

BY THE COUNCIL: CARVER-HERBERT, JORGENSEN, PAGE, AND RASMUSSEN

AN ORDINANCE OF THE CITY OF GARDEN CITY, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, AMENDING TITLE 11 OF THE GARDEN CITY CODE BY THE ADDITION OF A NEW CHAPTER 2, ENTITLED “ADA COUNTY AND ADA COUNTY EMERGENCY MEDICAL SERVICES DISTRICT DEVELOPMENT IMPACT FEES”; PROVIDING FOR: A SHORT TITLE, AUTHORITY, APPLICABILITY, AND PURPOSE; DEFINITIONS; THE ESTABLISHMENT OF A SERVICE AREA, THE IMPOSITION OF IMPACT FEES FOR THE ADA COUNTY JAIL AND THE ADA COUNTY EMERGENCY MEDICAL SERVICES DISTRICT, FEE SCHEDULE, AND EXEMPTIONS; THE METHOD OF COLLECTION OF IMPACT FEES AND ENFORCEMENT THEREOF; A PROCESS FOR IMPACT FEE CERTIFICATION; A PROCESS FOR INDIVIDUAL ASSESSMENTS; DEVELOPER CREDITS AND REIMBURSEMENTS; THE METHODOLOGY FOR CALCULATING IMPACT FEES; THE ESTABLISHMENT OF A PROCESS FOR EXTRAORDINARY IMPACTS; A PROCESS FOR FEE PAYER REFUNDS; THE ESTABLISHMENT OF IMPACT FEE ACCOUNTS AND ANNUAL AUDIT AND REPORTING REQUIREMENTS; THE EXPENDITURE OF IMPACT FEES; A PROCESS FOR APPEALS, PROTESTS, AND MEDIATION; AND MISCELLANEOUS PROVISIONS; APPROVING A SUMMARY OF THE ORDINANCE; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF GARDEN CITY, IDAHO, THAT:

SECTION 1. TITLE 11 OF THE GARDEN CITY MUNICIPAL CODE BE AMENDED TO ADOPT A NEW CHAPTER 2 TO READ AS FOLLOWS:

**TITLE 11
IMPACT FEES**

CHAPTER 2 – ADA COUNTY AND ADA COUNTY EMERGENCY MEDICAL SERVICES DISTRICT DEVELOPMENT IMPACT FEES

11-2-1: SHORT TITLE, AUTHORITY, APPLICABILITY, AND PURPOSE:

- A. Short Title. This chapter shall be known and may be cited as the Ada County and Ada County Emergency Medical Services District Development Impact Fee Ordinance.
- B. Findings. The City Council of Garden City finds that:
 - 1. Within the County of Ada, the City, Ada County, and the Ada County Emergency Medical Services District are experiencing considerable growth and development, which growth and development places increased demands on public safety services and/or facilities provided by Ada County or the District and the tax revenues generated from that new growth and development often do not generate sufficient funds to provide the necessary

improvements and expansion of the public safety facilities to protect the public health, safety, and welfare. Those users that create the increased demand should bear their proportionate share of the cost of public safety facilities needed to serve the new growth and development.

2. The Idaho Development Impact Fee Act (Act), Chapter 82, Title 67, Idaho Code, requires an entity to adopt an ordinance in order to impose and collect development impact fees.
- C. Authority. This ordinance is enacted pursuant to the City's general police powers, its authority to enact ordinances, and its authority as provided by the Act and other applicable laws of the state of Idaho to impose and collect development impact fees.
- D. Applicability. This chapter shall apply to the development of property located within the municipal boundaries of the City after execution of two separate Intergovernmental Agreements, as the Board of County Commissioners and the Board of the Ada County Emergency Medical Services (EMS) District are distinct legal entities requiring separate agreements under Idaho Code § 67-8204A. One Intergovernmental Agreement shall be with Ada County to collect and expend County Jail impact fees; the other Intergovernmental Agreement shall be the Board of the Ada County EMS District to collect and expend EMS impact fees.
- E. Purpose. The intent of this chapter is to ensure that new residential and non-residential development bears a proportionate share of the cost of system improvements; to ensure that such proportionate share does not exceed the cost of such system improvements required to accommodate new development; and to ensure that funds collected from new development are actually used for system improvements in accordance with the Act. Development impact fees shall only be expended for the specific category of system improvements for which they were collected (i.e., jail fees must be segregated and spent only on jail facilities, and EMS fees must be segregated and spent only on EMS services).

11-2-2: DEFINITIONS:

As used in this chapter, the following words and terms shall have the following meanings, unless another meaning is plainly intended and words and terms appearing in the singular number includes the plural and the plural the singular:

ACT shall mean and refers to the Idaho Development Impact Fee Act, Chapter 82, Title 67, Idaho Code.

ADA COUNTY EMERGENCY MEDICAL SERVICES DISTRICT means an Ambulance District or Ambulance Service District that is a political subdivision formed to provide ambulance transport, emergency medical services, or community health emergency medical services, or other activities necessary to meet the community health needs of the District.

ADVISORY COMMITTEE shall mean and refer to the Ada County/Ada County Ambulance District Development Impact Fee Advisory Committee established by the County pursuant to sections 67-8205 and 67-8206(2), Idaho Code, which shall serve as the development impact fee advisory committee pursuant to Idaho Code § 67-8205(3) to prepare and recommend the Capital Improvements Plan ("CIP") and any amendments, revisions, or updates of the same.

APPROPRIATE shall mean to legally obligate by contract or otherwise commit to the expenditure of funds by appropriation or other official act of the Board.

BOARD shall mean the Ada County Board of County Commissioners.

BUILDING PERMIT shall mean the permit required for foundations, new construction, and additions pursuant to the Garden City Code.

CAPITAL FACILITIES shall mean those items identified in the Ada County Jail Improvement Plan and Development Impact Fee Study, attached hereto as Exhibit A, and the Ada County Emergency Medical Services District Improvement Plan and Development Impact Fee Study, attached hereto as Exhibit B, as adopted by the City, and specifically including those related costs including System Improvements Costs, but not including maintenance, operations, or improvements that do not expand their capacity.

CAPITAL IMPROVEMENTS shall mean improvements with a useful life of ten (10) years or more, by new construction or other action, which increases the service capacity of an Ada County public facility.

CAPITAL IMPROVEMENTS ELEMENT shall mean a component of the Capital Improvement Plans of Ada County adopted pursuant to Chapters 65 and 82, Title 67, Idaho Code, as they may be amended, which component meets the requirements of the Capital Improvements Plans required by the Act.

