dwelling Units (EDUs)

Capital Improvement Plan

Below in Figure 2 is the ten-year capital improvement plan (CIP) the Fire District is anticipating to accommodate future demand. In the CIP, there are fire apparatus and equipment that is consistent with the projected need to serve growth at the current level of service. The CIP is to be updated annually and will be revised to reflect any shift in demand, market, and costs.

Figure 2. Capital Improvement Plan

Marsing Rural Fire District 10-Year Capital Improvement Plan		
Project	**Unit**	**Cost**
New Fire Engine	1	$500,000
New Pumper Truck	1	$500,000
New Fire Equipment	20	$40,000
	Total	**$1,040,000**

Maximum Supportable Development Impact Fees

Figure 3 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 Board 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. Currently, Marsing Rural Fire District is collecting impact fees in the Canyon County portion of the district amounting to $1,238 per housing unit and $620 per 1,000 nonresidential square feet.

The service unit for the Fire Impact Fee is an equivalent dwelling unit, or EDU. EDU factors by land use is determined with functional population factors such as persons per housing unit and employees per 1,000 square feet. The description of the functional population methodology, the calculation of the EDU factors, and the determination of existing and projected EDUs is presented in the body of the report.

Figure 3. Summary of Maximum Supportable Development Impact Fee

Residential

Housing Type	EDUs per Housing Unit	Maximum Supportable Fee
Residential (per housing unit)		
Single Family	1.00	**$1,500**
Multifamily	0.48	**$720**

Nonresidential

Development Type	EDUs per 1,000 Sq. Ft.	Maximum Supportable Fee
Nonresidential (per 1,000 square feet)		
Retail	0.99	**$1,485**
Office	0.72	**$1,080**
Industrial	0.34	**$510**
Institutional	0.71	**$1,065**

CAPITAL IMPROVEMENT PLAN

The following section provides a summary of the Capital Improvement Plans depicting growth-related capital demands. First, Figure 4 lists the projected growth over the next ten years in the Fire District. Overall, there is an estimated 986 new residents and 114 new jobs projected (16 percent increase from the base year). Further details on the growth projections can be found in Appendix B. Demographic Assumptions

Figure 4. Ten-Year Growth Projections

		5-Year Increment						
	Base Year	*1*	*2*	*3*	*4*	*5*	*10*	Total
	2023	2024	2025	2026	2027	2028	2033	Increase
Population [1]	6,225	6,393	6,562	6,642	6,722	6,803	7,211	**986**
Housing Units by Type [1]								
Single Family	2,233	2,293	2,353	2,383	2,413	2,442	2,594	**361**
Multifamily	59	60	61	62	63	64	69	**10**
Total Housing Units	2,292	2,353	2,414	2,445	2,476	2,506	2,663	**371**
Jobs [1]								
Retail	270	277	285	288	292	295	313	**43**
Office	94	97	99	100	102	103	109	**15**
Industrial	307	315	324	328	332	335	356	**49**
Institutional	160	164	169	171	173	175	185	**25**
Total Jobs	831	853	876	887	897	908	963	**132**
Nonresidential Floor Area (1,000 sq. ft.) [2]								
Retail	127	131	134	136	137	139	147	**20**
Office	29	30	30	31	31	32	33	**5**
Industrial	196	201	206	209	211	214	227	**31**
Institutional	56	58	59	60	60	61	65	**9**
Total Floor Area	408	419	430	435	440	445	472	**65**
EDUs [1]								
Residential Subtotal	2,261	2,322	2,382	2,413	2,443	2,473	2,627	**366**
Nonresidential Subtotal	253	260	267	270	273	276	293	**40**
Total EDUs	2,514	2,582	2,649	2,682	2,716	2,750	2,920	**406**

[1] Source: U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates; COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; ESRI Business Analyst; TischlerBise analysis
[2] Source: Institute of Transportation Engineers, Trip Generation, 2021

The Idaho Development Fee Act requires Capital Improvement Plans (CIP) to be updated regularly, at least once every five years (Idaho Code 67-8208(2)). This report projects revenue and fees based on ten-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 all CIPs included in this study will occur within five years.

The development impact fee is based on the existing level of service provided for fire facilities. To serve projected growth at current levels of service, the following infrastructure is projected over the next ten years:

- 1.77 new apparatus units
- 18.46 new equipment units
- $580,000 growth-related costs

Below in Figure 5 is the ten-year CIP the Fire District is anticipating to accommodate future demand. In the plan are fire apparatus and equipment that is consistent with the projected need to serve growth at the current level of service. At the moment, additional fire station space is not needed to accommodate growth, however, that may be revised in the future. The CIP is to be updated annually and will be revised to reflect any shift in demand, market, and costs.

Figure 5. Capital Improvement Plan

Marsing Rural Fire District 10-Year Capital Improvement Plan		
Project	**Unit**	**Cost**
New Fire Engine	1	$500,000
New Pumper Truck	1	$500,000
New Fire Equipment	20	$40,000
	Total	**$1,040,000**

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 for facilities. Evidence is given in 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 further revenue credits.

FIRE PROTECTION DEVELOPMENT IMPACT FEES

The Fire Development Impact Fee is based on the cost per service unit method specified in Idaho Code 67-8204(16), also referred to as the incremental expansion method elsewhere in this report.

The Fire infrastructure components included in the impact fee analysis are:

- Fire apparatus
- Fire equipment
- Cost of development impact fee study

At the moment, additional fire station space is not needed to accommodate growth, however, that may be revised in the future. The CIP is to be updated annually and future updates to the impact fee program will be revised to reflect any shift in demand, market, and costs.

The service unit for the Fire Impact Fee is an equivalent dwelling unit, or EDU. The functional population per unit factors by land use such as persons per housing unit and employees per 1,000 square feet are converted into EDUs, with a single family home being equivalent to one EDU. For residential land uses, the impact of a dwelling unit on the need for capital facilities is generally proportional to the number of persons residing in the dwelling unit. This can be measured for different housing types and in this analysis, average household size is used to develop the functional population factors. The functional population methodology for nonresidential land uses is based on trip generation and employee density data. Functional population per 1,000 square feet is derived by dividing the total number of hours spent by employees and visitors during a weekday by 24 hours. The description of the functional population methodology, the calculation of the EDU factors, and the determination of existing and projected EDUs in the service area are presented below.

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

COST ALLOCATION FOR FIRE PROTECTION INFRASTRUCTURE

RESIDENTIAL FUNCTIONAL POPULATION

For residential land uses, the impact of a dwelling unit on the need for capital facilities is generally proportional to the number of persons residing in the dwelling unit. This can be measured for different housing types and in this analysis, average household size is used to develop the functional population factors.

It is estimated that residents, on average, spend 14 hours, or 58 percent, of each 24-hour weekday at their place of residence. Shown in Figure 6 is the functional population for single family and multifamily units in Marsing Rural Fire District.

Figure 6. Residential Functional Population per Housing Unit

Development Type	Unit	Persons per Household	Percent of Day at Home	Functional Population/Unit
Single Family	dwelling	2.92	58%	1.70
Multifamily	dwelling	1.39	58%	0.81

Source: U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates

NONRESIDENTIAL FUNCTIONAL POPULATION

The functional population methodology for nonresidential land uses is based on trip generation and employee density data. Functional population per 1,000 square feet is derived by dividing the total number of hours spent by employees and visitors during a weekday by 24 hours. Employees are estimated to spend eight hours per day at their place of employment and visitors are estimated to spend one hour per visit.

Using this formula and information on trip generation rates, vehicle occupancy rates, and employee density, nonresidential functional population estimates per 1,000 square feet of floor area is calculated in Figure 7.

Figure 7. Nonresidential Functional Population per 1,000 Square Feet

Development Type	Unit	Vehicle Trips/ Unit [1]	Persons/ Trip [2]	Employee/ Unit [1]	Visitors/ Unit [3]	Functional Population/Unit [4]
Retail	1,000 sq. ft.	14.06	1.82	2.12	23.46	1.69
Office	1,000 sq. ft.	5.42	1.18	3.26	3.14	1.22
Industrial	1,000 sq. ft.	2.44	1.18	1.57	1.31	0.58
Institutional	1,000 sq. ft.	5.39	1.67	2.86	6.14	1.21

[1] Source: Trip Generation, Institute of Transportation Engineers, 10th Edition (2017)

[2] Source: Summary of Travel Trends 2017 National Household Travel Survey, US Department of Transportation Federal Highway Administration, 2017

[3] The visitors per unit factor is found by multiplying vehicles trips and persons per trip then subtracting employees per unit.

[4] Functional population is found by multiplying the employee per unit by 8 hours and visitors for unit by 1 hour and then dividing the total by 24 hours.

EQUIVALENT DWELLING UNIT FACTORS

In the service area an equivalent dwelling unit (EDU) is set to the functional population of a single family unit. In Marsing Rural Fire District an EDU is set to a functional population of 1.70. This is compared to the functional population factors for the other development types to calculate its EDU. For example, a multifamily unit in the District has a functional population of 0.81, which results in 0.48 EDUs (0.81 functional population / 1.70 functional population per EDU = 0.48 EDUs).

Figure 8. Marsing Rural Fire District EDU Factors

Development Type	Unit	Functional Population/Unit	EDUs/Unit
Single Family	dwelling	1.70	1.00
Multifamily	dwelling	0.81	0.48
Retail	1,000 sq. ft.	1.69	0.99
Office/Service	1,000 sq. ft.	1.22	0.72
Industrial	1,000 sq. ft.	0.58	0.34
Institutional	1,000 sq. ft.	1.21	0.71

BASE YEAR EDUS

To calculate the current level of service of fire facilities, it is necessary to determine the base year EDUs. This is done by applying the EDU factors to the base year housing and nonresidential floor area estimates. Shown at the bottom of Figure 9, there are a total of 2,516 EDUs in the Marsing Rural Fire District.

Figure 9. Marsing Rural Fire District Base Year EDUs

Development Type	Base Year Housing Units	EDUs/Unit	Base Year EDUs
Single Family	2,235	1.00	2,235
Multifamily	59	0.48	28
Residential Subtotal	2,294		2,263

Development Type	Base Year 1,000 Sq. Ft.	EDUs/KSF	Base Year EDUs
Retail	127	0.99	126
Office	29	0.72	21
Industrial	196	0.34	66
Institutional	56	0.71	40
Nonresidential Subtotal	408		253

Development Type	Base Year EDUs	Percent of Total EDUs
Residential EDUs	2,263	90%
Nonresidential EDUs	253	10%
Total	2,516	100%

FIRE PROTECTION LEVEL OF SERVICE AND COST ANALYSIS

As shown in Figure 10, Marsing Rural Fire District has 11 vehicles to provide fire services. To determine the level of service, the fleet is divided by the base year demand factor (EDUs) then multiplied by 1,000. As a result, there are 4.37 vehicles per 1,000 EDUs.

Based on the District's expectation to replace the fleet, the average cost per vehicle is $308,000. To find the capital cost per EDU, the level of service standard is applied to the average cost. This results in a capital cost of $1,346 per EDU (4.37 vehicles per 1,000 EDUs x $308,000 per vehicle = $1,346 per EDU, rounded).

Figure 10. Fire Apparatus Level of Service and Cost Analysis

Apparatus	Units	Current Cost per Unit	Total Replacement Cost
Brush Truck	4	$188,000	$752,000
Fire Engine	4	$500,000	$2,000,000
Fire Tender	2	$292,360	$584,720
Ford Truck	1	$45,980	$45,980
Total	**11**		**$3,382,700**

Level-of-Service Standards	**EDU**
Proportionate Share	100%
Share of Units	11.0
2023 Equivalent Dwelling Unit (EDU)	2,516
Units per 1,000 EDUs	**4.37**

Cost Analysis	**EDU**
Units per 1,000 EDUs	4.37
Average Cost per Unit	$308,000
Capital Cost per EDU	**$1,346**

As shown in Figure 11, Marsing Rural Fire District has 115 units of equipment to provided fire services. To determine the level of service, the equipment is divided by the base year demand factor (EDUs) then multiplied by 1,000. As a result, there are 45.71 equipment units per 1,000 EDUs.

To find the capital cost per EDU, the level of service standard is applied to the average cost. This results in a capital cost of $91 per EDU (45.71 units per 1,000 EDUs x $2,000 per unit = $91 per EDU, rounded).

Figure 11. Fire Equipment Level of Service and Cost Analysis

Equipment Type	Units	Current Cost per Unit	Total Replacement Cost
MSA G1	12	$7,789	$93,468
MSA Bottles	12	$1,210	$14,520
Survive Air	16	$7,789	$124,624
Bottles	16	$1,210	$19,360
Motorola HT1250	45	$131	$5,900
Mounted Radios	14	$1,450	$20,300
Total	**115**		**$278,172**

Level-of-Service Standards	EDU
Proportionate Share	100%
Share of Units	115
2023 Equivalent Dwelling Unit (EDU)	2,516
Units per 1,000 EDU	**45.71**

Cost Analysis	EDU
Units per 1,000 EDU	45.71
Average Cost per Unit	$2,000
Capital Cost per EDU	**$91**

SHARE OF THE DEVELOPMENT IMPACT FEE STUDY

Under the Idaho enabling legislation, the Fire District is able to recover the cost of the study through the collection of future fees. An impact fee study must be completed every five years, so the study cost is compared to the five-year projected increase in equivalent dwelling units (EDUs). As a result, the cost per EDU is $63.

Figure 12. Share of the Development Impact Fee Study

Share of Study Cost	Residential Share	Nonresidential Share
$16,300	90%	10%

Residential Growth Share	Five-Year EDU Increase	Capital Cost per EDU
100%	**234**	**$63**

CAPITAL IMPROVEMENTS NEEDED TO SERVE GROWTH

Needs due to future growth were calculated using the levels of service and cost factors for the infrastructure components. Growth-related needs are a projection of the amount of infrastructure and estimated costs over the next ten years needed to maintain levels of service.

To estimate the 10-year growth needs for fire apparatus in Marsing Rural Fire District, the current level of service (4.37 units per 1,000 EDUs) is applied to the projected growth of EDUs in the district. The district is projected to increase by 404 EDUs over the next ten years. Listed in Figure 13, there will need to be a total of 1.77 additional fire apparatus added to the fleet to accommodate the growth. By applying the average cost ($308,000 per unit), the total expenditure for the growth is calculated (1.77 units x $308,000 = $543,656).

Lastly, the current level of service for equipment (45.71 units per 1,000 EDUs) is applied to the projected growth of EDUs in the district. There will be a need for 18.46 new units of equipment to accommodate growth. By applying the average cost ($2,000 per unit), the total expenditure for the growth is calculated. Overall, the combined projected need for growth is $580,582.

Figure 13. Projected Demand for Fire Apparatus & Equipment

Level of Service		Demand Unit	Unit Cost
4.37	Fire Apparatus	per 1,000 EDUs	$308,000
45.71	Fire Equipment Units	per 1,000 EDUs	$2,000

Year		Equivalent Dwelling Unit	Fire Apparatus	Fire Equipment
Base	2023	2,516	10.99	115.01
Year 1	2024	2,582	11.28	118.00
Year 2	2025	2,649	11.58	121.08
Year 3	2026	2,682	11.72	122.61
Year 4	2027	2,716	11.87	124.15
Year 5	2028	2,750	12.02	125.68
Year 6	2029	2,783	12.16	127.21
Year 7	2030	2,817	12.31	128.75
Year 8	2031	2,851	12.46	130.32
Year 9	2032	2,885	12.61	131.90
Year 10	2033	2,920	12.76	133.47
Ten-Year Increase		404	**1.77**	**18.46**
		Growth-Related Expenditures	**$543,656**	**$36,926**

Marsing Fire Growth-Related Capital Cost	$580,582

SUMMARY OF INPUT VARIABLES AND MAXIMUM SUPPORTABLE IMPACT FEES

Figure 14 provides a summary of the input variables (described in the chapter sections above) used to calculate the net cost per EDU. The Fire Development Impact Fees are the product of equivalent dwelling unit by type multiplied by the total net capital cost per EDU. For example, the multifamily maximum impact fee is $720 per unit ($1,500 per EDU x 0.48 EDUs per housing unit = $720, rounded).

The Fire Board 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. Currently, Marsing Rural Fire District is collecting impact fees in the Canyon County portion of the district amounting to $1,238 per housing unit and $620 per 1,000 nonresidential square feet.

Figure 14. Summary of Input Variables and Maximum Supportable Impact Fees

Fee Component	Cost per EDU
Fire Apparatus	$1,346
Fire Equipment	$91
Impact Fee Study	$63
Gross Total	$1,500
Net Total	**$1,500**

Residential

Housing Type	EDUs per Housing Unit	Maximum Supportable Fee
Residential (per housing unit)		
Single Family	1.00	**$1,500**
Multifamily	0.48	**$720**

Nonresidential

Development Type	EDUs per 1,000 Sq. Ft.	Maximum Supportable Fee
Nonresidential (per 1,000 square feet)		
Retail	0.99	**$1,485**
Office	0.72	**$1,080**
Industrial	0.34	**$510**
Institutional	0.71	**$1,065**

CASH FLOW PROJECTIONS FOR MAXIMUM SUPPORTABLE IMPACT FEE

This section summarizes the potential cash flow to the Fire District if the development impact fees are implemented at the maximum supportable amounts. The cash flow projections are based on the assumptions detailed in this chapter and the development projections discussed in Appendix B. Demographic Assumptions.

The summary provides an indication of the impact fee revenue generated by new development. Shown at the bottom of the figure, the maximum supportable fire impact fee is estimated to generate $608,000 in revenue while there is a growth-related cost of $613,000. The gap in funding is the result of rounding, thus the revenue is able to mitigate 100 percent of growth-related costs.

Figure 15. Cash Flow Summary for Maximum Supportable Impact Fees

Infrastructure Costs for Fire Facilities

	Total Cost	Growth Cost
Fire Apparatus	$543,656	$543,656
Fire Equipment	$36,926	$36,926
Impact Fee Study	$32,600	$32,600
Total Expenditures	**$613,182**	**$613,182**

Projected Development Impact Fee Revenue

Year		Single Family $1,500 per unit	Multifamily $720 per unit	Retail $1,485 per KSF	Office $1,080 per KSF	Industrial $510 per KSF	Institutional $1,065 per KSF
		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2023	2,233	59	127	29	196	56
1	2024	2,293	60	131	30	201	58
2	2025	2,353	61	134	30	206	59
3	2026	2,383	62	136	31	209	60
4	2027	2,413	63	137	31	211	60
5	2028	2,442	64	139	32	214	61
6	2029	2,472	65	141	32	216	62
7	2030	2,502	66	142	32	219	63
8	2031	2,533	67	144	33	221	63
9	2032	2,563	68	146	33	224	64
10	2033	2,594	69	147	33	227	65
Ten-Year Increase		361	10	20	5	31	9
Projected Revenue		$541,145	$7,226	$29,919	$4,938	$15,801	$9,449
						Projected Revenue =>	**$608,000**
						Projected Expenditures =>	**$613,000**
						Non-Impact Fee Funding =>	**$5,000**

PROPORTIONATE SHARE ANALYSIS

Development impact fees for Marsing Rural 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 District in the provision of system improvements to serve new development. The 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 Marsing Rural 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 District's capital improvements plan and will be included in annual capital budgets.
2) TischlerBise estimated development impact fee revenue 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. Existing and future development impact fee revenue will entirely fund growth-related improvements.
3) TischlerBise has evaluated the extent to which new development may contribute to the cost of public facilities.
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.
5) The 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 Improvement 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 District. These procedures should be addressed in the development impact fee ordinance.
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 evaluation and update of development impact fees.

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 (DIFAC). The committee must have at least five members with a minimum of two members active in the 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.

Furthermore, it is the collecting jurisdiction that is required to form the DIFAC. In this case, Marsing Rural Fire Protection Impact Fees will be collected by the City of Marsing, Canyon County, and Owyhee County. Thus, those jurisdictions will form separate DIFACs.

Per the above, each jurisdiction has formed a DIFAC. TischlerBise has met with each 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 DIFACs.

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.

TischlerBise 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 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 TischlerBise's experience, it is better for a reimbursement agreement to be established with the developer that constructs a system improvement. For example, if a developer elects to construct a system improvement, then a reimbursement agreement can be established to payback the developer from future development impact fee revenue. The reimbursement agreement should be based on the actual documented cost of the system improvement, if less than the amount shown in the CIP. However, the reimbursement should not exceed the CIP amount that has been used in the development impact fee calculations.

APPENDIX A. LAND USE DEFINITIONS

RESIDENTIAL DEVELOPMENT

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

Single Family Units:

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

Multifamily Units:

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

NONRESIDENTIAL DEVELOPMENT CATEGORIES

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

Retail: Establishments primarily selling merchandise, eating/drinking places, and entertainment uses. By way of example, *Retail* includes shopping centers, banks, restaurants, and movie theaters.

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

Industrial: Establishments primarily engaged in the production and transportation of goods. By way of example, *Industrial* includes manufacturing plants, distribution facilities, warehousing facilities.

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

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 District 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. TischlerBise recommends that fees for residential development in Marsing Rural Fire District be imposed according to persons per housing unit.

Based on housing characteristics, TischlerBise 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 District facilities and services.

The boundaries of the Fire District are not contiguous with available US Census geographies. In this case, geographies have been chosen that best represent the demographics of each area. The estimates in Figure 16 are for PPHU calculations for Marsing CCD, Census Tract 223.02, and Census Tract 223.03. A map of the Marsing CCD geography can be found in Figure 29 at the end of the report.

Marsing CCD is a US Census defined geography that is larger than the City of Marsing, including portions of unincorporated areas surrounding the city. This, combined with Census Tracts within the boundaries of the district, provides a better sample of demographics in the Marsing Rural Fire District. As a result, single family units have an average household size of 2.92 persons and multifamily units have an average household size of 1.39 persons. Additionally, there is a housing mix of 97 percent single family and 3 percent multifamily.

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]	7,220	2,473	**2.92**	2,320	3.11	97%
Multifamily [2]	107	77	**1.39**	77	1.39	3%
Total	7,327	2,550	**2.87**	2,397	3.06	

[1] Includes attached and detached single family homes and mobile homes
[2] Includes all other types
Source: U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates

BASE YEAR HOUSING UNITS AND POPULATION

Base year population is derived from 2021 U.S Census Bureau data for Marsing CCD and Canyon County sections of the District, PPHU factors, and Owyhee County Parcel Data. Based off of this data, the base year population estimate for Marsing Rural Fire District is 6,225. PPHU data shown in Figure 16 is used to convert this total population number to a total housing unit number, which is estimated to be 2,294 units. Then the housing unit mix percentage is applied to this total housing unit estimate to get a breakdown between single and multifamily units.

Figure 17. Base Year Housing Units and Population

Marsing Rural Fire District	Base Year 2023
Population [1]	6,225
Housing Units [2]	
Single Family	2,235
Multifamily	59
Total Housing Units	2,294

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model
[2] U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates, TischlerBise analysis

NEW RESIDENTIAL CONSTRUCTION TREND

To illustrate residential development trends in the District, Figure 18 lists the past five years of new construction in Marsing Rural Fire District which includes sections of Canyon County, Owyhee County, and the City of Marsing. This building permit data is only for Owyhee County while the Canyon County portion of the District uses COMPASS data for projections. As seen in Figure 18, over the past five years in the Marsing Rural Fire District there has been a total of 141 housing units added with 136 being single family homes and 5 being multifamily homes. This leads to a five-year average of 29 housing units added annually.

Figure 18. Annual New Construction Estimates by Housing Type – Owyhee County

Housing Type	2019	2020	2021	2022	2023	Total	5-Year Average
Single Family	22	27	31	30	26	136	28
Multifamily	1	0	0	0	4	5	1
Total	23	27	31	30	30	141	29

Source: Owyhee County Building Department

HOUSING UNIT AND POPULATION PROJECTIONS

Past housing construction trends are assumed to continue through the next ten years, so the five-year annual average totals are combined with COMPASS projections for the Canyon County portion of the Fire District to estimate housing growth. Population growth is estimated based on housing development and PPHU by housing type.

As a result, there are 371 new housing units projected in the Fire District over the next ten years, 361 units single family and 10 units multifamily. Based on the housing development, the population in the Fire District is estimated to grow by 986 residents or 15.8 percent.

Figure 19. Residential Development Projections

Marsing Rural Fire District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population	6,225	6,393	6,562	6,642	6,722	6,803	6,883	6,963	7,046	7,128	7,211	**986**
Percent Increase		*2.7%*	*2.6%*	*1.2%*	*1.2%*	*1.2%*	*1.2%*	*1.2%*	*1.2%*	*1.2%*	*1.2%*	*15.8%*
Housing Units [1]												
Single Family	2,233	2,293	2,353	2,383	2,413	2,442	2,472	2,502	2,533	2,563	2,594	**361**
Multifamily	59	60	61	62	63	64	65	66	67	68	69	**10**
Total Housing Units	2,292	2,353	2,414	2,445	2,476	2,506	2,537	2,568	2,600	2,631	2,663	**371**

[1] Annual average new construction totals in the Fire District are assumed to continue over the next ten years.
Source: COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Owyhee County Building Department; TischlerBise analysis

CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

The impact fee study will include nonresidential development as well. Utilizing the COMPASS TAZ Model and ESRI Business Analyst data, 2023 total employment in the district is estimated at 831 jobs. Listed in Figure 20, there are an estimated 270 retail jobs, 94 office jobs, 307 industrial jobs, and 160 institutional jobs located in the district.

To estimate the nonresidential floor area, employee density factors from the Institute of Transportation Engineers (ITE) *Trip Generation* Manual (2021) are applied to job estimated. Figure 21 lists the land use type and density factors that are included in the analysis. Overall, there is 407,587 square feet estimated in the district. Retail and industrial development make up the majority of this with a combined 79 percent of the total floor area.

Figure 20. Base Year Employment and Nonresidential Floor Area

Employment Industries	Base Year Jobs [1]	Sq. Ft. per Job [2]	Floor Area (sq. ft.)	Percent of Total
Retail	270	471	127,170	31%
Office	94	307	28,858	7%
Industrial	307	637	195,559	48%
Institutional	160	350	56,000	14%
Total	**831**		**407,587**	**100%**

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; ESRI Business Analyst
[2] Source: *Trip Generation* , Institute of Transportation Engineers, 11th Edition (2021)

Figure 21. Institute of Transportation Engineers (ITE) Employment Density Factors

Employment Industry	ITE Code	Land Use	Demand Unit	Emp per Dmd Unit	Sq. Ft. per Emp
Retail	820	Shopping Center	1,000 Sq Ft	2.12	471
Office	710	General Office	1,000 Sq Ft	3.26	307
Industrial	110	Light Industrial	1,000 Sq Ft	1.57	637
Institutional	610	Hospital	1,000 Sq Ft	2.86	350

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

EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA PROJECTIONS

Job growth is projected using a jobs per resident factor shown in Figure 22 which is calculated by dividing base year jobs by base year population (831 jobs / 6,225 residents = 0.133 jobs per resident).