CAPITAL IMPROVEMENTS PLAN AND/OR CIP shall mean, for the Ada County Jail, the most recent Ada County Jail Capital Improvement Plan and Development Impact Fee Study, adopted by the County pursuant to the Act. For the Emergency Medical Services, CIP shall mean the most recent EMS Capital Improvement Plan and Development Impact Fee Study prepared for and adopted by the District pursuant to the Act. The Capital Improvement Plans include the Development Impact Fee Studies as adopted by the City identifies Public Facilities for which Impact Fees may be used as a funding source. Each Impact Fee shall have an independent CIP meaning that each Impact Fee must be backed by a CIP developed in coordination with a Development Impact Fee Advisory Committee. The System Improvements for the County Jail and Emergency Services District must be separately identified in separate and independent CIPs, detailing their costs and attributing them to the capacity demands generated by new development. Each CIP must be prepared by qualified professionals, consult with the Development Impact Fee Advisory Committee, and be updated at least once every five (5) years.

CITY shall mean Garden City, Idaho.

COUNTY shall mean Ada County, Idaho.

DEVELOPER shall mean any person or legal entity undertaking Development and/or the subdivision of property pursuant to Chapter 13, Title 50, Idaho Code, as may be amended.

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

DEVELOPMENT APPROVAL shall mean shall mean any written authorization from the City that authorizes the commencement of a Development.

DIRECTOR shall mean the Director of Ada County Development Services or their designee.

DISTRICT shall mean the Ada County Emergency Medical Services District.

DWELLING UNIT shall mean any structure, or portion thereof, providing living facilities for one family as herein defined, including provisions for living, sleeping, eating, cooking, and sanitation.

EMS BOARD shall mean the Board of the Ada County Emergency Medical Services District.

EMS IMPACT FEES shall mean EMS Development Impact Fees imposed pursuant to this Ordinance.

EMS CAPITAL PROJECTS FUND shall mean the Ada County Emergency Medical Services District Development Impact Fee EMS Capital Projects Fund established by the District pursuant to this Ordinance and pursuant to Idaho Code § 67-8210(1).

EXTRAORDINARY COSTS shall mean those costs incurred as result of an Extraordinary Impact.

EXTRAORDINARY IMPACT shall mean an impact which is reasonably determined by the County to: (i) result in the need for System Improvements, the cost of which will significantly exceed the sum of the Development Impact Fees to be generated from the Project or the sum agreed to be paid pursuant to a Development agreement as allowed

by Idaho Code § 67-8214(2); or (ii) result in the need for System Improvements which are not identified in the Capital Improvement Plans.

FAMILY shall mean:

1. A person living alone or two (2) or more persons related by blood or marriage.
2. A group of not more than ten (10) persons who need not be related by blood or marriage living together in a Dwelling Unit.
3. Eight (8) or fewer unrelated mentally and/or physically handicapped or elderly persons residing in a Dwelling Unit who are supervised at the dwelling in connection with their handicap or age-related infirmity, provided that no more than two (2) staff members reside in the Dwelling Unit at any one time. (Resident staff shall not be counted toward the “eight (8) or fewer” criterion.)

FEE PAYER shall mean the person who pays or is required to pay an Impact Fee. A Fee Payer may include a Developer.

IMPACT FEE shall mean Development Impact Fee and a payment of money imposed as a condition of Development Approval to pay for a Proportionate Share of the System Improvements Costs needed to serve the Development. As used in this chapter, the term includes the impact fees set out in the Capital Improvement Plans and Development Impact Fee Studies as adopted by the City. Impact Fees shall only be spent for the specific category of System Improvements for which they were collected (i.e., jail impact fees must be segregated and spent only on jail facilities, and EMS impact fees must be segregated and spent only on EMS services). The term does not include the following:

1. A charge or fee to pay the administrative plan review, or inspection cost associated with permits required for Development;
2. Connection or hookup charges;
3. Availability charges for drainage, sewer, water, or transportation for services provided directly to the Development; or
4. Amounts collected from a Developer in a transaction in which the County has incurred expenses in constructing Capital Improvements for the Development if the owner or Developer has agreed to be financially responsible for the construction or installation of those Capital Improvements, unless a written agreement is made pursuant to Idaho Code § 67-8209(3), for credit or reimbursement.

INDUSTRIAL shall mean those 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 shall mean 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.

JAIL CAPITAL PROJECTS FUND shall mean the Ada County Development Impact Fee Jail Capital Projects Fund established by the County pursuant to this Ordinance and pursuant to Idaho Code § 67-8210(1).

JAIL IMPACT FEES shall mean Jail Development Impact Fees imposed pursuant to this Ordinance.

LEVEL OF SERVICE shall mean a measure of the relationship between service capacity and service demand for Public Facilities.

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

MODULAR BUILDING shall mean any building or building component other than a Manufactured/Mobile Home, which is constructed according to the International Building Code, as adopted or any amendments thereto, which is of closed construction and is either entirely or substantially prefabricated or assembled at a place other than the building site.

MULTIFAMILY UNITS Include:

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.

OFFICE shall mean those establishments providing management, administrative, professional, or business services. By way of example, Office includes business offices, office parks, and corporate headquarters.

PRESENT VALUE shall mean the total current monetary value of past, present, or future payments, contributions, or dedications of goods, services, materials, construction, or money.

PROJECT shall mean a particular Development on an identified parcel of land.

PROJECT IMPROVEMENTS, in contrast to System Improvements, shall mean site improvements and facilities that are planned and designed to provide service for a particular Development and that are necessary for the use and convenience of the occupants or users of the Project. Project Improvements cannot be funded by Development Impact Fees.

PROPORTIONATE SHARE shall mean that portion of System Improvements Costs determined pursuant to Idaho Code § 67-8207 which reasonably relates to the service demands and needs of the Project.

PUBLIC FACILITIES shall mean the definition for Public Facilities in Idaho Code § 67-8203(24).

RECREATIONAL VEHICLE shall mean a vehicular type unit primarily designed as temporary quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle.

RETAIL shall mean those 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, and movie theaters.

SERVICE AREA shall mean any defined geographic area identified by the City, or by Intergovernmental Agreement, in which specific Public Facilities provide service to development within the area defined, on the basis of sound planning or engineering principles, or both, as identified in the adopted Capital Improvements Plan.

SERVICE UNIT shall mean a standardized measure of consumption, use, generation or discharge attributable to an individual unit of Development calculated in accordance with generally accepted engineering or planning standards for a particular category of Capital Improvements. As specifically used in this chapter, Service Units include all Dwelling Units as defined herein and also includes, on a square-foot basis, non-residential Development.

SINGLE FAMILY UNITS Include:

1. Single family detached: 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): 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/Manufactured 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.
4. Group home: group residences of eight (8) or fewer unrelated elderly persons or persons with disabilities, along with up to two (2) resident staff members.

SYSTEM IMPROVEMENTS, in contrast to project improvements, shall mean Capital Improvements to Public Facilities designed to provide service to a Service Area including, without limitation, the type of improvements described in Idaho Code § 50-1703. System Improvements can be funded by Development Impact Fees.

SYSTEM IMPROVEMENTS COSTS shall mean costs incurred for construction or reconstruction of System Improvements, including design, acquisition, engineering, and other costs and also including, without limitation, the type of costs described in Idaho Code § 50-1702(h), to provide additional Public Facilities needed to service new growth and development. System Improvement Costs are restricted to the "proportionate share" of the costs to serve new development, after taking into account appropriate credits, offsets, or alternative funding sources. For clarification, System Improvements Costs do not include:

1. Construction, acquisition, or expansion of Public Facilities other than Capital Improvements identified in the Capital Improvement Plans;
2. The repair, operation, or maintenance of existing or new capital improvements; or
3. Upgrading, updating, expanding, or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental, or regulatory standards.

11-2-3: ESTABLISHMENT OF A SERVICE AREA; IMPOSITION OF IMPACT FEES; FEE SCHEDULE; EXEMPTIONS:

- A. Establishment of Service Area. There is hereby established a Service Area which includes all areas identified and defined in the approved Capital Improvements Plans, which Service Area includes all land in the City.
- B. Imposition of Impact Fees. Impact Fees are hereby imposed on all new Developments located within the incorporated limits of the City.
- C. Fee Schedule. Impact Fees shall be calculated in accordance with the fee schedule set forth below providing for standard fees based on the total number of Dwelling Units or square feet of non-residential space in the Development, unless (a) the Fee Payer requests an individual assessment pursuant to section 11-2-6 of this chapter; or (b) the County or District find the Development will have an Extraordinary Impact pursuant to section 11-2-9 of this chapter. Set forth below is a detailed description of the methodology by which costs per service unit are determined for both jail and EMS, including a clear schedule for various land uses per unit of development, to readily identify the precise fees owed for both jail and EMS services. The methodology for determining the costs per Service Unit, provided for in the fee schedule, is set forth in the applicable Capital Improvement Plans, as adopted by the County and District pursuant to Idaho Code § 67-8208.

The fee schedule is:

1. Impact Fee Schedule:

a. Jail Impact Fee:		
Residential (per Dwelling Unit)		
Single Family		\$516.00
Multifamily		\$357.00
Non-Residential (per 1,000 square feet)		
Retail		\$944.00
Office		\$364.00
Industrial		\$163.00
Institutional		\$361.00
b. Emergency Medical Services District Impact Fee:		
Residential (per Dwelling Unit)		
Single Family		\$175.00
Multifamily		\$121.00
Non-Residential (per 1,000 square feet)		
Retail		\$273.00
Office		\$105.00
Industrial		\$ 47.00
Institutional		\$104.00

- D. Developer's Election. A Developer shall have the right to elect to pay a Project's Proportionate Share of System Improvements Costs by payment of Impact Fees according to the fee schedule as full and complete payment of the Project's Proportionate Share of System Improvements Costs, except as provided in Idaho Code § 67-8214(3).
- E. Procedures:
1. Building Permit/Manufactured Home Installation Permit/Construction start. Upon submittal of complete Building Permit plans or Manufactured Home installation permit or for building plans for Development that requires no Building or Manufactured Home Installation Permits for the Development to the City, the City shall direct the Fee Payer to provide such plans to the County's Development Services Department and the County shall calculate the Impact Fees for the Development unless:
 - a. The Fee Payer had previously requested and been granted an individual assessment pursuant to this chapter; or
 - b. The County or District has previously determined the Development may have an Extraordinary Impact pursuant to this chapter.
- F. Exemptions. The provisions of this chapter shall not apply to the following:
1. Rebuilding the same amount of floor space of a structure which is destroyed by fire or other catastrophe, provided the structure is rebuilt and ready for occupancy within two (2) years of its destruction;
 2. Remodeling or repairing a structure which does not increase the number of Service Units;
 3. Replacing a residential unit, including a Manufactured/Mobile Home, with another residential unit on the same lot, provided that the number of Service Units does not increase;
 4. Placing a temporary construction trailer or office on a lot;
 5. Constructing an addition on a residential structure which does not increase the number of Service Units;
 6. Adding uses that are typically accessory to residential uses, such as a tennis court or a clubhouse, unless it can be clearly demonstrated that the use creates a significant impact on the capacity of System Improvements; or
 7. The installation of a Modular Building, Manufactured/Mobile Home, or Recreational Vehicle if the Fee Payer can demonstrate by documentation such as utility bills and tax records that either: (a) a Modular Building,

Manufactured/Mobile Home, or Recreational Vehicle was legally in place on the lot or space prior to the effective date of this chapter; or (b) Impact Fees have been paid previously for the Modular Building, Manufactured/Mobile Home, or Recreational Vehicle on that same lot or space.

- G. Exemption Claim Process. A Fee Payer shall claim an exempt development activity upon application of a Building Permit or Manufactured/Mobile Home installation permit, or if no Building Permit or Manufactured/Mobile Home installation permit required, prior to the time construction commences. Any exemption not so claimed shall be deemed waived by the Fee Payer. A claim for exemption shall be determined by the County or District within fifteen (15) days of receipt of the claim for exemption.

11-2-4: COLLECTION OF IMPACT FEE; ENFORCEMENT:

- A. Payment of Fees. Upon the calculation of the Impact Fee by the County pursuant to section 11-2-3.E the Fee Payer shall pay the Impact Fee to the County or District and the County or District shall issue a receipt of payment to the Fee Payer to provide the City as evidence of payment so that the applicable building permit or manufactured home installation permit may be issued or that construction of the Development may start unless the Fee Payer and the County or District have agreed to a different time for payment in writing in which case the City shall require evidence of such payment before allowing any further development.
- B. City, County, and District Responsibilities.
1. The City shall not collect, calculate, or verify payment of Impact Fees. The City's role shall be limited to withholding Building Permits, Certificates of Occupancy, or other Development Approvals, unless there is an administrative appeal, and shall not include any other collection or enforcement activities.
 2. The County and District shall not charge the City any administrative fee for the County's performance of invoicing, collection, calculation, verification, or enforcement activities related to Impact Fees within the City's corporate limits.
 3. The City shall not charge the County or District any administrative fee for the City's performance related to Impact Fees within the City's corporate limits.
- C. Enforcement. When any Impact Fee is due pursuant to this chapter, or pursuant to the terms of any written agreement between a Fee Payer and the County or District, and such Impact Fee has not been paid in a timely manner, the City may exercise any or all of the following powers as applicable to its authority, in any combination, to enforce the collection of the unpaid Impact Fee:
1. Withhold, suspend, or revoke Building Permits, Certificates of

Occupancy, or other Development Approvals until all Impact Fees due have been paid.

11-2-5: CERTIFICATION:

- A. A Fee Payer may request a written certification of the Impact Fee schedule or individual assessment which shall establish the Impact Fee for that Development. Such certification shall establish the Impact Fee so long as there is no material change to the particular Development as identified in the individual assessment application, or the Impact Fee schedule. A certification may be applied for in the following manner:
 - 1. Requests for certification shall be in writing and made to the Director. Within thirty (30) days after receiving such request, the Director shall issue a written certification of the amount of the Impact Fee due for the proposed Development. The certification shall include an explanation of the calculation of the applicable Impact Fee including an explanation of factors considered under Idaho Code § 67-8207 and shall also specify the System Improvement(s) for which the applicable Impact Fee is intended to be used. The Director shall provide the certification to the Fee Payer.