Figure 22. Jobs per Resident Factor Marsing Rural Fire District

Marsing Rural Fire District	Base Year 2023
Jobs [1]	831
Population [2]	6,225
Jobs per Resident	0.133

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model, TischlerBise Analysis
[2] U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates, TischlerBise analysis

Job and nonresidential floor area projections for the next ten years are provided in Figure 23. Job growth is converted into nonresidential floor area using the ITE square feet per employee averages shown in Figure 21. Over the next ten years, the nonresidential floor area is projected to increase by approximately 65,000 square feet. Additionally, there is a projected increase of 132 jobs in the district, a 16 percent increase from the base year. Retail and industrial developments account for the greatest share of the increase.

Figure 23. Employment and Nonresidential Floor Area Projections

Marsing Rural Fire District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	270	277	285	288	292	295	299	302	306	309	313	**43**
Office	94	97	99	100	102	103	104	105	106	108	109	**15**
Industrial	307	315	324	328	332	335	339	343	347	352	356	**49**
Institutional	160	164	169	171	173	175	177	179	181	183	185	**25**
Total	831	853	876	887	897	908	919	930	941	952	963	**132**
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	127	131	134	136	137	139	141	142	144	146	147	**20**
Office	29	30	30	31	31	32	32	32	33	33	33	**5**
Industrial	196	201	206	209	211	214	216	219	221	224	227	**31**
Institutional	56	58	59	60	60	61	62	63	63	64	65	**9**
Total	408	419	430	435	440	445	451	456	461	467	472	**65**

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; ESRI Business Analyst; TischlerBise analysis

[2] Source: Institute of Transportation Engineers, *Trip Generation* , 2021

FUNCTIONAL POPULATION

Both residential and nonresidential developments increase the demand on District services and facilities. To calculate the proportional share between residential and nonresidential demand on service and facilities, a functional population approach is used. The functional population approach allocates the cost of the facilities to residential and nonresidential development based on the activity of residents and workers in the district through the 24 hours in a day. As mentioned, the analysis uses the US Census Marsing CCD geography instead of the City of Marsing to provide a more accurate sample of the Fire District's boundary.

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 Marsing Rural Fire District are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents that work outside the district are assigned 14 hours to residential development, the remaining hours in the day are assumed to be spent outside of the district working. Inflow commuters are assigned 10 hours to nonresidential development. Based on the most recent functional population data (2020), residential development accounts for 79 percent of the functional population, while nonresidential development accounts for 21 percent.

Figure 24. Marsing Rural Fire District Functional Population

Marsing CCD (2020)				
Residential			*Demand Hours/Day*	*Person Hours*
Population*	3,518			
Residents Not Working		2,207	20	44,140
Employed Residents		1,311		
Employed in Marsing		210	14	2,940
Employed outside Marsing		1,101	14	15,414
			Residential Subtotal	62,494
			Residential Share =>	**79%**
Nonresidential				
Non-working Residents		2,207	4	8,828
Jobs Located in Marsing		788		
Residents Employed in Marsing		578	10	5,780
Non-Resident Workers (inflow commuters)		210	10	2,100
			Nonresidential Subtotal	16,708
			Nonresidential Share =>	**21%**
			TOTAL	79,202

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

VEHICLE TRIP GENERATION

RESIDENTIAL VEHICLE TRIPS ADJUSTMENT FACTORS

A vehicle trip end is the out-bound or in-bound leg of a vehicle trip. As a result, so to not double count trips, a standard 50 percent adjustment is applied to trip ends to calculate a vehicle trip. For example, the out-bound trip from a person's home to work is attributed to the housing unit and the trip from work back home is attributed to the employer.

However, an additional adjustment is necessary to capture District residents' work bound trips that are outside of the district. The trip adjustment factor includes two components. According to the National Household Travel Survey, home-based work trips are typically 31 percent of out-bound trips (which are 50 percent of all trip ends). Also, utilizing the most recent data from the Census Bureau's web application "OnTheMap", 82 percent of Marsing CCD workers travel outside the district for work. In combination, these factors account for 13 percent of additional production trips (0.31 x 0.50 x 0.82 = 0.13). Shown in Figure 25, the total adjustment factor for residential housing units includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (13 percent of production trips) for a total of 63 percent.

Figure 25. Residential Trip Adjustment Factor for Commuters

Trip Adjustment Factor for Commuters

Employed Marsing CCD Residents (2020)	1,311
Residents Working in Marsing CCD (2020)	210
Residents Commuting Outside of Marsing CCD for Work	1,101
Percent Commuting Out of Marsing CCD	84%
Additional Production Trips	**13%**

Standard Trip Adjustment Factor	**50%**
Residential Trip Adjustment Factor	**63%**

Source: U.S. Census, OnTheMap Application, 2020

NONRESIDENTIAL VEHICLE TRIPS

Vehicle trip generation for nonresidential land uses are calculated by using ITE's average daily trip end rates and adjustment factors found in their recently published 11th edition of *Trip Generation*. To estimate the trip generation in the Marsing Rural Fire District, the weekday trip end per 1,000 square feet factors listed in Figure 26 are used.

Figure 26. Institute of Transportation Engineers Nonresidential Factors

Employment Industry	ITE Code	Land Use	Demand Unit	Wkdy Trip Ends per Dmd Unit	Wkdy Trip Ends per Employee
Retail	820	Shopping Center	1,000 Sq Ft	37.01	17.42
Office	710	General Office	1,000 Sq Ft	10.84	3.33
Industrial	110	Light Industrial	1,000 Sq Ft	4.87	3.10
Institutional	610	Hospital	1,000 Sq Ft	10.77	3.77

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

For nonresidential land uses, the standard 50 percent adjustment is applied to office, industrial, and institutional. A lower vehicle trip adjustment factor is used for retail because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination.

In Figure 27, the Institute for Transportation Engineers' land use code, daily vehicle trip end rate, and trip adjustment factor is listed for each land use.

Figure 27. Daily Vehicle Trip Factors

Land Use	ITE Codes	Daily Vehicle Trip Ends	Trip Adj. Factor	Daily Vehicle Trips
Residential (per housing unit)				
Single Family	210	9.43	63%	5.94
Multifamily	220	6.74	63%	4.25
Nonresidential (per 1,000 square feet)				
Retail	820	37.01	38%	14.06
Office	710	10.84	50%	5.42
Industrial	110	4.87	50%	2.44
Institutional	610	10.77	50%	5.39

Source: *Trip Generation* , Institute of Transportation Engineers, 11th Edition (2021); 'National Household Travel Survey, 2009

VEHICLE TRIP PROJECTIONS

The base year vehicle trip totals and vehicle trip projections are calculated by combining the vehicle trip end factors, the trip adjustment factors, and the residential and nonresidential assumptions for housing stock and floor area. Districtwide, residential land uses account for 13,517 vehicle trips and nonresidential land uses account for 2,723 vehicle trips in the base year (Figure 28).

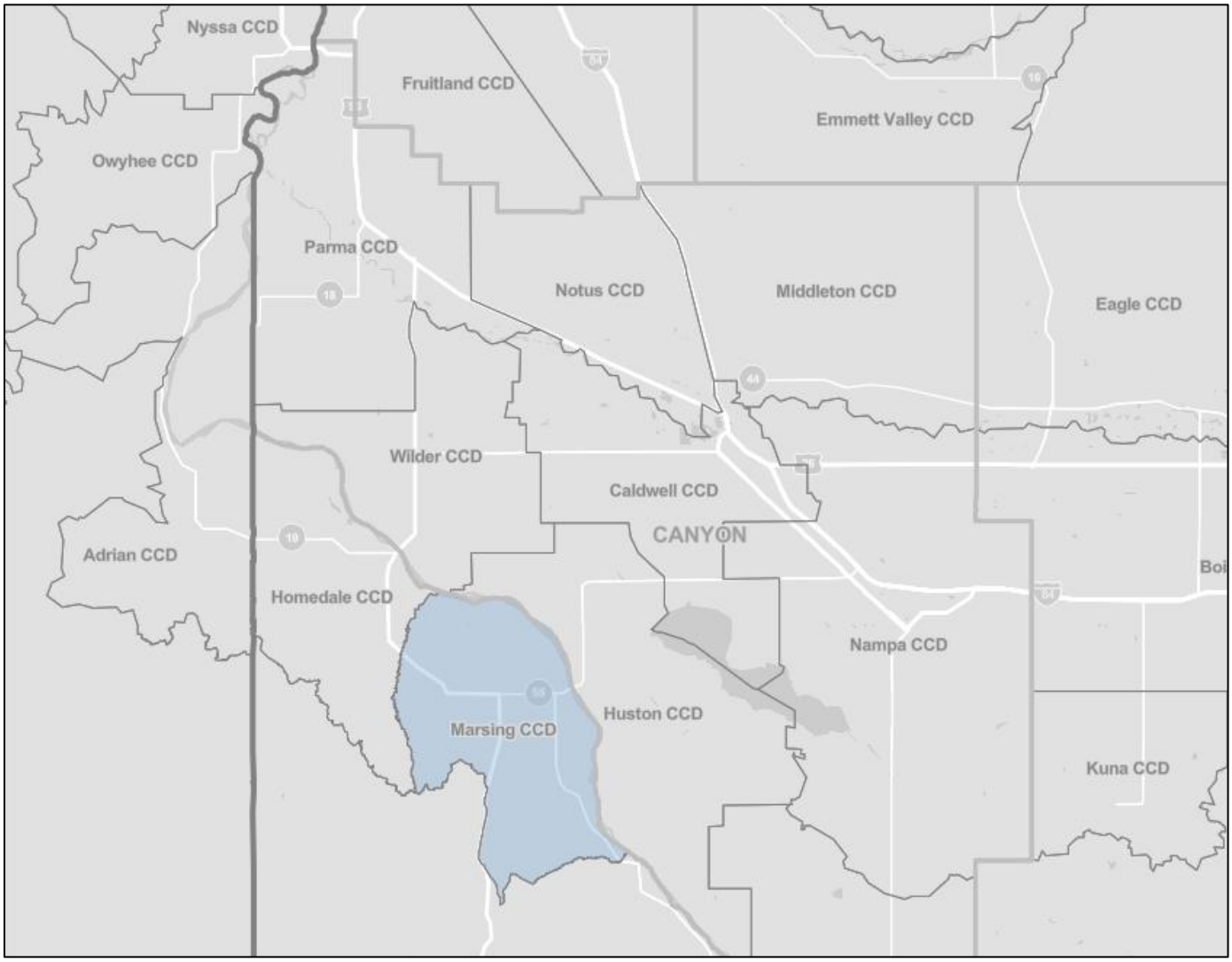
Through 2033, it is projected that daily vehicle trips will increase by 2,617 trips with the majority of the growth being generated by single family (82 percent) and retail (11 percent) development which leads to a 16 percent increase in vehicle trips from the base year through 2033.

Figure 28. Marsing Rural Fire District Vehicle Trip Projections

Marsing Rural Fire District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Residential Trips												
Single Family	13,266	13,622	13,979	14,156	14,333	14,510	14,687	14,864	15,046	15,228	15,410	**2,143**
Multifamily	250	255	259	263	268	272	276	280	284	289	293	**43**
Subtotal	13,517	13,877	14,238	14,419	14,601	14,782	14,963	15,144	15,330	15,516	15,702	**2,186**
Nonresidential Trips												
Retail	1,788	1,837	1,885	1,908	1,931	1,954	1,978	2,001	2,024	2,048	2,072	**283**
Office	156	161	165	167	169	171	173	175	177	179	181	**25**
Industrial	476	489	502	508	514	520	527	533	539	545	552	**75**
Institutional	302	310	318	322	326	330	333	337	341	345	349	**48**
Subtotal	2,723	2,796	2,870	2,905	2,940	2,975	3,010	3,046	3,082	3,118	3,154	**431**
Vehicle Trips												
Grand Total	16,239	16,674	17,108	17,324	17,541	17,757	17,974	18,190	18,412	18,634	18,856	**2,617**

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

Figure 29. Marsing CCD Census Map



B-6

Capital Improvement Plan and Development Impact Fee Study

Submitted to:

Middleton Rural Fire District

September 15, 2023

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Development Impact Fee Study
Middleton Rural Fire District

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EXECUTIVE SUMMARY

The Middleton Rural Fire District ("The Fire District") retained TischlerBise to prepare a Capital Improvement Plan and Development Impact Fee Study in order to meet the new demands generated by new development within the 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 update of the Fire District's impact fees.

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.

TischlerBise 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.

Fee Methodology

A summary of impact fee components is provided below:

Figure 1. Summary of Impact Fee Methodology

Fee Category	Service Area	Cost Recovery	Incremental Expansion	Plan-Based	Cost Allocation
Fire	Districtwide	Impact Fee Study		Fire Stations, Fire Apparatuses, and Fire Equipment	Person & Vehicle Trips

Capital Improvement Plan

Below in Figure 2 is the ten-year capital improvement plan the Fire District is anticipating to accommodate future demand. In the Plan, there are facility, fleet, and equipment expansions that are consistent with or below the projected need to serve growth at the current level of service. The capital improvement plan can be updated annually and revised to reflect any shift in demand, market, and costs.

A CIP project to note is the Station #54 improvement. At the moment, the structure is a storage facility that is being improved to an operational fire station. The finished station will be 4,032 square feet and serving existing and future demand. It has been determined that one-third (1,344 square feet) is growth-related.

Figure 2. Growth-Related Capital Improvement Plan

10-Year Capital Improvement Plan	Need	Time Frame (Yrs)	Current Cost	Growth Related Cost
Station #54: Harvey (improving existing structure)	1,344 square feet	1 to 3	$1,000,000	$1,000,000
Station #56: Purple Sage (50% split with Star Fire)	4,196 square feet	7 to 10	$3,000,000	$3,000,000
Station #54 units: Refurb Brush & Engines	2 units	1 to 3	$850,000	$850,000
Station #54 units: New Engine	1 unit	3 to 5	$900,000	$900,000
Station #54 units: New SCBAs	8 units	10	$80,000	$80,000
Station #56 units: New Brush & Engine (50% split with Star Fire)	2 units	7 to 10	$825,000	$825,000
Station #53 units: Replace Water Tender	1 unit	1 to 2	$429,000	$0
Station #53 units: Replace Brush	1 unit	2 to 5	$400,000	$0
Station #53 units: Replace Engine	1 unit	5 to 10	$1,200,000	$0
Station #53: Replace SCBAs	27 units	10	$324,000	$0
Replace Battalion Command (50% split with Star Fire)	1 unit	2 to 3	$70,000	$0
Replace Command 503 Pickup	1 unit	5 to 10	$95,000	$0
		Total	**$9,173,000**	**$6,655,000**

Maximum Supportable Development Impact Fees

Figure 3 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 represent 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 11th Edition, published by the Institute of Transportation Engineers. These definitions are provided in Appendix A.

Figure 3. Summary of Maximum Supportable Development Impact Fees

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Residential (per housing unit)				
Single Family	3.14	**$1,481**	$849	$632
Multifamily	2.38	**$1,123**	$849	$274

Nonresidential

Development Type	Vehicle Trips per KSF	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Nonresidential (per 1,000 square feet)				
Retail	14.06	**$780**	$420	$360
Office	5.42	**$300**	$420	($120)
Industrial	2.44	**$135**	$420	($285)
Institutional	9.76	**$541**	$420	$121

DEVELOPMENT IMPACT FEE FRAMEWORK

IDAHO DEVELOPMENT IMPACT FEE ENABLING LEGISLATION

The Enabling Legislation governs how development fees are calculated for municipalities in Idaho. All requirements of the Idaho Development Impact Fee Act have been met in the supporting documentation prepared by TischlerBise. 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.

TischlerBise 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 x 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 ÷ 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

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, 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.

- ***Cost Recovery*.** 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*.** 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 park land acres per 1,000 residents). 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. 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.
- ***Plan-Based*.** 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).
- ***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 facility fee is imposed. This type of credit is addressed in the administration and implementation of a facility fee program.

FIRE PROTECTION DEVELOPMENT IMPACT FEES

The Fire District's development impact fee includes three components: station space, vehicles/apparatus, and equipment. TischlerBise 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.

COST ALLOCATION FOR FIRE PROTECTION INFRASTRUCTURE

Both residential and nonresidential developments increase the demand for fire services and facilities. To calculate the proportional share between residential and nonresidential demand on service and facilities, calls for service data is analyzed. Shown at the top of Figure 4**,** 62 percent of calls are to residential locations, 4 percent to nonresidential locations, and 35 percent are classified as traffic or other calls.

Base year vehicle trips are used to assign traffic calls to residential and nonresidential land uses. This results in 393 additional residential calls (74,978 residential vehicle trips / 86,422 total vehicle trips X 453 traffic or other calls for service) and 60 additional nonresidential calls (11,444 nonresidential vehicle trips / 86,422 total vehicle trips X 453 traffic or other calls for service).

After this adjustment, 92 percent of calls are attributed to resident development, and 8 percent are attributed to nonresidential development. These percentages are used to attribute facilities to respective demand units.

Figure 4. Calls for Service

Land Use	Annual Calls for Service	% of Total
Residential	813	62%
Nonresidential	47	4%
Traffic	453	35%
Total	**1,313**	**100%**

Land Use	Base Year Vehicle Trips	% of Total
Residential	74,978	87%
Nonresidential	11,444	13%
Total	**86,422**	**100%**

Land Use	Adj. Calls for Service	% of Total
Residential	1,206	**92%**
Nonresidential	107	**8%**
Total	**1,313**	**100%**

Source: Middleton Rural Fire District

FIRE PROTECTION CURRENT LEVEL OF SERVICE

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

FIRE STATIONS

As shown in Figure 5, after the current improvement of Station #54, the Fire District will operate two stations, which total 12,688 square feet. The existing level of service for residential development is 410 square feet per 1,000 persons. The nonresidential level of service is 90 square feet per 1,000 vehicle trips. This is determined by multiplying the total square footage by the proportionate share factors (92 percent for residential development and 8 percent for nonresidential development), and then dividing the respective totals by the current service units (28,394 persons and 11,444 nonresidential vehicle trips) and multiplying by 1,000.

Figure 5. Existing Fire Station Level of Service

Fire Stations	Square Feet
Station #53	10,000
Station #54 Harvey (2/3)	2,688
Total	**12,688**

Level-of-Service Standards	Residential	Nonresidential
Proportionate Share	92%	8%
Share of Square Feet	11,654	1,034
2023 Population/Nonres. Vehicle Trips	28,394	11,444
Square Feet per 1,000 Persons/Vehicle Trips	**410**	**90**

FIRE APPARATUS

As shown in Figure 6, the Fire District currently has 10 pieces of apparatus. The existing level of service for residential development is 0.323 pieces of apparatus for every 1,000 persons. The nonresidential level of service is 0.071 pieces of apparatus per 1,000 vehicle trips. This is determined by multiplying the total apparatus inventory by the proportionate share factors (92 percent for residential development and 8 percent for nonresidential development), and then dividing the respective totals by the current service units (28,394 persons for residential and 11,444 nonresidential vehicle trips) and multiplying by 1,000.

Figure 6. Existing Fire Apparatus Level of Service

Apparatus	Units
Fire Engine	2
Brush Truck	2
Water Tender	1
Command Vehicle	4
Trailer	1
Total	**10**

Level-of-Service Standards	Residential	Nonresidential
Proportionate Share	92%	8%
Share of Units	9.2	0.8
2023 Population/Nonres. Vehicle Trips	28,394	11,444
Units per 1,000 Persons/Vehicle Trips	**0.323**	**0.071**

FIRE EQUIPMENT

As shown in Figure 7, the Fire District currently has 48 pieces of equipment with a useful life of 10 years or longer. The existing level of service for residential development is 1.55 pieces of equipment for every 1,000 persons. The nonresidential level of service is 0.34 pieces of equipment per 1,000 vehicle trips. This is determined by multiplying the total equipment inventory by the proportionate share factors (92 percent for residential development and 8 percent for nonresidential development), and then dividing the respective totals by the current service units (28,394 persons for residential and 11,444 nonresidential vehicle trips) and multiplying by 1,000.

Figure 7. Existing Fire Equipment Level of Service

Equipment Type	Units
SCBAs	30
Radios	12
Generators	2
Extrication Equipment	1
Thermal Imaging Equipment	1
Extractor	1
Air Compressor Fill Station	1
Total	**48**

Level-of-Service Standards	Residential	Nonresidential
Proportionate Share	92%	8%
Share of Units	44.1	3.9
2023 Population/Nonres. Vehicle Trips	28,394	11,444
Units per 1,000 Persons/Vehicle Trips	**1.55**	**0.34**

PLANNED GROWTH-RELATED INFRASTRUCTURE IMPROVEMENTS

The following section details the future capital plans to accommodate growth.

FIRE STATIONS

The Fire District currently plans on expanding the Harvey fire station and constructing a new joint station at a 50 percent split of costs with Star Fire Protection District. Shown in Figure 8, the Fire District estimates adding 5,540 square feet, with an estimated cost of $3,480,458, would be sufficient through the year 2033.

The cost per residential and nonresidential service unit is determined by multiplying the planned square footage by the proportionate share factors (92 percent for residential and 8 percent for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2033 (10,576 persons and 8,056 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (481 square feet per 1,000 persons and 56 square feet per 1,000 nonresidential trips) are compared to the cost per square foot ($628), the resulting cost per service units are $302 per person and $35 per nonresidential vehicle trip.

Based on development trends, market needs, and projections the demand on fire services is going to shift further towards housing development compared to commercial development.

Figure 8. Planned Fire Station Level of Service & Cost Analysis

Fire Stations	Square Feet	Replacement Cost
Station #54 Harvey (1/3)	1,344	$480,458
Station #56 (50% split with Star)	4,196	$3,000,000
Total	**5,540**	**$3,480,458**

Level-of-Service Standards	**Residential**	**Nonresidential**
Proportionate Share	92%	8%
Share of Square Feet	5,089	451
10-Year Population/Nonres. Vehicle Trips Increase	10,576	8,056
Square Feet per 1,000 Persons/Vehicle Trips	**481**	**56**

Cost Analysis	**Residential**	**Nonresidential**
Square Feet per 1,000 Persons/Vehicle Trips	481	56
Average Cost per Square Foot	$628	$628
Capital Cost per Person/Vehicle Trip	**$302**	**$35**

FIRE APPARATUS

To complement the planned additional stations, the Fire District plans on purchasing five additional apparatus. Shown in Figure 9, the estimated cost of the apparatus is $2,575,000. Similar to the planned station, the Fire District estimates the additional apparatus will be sufficient through the year 2033.

In Figure 9, the cost per residential and nonresidential service unit is determined by multiplying the planned vehicle/apparatus by the proportionate share factors (92 percent for residential and 8 percent for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2033 (10,576 persons and 8,056 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.434 units per 1,000 persons and 0.051 units per 1,000 nonresidential trips) are compared to the average cost for the apparatus ($515,000), the resulting cost per service units are $224 per person and $26 per nonresidential vehicle trip.

Based on development trends, market needs, and projections the demand on fire services is going to shift further towards housing development compared to commercial development.

Figure 9. Planned Fire Apparatus Level of Service & Cost Analysis

Apparatus	Units	Replacement Cost
Station #54 Harvey:		
Refurb 2022 Pierce Enforcer	1	$450,000
Refurb Brush Type 3/4	1	$400,000
New Engine	1	$900,000
Station #56 Purple Sage:		
New Brush Type 3	1	$275,000
New Engine (50% split)	1	$550,000
Total	**5**	**$2,575,000**

Level-of-Service Standards	**Residential**	**Nonresidential**
Proportionate Share	92%	8%
Share of Units	4.6	0.4
10-Year Population/Nonres. Vehicle Trips Increase	10,576	8,056
Units per 1,000 Persons/Vehicle Trips	**0.434**	**0.051**

Cost Analysis	**Residential**	**Nonresidential**
Units per 1,000 Persons/Vehicle Trips	0.43	0.05
Average Cost per Unit	$515,000	$515,000
Capital Cost per Person/Vehicle Trip	**$224**	**$26**

FIRE EQUIPMENT

To facilitate the addition of growth-related personnel, the Fire District plans on purchasing eight self-contained breathing apparatus (SCBA). Shown in Figure 10, the estimated cost of the equipment is $80,000. Similar to the planned station, the Fire District estimates the equipment will be sufficient through the year 2033.

In Figure 10 the cost per residential and nonresidential service unit is determined by multiplying the planned equipment by the proportionate share factors (92 percent for residential and 8 percent for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2033 (10,576 persons and 8,056 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.69 equipment units per 1,000 persons and 0.08 equipment units per 1,000 nonresidential trip) are compared to the average cost per piece of equipment ($10,000), the resulting cost per service units are $7 per person and $1 per nonresidential vehicle trip.

Figure 10. Planned Fire Equipment Level of Service & Cost Analysis

Equipment Type	Units	Replacement Cost
SCBAs	8	$80,000
Total	**8**	**$80,000**

Level-of-Service Standards	**Residential**	**Nonresidential**
Proportionate Share	92%	8%
Share of Units	7.3	0.7
10-Year Population/Nonres. Vehicle Trips Increase	10,576	8,056
Units per 1,000 Persons/Vehicle Trips	**0.69**	**0.08**

Cost Analysis	**Residential**	**Nonresidential**
Units per 1,000 Persons/Vehicle Trips	0.69	0.08
Average Cost per Unit	$10,000	$10,000
Capital Cost per Person/Vehicle Trip	**$7**	**$1**

SHARE OF THE DEVELOPMENT IMPACT FEE STUDY

The cost to prepare the Capital Improvement Plan and Development Impact Fee Report totals $19,720. 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 Appendix B. Demographic Assumptions, the cost is $3 per person and $1 per nonresidential vehicle trip.

Figure 11. Share of the Development Impact Fee Study

Share of Study Cost	Residential Share	Nonresidential Share
$19,720	92%	8%

Residential Growth Share	Five-Year Population Increase	Capital Cost per Person
100%	5,393	$3

Nonresidential Growth Share	Five-Year Veh. Trip Increase	Capital Cost per Trip
100%	3,927	$1

FIRE IMPACT FEE CREDIT ANALYSIS

The district currently has an impact fee fund balance of $828,132, which requires consideration of a credit. As shown below in Figure 12, this balance accounts for 12 percent of the ten-year projected growth expenditures, resulting in a 12 precent credit in the impact fee to ensure the Fire District is only collecting the remaining costs to complete the Capital Improvement Plan.

Figure 12. Fire Impact Fee Credit Analysis

Fire Impact Fee Fee Credit	
Available Fund Balance	$828,132
10-Year Capital Plan	$6,655,000
Available Fund Balance % of Plan	**12%**

INPUT VARIABLES AND MAXIMUM SUPPORTABLE IMPACT FEES

Figure 13 provides a summary of the input variables (described in the chapter sections above) used to calculate the net cost per person and vehicle trip. The residential Fire Development Impact Fees are the product of persons per housing unit by type multiplied by the total net capital cost per person. For example, the single family maximum impact fee is $1,481 per unit ($472 per person x 3.14 persons per housing unit = $1,481, rounded). The nonresidential fees are the product of vehicle trips per 1,000 square feet multiplied by the net capital cost per nonresidential vehicle trip.

The Fire District Board 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.

Figure 13. Middleton Rural Fire District Maximum Supportable Impact Fees

Fee Component	Cost per Person	Cost per Vehicle Trip
Fire Stations	$302	$35
Fire Apparatus	$224	$26
Fire Equipment	$7	$1
Impact Fee Study	$3	$1
Gross Total	$536	$63
Credit for Fund Balance (12%)	($64)	($8)
Net Total	**$472**	**$55**

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Residential (per housing unit)				
Single Family	3.14	**$1,481**	$849	$632
Multifamily	2.38	**$1,123**	$849	$274

Nonresidential

Development Type	Vehicle Trips per KSF	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Nonresidential (per 1,000 square feet)				
Retail	14.06	**$780**	$420	$360
Office	5.42	**$300**	$420	($120)
Industrial	2.44	**$135**	$420	($285)
Institutional	9.76	**$541**	$420	$121

CASH FLOW PROJECTIONS FOR MAXIMUM SUPPORTABLE IMPACT FEE

This section summarizes the potential cash flow to the Fire District if the development impact fees are implemented at the maximum supportable amounts. The cash flow projections are based on the assumptions detailed in this chapter and the development projections discussed in Appendix B. Demographic Assumptions.

The summary provides an indication of the impact fee revenue generated by new development. Shown at the bottom of Figure 14, the maximum supportable fire impact fee is estimated to generate $5.4 million in revenue while there is a growth-related cost of $6.1 million. The revenue is able to mitigate 88 percent of growth-related costs. The remaining funding gap is the result of the credit included for the existing fund balance, which will in turn fund the funding gap.

Figure 14. Projected Revenue from Maximum Supportable Impact Fees

Infrastructure Costs for Fire Facilities

	Total Cost	Growth Cost
Fire Stations	$3,480,458	$3,480,458
Fire Apparatus	$2,575,000	$2,575,000
Fire Equipment	$80,000	$80,000
Impact Fee Study	$39,440	$39,440
Total Expenditures	**$6,174,898**	**$6,174,898**

Projected Development Impact Fee Revenue

		Single Family $1,481 per unit	Multifamily $1,123 per unit	Retail $780 per KSF	Office $300 per KSF	Industrial $135 per KSF	Institutional $541 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2023	8,931	239	202	144	315	723
1	2024	9,261	248	218	155	340	780
2	2025	9,591	257	234	167	365	838
3	2026	9,921	266	247	176	384	882
4	2027	10,251	275	259	185	403	927
5	2028	10,581	284	271	193	423	971
6	2029	10,911	293	284	202	442	1,016
7	2030	11,241	302	296	211	461	1,060
8	2031	11,571	311	312	223	486	1,117
9	2032	11,901	320	328	234	511	1,175
10	2033	12,231	329	344	245	536	1,232
Ten-Year Increase		3,300	90	142	101	222	509
Projected Revenue		$4,887,718	$100,753	$110,945	$30,407	$29,904	$275,322
						Projected Revenue =>	**$5,435,000**
						Projected Expenditures =>	**$6,175,000**
						Non-Impact Fee Funding =>	**$740,000**

CAPITAL IMPROVEMENT PLAN

The following section provides a summary of the Capital Improvement Plans depicting growth-related capital demands. First, Figure 15 lists the projected growth over the next ten years in the Fire District. Overall, there is an estimated 37 percent increase in residential development (10,576 new residents and 3,390 housing units) and a 70 percent increase in nonresidential development (1,453 new jobs and 974,000 square feet of development). Further details on the growth projections can be found in Appendix B. Demographic Assumptions.

Figure 15. Ten-Year Growth Projections

		5-Year Increment						
	Base Year	***1***	***2***	***3***	***4***	***5***	***10***	**Total**
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2033**	**Increase**
Population [1]	28,394	29,452	30,510	31,567	32,625	33,683	38,971	**10,576**
Housing Units by Type [1]								
Single Family	8,931	9,261	9,591	9,921	10,251	10,581	12,231	**3,300**
Multifamily	239	248	257	266	275	284	329	**90**
Total Housing Units	9,170	9,509	9,848	10,187	10,526	10,865	12,560	**3,390**
Jobs [1]								
Retail	429	463	497	523	550	576	731	**302**
Office	469	506	543	572	601	630	799	**330**
Industrial	494	533	572	603	633	664	842	**348**
Institutional	672	725	778	820	861	903	1,145	**473**
Total Jobs	2,064	2,228	2,391	2,518	2,645	2,772	3,517	**1,453**
Nonresidential Floor Area (1,000 sq. ft.) [2]								
Retail	202	218	234	247	259	271	344	**142**
Office	144	155	167	176	185	193	245	**101**
Industrial	315	340	365	384	403	423	536	**222**
Institutional	723	780	838	882	927	971	1,232	**509**
Total Floor Area	1,384	1,493	1,603	1,688	1,773	1,858	2,358	**974**
Vehicle Trips [2]								
Residential Subtotal	*74,978*	*77,750*	*80,521*	*83,292*	*86,064*	*88,835*	*102,691*	**27,714**
Nonresidential Subtotal	*11,444*	*12,351*	*13,258*	*13,962*	*14,667*	*15,371*	*19,500*	**8,056**
Total Vehicle Trips	86,422	90,101	93,779	97,255	100,730	104,206	122,192	**35,770**

[1] Source: COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; TischlerBise analysis

[2] Source: 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 ten-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 all Capital Improvement Plans included in this study will occur within five years.

The development impact fee is based on the capital improvement plan to accommodate future growth. To serve projected growth over the next ten years, the following infrastructure is planned:

- 5,540 square feet of station space
- 5 new fleet units
- 8 new equipment units
- 2 updates to impact fee study (once every five years)
- $6.6 million growth-related costs

Additionally, there are replacement plans in the CIP that are not growth-related, thus not included in the impact fee study and not eligible for impact fee funding.

A CIP project to note is the Station #54 improvement. At the moment, the structure is a storage facility that is being improved to an operational fire station. The finished station will be 4,032 square feet and serving existing and future demand. It has been determined that one-third (1,344 square feet) is growth-related.

Figure 16. Capital Improvement Plan

10-Year Capital Improvement Plan	Need	Time Frame (Yrs)	Current Cost	Growth Related Cost
Station #54: Harvey (improving existing structure)	1,344 square feet	1 to 3	$1,000,000	$1,000,000
Station #56: Purple Sage (50% split with Star Fire)	4,196 square feet	7 to 10	$3,000,000	$3,000,000
Station #54 units: Refurb Brush & Engines	2 units	1 to 3	$850,000	$850,000
Station #54 units: New Engine	1 unit	3 to 5	$900,000	$900,000
Station #54 units: New SCBAs	8 units	10	$80,000	$80,000
Station #56 units: New Brush & Engine (50% split with Star Fire)	2 units	7 to 10	$825,000	$825,000
Station #53 units: Replace Water Tender	1 unit	1 to 2	$429,000	$0
Station #53 units: Replace Brush	1 unit	2 to 5	$400,000	$0
Station #53 units: Replace Engine	1 unit	5 to 10	$1,200,000	$0
Station #53: Replace SCBAs	27 units	10	$324,000	$0
Replace Battalion Command (50% split with Star Fire)	1 unit	2 to 3	$70,000	$0
Replace Command 503 Pickup	1 unit	5 to 10	$95,000	$0
		Total	**$9,173,000**	**$6,655,000**

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 other dedicated revenues being collected by the Fire District to fund growth-related projects. However, there is an existing balance in the Fire District's impact fee fund which has been set aside for future expansions in the CIP. A credit is included in the impact fee analysis to account for the balance's share of the future CIP.

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) TischlerBise has evaluated the extent to which new development may contribute to the cost of 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 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.
5) 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.
6) 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 evaluation and update of development impact fees.

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 with a minimum of two members active in the 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.

Furthermore, it is the collecting jurisdiction that is required to form the DIFAC. In this case, Middleton Rural Fire Protection Impact Fees will be collected by the City of Middleton and Canyon County. Thus, those jurisdictions will form separate DIFACs.

Per the above, each jurisdiction has formed a DIFAC. TischlerBise has met with each 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 DIFACs.

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.

TischlerBise 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 TischlerBise'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

- **Single Family:**

    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:**

    1. 2+ units (duplexes and apartments) are units in structures containing two or more housing units, further categorized as units in structures with "2 or more units."

    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). RVs, boats, vans, and the like are included only if they are occupied as a current place of residence.

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.

- **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 District 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. TischlerBise recommends that fees for residential development in Middleton Rural Fire District be imposed according to persons per housing unit.

Based on housing characteristics, TischlerBise 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 District facilities and services.

The boundaries of the Fire District are not contiguous with available US Census geographies. In this case, geographies have been chosen that best represent the demographics of each area. The estimates in Figure 17 are for PPHU calculations for Middleton CCD. Base year population and housing units are estimated with another, more recent data source.

Middleton CCD is a US Census defined geography that is larger than the City of Middleton, including portions of unincorporated areas surrounding the city. This provides a better sample of demographics in the Middleton Rural Fire District. As a result, single family units have a household size of 3.14 persons and multifamily units have a household size of 2.38 persons. Additionally, there is a housing mix of 97 percent single family and 3 percent multifamily.

Figure 17. Persons per Housing Unit – Middleton Rural Fire District

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	18,860	6,009	**3.14**	5,873	3.21	97%
Multifamily [2]	383	161	**2.38**	161	2.38	3%
Total	19,243	6,170	**3.12**	6,034	3.19	

[1] Includes attached and detached single family homes and mobile homes
[2] Includes all other types
Source: U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates

BASE YEAR HOUSING UNITS AND POPULATION

Base year population is derived from Middleton Rural Fire District Population and Housing Growth estimate data provided by the district. Based off of this data, the base year population estimate for Middleton Rural Fire District is 28,394. PPHU data shown in Figure 18 is used to convert this total population number to a total housing unit number, which is estimated to be 9,170 units. Then the housing unit mix percentage is applied to this total housing unit estimate to get a breakdown between single and multifamily units.

Figure 18. Base Year Housing Units and Population

Middleton Rural Fire District	Base Year 2023
Population [1]	28,394
Housing Units [2]	
Single Family	8,931
Multifamily	239
Total Housing Units	9,170

[1] Middleton Rural Fire District Population Estimate

[2] Middleton Rural Fire District Housing Estimate, TischlerBise analysis

NEW RESIDENTIAL CONSTRUCTION TREND

To illustrate residential development trends in the district, Figure 19 lists the past five years of new construction in Middleton CCD. The Fire District provides service to areas in Canyon County, Gem County, and Ada County. Housing growth estimates provided by the Fire District were analyzed to calculate the annual totals.

As seen in Figure 19, over the past five years in the Middleton Rural Fire District there has been a total of 1,694 housing units added with 1,650 being single family homes and 44 being multifamily homes. This leads to a five-year average of 339 housing units added annually.

Figure 19. Annual New Construction Estimates by Housing Type Middleton Rural Fire District

Housing Type	2018	2019	2020	2021	2022	Total	5-Year Average
Single Family	291	286	328	504	241	1,650	**330**
Multifamily	0	24	0	20	0	44	**9**
Total	291	310	328	524	241	1,694	**339**

Source: Middleton Rural Fire District building permit history

HOUSING UNIT AND POPULATION PROJECTIONS

Past housing construction trends are assumed to continue through the next ten years. The five-year annual average totals are included in the projections to estimate housing growth in the Fire District. Population growth is estimated based on housing development and PPHU by housing type. As a result, there are 3,390 new housing units projected in the Fire District over the next ten years, 3,300 units single family and 90 units multifamily. Based on the housing development, population in the Fire District is estimated to grow by 10,576 residents or 37.2 percent.

Figure 20. Residential Development Projections

Middleton Rural Fire District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population [1]	28,394	29,452	30,510	31,567	32,625	33,683	34,740	35,798	36,855	37,913	38,971	**10,576**
Percent Increase		*3.7%*	*3.6%*	*3.5%*	*3.4%*	*3.2%*	*3.1%*	*3.0%*	*3.0%*	*2.9%*	*2.8%*	***37.2%***
Housing Units [2]												
Single Family	8,931	9,261	9,591	9,921	10,251	10,581	10,911	11,241	11,571	11,901	12,231	**3,300**
Multifamily	239	248	257	266	275	284	293	302	311	320	329	**90**
Total Housing Units	9,170	9,509	9,848	10,187	10,526	10,865	11,204	11,543	11,882	12,221	12,560	**3,390**

[1] Population projections are based on housing growth and PPHU factors

[2] Housing projections are based on building permit trends

CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

The impact fee study will include nonresidential development as well. Utilizing ESRI Business Analyst data, 2023 total employment in the district is estimated at 2,064 jobs. ESRI Business Analyst profile data is used to breakdown this job total. Listed in Figure 21, there are an estimated 429 retail jobs, 469 office jobs, 494 industrial jobs, and 672 institutional jobs located in the district.

To estimate the nonresidential floor area, employee density factors from the Institute of Transportation Engineers (ITE) *Trip Generation* Manual (2021) are applied to job estimated. Figure 22 lists the land use type and density factors that are included in the analysis. Overall, there are 1,383,671 square feet estimated in the district. Institutional and industrial development make up the majority of this with a combined 75 percent of the total floor area.

Figure 21. Base Year Employment and Nonresidential Floor Area

Employment Industries	Base Year Jobs [1]	Sq. Ft. per job [2]	Floor Area (sq. ft.)	Percent of Total
Retail	429	471	202,059	15%
Office	469	307	143,983	10%
Industrial	494	637	314,678	23%
Institutional	672	1,076	722,951	52%
Total	**2,064**		**1,383,671**	**100%**

[1] ESRI Business Analyst

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

Figure 22. Institute of Transportation Engineers (ITE) Employment Density Factors

Employment Industry	ITE Code	Land Use	Demand Unit	Emp per Dmd Unit	Sq. Ft. per Emp
Retail	820	Shopping Center	1,000 Sq Ft	2.12	471
Office	710	General Office	1,000 Sq Ft	3.26	307
Industrial	110	Light Industrial	1,000 Sq Ft	1.57	637
Institutional	520	Elementary School	1,000 Sq Ft	0.93	1076

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

EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA PROJECTIONS

Job and nonresidential floor area projections for the next ten years are provided in Figure 23. Job growth is projected using Community Planning Association of Southwest Idaho (COMPASS) traffic analysis zone data. Over the next ten years there is a projected increase of 1,453 jobs in the district, a 70 percent increase from the base year. Institutional and industrial developments account for the greatest share of the increase.

Job growth is converted into nonresidential floor area using the ITE square feet per employee averages shown in Figure 22. Over the next ten years, the nonresidential floor area is projected to increase by approximately 974,000 square feet, a 70 percent increase from the base year.

Figure 23. Employment and Nonresidential Floor Area Projections

Middleton Rural Fire District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	429	463	497	523	550	576	603	629	663	697	731	**302**
Office	469	506	543	572	601	630	659	688	725	762	799	**330**
Industrial	494	533	572	603	633	664	694	724	763	803	842	**348**
Institutional	672	725	778	820	861	903	944	985	1,039	1,092	1,145	**473**
Total	2,064	2,228	2,391	2,518	2,645	2,772	2,899	3,026	3,190	3,353	3,517	**1,453**
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	202	218	234	247	259	271	284	296	312	328	344	**142**
Office	144	155	167	176	185	193	202	211	223	234	245	**101**
Industrial	315	340	365	384	403	423	442	461	486	511	536	**222**
Institutional	723	780	838	882	927	971	1,016	1,060	1,117	1,175	1,232	**509**
Total	1,384	1,493	1,603	1,688	1,773	1,858	1,944	2,029	2,138	2,248	2,358	**974**

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; TischlerBise analysis
[2] Source: Institute of Transportation Engineers, *Trip Generation* , 2021

VEHICLE TRIP GENERATION

RESIDENTIAL VEHICLE TRIPS BY HOUSING TYPE

A customized trip rate is calculated for the single family and multifamily units in the Middleton Rural Fire District. In Figure 24, the most recent data from the US Census American Community Survey is inputted into equations provided by the ITE to calculate the trip ends per housing unit factor. A single family unit is estimated to generate 12.91 trip ends and a multifamily unit is estimated to generate 7.76 trip ends on an average weekday.

Figure 24. Customized Residential Trip Ends by Housing Type

		Households by Structure Type[2]			
Tenure by Units in Structure	Vehicles Available[1]	Single Family	Multifamily	Total	Vehicles per HH by Tenure
Owner-Occupied	14,117	5,365	0	5,365	2.63
Renter-Occupied	1,485	508	161	669	2.22
Total	15,602	5,873	161	6,034	2.59
Housing Units[3]		6,009	161	6,170	

Housing Type	Persons in Households[4]	Trip Ends[5]	Vehicles by Type of Unit	Trip Ends[6]	Average Trip Ends	Local Trip Ends per HH	National Trip Ends per Unit[7]
Single Family	18,860	52,391	15,238	99,309	75,850	**12.91**	9.43
Multifamily	383	796	357	1,702	1,249	**7.76**	4.54
Total	19,243	53,187	15,595	101,011	77,099	**12.78**	

1. Vehicles available by tenure from Table B25046, 2020 American Community Survey 5-Year Estimates.
2. Households by tenure and units in structure from Table B25032, 2020 American Community Survey 5-Year Estimates.
3. Housing units from Table B25024, 2020 American Community Survey 5-Year Estimates.
4. Total population in households from Table B25033, 2020 American Community Survey 5-Year Estimates.
5. Vehicle trips ends based on persons using formulas from ITE Trip Generation. For single-family housing (ITE 210), the fitted curve equation is EXP(0.89*LN(persons)+1.72) [ITE 2017]. To approximate the average population of the ITE studies, persons were divided by 33 and the equation result multiplied by 33. For multi-family housing (ITE 221), the fitted curve equation is (2.29*persons)-81.02 [ITE 2017].
6. Vehicle trip ends based on vehicles available using formulas from ITE Trip Generation. For single-family housing (ITE 210), the fitted curve equation is EXP(0.99*LN(vehicles)+1.93) [ITE 2017]. To approximate the average number of vehicles in the ITE studies, vehicles available were divided by 59 and the equation result multiplied by 59. For multifamily housing (ITE 220), the fitted curve equation is (3.94*vehicles)+293.58 [ITE 2012].
7. Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).

RESIDENTIAL VEHICLE TRIPS ADJUSTMENT FACTORS

A vehicle trip end is the out-bound or in-bound leg of a vehicle trip. As a result, so to not double count trips, a standard 50 percent adjustment is applied to trip ends to calculate a vehicle trip. For example, the out-bound trip from a person's home to work is attributed to the housing unit and the trip from work back home is attributed to the employer.

However, an additional adjustment is necessary to capture District residents' work bound trips that are outside of the district. The trip adjustment factor includes two components. According to the National Household Travel Survey, home-based work trips are typically 31 percent of out-bound trips (which are 50 percent of all trip ends). Also, utilizing the most recent data from the Census Bureau's web application "OnTheMap", 93 percent of Middleton workers travel outside the district for work. In combination, these factors account for 14 percent of additional production trips (0.31 x 0.50 x 0.93 = 0.14). Shown in Figure 25, the total adjustment factor for residential housing units includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (14 percent of production trips) for a total of 64 percent.

Figure 25. Residential Trip Adjustment Factor for Commuters

Trip Adjustment Factor for Commuters

Employed Middleton Residents (2020)	7,572
Residents Working in Middleton (2020)	649
Residents Commuting Outside of Middleton for Work	6,923
Percent Commuting Out of Middleton	91%
Additional Production Trips	**14%**

Standard Trip Adjustment Factor	**50%**
Residential Trip Adjustment Factor	**64%**

Source: U.S. Census, OnTheMap Application, 2020

NONRESIDENTIAL VEHICLE TRIPS

Vehicle trip generation for nonresidential land uses are calculated by using ITE's average daily trip end rates and adjustment factors found in their recently published 11th edition of *Trip Generation*. To estimate the trip generation in the Middleton Rural Fire District, the weekday trip end per 1,000 square feet factors listed in Figure 26 are used.

Figure 26. Institute of Transportation Engineers Nonresidential Factors

Employment Industry	ITE Code	Land Use	Demand Unit	Wkdy Trip Ends per Dmd Unit	Wkdy Trip Ends per Employee
Retail	820	Shopping Center	1,000 Sq Ft	37.01	17.42
Office	710	General Office	1,000 Sq Ft	10.84	3.33
Industrial	110	Light Industrial	1,000 Sq Ft	4.87	3.10
Institutional	520	Elementary School	1,000 Sq Ft	19.52	21.00

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

For nonresidential land uses, the standard 50 percent adjustment is applied to office, industrial, and institutional. A lower vehicle trip adjustment factor is used for retail because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination.

In Figure 27, the Institute for Transportation Engineers' land use code, daily vehicle trip end rate, and trip adjustment factor is listed for each land use.

Figure 27. Daily Vehicle Trip Factors

Land Use	ITE Codes	Daily Vehicle Trip Ends	Trip Adj. Factor	Daily Vehicle Trips
Residential (per housing unit)				
Single Family	210	12.91	64%	8.26
Multifamily	220	7.76	64%	4.97
Nonresidential (per 1,000 square feet)				
Retail	820	37.01	38%	14.06
Office	710	10.84	50%	5.42
Industrial	110	4.87	50%	2.44
Institutional	520	19.52	50%	9.76

Source: *Trip Generation* , Institute of Transportation Engineers, 11th Edition (2021); 'National Household Travel Survey, 2009

VEHICLE TRIP PROJECTIONS

The base year vehicle trip totals and vehicle trip projections are calculated by combining the vehicle trip end factors, the trip adjustment factors, and the residential and nonresidential assumptions for housing stock and floor area. Districtwide, residential land uses account for 74,978 vehicle trips and nonresidential land uses account for 11,444 vehicle trips in the base year (Figure 28).

Through 2033, it is projected that daily vehicle trips will increase by 35,770 trips with the majority of the growth being generated by single family (76 percent) and institutional (14 percent) development which leads to a 41 percent increase in vehicle trips from the base year through 2033.

Figure 28. Middleton Rural Fire District Vehicle Trip Projections

Middleton Rural Fire District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Residential Trips												
Single Family	73,789	76,518	79,245	81,971	84,698	87,424	90,151	92,878	95,604	98,331	101,057	**27,268**
Multifamily	1,188	1,232	1,276	1,321	1,366	1,410	1,455	1,500	1,545	1,589	1,634	**446**
Subtotal	74,978	77,750	80,521	83,292	86,064	88,835	91,606	94,377	97,149	99,920	102,691	**27,714**
Nonresidential Trips												
Retail	2,842	3,067	3,292	3,467	3,642	3,817	3,992	4,167	4,392	4,617	4,842	**2,000**
Office	780	842	904	952	1,000	1,048	1,096	1,144	1,206	1,268	1,330	**549**
Industrial	766	827	888	935	982	1,029	1,076	1,123	1,184	1,245	1,306	**539**
Institutional	7,056	7,615	8,174	8,608	9,043	9,477	9,911	10,346	10,905	11,464	12,023	**4,967**
Subtotal	11,444	12,351	13,258	13,962	14,667	15,371	16,076	16,780	17,687	18,594	19,500	**8,056**
Vehicle Trips												
Grand Total	86,422	90,101	93,779	97,255	100,730	104,206	107,682	111,158	114,836	118,514	122,192	**35,770**

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

B-7

Capital Improvement Plan and Development Impact Fee Study

Submitted to:

Nampa Fire Protection District

February 21, 2025

Prepared by:

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Development Impact Fee Study
Nampa Fire Protection District

EXECUTIVE SUMMARY

The Nampa Fire Protection District ("Fire District") retained TischlerBise to update its 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 updating of the current 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 (Idaho Code 67-8202(1-4)), it is the intent of the Fire District to:

1. Collect impact fees to ensure that adequate public facilities are available to serve new growth and development;
2. Promote orderly growth and development by establishing uniform standards 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.

TischlerBise 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. The service area for the analysis and fee collection is districtwide. Lastly, the fees are calculated for both residential and nonresidential development.

IDAHO DEVELOPMENT IMPACT FEE ENABLING LEGISLATION

The Enabling Legislation governs how development fees are calculated for jurisdictions in Idaho. All requirements of the Idaho Development Impact Fee Act have been met in the supporting documentation prepared by TischlerBise. 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.

TischlerBise 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 x 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 ÷ 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.

Importantly, stated in [67-8204A], "Governmental entities . . . that are jointly affected by development are authorized to enter into intergovernmental agreements with each other or with . . . fire districts, ambulance 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." Thus, the impact fees for the Nampa Fire Protection District will be collected by the City of Nampa and Canyon County. To ensure that the Fire District captures the full potential revenue of the impact fees an intergovernmental agreement (IGA) is necessary for the City and County to collect the impact fees on the District's behalf. Those revenues would be remitted to the Fire District periodically.

SUMMARY OF CAPITAL IMPROVEMENT PLANS AND DEVELOPMENT IMPACT FEES

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.

***Cost Recovery*.** 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*.** 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 park land acres per 1,000 residents). 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. 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.

***Plan-Based*.** 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).

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 facility fee is imposed. This type of credit is addressed in the administration and implementation of a facility fee program.

Figure 1 lists impact fee service area, the components to the impact fee, and the methodologies used in the analysis.

Figure 1. Summary of Impact Fee Methodologies

Fee Category	Service Area	Cost Recovery	Incremental Expansion	Plan-Based	Cost Allocation
Fire	Districtwide	Impact Fee Study	Fire Stations, Fire Admin, Fire Land, Fire Apparatus, and Fire Equipment		Person & Vehicle Trips

CAPITAL IMPROVEMENT PLAN

Below in Figure 2 is the ten-year capital improvement plan the Fire District is anticipating to accommodate future demand. In the Plan, there are facility, fleet, and equipment expansion that is consistent with the projected need to serve growth at the current level of service. The capital improvement plan is to be updated annually and will be revised to reflect any shift in demand, market, and costs.