11-2-6: INDIVIDUAL ASSESSMENT:

- A. In lieu of calculating the amount of the applicable Impact Fee using the Impact Fee schedule in section 11-2-3 of this chapter, an individual assessment of Impact Fees is permitted. Developers may voluntarily enter into agreements to fund and construct Capital Improvements that facilitate development plans and a charge is not “imposed” when it is voluntarily agreed to and paid.
 - 1. **INDIVIDUAL ASSESSMENT PROCESS.** A Fee Payer may file a written request for an individual assessment of the Development by the County or District with the Director prior to the receipt of a Building Permit or other necessary Development Approvals or entitlements from the City. A request for an individual assessment shall involve consideration of studies, data, and any other relevant information submitted by the Fee Payer to adjust the amount of the applicable Impact Fee.
 - a. Each individual assessment request and supporting documentation submitted by the Fee Payer shall be based on the same Level of Service standards and unit costs for System Improvements used in the applicable Impact Fee Study and Capital Improvement Plans, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.
 - b. Each individual assessment request delivered to the Director may then be accepted, rejected, or accepted with modifications by the County as the basis for calculating the appropriate Impact Fee. The criteria for acceptance, rejection, or acceptance with modifications

shall be whether the individual assessment is a more accurate measure of demand for System Improvements element(s) created by the proposed Development, or the costs of those facilities, than the applicable fee shown in the Impact Fee schedule, based on the standards in Idaho Code § 67-8207.

- c. The Director shall issue a written decision within thirty (30) days following receipt of a completed request for individual assessment together with all supporting information from the Fee Payer, so as not to unreasonably delay the Developer's (Fee Payer's) subsequent applications to the City for Building Permits.
- d. The decision by the Director on an application for an individual assessment shall include an explanation of the calculation of the applicable Impact Fee, shall specify the System Improvement(s) for which the applicable Impact Fee is intended to be used, and shall include an explanation of those factors identified in Idaho Code § 67-8207.
- e. If an individual assessment is accepted or accepted with modifications by the Director, then the applicable Impact Fee due under this chapter for such Development shall be calculated according to such individual assessment.
- f. The Director shall provide notice of final determination of an individual assessment to the Fee Payer.

11-2-7: DEVELOPER CREDITS AND REIMBURSEMENT:

- A. When a Developer or their predecessor in title or interest has constructed System Improvements of the same category as in the Capital Improvements Element or contributed or dedicated land or money towards the completion of System Improvements of the same category as the Capital Improvements Element, and the County or District has accepted such construction, contribution, or dedication, the Director shall issue a credit against the applicable Impact Fees otherwise due for the Capital Improvements Element in connection with the proposed Development, as set forth in this section, credit shall be issued regardless of whether the contribution or dedication to System Improvements was required by the County or District as a condition of Development Approval or was offered by the Developer and accepted by the County or District in writing, and regardless of whether the contribution or dedication was contributed or dedicated by the Developer or by a local improvement district controlled by the Developer.
- B. Credits against the applicable Impact Fee shall not be given for: (a) Project Improvements; or (b) any construction, contribution, or dedication not agreed to in writing by the County or District prior to commencement of the construction, contribution, or dedication. Credits issued for one Capital Improvements Element

may not be used to reduce Impact Fees due for a different Capital Improvements Element. No credits shall be issued for System Improvements contributed or dedicated prior to the effective date of this chapter. Prior contributions may only be taken into account pursuant to an individual assessment.

C. Valuation of Credit at Present Value:

1. Land. Credit for qualifying land dedications shall, at the Fee Payer's option, be valued at the present value of: (a) one hundred percent (100%) of the most recent assessed value for such land as shown in the records of the County Assessor; or (b) that fair market value established by a private appraiser acceptable to the County or District in an appraisal paid for by the Fee Payer.
2. Improvements. Credit for qualifying acquisition or construction of System Improvements shall be valued by the County or District at the present value of such System Improvements based on complete engineering drawings, specifications, and construction cost estimates submitted by the Fee Payer to the County or District. The Director shall determine the amount of credit due based on the information submitted or, if the Director determines that such information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the Director as a more accurate measure of the value of the offered System Improvements to the County.

D. When Credits Become Effective:

1. Land. Approved credits for land dedications shall become effective when the land has been conveyed to the County or District in a form acceptable to the County or District, at no cost to the County or District, and has been accepted by the County or District. Upon request of the Fee Payer, the County or District shall issue a letter stating the amount of credit available.
2. Improvements. Approved credits for acquisition or construction of System Improvements shall generally become effective when: (a) all required construction has been completed and has been accepted by the County; (b) a suitable maintenance and warranty bond has been received and approved by the County or District; and (c) all design, construction, inspection, testing, bonding, and acceptance procedures have been completed in compliance with all applicable requirements of the County and any applicable state of Idaho requirements. Upon request of the Fee Payer, the County or District shall issue a letter stating the amount of credit available.

E. Credit Request Process:

1. Request. In order to obtain a credit against the applicable Impact Fee otherwise due, a Fee Payer shall submit to the Director a written offer of request to dedicate to the County specific parcels of qualifying land or a

written offer to contribute or construct specific System Improvements to the County's or the District's Capital Facilities in accordance with all applicable state of Idaho or County/District design and construction standards, and shall specifically request a credit against the category of applicable Impact Fees for which the land dedication or System Improvements is offered.

2. **Review.** After receipt of the written offer of request for credit, the Director shall review the request and determine whether the land or System Improvements offered for credit will reduce the costs of providing the applicable Capital Facilities by an amount at least equal to the value of the credit. If the Director determines that the offered credit satisfies that criteria and will be acceptable to the County or District, then the credit shall be issued. The County or District shall complete its review and determination of an offer of request within thirty (30) days after receipt of the offer of request.
3. **Credits Exceeding Fee Amounts Due.** If the credit due to a Fee Payer pursuant to subsection 11-2-7D exceeds the Impact Fee that would otherwise be due from the Fee Payer pursuant to this chapter (whether calculated through the Impact Fee schedule in section 11-2-3 of this chapter or through an individual assessment), the Fee Payer may choose to receive such credit in the form of either: (a) a credit against future Impact Fees due for the same System Improvements; or (b) a reimbursement from Impact Fees paid by future Development that impacts the System Improvements contributed or dedicated by the Fee Payer. Unless otherwise stated in an agreement with the Fee Payer, the County or the District shall be under no obligation to use any County funds—other than Impact Fees paid by other Development for the same System Improvements—to reimburse the Fee Payer for any credit in excess of the Impact Fees that are due.
4. **Written Agreement Required.** If credit or reimbursement is due to the Fee Payer pursuant to this section, the County or District shall enter into a written agreement with the Fee Payer, negotiated in good faith, prior to the contribution, dedication, or funding of the System Improvements giving rise to the credit. The agreement shall provide for the amount of credit or the amount, time, and form of reimbursement, and shall have a term not exceeding ten (10) years.
5. The Director's determination on the written offer of request for credit shall be provided to the Fee Payer.