Figure 2. Capital Improvement Plan

Type of Capital Infrastructure	Estimated Year	Total Cost	Growth Share	Growth Related Cost	Total Square Feet	Growth Square Feet	Growth Acres	Growth Units
Facilities								
Storage/Logistics Facility	2025	$2,000,000	0%	$0	-	-	-	-
Land for Station 8 & 9	2025/2027	$1,500,000	100%	$1,500,000	-	-	5	-
Administration Building	2026	$4,350,000	52%	$2,262,000	15,000	7,800	-	-
Addition at Station #2 for squad vehicle capability	2027	$4,330,000	50%	$2,165,000	5,000	2,500	-	-
Remodel Station #4 for squad vehicle capability	2028	$5,629,000	50%	$2,814,500	6,500	3,250	-	-
West Training Site	2028	$4,000,000	37%	$1,495,200	4,000	1,495	-	-
Fire Station #7 - location TBD	2029	$10,392,000	100%	$10,392,000	12,000	12,000	-	-
East Classroom & Training Facility	2030	$2,500,000	100%	$2,500,000	7,000	7,000	-	-
Station #8	2032	$10,392,000	100%	$10,392,000	12,000	12,000	-	-
Fleet Facility Expansion for growth	-	$674,650	100%	$674,650	2,575	2,575	-	-
Apparatus & Vehicles								
1 Engine for Fire Station #6	2025	$1,300,000	100%	$1,300,000	-	-	-	1
2 Squad vehicles	2026/2028	$500,000	50%	$250,000	-	-	-	2
1 Engine for Fire Station #7	2027	$1,300,000	100%	$1,300,000	-	-	-	1
1 Engine for Fire Station #8	2030	$1,300,000	100%	$1,300,000	-	-	-	1
Growth related support vehicles	-	$400,000	100%	$400,000	-	-	-	2
Scheduled apparatus/vehicle replacement	-	$5,052,000	0%	$0	-	-	-	-
Battalion 2 Command vehicle	2030	$100,000	100%	$100,000	-	-	-	2
Equipment								
SCBA for 3 additional stations	-	$187,500	100%	$187,500	-	-	-	27
SCBA Compressor/Filling Station	-	$70,000	100%	$70,000	-	-	-	1
3 additional Cardiac Monitors	-	$120,000	100%	$120,000	-	-	-	3
PPE for additional firefighters	-	$150,000	100%	$150,000	-	-	-	19
SCBA Replacement	-	$700,000	0%	$0	-	-	-	-
Cardiac Monitor Replacement	-	$252,500	0%	$0	-	-	-	-
Standards of Cover update	-	$50,000	100%	$50,000	-	-	-	-
	Total	**$57,249,650**		**$39,422,850**	**64,075**	**48,620**	**5**	**59**

Maximum Supportable Development Impact Fees

Figure 3 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 Board 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 based on the person per housing unit factors for single family and multifamily development. For nonresidential development, the fees are assessed per square foot of floor area based on vehicle trip rates. Nonresidential development categories are consistent with the terminology and definitions contained in the reference book, Trip Generation 11th Edition, published by the Institute of Transportation Engineers. These definitions are provided in the Appendix A. Land Use Definitions.

Figure 3. Summary of Maximum Supportable Development Impact Fee

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Residential (per housing unit)				
Single Family	2.83	**$1,267**	$1,621	($354)
Multifamily	1.98	**$886**	$1,621	($735)

Nonresidential

Development Type	Vehicle Trips per KSF	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Nonresidential (per 1,000 square feet)				
Retail	14.06	**$2,311**	$650	$1,661
Office	5.42	**$891**	$650	$241
Institutional	5.39	**$885**	$650	$235
Industrial	2.44	**$400**	$650	($250)
Manufacturing	2.38	**$391**	$650	($259)
Warehouse/Distribution	0.86	**$141**	$650	($509)
Self-Storage	0.73	**$120**	$650	($530)

CAPITAL IMPROVEMENT PLAN

The following section provides a summary of the Capital Improvement Plan depicting growth-related capital demands. First, Figure 4 lists the projected growth over the next ten years in the Fire District. Overall, there is an estimated 35 percent increase in residential development (45,162 new residents and 17,581 new housing units) and a 40 percent increase in nonresidential development (18,490 new jobs and 9.9 million square feet of development). Further details on the growth projections can be found in Appendix B. Demographic Assumptions

Figure 4. Ten-Year Growth Projections

Nampa Fire Protection District	Base Year 2023	*1* 2024	*2* 2025	*3* 2026	*4* 2027	*5* 2028	*10* 2033	Total Increase
Population [1]	127,834	132,173	136,512	141,053	145,594	150,136	172,997	**45,162**
Housing Units by Type [1]								
Single Family	39,968	41,132	42,296	43,523	44,750	45,977	52,161	**12,192**
Multifamily	7,554	8,082	8,611	9,151	9,691	10,232	12,942	**5,389**
Total Housing Units	47,522	49,214	50,906	52,674	54,441	56,209	65,103	**17,581**
Jobs [2]								
Retail	11,764	11,964	12,165	12,340	12,515	12,690	13,641	**1,877**
Office	7,507	7,824	8,140	8,441	8,741	9,041	10,592	**3,085**
Industrial	15,461	16,642	17,822	18,970	20,117	21,264	27,101	**11,640**
Institutional	11,406	11,607	11,809	11,985	12,162	12,339	13,296	**1,889**
Total Jobs	46,139	48,037	49,936	51,735	53,535	55,334	64,629	**18,490**
Nonresidential Floor Area (1,000 sq. ft.) [2]								
Retail	5,541	5,635	5,730	5,812	5,894	5,977	6,425	**884**
Office	2,305	2,402	2,499	2,591	2,684	2,776	3,252	**947**
Industrial	15,901	16,653	17,405	18,136	18,867	19,598	23,315	**7,414**
Institutional	3,992	4,063	4,133	4,195	4,257	4,319	4,653	**661**
Total Floor Area	27,739	28,753	29,767	30,734	31,701	32,669	37,645	**9,906**
Vehicle Trips [2]								
Single Family Trips	264,043	271,729	279,418	287,524	295,631	303,737	344,589	**80,546**
Multifamily Trips	25,112	26,870	28,626	30,423	32,219	34,015	43,027	**17,915**
Residential Subtotal	*289,155*	*298,598*	*308,044*	*317,947*	*327,850*	*337,753*	*387,616*	***98,461***
Nonresidential Subtotal	*141,846*	*144,998*	*148,149*	*150,258*	*152,367*	*154,476*	*168,148*	***26,302***
Total Vehicle Trips	431,001	443,596	456,193	468,205	480,217	492,228	555,765	**124,763**

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; City of Nampa Impact Fee Study; TischlerBise analysis

[1] Five-year average of building permit trend is assumed to continue over the next ten years

[2] Source: COMPASS Traffic Analysis Zone Model; City of Nampa Impact Fee Study; 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 ten-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 all Capital Improvement Plans included in this study will occur within five years.

The development impact fee is based on the existing level of service provided for fire facilities. To serve projected growth at current levels of service, the following infrastructure is projected over the next ten years:

- 16,247 square feet of new station space
- 8,146 square feet of new administrative and training facility space
- 3.57 acres of land
- 5.8 new fleet units
- 89.3 new equipment units
- $26.6 million growth-related costs

Below in Figure 5 is the ten-year capital improvement plan the Fire District is anticipating to accommodate future demand. In the plan, there are facility, fleet, and equipment expansion that is consistent with the projected need to serve growth at the current level of service.

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 other 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 for facilities. Evidence is given in 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 further revenue credits.

Figure 5. Capital Improvement Plan

Type of Capital Infrastructure	Estimated Year	Total Cost	Growth Share	Growth Related Cost	Total Square Feet	Growth Square Feet	Growth Acres	Growth Units
Facilities								
Storage/Logistics Facility	2025	$2,000,000	0%	$0	-	-	-	-
Land for Station 8 & 9	2025/2027	$1,500,000	100%	$1,500,000	-	-	5	-
Administration Building	2026	$4,350,000	52%	$2,262,000	15,000	7,800	-	-
Addition at Station #2 for squad vehicle capability	2027	$4,330,000	50%	$2,165,000	5,000	2,500	-	-
Remodel Station #4 for squad vehicle capability	2028	$5,629,000	50%	$2,814,500	6,500	3,250	-	-
West Training Site	2028	$4,000,000	37%	$1,495,200	4,000	1,495	-	-
Fire Station #7 - location TBD	2029	$10,392,000	100%	$10,392,000	12,000	12,000	-	-
East Classroom & Training Facility	2030	$2,500,000	100%	$2,500,000	7,000	7,000	-	-
Station #8	2032	$10,392,000	100%	$10,392,000	12,000	12,000	-	-
Fleet Facility Expansion for growth	-	$674,650	100%	$674,650	2,575	2,575	-	-
Apparatus & Vehicles								
1 Engine for Fire Station #6	2025	$1,300,000	100%	$1,300,000	-	-	-	1
2 Squad vehicles	2026/2028	$500,000	50%	$250,000	-	-	-	2
1 Engine for Fire Station #7	2027	$1,300,000	100%	$1,300,000	-	-	-	1
1 Engine for Fire Station #8	2030	$1,300,000	100%	$1,300,000	-	-	-	1
Growth related support vehicles	-	$400,000	100%	$400,000	-	-	-	2
Scheduled apparatus/vehicle replacement	-	$5,052,000	0%	$0	-	-	-	-
Battalion 2 Command vehicle	2030	$100,000	100%	$100,000	-	-	-	2
Equipment								
SCBA for 3 additional stations	-	$187,500	100%	$187,500	-	-	-	27
SCBA Compressor/Filling Station	-	$70,000	100%	$70,000	-	-	-	1
3 additional Cardiac Monitors	-	$120,000	100%	$120,000	-	-	-	3
PPE for additional firefighters	-	$150,000	100%	$150,000	-	-	-	19
SCBA Replacement	-	$700,000	0%	$0	-	-	-	-
Cardiac Monitor Replacement	-	$252,500	0%	$0	-	-	-	-
Standards of Cover update	-	$50,000	100%	$50,000	-	-	-	-
	Total	**$57,249,650**		**$39,422,850**	**64,075**	**48,620**	**5**	**59**

FIRE DEVELOPMENT IMPACT FEES

The Fire Development Impact Fee is based on the cost per service unit method specified in Idaho Code 67-8204(16), also referred to as the incremental expansion method elsewhere in this report. The Fire infrastructure components included in the impact fee analysis are:

- Fire stations
- Fire administrative and training facilities
- Fire land
- Fire apparatus
- Fire equipment
- Cost of development impact fee study

The residential portion of the fee is derived from the product of persons per housing unit by type of dwelling unit multiplied by the net capital cost per person. To calculate nonresidential development impact fees, nonresidential vehicle trips are used as the demand indicator. Trip generation rates are highest for commercial developments, such as shopping centers, and lowest for industrial development. The trip rates for office and institutional land uses fall between the other two categories. This ranking of trip rates is consistent with the relative demand for fire services from nonresidential development and thus are the best demand indicators. Other possible nonresidential demand indicators, such as employment or floor area, do not accurately reflect the demand for service. If employees per thousand square feet were used as the demand indicator, the Fire Development Impact Fees would be too high for office and institutional development. If floor area were used as the demand indicator, the development impact fees would be too high for industrial development. (See the Appendix for further discussion on trip rates and calculations.)

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 other dedicated revenues being collected by the Fire District to fund growth-related projects for fire facilities. Furthermore, the maximum supportable impact fees are constructed to offset all growth-related capital costs for 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.

COST ALLOCATION FOR FIRE PROTECTION INFRASTRUCTURE

Both residential and nonresidential developments increase the demand for fire services and facilities. To calculate the proportional share between residential and nonresidential demand on service and facilities, calls for service data is analyzed. Shown at the top of Figure 6**,** 64 percent of calls are to residential locations, 27 percent to nonresidential locations, and 9 percent are classified as traffic calls.

Base year vehicle trips are used to assign traffic calls to residential and nonresidential land uses. This results in 663 additional residential calls (66 percent of vehicle trips x 1,008 traffic calls for service = 663 additional residential calls) and 345 additional nonresidential calls.

After this adjustment 70 percent of calls are attributed to residential development and 30 percent are attributed to nonresidential development. These percentages are used to attribute facilities to respective demand units.

Figure 6. Calls for Service

Land Use	Annual Calls for Service	% of Total
Residential	7,260	64%
Nonresidential	3,082	27%
Traffic/Other	1,008	9%
Total	**11,350**	**100%**

Land Use	Base Year Vehicle	% of Total
Residential	289,155	66%
Nonresidential	150,635	34%
Total	**439,790**	**100%**

Land Use	Adj. Calls for Service	% of Total
Residential	7,923	**70%**
Nonresidential	3,427	**30%**
Total	**11,350**	**100%**

Source: Nampa Fire Protection District

FIRE PROTECTION LEVEL OF SERVICE AND COST ANALYSIS

The following section details the level of service calculations and capital cost for each infrastructure category.

FIRE STATIONS

Listed in Figure 7, the Fire District occupies 50,059 square feet of fire station space and based on current construction cost estimates, average cost is $866 per square foot. The proportionate share between residential and nonresidential demand of the facilities is found by applying the calls for service percentages. As a result, 34,943 square feet is attributed to residential demand and 15,116 square feet is attributed to nonresidential demand. The current level of service is found by comparing the attributed square footage to the current population and nonresidential vehicles trips. As a result, there is 273 square feet per 1,000 residents and 100 square feet per 1,000 vehicles trips.

The average cost per square foot is combined with the current levels of service to find the capital cost per demand unit. This results in a cost of $236 per person and $87 per vehicle trip (273 square feet per 1,000 persons x $866 per square foot = $236 per person, rounded).

Figure 7. Fire Station Level of Service & Cost Analysis

Facility	Square Feet	Replacement Cost
Fire Station #1	15,000	$12,990,000
Fire Station #2	5,000	$4,330,000
Fire Station #3	5,000	$4,330,000
Fire Station #4	6,500	$5,629,000
Fire Station #5	8,761	$7,587,026
Fire Station #6	9,798	$8,485,068
Total	**50,059**	**$43,351,094**

Level-of-Service Standards	**Residential**	**Nonres**
Proportionate Share	70%	30%
Share of Square Feet	34,943	15,116
2023 Population/Nonres. Vehicle Trips	127,834	150,635
Square Feet per 1,000 Persons/Vehicle Trips	**273**	**100**

Cost Analysis	**Residential**	**Nonres**
Square Feet per 1,000 Persons/Vehicle Trips	273	100
Average Cost per Square Foot [1]	$866	$866
Capital Cost per Person/Vehicle Trip	**$236**	**$87**

Source: Nampa Fire Protection District
[1] Estimated construction cost from construction plans for Station #6

Fire Administrative & Training Facilities

Listed in Figure 8, the Fire District occupies 25,131 square feet of fire admin facility space and based on current construction cost estimates, average cost is $548 per square foot. The proportionate share between residential and nonresidential demand of the facilities is found by applying the calls for service percentages. As a result, 17,542 square feet is attributed to residential demand and 7,589 square feet is attributed to nonresidential demand. The current level of service is found by comparing the attributed square footage to the current population and nonresidential vehicles trips. As a result, there is 137 square feet per 1,000 residents and 50 square feet per 1,000 vehicles trips.

The average cost per square foot is combined with the current levels of service to find the capital cost per demand unit. This results in a cost of $75 per person and $27 per vehicle trip (137 square feet per 1,000 persons x $548 per square foot = $75 per person, rounded).

Figure 8. Fire Administrative & Training Facility Level of Service & Cost Analysis

Facility	Square Feet	Replacement Cost
Fire Administration	7,200	$2,088,000
Fire Safe House	1,250	$362,500
Training Facilities	16,681	$11,319,250
Total	**25,131**	**$13,769,750**

Level-of-Service Standards	**Residential**	**Nonres**
Proportionate Share	70%	30%
Share of Square Feet	17,542	7,589
2023 Population/Nonres. Vehicle Trips	127,834	150,635
Square Feet per 1,000 Persons/Vehicle Trips	**137**	**50**

Cost Analysis	**Residential**	**Nonres**
Square Feet per 1,000 Persons/Vehicle Trips	137	50
Average Cost per Square Foot	$548	$548
Capital Cost per Person/Vehicle Trip	**$75**	**$27**

Source: Nampa Fire Protection District

FIRE LAND

Listed in Figure 9, there is a total of 10.97 acres owned by the Nampa Fire Protection District. The proportionate share between residential and nonresidential demand of the facilities is found by applying the calls for service data percentages. As a result, 7.66 acres are attributed to residential demand and 3.31 acres are attributed to nonresidential demand. The current level of service is found by comparing the attributed acreage to the base year population and nonresidential vehicles trips. As a result, there is 0.060 acres per 1,000 residents and 0.022 acres per 1,000 vehicles trips.

The anticipated cost to purchase more land is combined with the current levels of service to find the capital cost per demand unit. This results in a cost of $23 per person and $9 per vehicle trip (0.060 acres per 1,000 persons x $388,588 per acre = $23 per person, rounded).

Figure 9. Fire Land Level of Service & Cost Analysis

Facility	Acres	Current Value
Fire Station #1	0.48	$186,522
Fire Station #2	1.50	$582,881
Fire Station #3	0.74	$287,555
Fire Station #4	2.00	$777,175
Fire Station #6	2.00	$777,175
Future Station/Facility Land	4.25	$1,651,497
Total	**10.97**	**$4,262,806**

Level-of-Service Standards	**Residential**	**Nonres**
Proportionate Share	70%	30%
Share of Acres	7.66	3.31
2023 Population/Nonres. Vehicle Trips	127,834	150,635
Acres per 1,000 Persons/Vehicle Trips	**0.060**	**0.022**

Cost Analysis	**Residential**	**Nonres**
Acres per 1,000 Persons/Vehicle Trips	0.060	0.022
Average Cost per Acre [1]	$388,588	$388,588
Capital Cost per Person/Vehicle Trip	**$23**	**$9**

Source: Nampa Fire Protection District
[1] Estimated acreage cost comes from a survey of current listings provided by the City of Nampa

FIRE APPARATUS

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." Listed in Figure 10 are fire apparatus that have a useful life of ten or more years qualifying to be impact fee-eligible.

Shown in Figure 10, the Fire District has 18 units in its fleet with a total replacement of $17.5 million. The proportionate share between residential and nonresidential demand of the facilities is found by applying the calls for service percentages. As a result, 12.56 units are attributed to residential demand and 5.44 units are attributed to nonresidential demand. The current level of service is found by comparing the attributed units to the current population and nonresidential vehicles trips. As a result, there is 0.098 units per 1,000 residents and 0.036 units per 1,000 vehicles trips.

The average cost per unit is combined with the current levels of service to find the capital cost per demand unit. This results in a cost of $96 per person and $35 per vehicle trip (0.098 units per 1,000 persons x $975,000 per unit = $96 per person, rounded).

Figure 10. Fire Apparatus Level of Service & Cost Analysis

Apparatus	Units	Cost per Unit	Replacement Cost
Fire Engine	10	$1,300,000	$13,000,000
Ladder Truck	1	$2,300,000	$2,300,000
Quint	1	$900,000	$900,000
Water Tender	1	$400,000	$400,000
Squad Truck	1	$250,000	$250,000
Brush Truck	1	$100,000	$100,000
Support Vehicles	3	$200,000	$600,000
Total	**18**		**$17,550,000**

Level-of-Service Standards	**Residential**	**Nonres**
Proportionate Share	70%	30%
Share of Fleet	12.56	5.44
2023 Population/Nonres. Vehicle Trips	127,834	150,635
Units per 1,000 Persons/Vehicle Trips	**0.098**	**0.036**

Cost Analysis	**Residential**	**Nonres**
Units per 1,000 Persons/Vehicle Trips	0.098	0.036
Average Cost per Unit	$975,000	$975,000
Capital Cost per Person/Vehicle Trip	**$96**	**$35**

Source: Nampa Fire Protection District

FIRE EQUIPMENT

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." Listed in Figure 11 are fire equipment that have a useful life of ten or more years qualifying to be impact fee-eligible.

Shown in Figure 11, the Fire District has 275 equipment units with a total replacement of $3.0 million. The proportionate share between residential and nonresidential demand of the facilities is found by applying the calls for service percentages. As a result, 191.96 units are attributed to residential demand and 83.04 units are attributed to nonresidential demand. The current level of service is found by comparing the attributed units to the current population and nonresidential vehicles trips. As a result, there is 1.50 units per 1,000 residents and 0.55 units per 1,000 vehicles trips.

The average cost per unit is combined with the current levels of service to find the capital cost per demand unit. This results in a cost of $17 per person and $6 per vehicle trip (1.50 units per 1,000 persons x $11,043 per unit = $17 per person, rounded).

Figure 11. Fire Equipment Level of Service & Cost Analysis

Equipment	Units	Replacement Cost
SCBAs	50	$612,000
Cardiac Monitors	9	$450,000
Turnout Gear	212	$1,674,800
SCBA Fill Station	3	$210,000
SCBA Fill Trailer	1	$90,000
Total	**275**	**$3,036,800**

Level-of-Service Standards	**Residential**	**Nonres**
Proportionate Share	70%	30%
Share of Equipment	191.96	83.04
2023 Population/Nonres. Vehicle Trips	127,834	150,635
Units per 1,000 Persons/Vehicles Trips	**1.50**	**0.55**

Cost Analysis	**Residential**	**Nonres**
Units per 1,000 Persons/Vehicle Trips	1.50	0.55
Average Cost per Unit	$11,043	$11,043
Capital Cost per Person/Vehicle Trip	**$17**	**$6**

Source: Nampa Fire Protection District

SHARE OF THE DEVELOPMENT IMPACT FEE STUDY

Under the Idaho enabling legislation, the Fire District is able to recover the cost of the study through the collection of future fees. An impact fee study must be completed every five years, so the study cost is compared to the five-year projected increase in population and nonresidential vehicle trips. As a result, the cost per person is $0.66 and the cost per vehicle trip is $0.33.

Figure 12. Share of the Development Impact Fee Study

Share of Study Cost	Residential Share	Nonresidential Share
$21,240	70%	30%

Residential Growth Cost	Five-Year Population Increase	Capital Cost per Person
$14,826	22,301	**$0.66**

Nonresidential Growth Cost	Five-Year Vehicle Trip Increase	Capital Cost per Vehicle Trip
$6,414	19,443	**$0.33**

CAPITAL IMPROVEMENTS NEEDED TO SERVE GROWTH

Needs due to future growth were calculated using the levels of service and cost factors for the infrastructure components. Growth-related needs are a projection of the amount of infrastructure and estimated costs over the next ten years needed to maintain levels of service.

FIRE STATIONS

The current levels of service are combined with the population and vehicle trip projections to illustrate the need for new fire stations. Shown in Figure 13, over the next ten years, there is a need for 16,247 square feet. The average cost per square foot is multiplied by the need to find the projected capital need from growth ($14,069,983).

Figure 13. Projected Demand for Fire Stations

Infrastructure	Level of Service			Cost/Unit
Fire Stations	273.0	square feet	per 1,000 persons	$866
	100.0		per 1,000 vehicle trips	

Growth-Related Need for Fire Stations						
Year		Population	Nonres. Vehicle Trips	Residential Square Feet	Nonresidential Square Feet	Total Square Feet
Base	2023	127,834	150,635	34,899	15,064	49,962
Year 1	2024	132,173	154,699	36,083	15,470	51,553
Year 2	2025	136,512	158,762	37,268	15,876	53,144
Year 3	2026	141,053	162,534	38,507	16,253	54,761
Year 4	2027	145,594	166,306	39,747	16,631	56,378
Year 5	2028	150,136	170,078	40,987	17,008	57,995
Year 6	2029	154,677	173,850	42,227	17,385	59,612
Year 7	2030	159,218	177,622	43,467	17,762	61,229
Year 8	2031	163,811	181,686	44,720	18,169	62,889
Year 9	2032	168,404	185,750	45,974	18,575	64,549
Year 10	2033	172,997	189,813	47,228	18,981	66,209
Ten-Year Increase		45,162	39,178	12,329	3,918	16,247
		Projected Expenditure		**$10,677,166**	**$3,392,816**	**$14,069,983**

Growth-Related Expenditures for Fire Stations	$14,069,983

FIRE ADMINISTRATIVE & TRAINING FACILITIES

The current levels of service are combined with the population and vehicle trip projections to illustrate the need for new fire admin facilities. Shown in Figure 14, over the next ten years, there is a need for 8,146 square feet. The average cost per square foot is multiplied by the need to find the projected capital need from growth ($4,464,078).

Figure 14. Projected Demand for Fire Administrative & Training Facilities

Infrastructure	Level of Service			Cost/Unit
Fire Admin	137.0	square feet	per 1,000 persons	$548
Facilities	50.0		per 1,000 vehicle trips	

Growth-Related Need for Fire Admin Facilities						
Year		Population	Nonres. Vehicle Trips	Residential Square Feet	Nonresidential Square Feet	Total Square Feet
Base	2023	127,834	150,635	17,513	7,532	25,045
Year 1	2024	132,173	154,699	18,108	7,735	25,843
Year 2	2025	136,512	158,762	18,702	7,938	26,640
Year 3	2026	141,053	162,534	19,324	8,127	27,451
Year 4	2027	145,594	166,306	19,946	8,315	28,262
Year 5	2028	150,136	170,078	20,569	8,504	29,073
Year 6	2029	154,677	173,850	21,191	8,693	29,883
Year 7	2030	159,218	177,622	21,813	8,881	30,694
Year 8	2031	163,811	181,686	22,442	9,084	31,526
Year 9	2032	168,404	185,750	23,071	9,287	32,359
Year 10	2033	172,997	189,813	23,701	9,491	33,191
Ten-Year Increase		45,162	39,178	6,187	1,959	8,146
		Projected Expenditure		**$3,390,600**	**$1,073,478**	**$4,464,078**

Growth-Related Expenditures for Fire Admin Facilities	$4,464,078

FIRE LAND

The current levels of service are combined with the population and vehicle trip projections to illustrate the need for new fire land acres. Shown in Figure 15, over the next ten years, there is a need for 3.57 acres. The average cost per acre is multiplied by the need to find the projected capital need from growth ($1,387,901).

Figure 15. Projected Demand for Fire Land Acres

Infrastructure	Level of Service			Cost/Unit
Fire Land	0.060	acres	per 1,000 persons	$388,588
	0.022		per 1,000 vehicle trips	

Growth-Related Need for Fire Land						
Year		Population	Nonres. Vehicle	Residential Acres	Nonresidential Acres	Total Acres
Base	2023	127,834	150,635	7.67	3.31	10.98
Year 1	2024	132,173	154,699	7.93	3.40	11.33
Year 2	2025	136,512	158,762	8.19	3.49	11.68
Year 3	2026	141,053	162,534	8.46	3.58	12.04
Year 4	2027	145,594	166,306	8.74	3.66	12.39
Year 5	2028	150,136	170,078	9.01	3.74	12.75
Year 6	2029	154,677	173,850	9.28	3.82	13.11
Year 7	2030	159,218	177,622	9.55	3.91	13.46
Year 8	2031	163,811	181,686	9.83	4.00	13.83
Year 9	2032	168,404	185,750	10.10	4.09	14.19
Year 10	2033	172,997	189,813	10.38	4.18	14.56
Ten-Year Increase		45,162	39,178	2.71	0.86	3.57
		Projected Expenditure		**$1,052,970**	**$334,930**	**$1,387,901**

Growth-Related Expenditures for Fire Land	$1,387,901

FIRE APPARATUS

The current levels of service are combined with the population and vehicle trip projections to illustrate the need for new fleet units. Shown in Figure 16, over the next ten years, there is a need for 5.8 units. The average cost per unit is multiplied by the need to find the projected capital need from growth ($5,690,400).