11-2-8: METHODOLOGY FOR THE CALCULATION OF IMPACT FEES:

A. General Provisions:

1. **Accounting Principles.** The calculation of Impact Fees shall be in accordance with generally accepted accounting principles. A Development

Impact Fee shall not be deemed invalid because payment of the Impact Fee may result in an incidental benefit to owners or Developers within the Service Area other than the Fee Payer.

2. Levels of Service. The Impact Fee shall be calculated on the basis of Levels of Service for Public Facilities in the applicable adopted Capital Improvement Plans that are applicable to existing Development as well as new growth and Development. The construction, improvement, expansion, or enlargement of new or existing Public Facilities for which the Impact Fee is imposed must be attributable to the capacity demands generated by the new Development.
- B. Proportionate Share Methodology. The Impact Fee shall not exceed a Proportionate Share of the System Improvements Costs determined in accordance with Idaho Code § 67-8207. Impact Fees shall be based on actual System Improvements Costs or reasonable estimates of such System Improvements Costs. The amount of the Impact Fee shall be calculated using the methodology contained in the adopted Impact Fee Study and Capital Improvement Plans, as applicable. The construction, improvement, or expansion of jail and EMS facilities must be directly attributable to the capacity demands generated by the new development.
- C. Proportionate Share Determination:
1. The Impact Fee shall be based on a reasonable and fair formula or method under which the Impact Fee imposed does not exceed a Proportionate Share of the costs incurred or to be incurred by the County or District in the provision of System Improvements to serve the new Development. The Proportionate Share is the costs attributable to the new Development after the County or District considers the following:
 - a. Any appropriate credit, offset or contribution of money, dedication of land, or construction of System Improvements;
 - b. 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;
 - c. That portion of general tax or other revenues allocated by the County to System Improvements; and
 - d. All other available sources of funding such System Improvements.
 2. In determining the Proportionate Share of the System Improvements Costs to be paid by the Developer, the following factors shall be considered by the County or District and accounted for in the calculation of the applicable Impact Fee:

- a. The costs of existing System Improvements within the Service Area;
- b. The means by which existing System Improvements have been financed;
- c. The extent to which the new Development will contribute to System Improvements Costs through taxation, assessments, or Developer or landowner contributions, or has previously contributed to System Improvements Costs through Developer or landowner contributions;
- d. The extent to which the new Development is required to contribute to the cost of existing System Improvements in the future;
- e. The extent to which the new Development should be credited for providing System Improvements, without charge to other properties within the Service Area;
- f. Extraordinary Costs, if any, incurred in serving the new Development;
- g. The time and price differential inherent in a fair comparison of fees paid at different times; and
- h. The availability of other sources of funding System Improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation.

11-2-9: EXTRAORDINARY IMPACT:

A. Determinations of Extraordinary Impacts are made as follows:

- 1. In the event the City has reasonable cause to believe that a Development application may involve Extraordinary Impacts; it will notify the Director.
- 2. The Director shall review and determine whether the Development application will impose Extraordinary Impact.
- 3. If the Director determines that a proposed Development generates Extraordinary Impact that will result in extraordinary Systems Improvements Costs, the Director will notify the Fee Payer of their determination within thirty (30) days after the Director's receipt of the Development application. Such notice shall include a statement that the potential impacts of such Development on System Improvements are not adequately addressed by the Capital Improvements Plan, and that a supplemental study, at the Fee Payer's expense, will be required.
- 4. Circumstances that may lead to a determination of Extraordinary Impact include, but are not limited to, an indication that the assumptions used in

the Capital Improvements Plan underestimate the level of activity or impact on Capital Facilities from the proposed Development or activity.

5. Within thirty (30) days following the designation of a Development with Extraordinary Impact, the Director shall meet with the Fee Payer to discuss whether the Fee Payer wants to:
 - a. Pay for the supplemental study necessary to determine the System Improvements Costs related to the proposed Development; or
 - b. Modify the Development application to avoid generating Extraordinary Impact; or
 - c. Withdraw the Development application.
6. If the Fee Payer agrees to pay for the supplemental study required to document the proposed Development's Proportionate Share of System Improvements Costs, then the County or District and the Fee Payer shall jointly select an individual or organization acceptable to both to perform such study. The Fee Payer shall enter into a written agreement with the individual or organization to pay the costs of the study. Such agreement shall require the supplemental study to be completed within thirty (30) days of such written agreement unless the Fee Payer agrees to a longer time.
7. Once the study has been completed, the Fee Payer may choose to:
 - a. Pay the Proportionate Share of System Improvements Costs documented by the supplemental study; or
 - b. Modify the proposed Development to reduce such costs; or
 - c. Withdraw the application.
8. If the Fee Payer agrees to pay the System Improvements Costs documented in the supplemental study, that agreement shall be reduced to writing between the County or District and the Fee Payer, prior to review and consideration of any application for any Building Permit related to the proposed Development.
9. Notwithstanding any agreement by the Fee Payer to pay the Proportionate Share of System Improvements Costs documented by the supplemental study, nothing in this Chapter shall obligate the City to approve Development that results in an Extraordinary Impact to the County or District.

11-2-10: FEE PAYER REFUNDS:

- A. Duty to Refund:

1. An Impact Fee shall be refunded to a Fee Payer, or successor in interest, or the owner of property on which an Impact Fee has been paid in the following circumstances:
 - a. Service is available but never provided;
 - b. A Building Permit or permit for installation of a Manufactured/Mobile Home is denied or abandoned;
 - c. The Fee Payer pays an Impact Fee under protest and a subsequent review of the fee paid or the completion of an individual assessment determines that the fee paid exceeded the Proportionate Share to which the County or District was entitled to receive;
 - d. The County or District has collected an Impact Fee and the County or District has failed to Appropriate or expend the collected fees pursuant to section 11-2-10A.2 below; or
 - e. Failure of the County or District to commence construction or encumber the fund in the County's or District's Development Impact Fee Capital Projects Trust Fund.
2. Any Impact Fee paid shall be refunded if the County or District has failed to commence construction of System Improvements in accordance with this chapter, or to Appropriate funds for such construction, within eight (8) years after the date on which such fee was collected on a first-in/first-out basis (FIFO). Any refund due shall be paid to the owner of record of the parcel for which the Impact Fee was paid. The County or District may hold the Impact Fees for longer than eight (8) years but in no event longer than eleven (11) years from the date collected if the County or District identifies in writing: (a) a reasonable cause why the fees should be held longer than eight (8) years; and (b) an anticipated date by which the fees will be expended. If the County complies with the previous sentence, then any Impact Fees so identified shall be refunded to the Fee Payer if the County or District has failed to commence construction of System Improvements in accordance with the written notice or to Appropriate funds for such construction on or before the date identified in such writing.
3. After an Impact Fee has been paid pursuant to this chapter and after a certificate of occupancy has been issued by the City, no refund of any part of such fee shall be made if the Project for which the fee was paid is later demolished, destroyed, or is altered, reconstructed, or reconfigured so as to reduce the size of the Project or the number of units in the Project.
4. Each refund shall be issued within ninety (90) days and include a refund of interest at one-half (1/2) the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was originally paid.

- B. Process. The County or District shall make a determination of whether a refund is due within thirty (30) days after receipt of a written request for a refund from the Fee Payer, successor in interest, or an owner of record of the property for which the fee was paid. When the right to a refund exists, the County or District shall send the refund within ninety (90) days after the County or District determines that a refund is due.

11-2-11: IMPACT FEES TO BE MAINTAINED IN INTEREST-BEARING ACCOUNTS; ANNUAL AUDIT AND REPORT:

- A. The Impact Fees collected under this chapter shall be maintained in separate interest-bearing accounts within the County's or District's capital projects fund(s) for the purpose of ensuring that all Impact Fees collected pursuant to this chapter are used to address impacts reasonably attributable to new Development for which the Impact Fees are paid. Individual accounting records must be maintained for each category of System Improvements to ensure funds are not commingled. The interest earned on each account pursuant to Idaho Code § 67-8210(1) shall not be governed by Idaho Code § 57-127, but shall be considered funds of the accounts and shall be subject to the same restrictions on uses of funds as the Impact Fees on which the interest is generated.
- B. Deposit of Impact Fees. All monies paid by a Fee Payer pursuant to this chapter shall be identified as Impact Fees and upon receipt shall be promptly deposited into the appropriate Impact Fee account.
1. Monies in each account shall be spent in the order collected, on a first-in/first-out basis (FIFO).
 2. The County or District shall maintain and keep accurate financial records for the accounts which records shall:
 - a. Show the source and disbursement of all revenues;
 - b. Account for all monies received;
 - c. Ensure that the disbursement of funds from each account shall be used solely and exclusively for the provisions of Projects specified in the applicable adopted Capital Improvement Plans; and
 - d. As part of the County or District annual audit process, prepare an annual report, which report shall include the information pursuant to Idaho Code § 67-8210(3)(a-b), including a description of the Impact Fees collected and spent, as well as the percentage of other revenues spent on System Improvements.

11-2-12: EXPENDITURE OF IMPACT FEES:

- A. Expenditures. Expenditures of Impact Fees collected shall be made only for System Improvements, and not Project Improvements, within the Service Area for which the Impact Fee was collected in accordance with the applicable Capital Improvement Plan (i.e., Jail Impact Fees spent only on the Ada County Jail, and Emergency Medical Services Impact Fees spent only on Emergency Medical Facilities).
- B. Permissible System Improvements. The restriction of Impact Fee expenditures to System Improvements within the Service Area for which the Impact Fee was collected in accordance with the applicable CIPs means that Impact Fees must exclusively fund broad-scale, growth-necessitated Capital Infrastructure identified in the Capital Improvements Plans. Impact Fees cannot be used for localized site-specific improvements, nor can they fund personnel, operational costs, or maintenance. System Improvement costs do not include the repair, operation or maintenance of existing or new capital improvements, nor do they include administrative and operating costs of the taxing district or city (except for costs directly attributable to developing the CIP itself). Because salaries, benefits, and the hiring of personnel (such as deputies and paramedics) constitute ongoing operational and administrative expenses, they do not qualify as Capital Expenditures and cannot be funded with Impact Fees.
 - 1. Examples of Permissible System Improvements. System improvements are Capital Improvements to Public Facilities designed to provide service to an entire designated Service Area. To be eligible for Impact Fee funding, these facilities must have a useful life of ten years or more and must be explicitly identified in the CIP. Permissible examples, if identified in the CIP, include:
 - a. Public Safety and EMS: Constructing a new, permanent regional fire station, building a new EMS dispatch facility, or purchasing a new major emergency medical rescue vehicle/apparatus to serve a newly expanded service area;
 - b. Water and Wastewater: Constructing a new water treatment plant, installing a regional water storage tank, or laying primary sewer collection mains to service new subdivisions within a service area; and
 - c. Roads and Infrastructure: Constructing regional roads, streets, and bridges, installing traffic signals, or constructing stormwater retention and flood control basins serving a designated geographic service area.
- C. Impermissible Project Improvements. Impact Fees cannot be used to pay for Project Improvements. While System Improvements serve an entire service area, Project Improvements are site-specific accommodations designed for the convenience of a single development. Impact Fees cannot be used to hire more Deputy Sheriffs for the Jail or more paramedics for EMS. System Improvement

Costs are strictly defined as costs incurred for the construction, reconstruction, design, acquisition, or engineering of System Improvements.

1. Examples of Impermissible Project Improvements and Excluded Costs. Development impact fees are subject to strict statutory boundaries and cannot be spent on Project Improvements. Impermissible examples include:
 - a. Operations and Maintenance: Routine maintenance, repair, or operation of public facilities (e.g., buying fuel for EMS ambulances, repairing a leaky roof on an existing jail, or repaving an existing road);
 - b. Existing Deficiencies: Upgrading, expanding, or replacing existing capital improvements to serve the existing population, or to meet stricter safety, efficiency, environmental, or regulatory standards, rather than serving new growth. For example, impact fees cannot be used to retrofit an outdated jail facility solely to comply with modern state safety standards.
 - c. Administrative Expenses: General governmental or district administrative costs, such as legal department fees or municipal staff salaries, unless directly tied to the development of the CIP.
 - d. Non-CIP Capital Improvements: Constructing or expanding any public facility that is not explicitly identified in the approved Capital Improvements Plan.
 - e. Finance Charges: Paying principal or interest on bonds or other debt, unless those obligations were specifically issued on behalf of the district to finance capital improvements identified in the CIP.
 - f. Site-Specific Access: Constructing a private acceleration lane, turn lane, or dedicated driveway leading exclusively into a newly built shopping center or residential subdivision.
 - g. Internal Utilities: Installing internal lateral water lines, local sewer pipes, or stormwater drainage gutters within the boundaries of a specific commercial plaza to serve only its tenants.
 - h. Internal Landscaping and Layout: Constructing internal sidewalks, localized aesthetic landscaping, or installing street lighting inside a private gated community.
- B. Capital Improvement Plans Reimbursement; Surcharge. A portion of each Impact Fee collected shall be designated as a surcharge for reimbursement of the cost of preparing the Capital Improvement Plans in accordance with Idaho Code § 67-8208. The surcharge shall not exceed the Development's Proportionate Share of the cost of preparing the applicable Capital Improvement Plans.