Figure 16. Projected Demand for Fire Apparatus

Infrastructure	Level of Service			Cost/Unit
Apparatus	0.098	units	per 1,000 persons	$975,000
	0.036		per 1,000 vehicle trips	

Growth-Related Need for Apparatus						
Year		Population	Nonres. Vehicle	Residential Units	Nonresidential Units	Total Units
Base	2023	127,834	150,635	12.5	5.4	18.0
Year 1	2024	132,173	154,699	13.0	5.6	18.5
Year 2	2025	136,512	158,762	13.4	5.7	19.1
Year 3	2026	141,053	162,534	13.8	5.9	19.7
Year 4	2027	145,594	166,306	14.3	6.0	20.3
Year 5	2028	150,136	170,078	14.7	6.1	20.8
Year 6	2029	154,677	173,850	15.2	6.3	21.4
Year 7	2030	159,218	177,622	15.6	6.4	22.0
Year 8	2031	163,811	181,686	16.1	6.5	22.6
Year 9	2032	168,404	185,750	16.5	6.7	23.2
Year 10	2033	172,997	189,813	17.0	6.8	23.8
Ten-Year Increase		45,162	39,178	4.4	1.4	5.8
		Projected Expenditure		**$4,315,252**	**$1,375,148**	**$5,690,400**

Growth-Related Expenditures for Apparatus	$5,690,400

FIRE EQUIPMENT

The current levels of service are combined with the population and vehicle trip projections to illustrate the need for new equipment units. Shown in Figure 17, over the next ten years, there is a need for 89.3 units. The average cost per unit is multiplied by the need to find the projected capital need from growth ($986,043).

Figure 17. Projected Demand for Fire Equipment

Infrastructure	Level of Service			Cost/Unit
Equipment	1.500	units	per 1,000 persons	$11,043
	0.550		per 1,000 vehicle trips	

Growth-Related Need for Equipment						
Year		Population	Nonres. Vehicle	Residential Units	Nonresidential Units	Total Units
Base	2023	127,834	150,635	191.8	82.8	274.6
Year 1	2024	132,173	154,699	198.3	85.1	283.3
Year 2	2025	136,512	158,762	204.8	87.3	292.1
Year 3	2026	141,053	162,534	211.6	89.4	301.0
Year 4	2027	145,594	166,306	218.4	91.5	309.9
Year 5	2028	150,136	170,078	225.2	93.5	318.7
Year 6	2029	154,677	173,850	232.0	95.6	327.6
Year 7	2030	159,218	177,622	238.8	97.7	336.5
Year 8	2031	163,811	181,686	245.7	99.9	345.6
Year 9	2032	168,404	185,750	252.6	102.2	354.8
Year 10	2033	172,997	189,813	259.5	104.4	363.9
Ten-Year Increase		45,162	39,178	67.7	21.5	89.3
		Projected Expenditure		**$748,090**	**$237,954**	**$986,043**

Growth-Related Expenditures for Equipment	$986,043

SUMMARY OF INPUT VARIABLES AND MAXIMUM SUPPORTABLE IMPACT FEES

Figure 18 provides a summary of the input variables (described in the chapter sections above) used to calculate the net cost per person and vehicle trip. The residential Fire Development Impact Fees are the product of persons per housing unit by type multiplied by the total net capital cost per person. For example, the single family maximum impact fee is $1,267 per unit ($447.66 per person x 2.83 persons per housing unit = $1,267, rounded). The nonresidential fees are the product of vehicle trips per 1,000 square feet multiplied by the net capital cost per nonresidential vehicle trip.

The Fire District Board 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.

Figure 18. Summary of Input Variables and Maximum Supportable Impact Fees

Fee Component	Cost per Person	Cost per Vehicle Trip
Fire Stations	$236.00	$87.00
Fire Admin Facilities	$75.00	$27.00
Fire Land	$23.00	$9.00
Fire Apparatus	$96.00	$35.00
Fire Equipment	$17.00	$6.00
Share of Fee Study	$0.66	$0.33
Gross Total	**$447.66**	**$164.33**
Net Total	**$447.66**	**$164.33**

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Residential (per housing unit)				
Single Family	2.83	**$1,267**	$1,621	($354)
Multifamily	1.98	**$886**	$1,621	($735)

Nonresidential

Development Type	Vehicle Trips per KSF	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Nonresidential (per 1,000 square feet)				
Retail	14.06	**$2,311**	$650	$1,661
Office	5.42	**$891**	$650	$241
Institutional	5.39	**$885**	$650	$235
Industrial	2.44	**$400**	$650	($250)
Manufacturing	2.38	**$391**	$650	($259)
Warehouse/Distribution	0.86	**$141**	$650	($509)
Self-Storage	0.73	**$120**	$650	($530)

CASH FLOW PROJECTIONS FOR MAXIMUM SUPPORTABLE IMPACT FEE

This section summarizes the potential cash flow to the Fire District if the development impact fees are implemented at the maximum supportable amounts. The cash flow projections are based on the assumptions detailed in this chapter and the development projections discussed in Appendix B. Demographic Assumptions.

The summary provides an indication of the impact fee revenue generated by new development. Shown at the bottom of the figure, the maximum supportable fire impact fee is estimated to generate $26.6 million in revenue while there is a growth-related cost of $26.6 million. Thus, the impact fees offset all growth-related capital costs.

Figure 19. Cash Flow Summary for Maximum Supportable Impact Fees

Infrastructure Costs for Fire Facilities

	Total Cost	Growth Cost
Fire Stations	$14,069,983	$14,069,983
Fire Admin Facilities	$4,464,078	$4,464,078
Fire Land	$1,387,901	$1,387,901
Apparatus	$5,690,400	$5,690,400
Equipment	$986,043	$986,043
Share of Fee Study	$42,480	$42,480
Total Expenditures	**$26,640,885**	**$26,640,885**

Projected Development Impact Fee Revenue

		Single Family $1,267 per unit	Multifamily $886 per unit	Retail $2,311 per unit	Office $891 per unit	Industrial $400 per unit	Institutional $885 per unit	
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF	
Base	2023	39,968	7,554	5,541	2,305	15,901	3,992	
1	2024	41,132	8,082	5,635	2,402	16,653	4,063	
2	2025	42,296	8,611	5,730	2,499	17,405	4,133	
3	2026	43,523	9,151	5,812	2,591	18,136	4,195	
4	2027	44,750	9,691	5,894	2,684	18,867	4,257	
5	2028	45,977	10,232	5,977	2,776	19,598	4,319	
6	2029	47,204	10,772	6,059	2,868	20,329	4,380	
7	2030	48,431	11,312	6,142	2,960	21,059	4,442	
8	2031	49,674	11,856	6,236	3,057	21,811	4,513	
9	2032	50,917	12,399	6,330	3,155	22,563	4,583	
10	2033	52,161	12,942	6,425	3,252	23,315	4,653	
Ten-Year Increase		12,192	5,389	884	947	7,414	661	
Projected Revenue		$15,447,658	$4,774,397	$2,042,669	$843,733	$2,965,760	$585,174	
						Projected Revenue	**$26,659,000**	
						Total Expenditures	**$26,641,000**	
						Non-Impact Fee Funding	**$0**	

PROPORTIONATE SHARE ANALYSIS

Development impact fees for Nampa Fire Protection 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 District in the provision of system improvements to serve new development. The 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 Nampa Fire Protection 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 District's capital improvements plan and will be included in annual capital budgets.
2) TischlerBise estimated development impact fee revenue 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. Existing and future development impact fee revenue will entirely fund growth-related improvements.
3) TischlerBise has evaluated the extent to which new development may contribute to the cost of public facilities.
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.
5) The 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 Improvement 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 District. These procedures should be addressed in the development impact fee ordinance.
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 evaluation and update of development impact fees.

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 (DIFAC). The committee must have at least five members with a minimum of two members active in the 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.

Furthermore, the Nampa Fire District formed a DIFAC that meets the Idaho Act which has been recognized by the City of Nampa and Canyon County as their DIFAC for fire impact fees in the Nampa Fire District. TischlerBise has 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.

TischlerBise 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 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 TischlerBise's experience, it is better for a reimbursement agreement to be established with the developer that constructs a system improvement. For example, if a developer elects to construct a system improvement, then a reimbursement agreement can be established to payback the developer from future development impact fee revenue. The reimbursement agreement should be based on the actual documented cost of the system improvement, if less than the amount shown in the CIP. However, the reimbursement should not exceed the CIP amount that has been used in the development impact fee calculations.

APPENDIX A. LAND USE DEFINITIONS

RESIDENTIAL DEVELOPMENT

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

Single Family Units:

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

Multifamily Units:

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

NONRESIDENTIAL DEVELOPMENT CATEGORIES

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

Retail: Establishments primarily selling merchandise, eating/drinking places, and entertainment uses. By way of example, *Retail* includes shopping centers, banks, restaurants, and movie theaters.

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

Industrial: Establishments primarily engaged in the production and transportation of goods. By way of example, *Industrial* includes manufacturing plants and distribution facilities.

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

Manufacturing: A manufacturing facility is an area where the primary activity is the conversion of raw materials or parts into finished products. Size and type of activity may vary substantially from one facility to another. In addition to the actual production of goods, a manufacturing facility typically has an office and may provide space for warehouse, research, and associated functions.

Warehousing: A warehouse is primarily devoted to the storage of materials, but it may also include office and maintenance areas. By way of example, *Warehousing* includes high-cube transload and short-term storage warehouse, high-cube fulfillment center warehouse, high-cube parcel hub warehouse, and high-cube cold storage warehouse.

Self-storage: A mini-warehouse is a building in which a number of storage units or vaults are rented for the storage of goods. They are typically referred to as “self-storage” facilities. Each unit is physically separated from other units, and access is usually provided through an overhead door or other common access point

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 District 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. TischlerBise recommends that fees for residential development in Nampa Fire Protection District be imposed according to persons per housing unit.

Based on housing characteristics, TischlerBise 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 District facilities and services. Figure 20 shows the US Census American Community Survey 2021 5-Year Estimates data for the City of Nampa. The boundaries of only the City of Nampa were used to provide the most accurate geographic representation of the district boundaries using Census data. Single family units have a PPHU of 2.83 persons and multifamily units have a household size of 1.98 persons. Additionally, there is a housing mix of 84 percent single family and 16 percent multifamily.

The estimates in Figure 20 are for PPHU calculations. Base year population and housing units are estimated with another, more recent data source.

Figure 20. Persons per Housing Unit

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	85,668	30,271	**2.83**	29,588	2.90	84%
Multifamily [2]	11,312	5,721	**1.98**	5,312	2.13	16%
Total	96,980	35,992	**2.69**	34,900	2.78	

[1] Includes attached and detached single family homes and mobile homes
[2] Includes all other types
Source: U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates

BASE YEAR HOUSING UNITS AND POPULATION

Base year population is derived from the base year population estimate from the City of Nampa Impact Fee Study and Community Planning Association of Southwest Idaho (COMPASS) traffic analysis zone data from the areas of the District outside of city limits. Based off of this data, the base year population estimate for the Fire District is 127,834. PPHU data shown in Figure 20 is used to convert this total population number to a total housing unit number, which is estimated to be 47,522. Then the housing unit mix percentage is applied to this total housing unit estimate to get a breakdown between single and multifamily units leading to an estimated 39,968 single family units and 7,554 multifamily units.

Figure 21. Base Year Housing Units and Population

Nampa Fire Protection District	Base Year 2023
Population [1]	127,834
Housing Units [2]	
Single Family	39,968
Multifamily	7,554
Total Housing Units	47,522

[1] COMPASS Traffic Analysis Zone Model; City of Nampa Impact Fee Study
[2] U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates, TischlerBise analysis

NEW RESIDENTIAL CONSTRUCTION TREND

To illustrate residential development trends in the Fire District, Figure 22 lists the past six years of new construction in City of Nampa excluding the peak of 2021. Over the past six years there has been a total of 9,791 housing units added with 6,574 being single family homes and 3,155 being multifamily homes. Excluding the peak of 2021, this leads to a weighted average of 1,520 housing units added annually with 1,019 being single family homes and 501 being multifamily homes.

Figure 22. City of Nampa Building Permit History

Housing Type	2018	2019	2020	2021	2022	2023	Total	Weighted Average
Single Family	857	1,113	1,278	1,481	895	950	6,574	**1,019**
Multifamily	232	642	458	651	882	290	3,155	**501**
Total	1,089	1,755	1,736	2,132	1,777	1,240	9,729	**1,520**

Source: City of Nampa Department of Building Safety
[1] Excludes the peak of 2021

HOUSING UNIT AND POPULATION PROJECTIONS

The residential projections are based on building permit trends within the City of Nampa and COMPASS traffic analysis zone data for the areas of the District outside of city limits. Past housing construction trends are assumed to continue through the next ten years. The annual average totals are included in the projections to estimate housing growth in the District. Population growth is estimated based on housing development and PPHU by housing type. As a result, there are 17,581 new housing units projected in the District over the next ten years, broken down into 12,192 single family units and 5,389 multifamily units. Based on the housing development, population in the District is estimated to grow by 45,162 residents or a 35 percent increase from the base year.

Figure 23. Residential Development Projections

Nampa Fire Protection District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population [1]	127,834	132,173	136,512	141,053	145,594	150,136	154,677	159,218	163,811	168,404	172,997	**45,162**
Housing Units [2]												
Single Family	39,968	41,132	42,296	43,523	44,750	45,977	47,204	48,431	49,674	50,917	52,161	**12,192**
Multifamily	7,554	8,082	8,611	9,151	9,691	10,232	10,772	11,312	11,856	12,399	12,942	**5,389**
Total Housing Units	47,522	49,214	50,906	52,674	54,441	56,209	57,976	59,743	61,530	63,317	65,103	**17,581**

[1] Population projections are based on housing growth and PPHU factors

[2] Housing projections are based on annual average without peak in Nampa and COMPASS projections outside of Nampa

CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

The impact fee study will include nonresidential development as well. Utilizing employment data from the City of Nampa Impact Fee Study, COMPASS TAZ data for the areas of the District outside of city limits, and the City of Nampa website, 2023 total employment in the District is estimated at 46,139 jobs. Employment data from the City of Nampa website is used to breakdown this job total. Listed in Figure 24, there are an estimated 11,764 retail jobs, 7,507 office jobs, 15,461 industrial jobs, and 11,406 institutional jobs located in the District.

To estimate the nonresidential floor area, employee density factors from the Institute of Transportation Engineers (ITE) *Trip Generation* Manual (2021) are applied to job estimates. Figure 24 lists the land use type and density factors that are included in the analysis. Overall, there is 27.7 million square feet estimated in the District in the base year. Industrial and retail development make up the majority of this with a combined 77 percent of the total floor area.

Figure 24. Base Year Employment and Nonresidential Floor Area

Nampa Fire Protection District	Base Year Jobs [1]	% of Total	Base Year Sq. Ft. [2]	% of Total
Retail	11,764	25%	5,540,925	20%
Office	7,507	16%	2,304,725	8%
Industrial	15,461	34%	15,901,010	57%
Institutional	11,406	25%	3,992,211	14%
Total	**46,139**	**100%**	**27,738,871**	**100%**

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; City of Nampa Impact Fee Study; cityofnampa.us
[2] Trip Generation, Institute of Transportation Engineers, 11th
[3] Note: To account for the recent boom in construction, industrial floor area has been calculated based on recent development and 2021 estimates.

Figure 25. Institute of Transportation Engineers (ITE) Employment Density Factors

Employment Industry	ITE Code	Land Use	Demand Unit	Emp Per Dmd Unit	Sq Ft Per Emp
Retail	820	Shopping Center	1,000 Sq Ft	2.12	471
Office	710	General Office	1,000 Sq Ft	3.26	307
Industrial	110	Light Industrial	1,000 Sq Ft	1.57	637
Institutional	610	Hospital	1,000 Sq Ft	2.86	350

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

NONRESIDENTIAL CONSTRUCTION TREND

To illustrate nonresidential development trends in the District, Figure 26 shows the average nonresidential construction in square feet over the last 5 years excluding the peak year (2022) and the Amazon Fulfillment Center (AFC) constructed in 2019 since this was a large, unique development. This average will be used for employment and floor area projections within the City of Nampa.

Figure 26. Annual Nonresidential Construction Estimates

Industry	2018	2019	2020	2021	2022	Total	5-Year Average	w/o 2022 Peak & AFC
Retail	76,677	53,111	52,838	41,951	111,062	335,639	**67,128**	**56,144**
Office	84,864	95,738	65,552	78,978	297,384	622,516	**124,503**	**81,283**
Industrial	655,730	3,338,413	490,116	836,289	3,260,783	8,581,331	**1,716,266**	**684,126**
Institutional	55,811	29,359	16,062	70,325	35,436	206,993	**41,399**	**42,889**
Total	873,082	3,516,621	624,568	1,027,543	3,704,665	9,746,479	**1,949,296**	**864,443**

Source: City of Nampa Department of Building Safety

[1] Includes Amazon Fulfillment Center, 2.6 million sq. ft. Without AFC industrial growth was 754,000 sq. ft.

EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA PROJECTIONS

Job and nonresidential floor area projections for the next ten years are provided in Figure 27. Floor area is projected using commercial building permit data and COMPASS TAZ data for areas of the District outside of city limits. Over the next ten years, the nonresidential floor area is projected to increase by approximately 9.9 million square feet, a 36 percent increase from the base year.

Job growth is converted into nonresidential floor area using the ITE square feet per employee averages shown in Figure 25. Over the next ten years there is a projected increase of 18,490 jobs in the District, a 40 percent increase from the base year. Industrial development accounts for the greatest share of the increase at 75 percent of the total projected new jobs.

Figure 27. Employment and Nonresidential Floor Area Projections

Industry	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	11,764	11,964	12,165	12,340	12,515	12,690	12,865	13,040	13,240	13,441	13,641	**1,877**
Office	7,507	7,824	8,140	8,441	8,741	9,041	9,342	9,642	9,959	10,275	10,592	**3,085**
Industrial	15,461	16,642	17,822	18,970	20,117	21,264	22,412	23,559	24,740	25,920	27,101	**11,640**
Institutional	11,406	11,607	11,809	11,985	12,162	12,339	12,515	12,692	12,893	13,094	13,296	**1,889**
Total	46,139	48,037	49,936	51,735	53,535	55,334	57,134	58,933	60,832	62,730	64,629	**18,490**
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	5,541	5,635	5,730	5,812	5,894	5,977	6,059	6,142	6,236	6,330	6,425	**884**
Office	2,305	2,402	2,499	2,591	2,684	2,776	2,868	2,960	3,057	3,155	3,252	**947**
Industrial	15,901	16,653	17,405	18,136	18,867	19,598	20,329	21,059	21,811	22,563	23,315	**7,414**
Institutional	3,992	4,063	4,133	4,195	4,257	4,319	4,380	4,442	4,513	4,583	4,653	**661**
Total	27,739	28,753	29,767	30,734	31,701	32,669	33,636	34,604	35,618	36,631	37,645	**9,906**

[1] Source: Institute of Transportation Engineers, *Trip Generation* , 2021
[2] Source: Building permit analysis by TischlerBise

VEHICLE TRIP GENERATION

RESIDENTIAL VEHICLE TRIPS BY HOUSING TYPE

A customized trip rate is calculated for the single family and multifamily units in the Nampa Fire Protection District. In Figure 28, the most recent data from the US Census American Community Survey is inputted into equations provided by the ITE to calculate the trip ends per housing unit factor. A single family unit is estimated to generate 10.83 trip ends and a multifamily unit is estimated to generate 5.45 trip ends on an average weekday.

Figure 28. Customized Residential Trip End Rates by Housing Type

		Households by Structure Type[2]			
Tenure by Units in Structure	Vehicles Available[1]	Single Family	Multifamily	Total	Vehicles per HH by Tenure
Owner-Occupied	53,591	23,358	109	23,467	2.28
Renter-Occupied	19,632	6,230	5,203	11,433	1.72
Total	73,223	29,588	5,312	34,900	2.10
Housing Units[3]		30,271	5,721	35,992	

Housing Type	Persons in Households[4]	Trip Ends[5]	Vehicles by Type of Unit	Trip Ends[6]	Average Trip Ends	Local Trip Ends per Unit	National Trip Ends per Unit[7]
Single Family	85,668	238,513	63,972	416,946	327,729	**10.83**	9.43
Multifamily	11,312	25,823	9,198	36,532	31,178	**5.45**	4.54
Total	96,980	264,336	73,170	453,478	358,907	**9.97**	

1. Vehicles available by tenure from Table B25046, American Community Survey, 2021 5-Year Estimates.
2. Households by tenure and units in structure from Table B25032, American Community Survey, 2021 5-Year Estimates.
3. Housing units from Table B25024, American Community Survey, 2021 5-Year Estimates.
4. Total population in households from Table B25033, American Community Survey, 2021 5-Year Estimates.
5. Vehicle trips ends based on persons using formulas from ITE *Trip Generation* . For single-family housing (ITE 210), the fitted curve equation is EXP(0.89*LN(persons)+1.72) [ITE 2017]. To approximate the average population of the ITE studies, persons were divided by 66 and the equation result multiplied by 66. For multi-family housing (ITE 221), the fitted curve equation is (2.29*persons)-81.02 [ITE 2017].
6. Vehicle trip ends based on vehicles available using formulas from ITE *Trip Generation* . For single-family housing (ITE 210), the fitted curve equation is EXP(0.99*LN(vehicles)+1.93) [ITE 2017]. To approximate the average number of vehicles in the ITE studies, vehicles available were divided by 118 and the equation result multiplied by 118. For multifamily housing (ITE 220), the fitted curve equation is (3.94*vehicles)+293.58 [ITE 2012].
7. Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).

Residential Vehicle Trips Adjustment Factors

A vehicle trip end is the out-bound or in-bound leg of a vehicle trip. As a result, so to not double count trips, a standard 50 percent adjustment is applied to trip ends to calculate a vehicle trip. For example, the out-bound trip from a person's home to work is attributed to the housing unit and the trip from work back home is attributed to the employer.

However, an additional adjustment is necessary to capture Nampa residents' work bound trips that are outside of the city. The trip adjustment factor includes two components. According to the National Household Travel Survey, home-based work trips are typically 31 percent of out-bound trips (which are 50 percent of all trip ends). Also, utilizing the most recent data from the Census Bureau's web application "OnTheMap", 73 percent of Nampa workers travel outside the District for work. In combination, these factors account for 11 percent of additional production trips (0.31 x 0.50 x 0.73 = 0.11). Shown in Figure 29, the total adjustment factor for residential housing units includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (11 percent of production trips) for a total of 61 percent.

Figure 29. Residential Trip Adjustment Factor for Commuters

Trip Adjustment Factor for Commuters

Employed Nampa Residents (2020)	45,307
Residents Working in Nampa (2020)	12,170
Residents Commuting Outside of Nampa for Work	33,137
Percent Commuting Out of Nampa	73%
Additional Production Trips	**11%**

Standard Trip Adjustment Factor	**50%**
Residential Trip Adjustment Factor	**61%**

Source: U.S. Census, OnTheMap Application, 2020

NONRESIDENTIAL VEHICLE TRIPS

Vehicle trip generation for nonresidential land uses are calculated by using ITE's average daily trip end rates and adjustment factors found in their recently published 11th edition of Trip Generation. To estimate the trip generation in the Nampa Fire Protection District, the weekday trip end per 1,000 square feet factors listed in Figure 30 are used.

Figure 30. Institute of Transportation Engineers Nonresidential Factors

Employment Industry	ITE Code	Land Use	Demand Unit	Wkdy Trip Ends per Dmd Unit	Wkdy Trip Ends per Employee
Retail	820	Shopping Center	1,000 Sq Ft	37.01	17.42
Office	710	General Office	1,000 Sq Ft	10.84	3.33
Industrial	110	Light Industrial	1,000 Sq Ft	4.87	3.10
Institutional	610	Hospital	1,000 Sq Ft	10.77	3.77

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

For nonresidential land uses, the standard 50 percent adjustment is applied to office, industrial, and institutional. A lower vehicle trip adjustment factor is used for retail because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination.

In Figure 31, the Institute for Transportation Engineers' land use code, daily vehicle trip end rate, and trip adjustment factor is listed for each land use.

Figure 31. Daily Vehicle Trip Factors

Land Use	ITE Codes	Daily Vehicle Trip Ends	Trip Adj. Factor	Daily Vehicle Trips
Residential (per housing unit)				
Single Family	210	10.83	61%	6.61
Multifamily	220	5.45	61%	3.32
Nonresidential (per 1,000 square feet)				
Retail	820	37.01	38%	14.06
Office	710	10.84	50%	5.42
Industrial	110	4.87	50%	2.44
Institutional	610	10.77	50%	5.39

Source: *Trip Generation* , Institute of Transportation Engineers, 11th Edition (2021); National Household Travel Survey, 2009

VEHICLE TRIP PROJECTIONS

The base year vehicle trip totals and vehicle trip projections are calculated by combining the vehicle trip end factors, the trip adjustment factors, and the residential and nonresidential assumptions for housing stock and floor area. Districtwide, residential land uses account for 289,155 vehicle trips and nonresidential land uses account for 150,635 vehicle trips in the base year (Figure 32).

Through 2033, it is projected that daily vehicle trips will increase by 137,639 trips with the majority of the growth being generated by single family (59 percent) and multifamily (13 percent) development which leads to a 31 percent increase in vehicle trips from the base year through 2033.

Figure 32. Vehicle Trip Projections

Nampa Fire Protection District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Residential Trips												
Single Family	264,043	271,729	279,418	287,524	295,631	303,737	311,844	319,951	328,163	336,376	344,589	**80,546**
Multifamily	25,112	26,870	28,626	30,423	32,219	34,015	35,812	37,608	39,414	41,221	43,027	**17,915**
Subtotal	289,155	298,598	308,044	317,947	327,850	337,753	347,656	357,558	367,578	377,597	387,616	**98,461**
Nonresidential Trips												
Retail	77,926	79,253	80,580	81,739	82,899	84,058	85,218	86,377	87,704	89,031	90,357	**12,431**
Office	12,492	13,018	13,545	14,045	14,545	15,044	15,544	16,044	16,571	17,097	17,624	**5,132**
Industrial	38,719	40,550	42,381	44,161	45,941	47,720	49,500	51,280	53,111	54,942	56,773	**18,054**
Institutional	21,498	21,877	22,256	22,589	22,922	23,255	23,588	23,921	24,300	24,680	25,059	**3,561**
Subtotal	150,635	154,699	158,762	162,534	166,306	170,078	173,850	177,622	181,686	185,750	189,813	**39,178**
Vehicle Trips												
Grand Total	439,790	453,297	466,806	480,481	494,156	507,831	521,506	535,181	549,264	563,346	577,429	**137,639**

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

B-8

Capital Improvement Plan and Development Impact Fee Study

Final Report Submitted to:

Parma Rural Fire Protection District

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2022 Capital Improvement Plan and Development Impact Fee Study
Parma Rural Fire Protection District

EXECUTIVE SUMMARY

The Parma Rural Fire Protection 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

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 x 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 ÷ 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 student). 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 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:

- 1,000 square feet of station space
- 5.0 new pieces of apparatus
- 14 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 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 11th Edition, published by the Institute of Transportation Engineers. These definitions are provided in the Appendix A. Land Use Definitions.

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

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.98	$1,984
Multifamily	1.24	$825

Nonresidential

Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	14.06	$4,126
Office	5.42	$1,590
Industrial	2.44	$714
Institutional	11.30	$3,314

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 Parma 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 76 percent while nonresidential development accounts for 24 percent of the demand for Fire District facilities, apparatus and equipment.