11-2-13: APPEALS, PROTEST, AND MEDIATION

- A. Appeals. Any Developer or Fee Payer that is or may be obligated to pay an Impact Fee, individual assessment, or Extraordinary Cost, or that claims a right to receive a refund, reimbursement, exemption, or credit under this chapter, and who is dissatisfied with a decision made by the County or District in applying this chapter, may submit an administrative appeal on such decision. The Developer or Fee Payer shall have the burden on appeal of demonstrating that the decision was in error.
- B. Appeal Process:
1. Appeals of Denials of an Exemption, Impact Fee Assessments, Refunds, Reimbursements, Credits, Individual Assessments, or Extraordinary Impacts:
 - a. A Developer or Fee Payer shall file a written notice of the appeal with the Director within thirty (30) days after the date of a denial of an exemption, Impact Fee assessments, refunds, reimbursements, credits, individual assessments, or extraordinary impacts. Such notice of appeal shall include a statement describing why the Developer or Fee Payer believes that the appealed decision was in error, together with copies of any documents that the Developer or Fee Payer believes support the claim.
 - b. The Director shall schedule a hearing in front of the Board for County Impact Fees or the EMS Board for District Impact Fees within thirty (30) days of receiving the appeal. The Developer or Fee Payer or its representative shall have a right to be present and to present evidence in support of the appeal. The County personnel who made the decision under appeal or their representatives shall likewise have the right to be present and to present evidence in support of the decision.
 - c. The applicable Board shall consider the decision and also consider any additional evidence that may be offered by the Developer or Fee Payer and County personnel. The applicable Board may affirm, reverse, or modify in whole or in part the decision appealed from and shall issue a written decision within thirty (30) days.
 - d. A Developer or Fee Payer who is dissatisfied with the decision of the applicable Board may appeal such decision to the City to exhaust administrative remedies.
 - (1) The Developer or Fee Payer shall have the burden of demonstrating that the Board's decision was in error.
 - (2) In order to pursue the appeal described in this subsection, the

Developer or Fee Payer shall file a written notice of appeal with the City Clerk within thirty (30) days after the date of the Board's decision. Such written notice of appeal shall include a statement describing why the Developer or Fee Payer believes that the appealed decision of the Board was in error, together with copies of any documents that the Developer or Fee Payer believes support the claim. The City Clerk shall within three (3) business days deliver the notice of appeal together with copies of any documents filed with it to the Director.

- (3) The City Council shall hear the appeal within sixty (60) days after receipt by the City Clerk of a written notice of appeal. The Developer or Fee Payer shall have a right to be present and to present evidence in support of the appeal. The Director or designee shall likewise have the right to be present and to present evidence in support of the Board's decision. The criteria to be used by the City Council in considering the appeal shall be:

- (a) Whether the decision or interpretation made by the Board of decision on appeal or the alternative decision, or interpretation offered by the Developer or Fee Payer, more accurately reflects the intent of this Chapter that new Development pay its Proportionate Share of the costs of System Improvements to facilities necessary to serve new Development and whether the provisions of this Chapter have been correctly applied. The City Council shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.

- C. Payment Under Protest. A Fee Payer may pay an Impact Fee under protest in order not to delay the issuance of a Building Permit by the City. A Fee Payer making a payment under protest shall not be estopped from exercising the right to appeal provided herein nor shall such Fee Payer be estopped from receiving a refund of any amount deemed to have been illegally collected.

- D. Mediation:

- 1. Any Fee Payer that has a disagreement with a decision made by the County or District regarding an Impact Fee determination that is or may be due for a proposed Development pursuant to this chapter, may enter into a voluntary agreement with the County or District to subject the disagreement to mediation by a qualified independent party acceptable to both parties.

2. Mediation may take place at any time during the appeals process, or as an alternative to such appeal, provided that the request for mediation is filed no later than the last date on which a timely appeal could be filed pursuant to this section.
3. Participation in mediation does not preclude the Fee Payer from pursuing other remedies provided for in this section.
4. If mediation is requested, pursuant Idaho Code § 67-8212(3), any related mediation costs shall be shared equally by the parties to the mediation. However, executing such a mediation cost agreement cannot be used to delay or block a Fee Payer's access to mediation.
5. In the event that mediation does not resolve the disagreement, the Fee Payer retains all rights of appeal as set forth in this section.

11-2-14: MISCELLANEOUS PROVISIONS:

- A. Nothing in this chapter shall prevent the City from requiring a Developer to construct reasonable Project Improvements, as are required by any applicable laws or City adopted codes in conjunction with a Development.
- B. Nothing in this chapter shall be construed to prevent or prohibit private agreements between property owners or Developers, the Idaho Transportation Department, and governmental entities in regard to the construction or installation of System Improvements or providing for credits or reimbursements for System Improvements Costs incurred by a Developer including inter-project transfers of credits or providing for reimbursement for Project Improvements which are used or shared by more than one (1) Development Project.
- C. Nothing in this chapter shall obligate the City to approve Development which results in an Extraordinary Impact.
- D. Nothing in this chapter shall obligate the City to approve any Development request which may reasonably be expected to reduce Levels of Service below minimum acceptable levels established in this chapter.
- E. Nothing in this chapter shall be construed to create any additional right to develop real property or diminish the City in regulating the orderly development of real property within its boundaries.
- F. Nothing in this chapter shall work to limit the use by the City of the power of eminent domain or supersede or conflict with requirements or procedures authorized in Idaho Code for local improvement districts or general obligation bond issues.
- G. Notwithstanding any other provision of this chapter, that portion of a Project for which a complete application for a Building Permit has been received by the City, prior to the effective date of this chapter, shall not be subject to the applicable

Impact Fee imposed by this chapter. If the resulting Building Permit is later revised or replaced after the effective date of the ordinance codified in this chapter, and the new Building Permit(s) reflects a Development density, intensity, size, or number of Service Units more than ten percent (10%) higher than that reflected in the original Building Permit, then the Impact Fee may be charged on the difference in density, intensity, size, or number of Service Units between the original and the revised or replacement Building Permit.

- H. Any monies, including any accrued interest not assigned to specific System Improvements within such Capital Improvement Plans and not expended or refunded pursuant to this chapter shall be retained in the same account until the next County or District fiscal year.
- I. If the County or District discovers an error in an adopted Impact Fee Study and Capital Improvement Plans that results in assessment or payment of more than a Proportionate Share of System Improvements Costs on any proposed Development, the County or District shall: (a) adjust the applicable Impact Fee to collect no more than a Proportionate Share; or (b) discontinue the collection of the applicable Impact Fee until the error is corrected by ordinance.
- J. If Impact Fees are calculated and paid based on a mistake or misrepresentation, they shall be recalculated. Any amounts overpaid by a Fee Payer shall be refunded by the County or District within thirty (30) days after the County's or District's acceptance of the recalculated amount, with interest at the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was paid. Any amounts underpaid by the Fee Payer shall be paid to the County or District within thirty (30) days after the County's or District's acceptance of the recalculated amount, with interest at the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was paid. In the case of an underpayment to the County or District, the City may withhold issuance of the Building Permits or Development Approval for the Project for which the Impact Fee was paid until such underpayment is corrected, and if amounts owed are not paid within such thirty-day (30-day) period, the City may revoke any Building Permits or Development Approval issued in reliance on the previous payment of such and refund such fee to the Fee Payer.