Figure 3: Proportionate Share Factors

Parma RFPD - Parma, ID (2019)				
Residential			*Demand*	*Person*
Population*	5,858		*Hours/Day*	*Hours*
Residents Not Working		3,504	20	70,080
Employed Residents		2,354		
Employed in Parma		362	14	5,068
Employed outside Parma		1,992	14	27,888
			Residential Subtotal	103,036
			Residential Share =>	**76%**
Nonresidential				
Non-working Residents		3,504	4	14,016
Jobs Located in Parma		1,790		
Residents Employed in Parma		1,428	10	14,280
Non-Resident Workers (inflow commuters)		362	10	3,620
			Nonresidential Subtotal	31,916
			Nonresidential Share =>	**24%**
			TOTAL	134,952

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: Parma Rural Fire Protection District Service Units

Residential (per housing unit)

Type of Housing Unit	Persons per Housing Unit*
Single-Family	2.98
Multi-Family	1.24

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	22.59	50%	11.30

**Derived from the U.S. Census Bureau American Community*
***ITE Trrip Generation Rates, 11th Edition (2021)*

PARMA RURAL FIRE PROTECTION DISTRICT LEVEL OF SERVICE ANALYSIS

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

STATION SPACE

As shown in Figure 5, the Fire District currently operates two stations, Station 1, which totals 12,000 square feet and is owned by the Fire District and Station 2 which is leased. The existing level of service for residential development is 1.51 square feet per person, and the nonresidential level of service is 0.72 square feet per nonresidential vehicle trip. This is determined by multiplying the total square footage by the proportionate share factors (76% for residential development and 24% for nonresidential development), and then dividing the respective totals by the current service units (6,045 persons for residential and 4,017 nonresidential vehicle trips).

Figure 5: Existing Level of Service for Station Space

Facility	Square Feet
Station 1	12,000
Total	**12,000**

Level-of-Service Standards	Residential	Nonresidential
Proportionate Share	76%	24%
Share of Facility Square Feet	9,120	2,880
2021 Population/Nonres.Vehicle Trips	6,045	4,017
Square Feet per Person/Nonres. Trips	**1.51**	**0.72**

VEHICLES/APPARATUS

As shown in Figure 6, the Fire District currently has 12 pieces of apparatus. The existing level of service for residential development is 1.51 pieces of apparatus for every 1,000 persons, and the nonresidential level of service is 0.72 pieces of apparatus per 1,000 nonresidential vehicle trips. This is determined by multiplying the total apparatus inventory by the proportionate share factors (76% for residential development and 24% for nonresidential development), and then dividing the respective totals by the current service units (6,045 persons for residential and 4,017 nonresidential vehicle trips) and multiplying by 1,000.

Figure 6: Existing Level of Service for Vehicles and Apparatus

Apparatus	Total Units
Engine	3
Water Tenders	1
Brush Rigs	2
Air Trailer	1
Support Vehicles	2
Ambulance	3
Total	**12**

Level-of-Service Standards	**Residential**	**Nonresidential**
Proportionate Share	76%	24%
Share of Apparatus	9.12	2.88
2021 Population/Nonres.Vehicle Trips	6,045	4,017
Apparatus per 1,000 Persons/Nonres. Trips	**1.51**	**0.72**

EQUIPMENT

As shown in Figure 7, the Fire District currently has 45 pieces of equipment. The existing level of service for residential development is 5.66 pieces of equipment for every 1,000 persons, and the nonresidential level of service is 2.69 pieces of equipment per 1,000 nonresidential vehicle trips. This is determined by multiplying the total equipment inventory by the proportionate share factors (76% for residential development and 24% for nonresidential development), and then dividing the respective totals by the current service units (6,045 persons for residential and 4,017 nonresidential vehicle trips) and multiplying by 1,000.

Figure 7: Existing Level of Service for Equipment

Equipment	Total Units
SCBA	32
Portable Radios	10
Cardiac Monitors	3
Total	**45**

Level-of-Service Standards	Residential	Nonresidential
Proportionate Share	76%	24%
Share of Equipment	34.20	10.80
2021 Population/Nonres.Vehicle Trips	6,045	4,017
Equipment per 1,000 Persons/Nonres. Trips	**5.66**	**2.69**

PLANNED GROWTH-RELATED INFRASTRUCTURE IMPROVEMENTS

PLANNED FIRE STATIONS

The Fire District plans on expanding the current fire station by adding living and dorm space to allow for full-time employees. As shown in Figure 8, the Fire District estimates adding approximately 1,000 square feet at the station, with an estimated cost of $250,000 would 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 square footage of the planned station expansion (1,000 square feet) to the increase in residential and nonresidential service units through 2031. As shown in Figure 8, new development is being charged for a level of service that is substantially below what currently exists in the Fire District. For example, as shown previously in Figure 5, the existing level of service per person is 1.51 square feet, compared to 0.37 square feet 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 square footage (1,000) by the proportionate share factors (76% for residential and 24% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (2,079 persons and 1,477 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.37 square feet per person and 0.16 square feet per nonresidential trip) are compared to the cost per square foot ($250), the resulting cost per service units are $93 per person and $40 per nonresidential vehicle trip.

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

Facility	Square Feet	Cost per Square Foot	Estimated Cost
Station 1	1,000	$250	$250,000
Total	**1,000**	**$250**	**$250,000**

Level-of-Service Standards	Residential	Nonresidential
Proportionate Share	76%	24%
Share of Facility Square Feet	760	240
Projected 2031 Population/Nonres.Vehicle Trips	2,079	1,477
Square Feet per Person/Nonres. Trips	**0.37**	**0.16**

Cost Analysis	Residential	Nonresidential
Square Feet per Person/Nonres. Trips	0.37	0.16
Average Cost per Square Foot	$250	$250
Capital Cost Per Person/Nonres. Trip	**$93**	**$40**

PLANNED VEHICLES/APPARATUS

To compliment the planned additional station, the Fire District plans on purchasing 5.0 additional pieces of apparatus. As shown in Figure 9, the estimated cost of the apparatus is $1,425,000. 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 (5.0 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 higher 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 1.51 vehicles/apparatus, compared to 1.83 vehicles/apparatus per 1,000 persons for the impact fee calculation. If this were the only item on the capital improvement plan, steps would need to be taken to lower the plan to ensure that the proposed level of service is at or below the current service levels. However, the facility proposed capital improvement plan provides a level of service that is well below current levels, providing additional capacity for apparatus and equipment.

As shown in Figure 9, the cost per residential and nonresidential service unit is determined by multiplying the planned vehicle/apparatus (5.0) by the proportionate share factors (76% for residential and 24% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (2,079 persons and 1,477 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (1.83 vehicles/apparatus per 1,000 persons and 0.81 vehicles/apparatus per 1,000 nonresidential trips) are compared to the weighted average cost per vehicle/apparatus ($285,000), the resulting cost per service units are $522 per person and $231 per nonresidential vehicle trip.

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

Apparatus	Total Units	Cost per Vehicle	Estimated Cost
Engine	1.0	$500,000	$500,000
Water Tenders	1.0	$350,000	$350,000
Brush Rigs	1.0	$300,000	$300,000
Support Vehicles	1.0	$75,000	$75,000
Ambulance	1.0	$200,000	$200,000
Total	**5.0**	**$285,000**	**$1,425,000**

Level-of-Service Standards	**Residential**	**Nonresidential**
Proportionate Share	76%	24%
Share of Apparatus	3.80	1.20
Projected 2031 Population/Nonres.Vehicle Trips	2,079	1,477
Apparatus per 1,000 Persons/Nonres. Trips	**1.83**	**0.81**

Cost Analysis	**Residential**	**Nonresidential**
Apparatus per 1,000 Persons/Nonres. Trips	1.83	0.81
Average Cost per Unit	$285,000	$285,000
Capital Cost Per Person/Nonres. Trip	**$522**	**$231**

PLANNED EQUIPMENT

To facilitate the addition of growth-related personnel, the Fire District plans on purchasing 14 pieces of equipment. As shown in Figure 10, the estimated cost of the equipment is $118,000. 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 (14 pieces) to the increase in residential and nonresidential service units through 2031. As shown in Figure 10, similar to station space 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 7, the existing level of service per 1,000 persons is 5.66 equipment units, compared to 5.12 equipment units per 1,000 persons for the impact fee calculation.

As shown in Figure 10, the cost per residential and nonresidential service unit is determined by multiplying the planned equipment (14) by the proportionate share factors (76% for residential and 24% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (2,079 persons and 1,477 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (5.12 equipment units per 1,000 persons and 2.27 equipment units per 1,000 nonresidential trip) are compared to the weighted average cost per vehicle/equipment ($8,429), the resulting cost per service units are $43 per person and $19 per nonresidential vehicle trip.

Figure 10: Planned Equipment and Cost per Service Unit

Equipment	Total Units	Cost per Unit	Estimated Cost
SCBA	6.0	$8,000	$48,000
Turnouts/PPE	6.0	$3,000	$18,000
Ultrasonic Washer	1.0	$7,000	$7,000
Cardiac Monitors	1.0	$45,000	$45,000
Total	**14.0**	**$8,429**	**$118,000**

Level-of-Service Standards	Residential	Nonresidential
Proportionate Share	76%	24%
Share of Equipment	10.64	3.36
Projected 2031 Population/Nonres.Vehicle Trips	2,079	1,477
Equipment per 1,000 Persons/Nonres. Trips	**5.12**	**2.27**

Cost Analysis	Residential	Nonresidential
Equipment per 1,000 Persons/Nonres. Trips	5.12	2.27
Average Cost per Unit	$8,429	$8,429
Capital Cost Per Person/Nonres. Trip	**$43**	**$19**

Cost to Prepare Development Impact Fee Report

The cost to prepare the Capital Improvement Plan and Development Impact Fee Report totals $10,000. The Fie 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 $8 per person and $3 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	76%	Population	6,232	7,224	992	$8
		Nonresidential	24%	Vehicle Trips	4,145	4,848	703	$3

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 $824 cost per person by the service unit ratios (persons per housing unit) for each housing type. Nonresidential development fees are calculated by multiplying the $364 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: Parma Rural Fire Protection District Maximum Supportable Impact Fees

Fee Component	Proposed Fees	
	Cost per Person	Cost per Nonres. Vehicle Trips
Fire Stations	$93	$40
Fire Vehicles and Apparatuses	$522	$231
Fire Equipment	$43	$19
Impact Fee Study	$8	$3
Gross Total	$666	$293
Net Total	**$666**	**$293**

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.98	**$1,984**
Multifamily	1.24	**$825**

Nonresidential

Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	14.06	**$4,126**
Office	5.42	**$1,590**
Industrial	2.44	**$714**
Institutional	11.30	**$3,314**

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 is residential development (2,079 new residents and 742 new housing units) and a 37 percent increase in nonresidential development (698 new jobs and 396,000 square feet of development).

Figure 13: Ten-Year Projected Residential and Nonresidential Growth

Parma RFPD - Parma, 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]	6,045	6,232	6,418	6,605	6,791	7,007	7,224	7,440	7,657	7,873	8,124	**2,079**
Housing Units by Type [2]												
Single Family	1,934	1,994	2,054	2,114	2,174	2,243	2,312	2,381	2,450	2,519	2,599	**665**
Multifamily	227	234	241	248	255	263	271	279	287	295	304	**77**
Total Housing Units	2,161	2,228	2,295	2,362	2,429	2,506	2,583	2,660	2,737	2,814	2,903	**742**
Jobs [3]												
Retail	111	115	119	122	126	130	134	139	143	148	152	**41**
Office	134	138	142	147	151	156	161	166	172	177	183	**49**
Industrial	1,428	1,473	1,520	1,568	1,618	1,670	1,723	1,778	1,834	1,893	1,953	**525**
Institutional	226	233	241	248	256	264	273	281	290	300	309	**83**
Total Jobs	1,899	1,959	2,022	2,086	2,152	2,221	2,291	2,364	2,439	2,517	2,597	**698**
Nonresidential Floor Area (1,000 sq. ft.) [4]												
Retail	52	54	56	58	59	61	63	65	67	70	72	**19**
Office	41	42	44	45	47	48	50	51	53	54	56	**15**
Industrial	910	938	968	999	1,031	1,064	1,098	1,132	1,168	1,206	1,244	**334**
Institutional	75	77	79	82	85	87	90	93	96	99	102	**27**
Total Floor Area	1,078	1,112	1,147	1,184	1,221	1,260	1,300	1,342	1,384	1,428	1,474	**396**

[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: 1,000 square feet of station space with an estimated cost of $250,000, 5.0 pieces of apparatus with an estimated cost of $1,175,000, 14 pieces of equipment with an estimated cost of $118,000 and the cost of the first of two required Impact Fee Studies.

Figure 14: Parma Rural Fire Protection 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							
Station 1	Add Living and Dorm Space for FF's	1,000	250	250,000	100%	250,000	0
Station 2	Add Living and Dorm Space for FF's	1,000	250	250,000	0%	0	250,000
Total Facilities	Growth Adjusted Number of Units	1,000		500,000		250,000	250,000
Vehicles							
Engine	Add for Station 2	1	500,000	500,000	100%	500,000	0
Water Tenders	Add	1	350,000	350,000	100%	350,000	0
Brush Rigs	Add for Station 2	1	300,000	300,000	100%	300,000	0
Support Vehicles		1	75,000	75,000	100%	75,000	0
Existing Replacement		1	950,000	950,000	0%	0	950,000
Ambulance	Add for Station 2	1	200,000	200,000	100%	200,000	0
Total Vehicles	Growth Adjusted Number of Units	5.0		2,375,000		1,425,000	950,000
Equipment							
SCBA	New for Growth	6	8,000	48,000	100%	48,000	0
SCBA	Replace	35	8,000	280,000		0	280,000
Turnouts/PPE	New for Growth	6	3,000	18,000	100%	18,000	0
Turnouts/PPE	Replace	60	3,000	180,000		0	180,000
Ultrasonic Washer	To clean turnouts and gear	1	7,000	7,000	100%	7,000	0
Cardiac Monitors	Replace	2	45,000	90,000		0	90,000
Cardiac Monitors	Add for Station 2	1	45,000	45,000	100%	45,000	0
Total Equipment	Growth Adjusted Number of Units	14.0		668,000		118,000	550,000
Total Capital Needs		1,019		3,543,000		1,793,000	1,750,000
Minus Current Impact Fee Fund Balance				0	100%	0	0
Plus Impact Fee Study				10,000	100%	10,000	0
Total Capital Improvement Plan				3,553,000		1,803,000	1,750,000

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 offset by the development impact fees. Actual results will vary from projections so 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 $1.8 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 15: Projected Development Impact Fee Revenue

		Single Family $1,984 per unit	Multifamily $825 per unit	Retail $4,126 per KSF	Office $1,590 per KSF	Industrial $714 per KSF	Institutional $3,314 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2021	1,934	227	52	41	910	75
Year 1	2022	1,994	234	54	42	938	77
Year 2	2023	2,054	241	56	44	968	79
Year 3	2024	2,114	248	58	45	999	82
Year 4	2025	2,174	255	59	47	1,031	85
Year 5	2026	2,243	263	61	48	1,064	87
Year 6	2027	2,312	271	63	50	1,098	90
Year 7	2028	2,381	279	65	51	1,132	93
Year 8	2029	2,450	287	67	53	1,168	96
Year 9	2030	2,519	295	70	54	1,206	99
Year 10	2031	2,599	304	72	56	1,244	102
Ten-Year Increase		665	77	19	15	334	27
Projected Revenue =>		$1,319,360	$63,690	$79,603	$23,994	$238,820	$90,873
						Projected Revenue =>	**$1,816,000**
						Total Expenditures =>	**$1,803,000**
						Non-Impact Fee Funding =>	**$0**

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 evaluation and update of development impact fees.

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 with a minimum of two members active in the 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

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

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 data from the US Census American Community Survey 2020 5-Year Estimates data for the City of Parma. Total housing units and population were provided by the Community Planning Association of Southwest Idaho ("COMPASS") for the Fire District and a proportionate share was then allocated to single family and multifamily types. Single family units have a person per housing unit factor of 2.98 persons and multifamily units have an average of 1.24 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]	5,586	1,874	**2.98**	2,047	2.73	89%
Multifamily [2]	272	220	**1.24**	254	1.07	11%
Total	5,858	2,094	**2.80**	2,301	2.55	

[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, COMPASS, TischlerBiseGalena Analysis

BASE YEAR POPULATION AND HOUSING UNITS

Data derived from the 2020 U.S. Census Bureau and the Payette County Assessor along with statistics from the 2020 American Community Survey data were used to estimate the number of housing units for the base year. The proportionate number of persons per housing unit portrayed in Figure 16 for both single family and multifamily units were then multiplied by the number of housing units to estimate the base year household population of 6,045 as illustrated in Figure 17 below.

Figure 17: Base Year Population and Housing Units

Parma RFPD - Parma, ID	Base Year 2021
Population [1]	6,045
Housing Units [1]	
Single Family	1,934
Multifamily	227
Total Housing Units	2,161

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

POPULATION AND HOUSING UNIT PROJECTIONS

Single family housing development in the City of Parma is based on the existing development pipeline. Between several proposed subdivisions, there is an estimated buildout of 230 to 250 single family homes. These units, 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, 34.4 percent over the next ten years, as shown in Figure 18. Resulting in an increase of 2,079 residents and a housing unit increase of 742. Single family development accounts for approximately 90 percent of the total housing growth.

Figure 18. Residential Development Projections

Parma RFPD - Parma, ID	Base Year 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total Increase
Population [1]	6,045	6,232	6,418	6,605	6,791	7,007	7,224	7,440	7,657	7,873	8,124	**2,079**
Percent Increase		*3.1%*	*3.0%*	*2.9%*	*2.8%*	*3.2%*	*3.1%*	*3.0%*	*2.9%*	*2.8%*	*3.2%*	*34.4%*
Housing Units [2]												
Single Family	1,934	1,994	2,054	2,114	2,174	2,243	2,312	2,381	2,450	2,519	2,599	**665**
Multifamily	227	234	241	248	255	263	271	279	287	295	304	**77**
Total Housing Units	2,161	2,228	2,295	2,362	2,429	2,506	2,583	2,660	2,737	2,814	2,903	**742**

[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 75 percent of employment is in the Industrial industry predominantly in the agricultural sector, with the retail industry featuring the lowest percentage share.

Figure 19. Base Year Employment by Industry

Employment Industries	Base Year Jobs [1]	Percent of Total
Retail	111	6%
Office	134	7%
Industrial	1,428	75%
Institutional	226	12%
Total	1,899	100%

[1] Source: American Census Bureau OnTheMap Parma 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 1.1 million square feet of nonresidential floor area in the Fire District. The Industrial/(agricultural) industry accounts for the highest amount of the total nonresidential floor area in the Fire District, with approximately 84 percent. Office accounts for 4 percent, Retail accounts for 5 percent, and Institutional accounts for 7 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	111	471	52,462
Office	134	307	41,034
Industrial	1,428	637	909,528
Institutional	226	330	74,563
Total	1,899		1,077,587

[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 698 jobs. The majority of the increase comes from the Industrial industry (75%); however, the Institutional industry (12%) would 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 396 thousand square feet, a 37 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
Jobs [1]												
Retail	111	115	119	122	126	130	134	139	143	148	152	**41**
Office	134	138	142	147	151	156	161	166	172	177	183	**49**
Industrial	1,428	1,473	1,520	1,568	1,618	1,670	1,723	1,778	1,834	1,893	1,953	**525**
Institutional	226	233	241	248	256	264	273	281	290	300	309	**83**
Total	1,899	1,959	2,022	2,086	2,152	2,221	2,291	2,364	2,439	2,517	2,597	**698**
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	52	54	56	58	59	61	63	65	67	70	72	**19**
Office	41	42	44	45	47	48	50	51	53	54	56	**15**
Industrial	910	938	968	999	1,031	1,064	1,098	1,132	1,168	1,206	1,244	**334**
Institutional	75	77	79	82	85	87	90	93	96	99	102	**27**
Total	1,078	1,112	1,147	1,184	1,221	1,260	1,300	1,342	1,384	1,428	1,474	**396**

[1] Source: American Census Bureau OnTheMap
[2] Source: TischlerBise analysis; Institute of Transportation Engineers, Trip Generation, 2021

B-9

Capital Improvement Plan and Development Impact Fee Study

Submitted to:

Star Fire Protection District

August 23, 2023

Prepared by:

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Development Impact Fee Study
Star Fire Protection District

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EXECUTIVE SUMMARY

The Star Fire Protection District ("The Fire District") retained TischlerBise to prepare a Capital Improvement Plan and Development Impact Fee Study in order to meet the new demands generated by new development within the 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 update of the Fire District's impact fees.

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.

TischlerBise 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.

Fee Methodology

A summary of impact fee components is provided below:

Figure 1. Summary of Impact Fee Methodologies

Fee Category	Service Area	Cost Recovery	Incremental Expansion	Plan-Based	Cost Allocation
Fire	Districtwide	Impact Fee Study		Fire Stations, Fire Apparatus, and Fire Equipment	Person & Vehicle Trips

Capital Improvement Plan

Below in Figure 2 is the ten-year capital improvement plan the Fire District is anticipating to accommodate future demand. In the Plan, there are facility, fleet, and equipment expansions that are consistent with or below the projected need to serve growth at the current level of service. The capital improvement plan can be updated annually and revised to reflect any shift in demand, market, and costs.

Figure 2. Growth-Related Capital Improvement Plan

10-Year Capital Improvement Plan	Need	Time Frame (Yrs)	Current Cost	Growth Related Cost
Station #55: Floating Feather	8,392 square feet	1 to 3	$3,000,000	$3,000,000
Station #52: Training Facility & Engine Bay	3,000 square feet	2 to 5	$250,000	$250,000
Station #52: Training Facility Prop & Storage Container	1 unit	1 to 3	$25,000	$25,000
Station #58: Hwy 16 & Arie	8,392 square feet	3 to 10	$4,000,000	$4,000,000
Station #56: Purple Sage (50% split with Middleton)	4,196 square feet	7 to 10	$3,000,000	$3,000,000
Station #55 units: New Brush & Engine	2 units	1 to 8	$1,400,000	$1,400,000
Station #56 units: New Brush & Engine (50% split with Middleton)	2 units	7 to 10	$825,000	$825,000
Station #58 units: New Brush/Engine/Water Tender	3 units	7 to 10	$2,050,000	$2,050,000
SCBAs (6) for Station #55	6 units	1 to 3	$42,000	$42,000
SCBAs (6) for Station #58	6 units	7 to 10	$50,000	$50,000
New UTV for River Rescue	1 unit	2 to 3	$35,000	$35,000
Station #51 units: Replace Tender/Ladder/Brush	3 units	7 to 15	$2,700,000	$0
Station #52 units: Replace Engines/Brush	3 units	1 to 10	$2,150,000	$0
Replace Battalion Command (50% split with Middleton)	1 unit	2 to 3	$70,000	$0
Replace Command 2017 Chevy 502	1 unit	3 to 5	$65,000	$0
Replace Command 2022 Chevy 501	1 unit	5 to 10	$80,000	$0
		Total	**$19,742,000**	**$14,677,000**

Maximum Supportable Development Impact Fees

Figure 3 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 represent new growth's fair share of the cost for capital facilities. The Fire Board 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 based on the person per housing unit factors for single family and multifamily development. For nonresidential development, the fees are assessed per square foot of floor area based on vehicle trip rates. Nonresidential development categories are consistent with the terminology and definitions contained in the reference book, Trip Generation 11th Edition, published by the Institute of Transportation Engineers. These definitions are provided in the Appendix A. Land Use Definitions.

Figure 3. Summary of Maximum Supportable Development Impact Fee

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Residential (per housing unit)				
Single Family	2.84	**$2,152**	$809	$1,343
Multifamily	1.62	**$1,227**	$809	$418

Nonresidential

Development Type	Vehicle Trips per KSF	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Nonresidential (per 1,000 square feet)				
Retail	14.06	**$839**	$380	$459
Office	5.42	**$323**	$380	($57)
Industrial	2.44	**$145**	$380	($235)
Institutional	9.76	**$582**	$380	$202

DEVELOPMENT IMPACT FEE FRAMEWORK

IDAHO DEVELOPMENT IMPACT FEE ENABLING LEGISLATION

The Enabling Legislation governs how development fees are calculated for municipalities in Idaho. All requirements of the Idaho Development Impact Fee Act have been met in the supporting documentation prepared by TischlerBise. 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.

TischlerBise 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 x 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 ÷ 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 PLANS AND DEVELOPMENT IMPACT FEES

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.

- ***Cost Recovery*.** 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*.** 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 park land acres per 1,000 residents). 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. 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.
- ***Plan-Based*.** 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).
- ***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 facility fee is imposed. This type of credit is addressed in the administration and implementation of a facility fee program.

FIRE PROTECTION DEVELOPMENT IMPACT FEES

The Fire District's development impact fee includes three components: station space, vehicles/apparatus, and equipment. TischlerBise 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.

COST ALLOCATION FOR FIRE PROTECTION INFRASTRUCTURE

Both residential and nonresidential developments increase the demand for fire services and facilities. To calculate the proportional share between residential and nonresidential demand on service and facilities, calls for service data is analyzed. Shown at the top of Figure 4**,** 68 percent of calls are to residential locations, 6 percent to nonresidential locations, and 27 percent are classified as traffic calls.

Base year vehicle trips are used to assign traffic calls to residential and nonresidential land uses. This results in 273 additional residential calls (51,939 residential vehicle trips / 58,532 total vehicle trips x 308 traffic calls for service) and 35 additional nonresidential calls (6,583 nonresidential vehicle trips / 58,532 total vehicle trips x 308 traffic calls for service).

After this adjustment 91 percent of calls are attributed to residential development and 9 percent are attributed to nonresidential development. These percentages are used to attribute facilities to respective demand units.

Figure 4. Calls for Service

Land Use	Annual Calls for Service	% of Total
Residential	783	68%
Nonresidential	64	6%
Traffic	308	27%
Total	**1,155**	**100%**

Land Use	Base Year Vehicle Trips	% of Total
Residential	51,939	89%
Nonresidential	6,593	11%
Total	**58,532**	**100%**

Land Use	Adj. Calls for Service	% of Total
Residential	1,056	**91%**
Nonresidential	99	**9%**
Total	**1,155**	**100%**

Source: Star Fire Protection District & Ada County

FIRE PROTECTION LEVEL OF SERVICE AND COST ANALYSIS

The following section details the current level of service calculations and capital cost for each infrastructure category.

FIRE STATIONS

Listed in Figure 5, the Fire District currently operates two stations, which total 44,000 square feet. The existing level of service for residential development is 1,903 square feet per 1,000 persons. The nonresidential level of service is 570 square feet per 1,000 vehicle trips. This is determined by multiplying the total square footage by the proportionate share factors (91 percent for residential development and 9 percent for nonresidential development), and then dividing the respective totals by the current service units (21,150 persons and 6,593 nonresidential vehicle trips) and multiplying by 1,000.

Figure 5. Existing Fire Station Level of Service

Fire Stations	Square Feet
Station #51: State St	37,000
Station #52: Kingsbury	7,000
Total	**44,000**

Level-of-Service Standards	Residential	Nonresidential
Proportionate Share	91%	9%
Share of Square Feet	40,240	3,760
2023 Population/Nonres. Vehicle Trips	21,150	6,593
Square Feet per 1,000 Persons/Vehicle Trips	**1,903**	**570**

FIRE APPARATUS

Shown in Figure 6, the Fire District currently has 15 pieces of apparatus. The existing level of service for residential development is 0.65 pieces of apparatus for every 1,000 persons. The nonresidential level of service is 0.19 pieces of apparatus per 1,000 vehicle trips. This is determined by multiplying the total apparatus inventory by the proportionate share factors (91 percent for residential development and 9 percent for nonresidential development), and then dividing the respective totals by the current service units (21,150 persons for residential and 6,593 nonresidential vehicle trips) and multiplying by 1,000.

Figure 6. Existing Fire Apparatus Level of Service

Apparatus	Units
Fire Engine	3
Water Tender	1
Brush Truck	2
Command Vehicle	6
Water Rescue Boat	1
Trailers	2
Total	**15**

Level-of-Service Standards	Residential	Nonresidential
Proportionate Share	91%	9%
Share of Units	13.7	1.3
2023 Population/Nonres. Vehicle Trips	21,150	6,593
Units per 1,000 Persons/Vehicle Trips	**0.65**	**0.19**

FIRE EQUIPMENT

Shown in Figure 7, the Fire District currently has 54 pieces of equipment with a useful life of 10 years or longer. The existing level of service for residential development is 2.34 pieces of equipment for every 1,000 persons. The nonresidential level of service is 0.70 pieces of equipment per 1,000 vehicle trips. This is determined by multiplying the total equipment inventory by the proportionate share factors (91 percent for residential development and 9 percent for nonresidential development), and then dividing the respective totals by the current service units (21,150 persons for residential and 6,593 nonresidential vehicle trips) and multiplying by 1,000.

Figure 7. Existing Fire Equipment Level of Service

Equipment Type	Units
Handheld Radios	21
SCBAs	15
Generators	2
Extrication Equipment	5
Printer/Copier	2
Thermal Imaging Equipment	5
Extractor	1
Air Compressor	1
Power Column Lift	1
Respirator Testing System	1
Total	**54**

Level-of-Service Standards	Residential	Nonresidential
Proportionate Share	91%	9%
Share of Units	49.4	4.6
2023 Population/Nonres. Vehicle Trips	21,150	6,593
Units per 1,000 Persons/Vehicle Trips	**2.34**	**0.70**

PLANNED GROWTH-RELATED INFRASTRUCTURE IMPROVEMENTS

The following section details the future capital plans to accommodate growth.

FIRE STATIONS

The Fire District currently plans on constructing three new stations, one at a 50 percent split with Middleton Rural Fire Protection District and expanding one existing station. Shown in Figure 8, the Fire District estimates adding approximately 23,980 square feet, with an estimated cost of $10,275,000, would be sufficient through the year 2033.

The cost per residential and nonresidential service unit is determined by multiplying the planned square footage by the proportionate share factors (91 percent for residential and 9 percent for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2033 (14,929 persons and 17,108 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (1,469 square feet per 1,000 persons and 120 square feet per 1,000 nonresidential trips) are compared to the cost per square foot ($428), the resulting cost per service units are $629 per person and $51 per nonresidential vehicle trip.

Based on development trends, market needs, and projections the demand on fire services is going to shift further towards housing development compared to commercial development.

Figure 8. Planned Fire Station Level of Service & Cost Analysis

Fire Stations	Square Feet	Replacement Cost
Station #55: Floating Feather	8,392	$3,000,000
Station #52: Training Facility & Engine Bay	3,000	$250,000
Station #52: Prop & Storage Container	-	$25,000
Station #58: Hwy 16 & Arie	8,392	$4,000,000
Station #56: Purple Sage (50% split)	4,196	$3,000,000
Total	**23,980**	**$10,275,000**

Level-of-Service Standards	**Residential**	**Nonresidential**
Proportionate Share	91%	9%
Share of Square Feet	21,931	2,049
10-Year Population/Nonres. Vehicle Trips Increase	14,929	17,108
Square Feet per 1,000 Persons/Vehicle Trips	**1,469**	**120**

Cost Analysis	**Residential**	**Nonresidential**
Square Feet per 1,000 Persons/Vehicle Trips	1,469	120
Average Cost per Square Foot	$428	$428
Capital Cost per Person/Vehicle Trip	**$629**	**$51**

FIRE APPARATUS

To compliment the planned additional stations, the Fire District plans on purchasing seven additional pieces of apparatus. Shown in Figure 9, the estimated cost of the apparatus is $4,275,000. Similar to the planned station, the Fire District estimates the apparatus will be sufficient through the year 2033.

In Figure 9, the cost per residential and nonresidential service unit is determined by multiplying the planned apparatus by the proportionate share factors (91 percent for residential and 9 percent for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2033 (14,929 persons and 17,108 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.43 units per 1,000 persons and 0.03 units per 1,000 nonresidential trips) are compared to the cost for the apparatus ($611,000), the resulting cost per service units are $263 per person and $18 per nonresidential vehicle trip.

Based on development trends, market needs, and projections the demand on fire services is going to shift further towards housing development compared to commercial development.

Figure 9. Planned Fire Apparatus Level of Service & Cost Analysis

Apparatus	Units	Replacement Cost
Fire Engine	2	$1,950,000
Water Tender	1	$500,000
Brush Truck	2	$1,000,000
Engine & Brush (50% split)	2	$825,000
Total	**7**	**$4,275,000**

Level-of-Service Standards	**Residential**	**Nonresidential**
Proportionate Share	91%	9%
Share of Units	6.4	0.6
10-Year Population/Nonres. Vehicle Trips Increase	14,929	17,108
Units per 1,000 Persons/Vehicle Trips	**0.43**	**0.03**

Cost Analysis	**Residential**	**Nonresidential**
Units per 1,000 Persons/Vehicle Trips	0.43	0.03
Average Cost per Unit	$611,000	$611,000
Capital Cost per Person/Vehicle Trip	**$263**	**$18**

FIRE EQUIPMENT

To facilitate the addition of growth-related personnel, the Fire District plans on purchasing 13 additional pieces of equipment: 12 self-contained breathing apparatus (SCBA) and 1 additional UTV. Shown in Figure 10, the estimated cost of the equipment is $127,000. Similar to the planned station, the Fire District estimates the equipment will be sufficient through the year 2033.

In Figure 10 the cost per residential and nonresidential service unit is determined by multiplying the planned equipment by the proportionate share factors (91 percent for residential and 9 percent for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2032 (14,929 persons and 17,108 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.80 equipment units per 1,000 persons and 0.06 equipment units per 1,000 nonresidential trip) are compared to the average cost per piece of equipment ($10,000), the resulting cost per service units are $8 per person and $1 per nonresidential vehicle trip.

Figure 10. Planned Equipment Level of Service & Cost Analysis

Equipment Type	Units	Replacement Cost
SCBAs	12	$92,000
UTV - River Rescue	1	$35,000
Total	**13**	**$127,000**

Level-of-Service Standards	**Residential**	**Nonresidential**
Proportionate Share	91%	9%
Share of Units	11.9	1.1
10-Year Population/Nonres. Vehicle Trips I	14,929	17,108
Units per 1,000 Persons/Vehicle Trips	**0.80**	**0.06**

Cost Analysis	**Residential**	**Nonresidential**
Units per 1,000 Persons/Vehicle Trips	0.80	0.06
Average Cost per Unit	$10,000	$10,000
Capital Cost per Person/Vehicle Trip	**$8**	**$1**

SHARE OF THE DEVELOPMENT IMPACT FEE STUDY

Under the Idaho enabling legislation, the Fire District is able to recover the cost of the study through the collection of future fees. An impact fee study must be completed every five years, so the study cost is compared to the five-year projected increase in population and nonresidential vehicle trips. As a result, the cost per person is $2 and the cost per vehicle trip is $1.

Figure 11. Share of the Development Impact Fee Study

Share of Study Cost	Residential Share	Nonresidential Share
$19,720	91%	9%

Residential Growth Share	Five-Year Population Increase	Capital Cost per Person
100%	10,208	$2

Nonresidential Growth Share	Five-Year Veh. Trip Increase	Capital Cost per Trip
100%	9,240	$1

FIRE IMPACT FEE CREDIT ANALYSIS

The district currently has an impact fee fund balance of $2,390,184, which requires consideration of a credit. As shown below in Figure 12, this balance accounts for 16 percent of the ten-year projected growth expenditures, resulting in a 16 percent credit of the impact fee.

Figure 12. Fire Impact Fee Credit Analysis

Fire Impact Fee Fee Credit	
Available Fund Balance	$2,390,184
10-Year Capital Plan	$14,677,000
Available Fund Balance % of Plan	**16%**

INPUT VARIABLES AND MAXIMUM SUPPORTABLE IMPACT FEES

Figure 13 provides a summary of the input variables (described in the chapter sections above) used to calculate the net cost per person and vehicle trip. The residential Fire Development Impact Fees are the product of persons per housing unit by type multiplied by the total net capital cost per person. For example, the single family maximum impact fee is $2,152 per unit ($758 per person x 2.84 persons per housing unit = $2,152, rounded). The nonresidential fees are the product of vehicle trips per 1,000 square feet multiplied by the net capital cost per nonresidential vehicle trip.

The Fire District Board 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.

Figure 13. Star Fire Protection District Maximum Supportable Impact Fees

Fee Component	Cost per Person	Cost per Vehicle Trip
Fire Stations	$629	$51
Fire Apparatus	$263	$18
Fire Equipment	$8	$1
Impact Fee Study	$2	$1
Gross Total	$902	$71
Credit for Fund Balance (16%)	($144)	($11)
Net Total	**$758**	**$60**

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Residential (per housing unit)				
Single Family	2.84	**$2,152**	$809	$1,343
Multifamily	1.62	**$1,227**	$809	$418

Nonresidential

Development Type	Vehicle Trips per KSF	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
Nonresidential (per 1,000 square feet)				
Retail	14.06	**$839**	$380	$459
Office	5.42	**$323**	$380	($57)
Industrial	2.44	**$145**	$380	($235)
Institutional	9.76	**$582**	$380	$202

CASH FLOW PROJECTIONS FOR MAXIMUM SUPPORTABLE IMPACT FEE

This section summarizes the potential cash flow to the Fire District if the development impact fees are implemented at the maximum supportable amounts. The cash flow projections are based on the assumptions detailed in this chapter and the development projections discussed in Appendix B. Demographic Assumptions.

The summary provides an indication of the impact fee revenue generated by new development. Shown at the bottom of the figure, the maximum supportable fire impact fee is estimated to generate $12.5 million in revenue while there is a growth-related cost of $14.7 million. The revenue is able to mitigate 85 percent of growth-related costs. The remaining funding gap is the result of the credit for the existing impact fee fund balance and the impact fee program will be made whole with those funds.

Figure 14. Projected Revenue from Maximum Supportable Impact Fees

Infrastructure Costs for Fire Facilities

	Total Cost	Growth Cost
Fire Stations	$10,275,000	$10,275,000
Fire Apparatus	$4,275,000	$4,275,000
Fire Equipment	$127,000	$127,000
Impact Fee Study	$39,440	$39,440
Total Expenditures	**$14,716,440**	**$14,716,440**

Projected Development Impact Fee Revenue

		Single Family $2,152 per unit	Multifamily $1,227 per unit	Retail $839 per KSF	Office $323 per KSF	Industrial $145 per KSF	Institutional $582 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2023	6,494	556	223	102	204	246
1	2024	6,994	601	351	148	204	368
2	2025	7,494	646	416	176	253	438
3	2026	7,994	691	481	205	302	508
4	2027	8,494	736	546	233	351	577
5	2028	8,994	781	611	262	400	647
6	2029	9,494	826	676	290	449	717
7	2030	9,994	871	741	319	497	787
8	2031	10,494	916	806	347	546	857
9	2032	10,994	961	871	375	595	927
10	2033	11,494	1,006	936	404	644	997
Ten-Year Increase		5,000	450	713	302	439	750
Projected Revenue		$10,760,385	$551,931	$597,885	$97,644	$63,695	$436,652

Projected Revenue =>	**$12,508,000**
Projected Expenditures =>	**$14,716,000**
Non-Impact Fee Funding =>	**$2,208,000**

In Figure 15, the summary provides an indication of the impact fee revenue generated by new development if the City of Eagle does not collect the fire impact fee on the behalf of Star Fire Protection District. In this scenario, due to the estimate development to occur in the City of Eagle that will be serviced by Star Far a significant funding gap occurs for needed capital expansion. Shown at the bottom of the figure, the maximum supportable fire impact fee is estimated to generate $8.2 million in revenue while there is a growth-related cost of $14.7 million. Based on the revenue potential, there would be $4.2 million in missed revenue if the impact fees are not collected in Eagle.

Figure 15. Projected Revenue from Maximum Supportable Impact Fees without Eagle Collection

Infrastructure Costs for Fire Facilities

	Total Cost	Growth Cost
Fire Stations	$10,275,000	$10,275,000
Fire Apparatus	$4,275,000	$4,275,000
Fire Equipment	$127,000	$127,000
Impact Fee Study	$39,440	$39,440
Total Expenditures	**$14,716,440**	**$14,716,440**

Projected Development Impact Fee Revenue

Year		Single Family $2,152 per unit	Multifamily $1,227 per unit	Retail $839 per KSF	Office $323 per KSF	Industrial $145 per KSF	Institutional $582 per KSF
		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2023	4,045	346	223	102	204	246
1	2024	4,356	374	351	148	204	368
2	2025	4,668	402	416	176	253	438
3	2026	4,979	430	481	205	302	508
4	2027	5,291	458	546	233	351	577
5	2028	5,602	486	611	262	400	647
6	2029	5,914	515	676	290	449	717
7	2030	6,225	543	741	319	497	787
8	2031	6,537	571	806	347	546	857
9	2032	6,848	599	871	375	595	927
10	2033	7,160	627	936	404	644	997
Ten-Year Increase		3,115	280	713	302	439	750
Projected Revenue		$6,702,542	$343,792	$597,885	$97,644	$63,695	$436,652
						Projected Revenue =>	**$8,242,000**
						Projected Expenditures =>	**$14,716,000**
						Non-Impact Fee Funding =>	**$6,474,000**

CAPITAL IMPROVEMENT PLAN

The following section provides a summary of the Capital Improvement Plans depicting growth-related capital demands. First, Figure 16 lists the projected growth over the next ten years in the Fire District. Overall, there is an estimated 71 percent increase in population (14,929 new residents) a 77 percent increase in housing development (5,450 new housing units) and a 251 percent increase in nonresidential development (3,398 new jobs and 1,935,000 square feet of development). Further details on the growth projections can be found in Appendix B. Demographic Assumptions

Figure 16. Ten-Year Growth Projections

		5-Year Increment						
	Base Year	***1***	***2***	***3***	***4***	***5***	***10***	**Total**
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2033**	**Increase**
Population [1]	21,150	22,643	24,136	25,629	27,122	28,615	36,079	**14,929**
Housing Units by Type [1]								
Single Family	6,494	6,994	7,494	7,994	8,494	8,994	11,494	**5,000**
Multifamily	556	601	646	691	736	781	1,006	**450**
Total Housing Units	7,050	7,595	8,140	8,685	9,230	9,775	12,500	**5,450**
Jobs [1]								
Retail	474	721	834	948	1,061	1,174	1,740	**1,266**
Office	331	468	547	626	705	784	1,179	**848**
Industrial	321	321	398	474	551	627	1,011	**690**
Institutional	229	332	386	441	496	550	824	**595**
Total Jobs	1,355	1,842	2,165	2,489	2,812	3,136	4,753	**3,398**
Nonresidential Floor Area (1,000 sq. ft.) [2]								
Retail	223	340	393	446	500	553	819	**596**
Office	102	144	168	192	216	241	362	**260**
Industrial	204	204	253	302	351	400	644	**439**
Institutional	246	357	416	474	533	592	886	**640**
Total Floor Area	776	1,045	1,230	1,415	1,600	1,785	2,711	**1,935**
Vehicle Trips [2]								
Residential Subtotal	*51,939*	*55,948*	*59,957*	*63,966*	*67,975*	*71,984*	*92,027*	**40,088**
Nonresidential Subtotal	*6,593*	*9,538*	*11,111*	*12,685*	*14,259*	*15,832*	*23,701*	**17,108**
Total Vehicle Trips	58,532	65,486	71,068	76,651	82,234	87,816	115,729	**57,197**

[1] Source: Star Fire Protection District Population and Housing Estimates; ESRI Business Analyst; TischlerBise analysis
[2] Source: 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 ten-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 all Capital Improvement Plans included in this study will occur within five years.

The development impact fee is based on capital improvement plans to accommodate future growth. To serve projected growth over the next ten years, the following infrastructure is planned:

- 23,980 square feet of new station space
- 7 new fleet units
- 13 new equipment units
- 2 updates to impact fee study (once every five years)
- $14.7 million growth-related costs

Additionally, there are replacement plans in the CIP that are not growth-related, thus not included in the impact fee study and not eligible for impact fee funding.

Figure 17. Capital Improvement Plan

10-Year Capital Improvement Plan	Need	Time Frame (Yrs)	Current Cost	Growth Related Cost
Station #55: Floating Feather	8,392 square feet	1 to 3	$3,000,000	$3,000,000
Station #52: Training Facility & Engine Bay	3,000 square feet	2 to 5	$250,000	$250,000
Station #52: Training Facility Prop & Storage Container	1 unit	1 to 3	$25,000	$25,000
Station #58: Hwy 16 & Arie	8,392 square feet	3 to 10	$4,000,000	$4,000,000
Station #56: Purple Sage (50% split with Middleton)	4,196 square feet	7 to 10	$3,000,000	$3,000,000
Station #55 units: New Brush & Engine	2 units	1 to 8	$1,400,000	$1,400,000
Station #56 units: New Brush & Engine (50% split with Middleton)	2 units	7 to 10	$825,000	$825,000
Station #58 units: New Brush/Engine/Water Tender	3 units	7 to 10	$2,050,000	$2,050,000
SCBAs (6) for Station #55	6 units	1 to 3	$42,000	$42,000
SCBAs (6) for Station #58	6 units	7 to 10	$50,000	$50,000
New UTV for River Rescue	1 unit	2 to 3	$35,000	$35,000
Station #51 units: Replace Tender/Ladder/Brush	3 units	7 to 15	$2,700,000	$0
Station #52 units: Replace Engines/Brush	3 units	1 to 10	$2,150,000	$0
Replace Battalion Command (50% split with Middleton)	1 unit	2 to 3	$70,000	$0
Replace Command 2017 Chevy 502	1 unit	3 to 5	$65,000	$0
Replace Command 2022 Chevy 501	1 unit	5 to 10	$80,000	$0
		Total	**$19,742,000**	**$14,677,000**

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 other dedicated revenues being collected by the Fire District to fund growth-related projects. However, there is an existing balance in the Fire District's impact fee fund which has been set aside for future expansions in the CIP. A credit is included in the impact fee analysis to account for the balance's share of the future CIP.

PROPORTIONATE SHARE ANALYSIS

Development impact fees for Star Fire Protection 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 District in the provision of system improvements to serve new development. The 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 Star Fire Protection 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 District's capital improvements plan and will be included in annual capital budgets.
2) TischlerBise estimated development impact fee revenue 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. Existing and future development impact fee revenue will entirely fund growth-related improvements.
3) TischlerBise has evaluated the extent to which new development may contribute to the cost of public facilities.
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.
5) The 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 Improvement 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 District. These procedures should be addressed in the development impact fee ordinance.
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 evaluation and update of development impact fees.

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 (DIFAC). The committee must have at least five members with a minimum of two members active in the 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.

Furthermore, it is the collecting jurisdiction that is required to form the DIFAC. In this case, Star Fire Protection Impact Fees will be collected by the City of Star, City of Middleton, Canyon County, Gem County, and Ada County. Thus, those jurisdictions will form separate DIFACs.

Per the above, each jurisdiction has formed a DIFAC. TischlerBise has met with each 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 DIFACs.

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.

TischlerBise 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 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 TischlerBise'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

- **Single Family:**
    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:**
    1. 2+ units (duplexes and apartments) are units in structures containing two or more housing units, further categorized as units in structures with "2 or more units."
    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). RVs, boats, vans, and the like are included only if they are occupied as a current place of residence.

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.
- **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 District 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. TischlerBise recommends that fees for residential development in Star Fire Protection District be imposed according to persons per housing unit.

Based on housing characteristics, TischlerBise 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 District facilities and services.

The boundaries of the Fire District are not contiguous with available US Census geographies. In this case, geographies have been chosen that best represent the demographics of each area. The estimates in Figure 18 are for PPHU calculations for Star Fire District. Base year population and housing units are estimated with another, more recent data source.

The U.S Census Tracts comprising Star Fire Protection District were selected for estimates to provide a better sample of demographics in the Star Fire Protection District. As a result, single family units have a household size of 2.84 persons and multifamily units have a household size of 1.62 persons. Additionally, there is a housing mix of 92 percent single family and 8 percent multifamily.

Figure 18. Persons per Housing Unit – Star Fire Protection District

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	17,007	5,978	**2.84**	5,899	2.88	92%
Multifamily [2]	831	512	**1.62**	368	2.26	8%
Total	17,838	6,490	**2.75**	6,267	2.85	

[1] Includes attached and detached Single Family homes and mobile homes
[2] Includes all other types
Source: U.S. Census Bureau, 2021 American Community Survey 5-Year Estimates

BASE YEAR HOUSING UNITS AND POPULATION

Base year population is derived from Star Fire Protection District Population and Housing Growth estimate data provided by the district. Based off of this data, the base year population estimate for Star Fire Protection District is 21,150. PPHU data shown in Figure 18 is used to convert the district provided housing unit estimate of 7,050 units into single family and multifamily housing units.

Figure 19. Base Year Housing Units and Population

Star Fire Protection District	Base Year 2023
Population [1]	21,150
Housing Units [2]	
Single Family	6,494
Multifamily	556
Total Housing Units	7,050

[1] Star Fire Protection District Population Estimate
[2] Star Fire Protection District Housing Estimate, TischlerBise analysis

NEW RESIDENTIAL CONSTRUCTION TREND

To illustrate residential development trends in the district, Figure 20 lists the past five years of new construction in Star Fire Protection District. The Fire District provides service to areas in Canyon County, Gem County, and Ada County. Housing growth estimates provided by the Fire District were analyzed to calculate the annual totals.

As seen in Figure 20, over the past five years in the Star Fire Protection District there has been a total of 2,723 housing units added with 2,500 being single family homes and 223 being multifamily homes. This leads to a five-year average of 545 housing units added annually.

Figure 20. Annual New Construction Estimates by Housing Type – Star Fire Protection District

Housing Type	2018	2019	2020	2021	2022	Total	5-Year Average
Single Family	265	314	599	757	565	2,500	**500**
Multifamily	0	24	0	199	0	223	**45**
Total	265	338	599	956	565	2,723	**545**

Source: Star Fire Protection District Growth Projections; Ada County Assessor
[1] Includes attached and detached single family homes and mobile homes
[2] Includes all other types

HOUSING UNIT AND POPULATION PROJECTIONS

Past housing construction trends are assumed to continue through the next ten years. The five-year annual average totals are included in the projections to estimate housing growth in the Fire District. Population growth is estimated based on housing development and PPHU by housing type. As a result, there are 5,450 new housing units projected in the Fire District over the next ten years, 5,000 units single family and 450 units multifamily. Based on the housing development, the population in the Fire District is estimated to grow by 14,929 residents or 70.6 percent.

Figure 21. Residential Development Projections

Star Fire Protection District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population [1]	21,150	22,643	24,136	25,629	27,122	28,615	30,108	31,601	33,093	34,586	36,079	**14,929**
Percent Increase		*7.1%*	*6.6%*	*6.2%*	*5.8%*	*5.5%*	*5.2%*	*5.0%*	*4.7%*	*4.5%*	*4.3%*	***70.6%***
Housing Units [2]												
Single Family	6,494	6,994	7,494	7,994	8,494	8,994	9,494	9,994	10,494	10,994	11,494	**5,000**
Multifamily	556	601	646	691	736	781	826	871	916	961	1,006	**450**
Total Housing Units	7,050	7,595	8,140	8,685	9,230	9,775	10,320	10,865	11,410	11,955	12,500	**5,450**

[1] Population projections are based on housing growth and PPHU factors

[2] Housing projections are based on building permit trends

CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

The impact fee study will include nonresidential development as well. Utilizing ESRI Business Analyst data, 2023 total employment in the district is estimated at 1,355 jobs. ESRI Business Analyst profile data is used to breakdown this job total. Listed in Figure 22, there are an estimated 474 retail jobs, 331 office jobs, 321 industrial jobs, and 229 institutional jobs located in the district.

To estimate the nonresidential floor area, employee density factors from the Institute of Transportation Engineers (ITE) *Trip Generation* Manual (2021) are applied to job estimates. Figure 23 lists the land use type and density factors that are included in the analysis. Overall, there are 775,711 square feet estimated in the district. Institutional and retail development make up the majority of this with a combined 61 percent of the total floor area.

Figure 24 lists the average nonresidential construction in square feet over the last 5 years. This average will be used for employment and floor area projections after 2024. Currently approved is an estimated 269,000 square feet of nonresidential floor area which will be applied to the year 2024 projections.

Figure 22. Base Year Employment and Nonresidential Floor Area

Employment Industries	Base Year Jobs [1]	Sq. Ft. per job [2]	Floor Area (sq. ft.)	Percent of Total
Retail	474	471	223,254	29%
Office	331	307	101,617	13%
Industrial	321	637	204,477	26%
Institutional	229	1,076	246,363	32%
Total	**1,355**		**775,711**	**100%**

[1] ESRI Business Analyst

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

Figure 23. Institute of Transportation Engineers (ITE) Employment Density Factors

Employment Industry	ITE Code	Land Use	Demand Unit	Emp per Dmd Unit	Sq. Ft. per Emp
Retail	820	Shopping Center	1,000 Sq Ft	2.12	471
Office	710	General Office	1,000 Sq Ft	3.26	307
Industrial	110	Light Industrial	1,000 Sq Ft	1.57	637
Institutional	520	Elementary School	1,000 Sq Ft	0.93	1076

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

Figure 24. Annual Nonresidential Construction Estimates

Non-residential Construction	2019	2020	2021	2022	2023 est.	Total	5-Year Average
Total Sq. Ft.	16,781	187,993	215,400	236,637	269,000	925,811	185,162

Source: Star Fire Protection District Growth Projections

EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA PROJECTIONS

Job and nonresidential floor area projections for the next ten years are provided in Figure 25. Job growth is projected using commercial building permit data provided by the Fire District. Over the next ten years there is a projected increase of 3,398 jobs in the district, a 251 percent increase from the base year. Retail and institutional developments account for the greatest share of the increase.

Job growth is converted into nonresidential floor area using the ITE square feet per employee averages shown in Figure 23. Over the next ten years, the nonresidential floor area is projected to increase by approximately 1.9 million square feet, a 249 percent increase from the base year.

Figure 25. Employment and Nonresidential Floor Area Projections

Star Fire Protection District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	474	721	834	948	1,061	1,174	1,287	1,400	1,513	1,626	1,740	**1,266**
Office	331	468	547	626	705	784	863	942	1,021	1,100	1,179	**848**
Industrial	321	321	398	474	551	627	704	781	857	934	1,011	**690**
Institutional	229	332	386	441	496	550	605	660	714	769	824	**595**
Total	1,355	1,842	2,165	2,489	2,812	3,136	3,459	3,782	4,106	4,429	4,753	**3,398**
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	223	340	393	446	500	553	606	659	713	766	819	**596**
Office	102	144	168	192	216	241	265	289	313	338	362	**260**
Industrial	204	204	253	302	351	400	449	497	546	595	644	**439**
Institutional	246	357	416	474	533	592	651	710	769	827	886	**640**
Total	776	1,045	1,230	1,415	1,600	1,785	1,971	2,156	2,341	2,526	2,711	**1,935**

[1] ESRI Business Analyst; TischlerBise analysis
[2] Source: Institute of Transportation Engineers, *Trip Generation* , 2021; Star Commercial Building Permit Data

VEHICLE TRIP GENERATION

RESIDENTIAL VEHICLE TRIPS BY HOUSING TYPE

A customized trip rate is calculated for the single family and multifamily units in the Star Fire Protection District. In Figure 26, the most recent data from the US Census American Community Survey is inputted into equations provided by the ITE to calculate the trip ends per housing unit factor. A single family unit is estimated to generate 11.72 trip ends and a multifamily unit is estimated to generate 6.83 trip ends on an average weekday.

Figure 26. Customized Residential Trip Ends by Housing Type

		Households by Structure Type[2]			
Tenure by Units in Structure	Vehicles Available[1]	Single Family	Multifamily	Total	Vehicles per HH by Tenure
Owner-Occupied	13,222	5,524	0	5,524	2.39
Renter-Occupied	1,490	375	368	743	2.01
Total	14,713	5,899	368	6,267	2.35
Housing Units[3]		5,978	512	6,490	

Housing Type	Persons in Households[4]	Trip Ends[5]	Vehicles by Type of Unit	Trip Ends[6]	Average Trip Ends	Local Trip Ends per HH	National Trip Ends per Unit[7]
Single Family	17,007	47,286	13,956	90,956	69,121	**11.72**	9.43
Multifamily	831	1,822	740	3,208	2,515	**6.83**	4.54
Total	17,838	49,108	14,696	94,163	71,635	**11.43**	

1. Vehicles available by tenure from Table B25046, 2020 American Community Survey 5-Year Estimates.
2. Households by tenure and units in structure from Table B25032, 2020 American Community Survey 5-Year Estimates.
3. Housing units from Table B25024, 2020 American Community Survey 5-Year Estimates.
4. Total population in households from Table B25033, 2020 American Community Survey 5-Year Estimates.
5. Vehicle trips ends based on persons using formulas from Trip Generation (ITE 2021). For single-family housing (ITE 210), the fitted curve equation is EXP(0.89*LN(persons)+1.72). To approximate the average population of the ITE studies, persons were divided by 30 and the equation result multiplied by 30. For multi-family housing (ITE 221), the fitted curve equation is (2.29*persons)-81.02 (ITE 2017).
6. Vehicle trip ends based on vehicles available using formulas from ITE Trip Generation. For single-family housing (ITE 210), the fitted curve equation is EXP(0.99*LN(vehicles)+1.93) [ITE 2017]. To approximate the average number of vehicles in the ITE studies, vehicles available were divided by 54 and the equation result multiplied by 54. For multifamily housing (ITE 220), the fitted curve equation is (3.94*vehicles)+293.58 [ITE 2012].
7. Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).

RESIDENTIAL VEHICLE TRIPS ADJUSTMENT FACTORS

A vehicle trip end is the out-bound or in-bound leg of a vehicle trip. As a result, so to not double count trips, a standard 50 percent adjustment is applied to trip ends to calculate a vehicle trip. For example, the out-bound trip from a person's home to work is attributed to the housing unit and the trip from work back home is attributed to the employer.

However, an additional adjustment is necessary to capture District residents' work bound trips that are outside of the district. The trip adjustment factor includes two components. According to the National Household Travel Survey, home-based work trips are typically 31 percent of out-bound trips (which are 50 percent of all trip ends). Also, utilizing the most recent data from the Census Bureau's web application "OnTheMap", 95 percent of Star workers travel outside the district for work. In combination, these factors account for 15 percent of additional production trips (0.31 x 0.50 x 0.95 = 0.15). Shown in Figure 27, the total adjustment factor for residential housing units includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (15 percent of production trips) for a total of 65 percent.

Figure 27. Residential Trip Adjustment Factor for Commuters

Employed Star Residents (2020)	4,369
Residents Working in Star (2020)	199
Residents Commuting Outside of Star for Work	4,170
Percent Commuting Out of Star	95%
Additional Production Trips	**15%**

Standard Trip Adjustment Factor	**50%**
Residential Trip Adjustment Factor	**65%**

Source: U.S. Census, OnTheMap Application, 2020

NONRESIDENTIAL VEHICLE TRIPS

Vehicle trip generation for nonresidential land uses are calculated by using ITE's average daily trip end rates and adjustment factors found in their recently published 11th edition of *Trip Generation*. To estimate the trip generation in the Star Fire Protection District, the weekday trip end per 1,000 square feet factors listed in Figure 28 are used.

Figure 28. Institute of Transportation Engineers Nonresidential Factors

Employment Industry	ITE Code	Land Use	Demand Unit	Wkdy Trip Ends per Dmd Unit	Wkdy Trip Ends per Employee
Retail	820	Shopping Center	1,000 Sq Ft	37.01	17.42
Office	710	General Office	1,000 Sq Ft	10.84	3.33
Industrial	110	Light Industrial	1,000 Sq Ft	4.87	3.10
Institutional	520	Elementary School	1,000 Sq Ft	19.52	21.00

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

For nonresidential land uses, the standard 50 percent adjustment is applied to office, industrial, and institutional. A lower vehicle trip adjustment factor is used for retail because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination.

In Figure 29, the Institute for Transportation Engineers' land use code, daily vehicle trip end rate, and trip adjustment factor is listed for each land use.

Figure 29. Daily Vehicle Trip Factors

Land Use	ITE Codes	Daily Vehicle Trip Ends	Trip Adj. Factor	Daily Vehicle Trips
Residential (per housing unit)				
Single Family	210	11.72	65%	7.62
Multifamily	220	6.83	65%	4.44
Nonresidential (per 1,000 square feet)				
Retail	820	37.01	38%	14.06
Office	710	10.84	50%	5.42
Industrial	110	4.87	50%	2.44
Institutional	520	19.52	50%	9.76

Source: *Trip Generation* , Institute of Transportation Engineers, 11th Edition (2021); 'National Household Travel Survey, 2009

VEHICLE TRIP PROJECTIONS

The base year vehicle trip totals and vehicle trip projections are calculated by combining the vehicle trip end factors, the trip adjustment factors, and the residential and nonresidential assumptions for housing stock and floor area. Districtwide, residential land uses account for 51,939 vehicle trips and nonresidential land uses account for 6,593 vehicle trips in the base year (Figure 30).

Through 2033, it is projected that daily vehicle trips will increase by 57,196 trips with the majority of the growth being generated by single family (67 percent) and retail (15 percent) development which leads to a 98 percent increase in vehicle trips from the base year through 2033.

Figure 30. Star Fire Protection District Vehicle Trip Projections

Star Fire Protection District	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Residential Trips												
Single Family	49,470	53,280	57,089	60,898	64,707	68,516	72,325	76,134	79,943	83,752	87,561	**38,091**
Multifamily	2,469	2,668	2,868	3,068	3,267	3,467	3,667	3,867	4,067	4,266	4,466	**1,997**
Subtotal	51,939	55,948	59,957	63,966	67,975	71,984	75,992	80,001	84,010	88,019	92,027	**40,088**
Nonresidential Trips												
Retail	3,140	4,778	5,528	6,277	7,027	7,776	8,526	9,275	10,025	10,774	11,523	**8,384**
Office	551	778	910	1,041	1,173	1,304	1,436	1,567	1,699	1,830	1,962	**1,411**
Industrial	498	498	617	736	854	973	1,092	1,211	1,330	1,449	1,568	**1,070**
Institutional	2,405	3,483	4,057	4,631	5,205	5,779	6,353	6,927	7,501	8,075	8,649	**6,244**
Subtotal	6,593	9,538	11,111	12,685	14,259	15,832	17,406	18,980	20,554	22,127	23,701	**17,108**
Vehicle Trips												
Grand Total	58,532	65,486	71,068	76,651	82,234	87,816	93,399	98,981	104,564	110,146	115,729	**57,196**

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

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FINAL REPORT

March 6, 2019

Wilder Rural Fire Protection District Impact Fee Study and Capital Improvement Plan

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Section I.
Introduction

This report regarding impact fees for the Wilder Rural Fire Protection District is organized into the following sections:

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

Background and Objectives

The Wilder Rural Fire Protection District hired Galena Consulting to calculate impact fees.

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

Definition of Impact Fees

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

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

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

- Impact fees shall not be used for any purpose other than to defray system improvement costs incurred to provide additional public facilities to serve new growth;[4]

- Impact fees must be expended within 8 years from the date they are collected. Fees may be held in certain circumstances beyond the 8-year time limit if the governmental entity can provide reasonable cause;[5]

- Impact fees must not exceed the proportionate share of the cost of capital improvements needed to serve new growth and development;[6]

- Impact fees must be maintained in one or more interest-bearing accounts within the capital projects fund.[7]

In addition, the Impact Fee Act requires the following:

- Establishment of and consultation with a development impact fee advisory committee (Advisory Committee);[8]

- Identification of all existing public facilities;

- Determination of a standardized measure (or service unit) of consumption of public facilities;

- Identification of the current level of service that existing public facilities provide;

- Identification of the deficiencies in the existing public facilities;

- Forecast of residential and nonresidential growth;[9]

- Identification of the growth-related portion of the District's Capital Improvement Plan;[10]

- Analysis of cash flow stemming from impact fees and other capital improvement funding sources;[11]

- Implementation of recommendations such as impact fee credits, how impact fee revenues should be accounted for, and how the impact fees should be updated over time;[12]

- Preparation and adoption of a Capital Improvement Plan pursuant to state law and public hearings regarding the same;[13] and

- Preparation and adoption of a resolution authorizing impact fees pursuant to state law and public hearings regarding the same.[14]

How should fees be calculated? State law requires the District to implement the Capital Improvement Plan methodology to calculate impact fees. The District can implement fees of any amount not to exceed the fees as calculated by the CIP approach. This methodology requires the District to describe its service areas, forecast the land uses, densities and population that are expected to occur in those service areas over the 10-year CIP time horizon, and identify the capital improvements that will be needed to serve the forecasted growth at the planned levels of service, assuming the planned levels of service do not exceed the current levels of service.[15] Only those items identified as growth-related on the CIP are eligible to be funded by impact fees.

The governmental entity intending to adopt an impact fee must first prepare a capital improvements plan.[17] Once the essential capital planning has taken place, impact fees can be calculated. The Impact Fee Act places many restrictions on the way impact fees are calculated and spent, particularly via the principal that local governments cannot charge new development more than a "proportionate share" of the cost of public facilities to serve that new growth. "Proportionate share" is defined as ". . . that portion of the cost of system improvements . . . which reasonably relates to the service demands and needs of the project."[19] Practically, this concept requires the District to carefully project future growth and estimate capital improvement costs so that it prepares reasonable and defensible impact fee schedules.

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

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

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

Through data analysis and interviews with the District and Galena Consulting identified the share of each capital improvement needed to serve growth. The total projected capital improvements needed to serve growth are then allocated to residential and nonresidential development with the resulting amounts divided by the appropriate growth projections from 2018 to 2028. This is consistent with the Impact Fee Act.[21] Among the advantages of the CIP approach is its establishment of a spending plan to give developers and new residents more certainty about the use of the particular impact fee revenues.

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

- Allocation of costs is made using a service unit which is "a standard measure of consumption, use, generation or discharge attributable to an individual unit[22] of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvement."[23] The service units chosen by the study team for every fee calculation in this study are linked directly to residential dwelling units and nonresidential development square feet.[24]

- A second consideration involves refinement of cost allocations to different land uses. According to Idaho Code, the CIP must include a "conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial."[25] In this analysis, the study team has chosen to use the highest level of detail supportable by available data and, as a result, in this study, the fee is allocated between aggregated residential (i.e., all forms of residential housing) and nonresidential development (all nonresidential uses including retail, office, agricultural and industrial).

Current Assets and Capital Improvement Plans

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

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

The forward-looking 10-year CIP for the District includes some facilities that are only partially necessitated by growth (e.g., facility expansion). The study team met with the District to determine a defensible metric for including a portion of these facilities in the impact fee calculations. A general methodology used to determine this metric is discussed below. In some cases, a more specific metric was used to identify the growth-related portion of such improvements. In these cases, notations were made in the applicable section.

Fee Calculation

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

1. **Who is currently served by the District?** This includes the number of residents as well as residential and nonresidential land uses.

2. **What is the current level of service provided by the District?** Since an important purpose of impact fees is to help the District achieve its planned level of service[29], it is necessary to know the levels of service it is currently providing to the community.

3. **What current assets allow the District to provide this level of service?** This provides a current inventory of assets used by the District, such as facilities, land and equipment. In addition, each asset's replacement value was calculated and summed to determine the total value of the District's current assets.

4. **What is the current investment per residential and nonresidential land use?** In other words, how much of the District's current assets' total value is needed to serve current residential households and nonresidential square feet?

5. **What future growth is expected in the District?** How many new residential households and nonresidential square footage will the District serve over the CIP period?

6. **What new infrastructure is required to serve future growth?** For example, how many stations and apparatus will be needed by the Wilder Rural Fire Protection District within the next ten years to achieve the planned level of service of the District?[30]

7. **What impact fee is required to pay for the new infrastructure?** We calculated an apportionment of new infrastructure costs to future residential and nonresidential land- uses for the District. Then, using this distribution, the impact fees were determined.

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

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

Exhibits found in Section III of this report detail all capital improvements planned for purchase over the next ten years by the District.

[1] *See* Section 67-8203(9), Idaho Code. "System improvements" are capital improvements (i.e., improvements with a useful life of 10 years or more) that, in addition to a long life, increase the service capacity of a public facility. Public facilities include fire, emergency medical and rescue facilities. *See* Sections 67-8203(3), (24) and (28), Idaho Code.

[2] *See* Section 67-8202, Idaho Code.

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

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

[5] *See* Section 67-8210(4), Idaho Code.

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

[7] *See* Section 67-8210(1), Idaho Code

[8] *See* Section 67-8205, Idaho Code.

[9] *See* Section 67-8206(2), Idaho Code.

[10] *See* Section 67-8208, Idaho Code.

[11] *See* Section 67-8207, Idaho Code.

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

[13] *See* Section 67-8208, Idaho Code.

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

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

[17] *See* Section 67-8208, Idaho Code.

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

[20] *See* Section 67-8207, Idaho Code.

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

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

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

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

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

[26] *See* Section 67-8208(1)(h).

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

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

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

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

Section II.
Land Uses

As noted in Section I, it is necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage projected to be added from 2018 through 2028 for the District. These projections were based on the most recent growth estimates from COMPASS, regional real estate market reports, interviews with developers and recommendations from District Staff and the Impact Fee Advisory Committee.

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

The District serves the population of the City of Wilder, as well as portions of unincorporated Canyon County. The following Exhibit II-1 presents the current and estimated future population for the District.

Exhibit II-1.
Current and Future Population within the boundaries of the Wilder Rural Fire Protection District

	2018	2028	Net Increase	Percent Increase
District Population - City of Wilder	1,720	2,000	280	16%
District Population - Unincorporated	2,780	3,500	720	26%
Total	4,500	5,500	1,000	22%

The District currently has approximately 4,500 persons residing within its service boundary. Current and future population estimates were derived by isolating the population within each Transportation Analysis Zone (TAZ) within the District's boundaries according to current COMPASS data. This data was compared to current population estimates for the City of Wilder, which is within the Fire District boundaries.

Over the next ten years, COMPASS models indicate the District will grow by approximately 1,000 people, or at an annual growth rate of 2.2 percent. Based on this population, the following Exhibit II-2 presents the current and future number of residential units and nonresidential square feet for the District.

Exhibit II-2.
Current and Future Land Uses, Wilder Rural Fire Protection District

	2018	2028	Net Growth	Net Increase in Square Feet	Percent of Total Growth
Population	4,500	5,500	1,000		
Residential (in units)	1,500	1,833	333	666,667	57%
Nonresidential (in square feet)	750,000	1,250,000	500,000	500,000	43%
Total				1,166,667	100%

As shown above, the Wilder Rural Fire Protection District is expected to grow by approximately 333 residential units and 500,000 nonresidential square feet over the next ten years. Fifty-seven percent of this growth is attributable to residential land uses, while the remaining forty-three percent is attributable to nonresidential growth. These growth projections will be used in the following sections to calculate the appropriate impact fees for the District.

Section III.
Impact Fee Calculation

In this section, we calculate impact fees for the Wilder Rural Fire Protection District according to the seven-question method outlined in Section I of this report.

1. **Who is currently served by the Wilder Rural Fire Protection District?**

As shown in Exhibit II-2, the District currently serves 1,500 residential units and approximately 750,000 square feet of nonresidential land use.

2. **What is the current level of service provided by the Wilder Rural Fire Protection District?**

The Wilder Rural Fire Protection District provides a level of service measured by a response time of 4 minutes and 55 seconds. As the population of the District grows, additional infrastructure and equipment will be needed to sustain this level of service.

3. **What current assets allow the Wilder Rural Fire Protection District to provide this level of service?**

The following Exhibit III-1 displays the current assets of the Wilder Rural Fire Protection District.

Exhibit III-1.
Current Assets – Wilder Rural Fire Protection District

Type of Capital Asset	Replacement Value
Facilities	
Fire Station #1	$ 1,750,000
Apparatus/Vehicles	
Engine #1 2001 BME	$ 500,000
Engine #2 2004 E-one Tele-squirt	$ 750,000
Ladder Truck 1994 KME platform	$ 1,300,000
Water tender 1998 Louiville	$ 375,000
Brush Truck 2000 Ford 350	$ 80,000
Brush Truck 2001 International	$ 275,000
Ambulance 2008 Ford C350	$ 180,000
Ambulance 2009 Chev 450	$ 220,000
2002 Support Trailer	$ 3,000
Equipment	
21 SCBA units	$ 136,500
2 Thermal Imagers	$ 18,000
2 Extrication Units	$ 90,000
2 Stryker Power Load Cot Systems	$ 80,000
Total Assets	$ 5,757,500

As shown above, the District currently owns approximately $5.8 million of eligible current assets. These assets are used to provide the District's current level of service.

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

The Wilder Rural Fire Protection District has already invested $2,193 per existing residential unit and $3.29 per existing nonresidential square foot in the capital necessary to provide the current level of service. This figure is derived by allocating the value of the District's current assets between the current number of residential units and nonresidential square feet.

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

5. **What future growth is expected in the Wilder Rural Fire Protection District?**

As shown in Exhibit II-2, the Wilder Rural Fire Protection District is expected to grow by approximately 333 residential units and 500,000 square feet of nonresidential land use over the next ten years.

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

The following Exhibit III-2 displays the capital improvements planned for purchase by the Wilder Rural Fire Protection District over the next ten years.

Exhibit III-2.
Wilder Rural Fire Protection District CIP 2019 to 2028

Type of Capital Infrastructure	CIP Value	*times*	Growth Portion	*equals*	Amount to Include in Fees	Amount from Other Sources
Vehicles/Apparatus						
Additional Tender	$ 375,000		100%		$ 375,000	$ -
Replacement of Engine	$ 500,000		0%		$ -	$ 500,000
Replacement of Tender	$ 375,000		0%		$ -	$ 375,000
Replacement of Brush Truck	$ 250,000		0%		$ -	$ 250,000
Equipment						
Portable Air Trailer	$ 100,000		100%		$ 100,000	$ -
Total Infrastructure	$ 1,600,000				$ 475,000	**$ 1,125,000**
Plus Cost of Fee-Related Research						
Impact Fee Study	$ 6,000		100%		$ 6,000	$ -
Grand Total	**$ 1,606,000**				**$ 481,000**	**$ 1,125,000**

As shown above, the District plans to purchase approximately $1.6 million in capital improvements over the next ten years, $481,000 of which is impact fee eligible. These new assets will allow the District to continue the current level of service in the future. The commencement and completion dates for the District's growth-related capital infrastructure depend on the timing and pace of the projected growth.

The remaining approximately $1.1 million is the price for the District to replace existing apparatus, vehicles and other equipment. Replacement of existing capital is not eligible for inclusion in the impact fee calculations. The District will therefore have to use other sources of revenue including all of those listed in Idaho Code 67- 8207(iv)(2)(h).

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

The following Exhibit III-3 takes the projected future growth from Exhibits II-2 and the growth-related CIP from Exhibit III-2 to calculate impact fees for the Wilder Rural Fire Protection District.

Exhibit III-3.
DRAFT Impact Fee Calculation, Wilder Rural Fire Protection District

Amount to Include in Impact Fee Calculation		$481,000
Percentage of Future Growth		
Residential		57%
Non Residential		43%
Amount Attributable to Future Growth		
Residential	$	274,857
Non Residential	$	206,143
Future Growth		
Residential (per unit)		333
Non Residential (per square foot)		500,000
Impact Fee		
Residential (per unit)	$	825
Non Residential (per square foot)	$	0.41

As shown above, we have calculated impact fees for the Wilder Rural Fire Protection District at $825 per residential unit and $0.41 per nonresidential square foot. In comparison, as indicated in question #4 above, property taxpayers within the District have already invested $2,193 per residential unit and $3.29 per nonresidential square foot in the capital inventory necessary to provide today's level of service. The difference between the current investment and the impact fee per unit indicates current taxpayers have already built in some capacity for future development.

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

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

To arrive at this participation amount, the expected impact fee revenue needs to be subtracted from the total CIP value. Exhibit III-4 divides the District's participation amount into two categories: the portion of purely non-growth-related improvements, and the portion of growth-related improvements that are attributable to repair, replacement, or upgrade, but are not impact fee eligible.

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

Exhibit III-4.
Wilder Rural Fire Protection District Participation Summary, 2019-2028

	Required	Discretionary	Total
Fire	$ -	$ 1,125,000	$ 1,125,000

The District is not required to participate in any of the growth-related capital improvements as these are both 100% growth-related and require no District general fund contribution. The District could choose to fund the discretionary infrastructure of $1,125,000 for apparatus and equipment replacement if their budget allows.

Section IV.
Fee Analysis and Administrative Recommendations

A comparison of the calculated Fire impact fee to similar fees being considered or assessed by municipal fire departments and rural fire districts in Canyon and Ada County is as follows:

Exhibit IV-1.
DRAFT Impact Fee Comparison - Fire

FOR DISCUSSION PURPOSES ONLY	Wilder Rural Fire District	Marsing Rural Fire District	City of Caldwell/Caldwell Rural Fire	City of Nampa/Nampa Rural Fire	Middleton Rural Fire District	City of Meridian/ Meridian Rural Fire	Eagle Fire District	Star Rural Fire District	Kuna Fire District	North Ada Fire and Rescue (Garden City)	City of Boise
	draft	draft	being updated		draft	being updated					
per Residential Unit	$ 825	$ 1,238	$ 886	$ 560	$ 842	$ 681	$ 828	$ 809	$ 701	$ 647	$ 526
per Non-Residential sf	$ 0.41	$ 0.62	$ 0.44	$ 0.28	$ 0.42	$ 0.35	$ 0.33	$ 0.38	$ 0.35	$ 0.32	$ 0.15

Some communities express concern that impact fees will stifle growth. Empirical data indicates impact fees are not a primary reason for a decision to build or not build in a particular area. Factors including the price of land and construction, market demand, the availability of skilled workers, access to major transportation modes, amenities for quality of life, etc. all weigh more heavily in decisions to construct new homes or businesses, as well for business relocation. Ultimately the impact fee, which is paid at the time of building permit, is passed along to the buyer in the purchase price or wrapped into a lease rate. Therefore, in a market with a high demand for development, an impact fee higher than other jurisdictions is unlikely to slow growth.

An impact fee program will enable the District to plan for growth without decreasing its service levels (response time), which can decrease buyer satisfaction and cause property insurance premiums to increase. It will also allow the District to collect a proportionate share of the cost of capital improvements from growth instead of funding all future capital through property taxes assessed to existing residents and businesses.

As the District Commission evaluates whether or not to adopt the Capital Improvement Plan and impact fee presented in this report, we also offer the following information regarding District participation in funding, and implementation recommendations for your consideration.

Implementation Recommendations

The following implementation recommendations should be considered:

Intergovernmental Agreements. The Wilder Rural Fire Protection District is enabled under Idaho Code as a governmental entity to adopt impact fees. However, because impact fees are paid upon building permit, and the District does not participate in this process, it needs another governmental entity to collect these fees on its behalf. Idaho Code 67-8204(a) authorizes the District to enter into an intergovernmental agreement with a city or county which can collect fire fees on their behalf. In the case of this District, which includes one municipality and one county, two intergovernmental agreements for the collection of Fire District impact fees would have to be developed and adopted by the corresponding bodies.

Fire impact fees would be assessed on new developments by the appropriate building department and then distributed to the District on an agreed-upon schedule. It is customary for the District to pay a small administrative fee to the collecting entity for this service.

Pursuant to an ongoing effort to educate elected officials on the impacts of growth to various jurisdictions, fire chiefs around the valley have determined that the Canyon County Commission and various municipalities may be prepared to consider collecting on the behalf of growth-related fire capital needs. If the Wilder Rural Fire Protection District choses to pursue fire impact fees, the Chief would join Galena Consulting and other fire agencies in a broad discussion about how to execute the required intergovernmental agreements.

Capital Improvements Plan. Should the Advisory Committee recommend this study to the District Commission and should the Commission adopt the study, the District should also formally adopt this Capital Improvement Plan. While not subject to the procedures of the Local Land Use Planning Act (LLUPA), the adoption of the Capital Improvement Plan would comply with the Act's requirements of other governmental entities to adopt capital improvement plans into a Comprehensive Plan as part of the adoption of impact fees.

Impact Fee Ordinance. Following adoption of the Capital Improvement Plan, the Commission should review the proposed Impact Fee Ordinance for adoption via resolution as reviewed and recommended by the Advisory Committee and legal counsel.

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

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

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

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

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

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

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

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

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

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

[38] *See* Section 67-8209(4), Idaho Code