SECTION 2. If any provision or section of this Ordinance shall be held to be invalid by a court of competent jurisdiction, then such provision or section shall be considered separately and apart from the remaining provisions or sections of this Ordinance, which shall remain in full force and effect.

SECTION 3. That the Summary of the Ordinance, attached hereto as Exhibit A, is hereby approved as to both form and content.

SECTION 4. This Ordinance was read on successive days and shall be in full force and effect from and after its passage, approval and publication, and thirty (30) days after its adoption.

ORDINANCE NO. 1065-25

PASSED by the City Council and **APPROVED** by the Mayor of Garden City, Idaho, this 24th day of August, 2026.

ATTEST:



Lisa M. Leiby, City Clerk

APPROVED:



William L. Jacobs, Mayor



EXHIBIT A

**STATEMENT OF GARDEN CITY ATTORNEY
AS TO ADEQUACY OF SUMMARY
OF ORDINANCE NO. 1065-25**

The undersigned, Charles I. Wadams, in his capacity as City Attorney of the City of Garden City, Idaho, hereby certifies that he is the legal advisor of the City and has reviewed a copy of the attached Summary of Ordinance No. 1065-25 of the City of Garden City, Idaho, and has found the same to be true and complete and provides adequate notice to the public pursuant to Idaho Code § 50-901A(3).

DATED this 24th day of August, 2026.


Charles I. Wadams
City Attorney

**SUMMARY OF ORDINANCE NO. 1065-25
OF THE CITY OF GARDEN CITY, IDAHO**

PUBLIC NOTICE IS HEREBY GIVEN that the City of Garden City, Idaho, adopted at its regular meeting of August 24, 2026, that Ordinance No. 1065-25 entitled:

AN ORDINANCE OF THE CITY OF GARDEN CITY, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, AMENDING TITLE 11 OF THE GARDEN CITY CODE BY THE ADDITION OF A NEW CHAPTER 2, ENTITLED “ADA COUNTY AND ADA COUNTY EMERGENCY MEDICAL SERVICES DISTRICT DEVELOPMENT IMPACT FEES”; PROVIDING FOR: A SHORT TITLE, AUTHORITY, APPLICABILITY, AND PURPOSE; DEFINITIONS; THE ESTABLISHMENT OF A SERVICE AREA, THE IMPOSITION OF IMPACT FEES FOR THE ADA COUNTY JAIL AND THE ADA COUNTY EMERGENCY MEDICAL SERVICES DISTRICT, FEE SCHEDULE, AND EXEMPTIONS; THE METHOD OF COLLECTION OF IMPACT FEES AND ENFORCEMENT THEREOF; A PROCESS FOR IMPACT FEE CERTIFICATION; A PROCESS FOR INDIVIDUAL ASSESSMENTS; DEVELOPER CREDITS AND REIMBURSEMENTS; THE METHODOLOGY FOR CALCULATING IMPACT FEES; THE ESTABLISHMENT OF A PROCESS FOR EXTRAORDINARY IMPACTS; A PROCESS FOR FEE PAYER REFUNDS; THE ESTABLISHMENT OF IMPACT FEE ACCOUNTS AND ANNUAL AUDIT AND REPORTING REQUIREMENTS; THE EXPENDITURE OF IMPACT FEES; A PROCESS FOR APPEALS, PROTESTS, AND MEDIATION; AND MISCELLANEOUS PROVISIONS; APPROVING A SUMMARY OF THE ORDINANCE; AND PROVIDING AN EFFECTIVE DATE.

This ordinance amends Title 11 of the Garden City Code by the addition of a new chapter entitled Ada County Development Impact Fees for the Ada County Jail and Ada County Emergency Medical Services. The ordinance provides for: the establishment of a county service area; the imposition of impact fees, fee schedule, and exemptions; the method of collection of impact fees and enforcement thereof; a process for impact fee certification; a process for individual assessments; developer credits and reimbursements; the methodology for calculating impact fees; the establishment of a process for extraordinary impacts; the process for fee payer refunds; the establishment of impact fee accounts and annual audit and reporting requirements; the expenditure of impact fees; and a process for appeals, protests, and mediation.

The impact fees are based on land use assumptions, and capital improvements plans. The impact fees for Single Family Residential will be \$691. The impact fees for Multifamily Residential will be \$478. The impact fees for Retail Non-Residential (per 1,000 square feet) will be \$1,217. The impact fees for Office Non-Residential (per 1,000 square feet) will be \$691. The impact fees for Industrial Non-Residential (per 1,000 square feet) will be \$210. The impact fees for Institutional Non-Residential (per 1,000 square feet) will be \$465. Finally, the ordinance provides for severability, repeals any conflicting ordinances, and provides an effective date.

The ordinance was read on successive days, and the effective date of the ordinance is from and after passage, approval and publication, and thirty (30) days after its adoption.

ORDINANCE NO. 1065-25

A copy of the full text of the Ordinance is available at the City Clerk's office, 6015 N. Glenwood Street, Garden City, Idaho 83714. Examination may be requested in writing or in person during regular business hours of the City Clerk's Office, from 8:00 a.m. until 5:00 p.m., pursuant to Idaho Code § 50-901A(4).

DATED this 24th day of August, 2026.

ATTEST:

CITY OF GARDEN CITY, IDAHO:



Lisa M. Leiby, City Clerk



William L. Jacobs, Mayor





Jail Capital Improvement Plan and Development Impact Fee Study

Submitted to:

Ada County, Idaho

May 24, 2024

Prepared by:



999 W Main St

Suite 100

Boise, ID 83702

800.424.4318

www.tischlerbise.com

EXHIBIT A

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Impact Fee Study Ada County, Idaho

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EXECUTIVE SUMMARY

Ada County, Idaho, retained TischlerBise, Inc. to calculate the impact fees to be imposed on new development to meet the new demands generated for public facilities in the County. It is the intent of Ada County to evaluate and establish impact fees for jail facilities. This report presents the methodologies and calculations used to generate current levels of service and maximum supportable impact fees. It is intended to serve as supporting documentation for the evaluation and establishment of impact fees in Ada County.

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

1. Collect impact fees to ensure that adequate public facilities are available to serve new growth and development;
2. Promote orderly growth and development by establishing uniform standards 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 geographic area for the jail impact fees is countywide. These facilities provide a countywide benefit and are services not provided by the cities within Ada County.

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 (hereafter referred to as the Idaho 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 Ada County, the term “deficiencies” means a shortage or inadequacy of current system improvements when measured against the levels of service to be applied to new development. It does not mean a shortage or inadequacy when measured against some “hoped for” level of service.

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 $A \times B = C$. In section 67-8204(16), the Idaho Act simply reorganizes this formula, stating the cost per service unit (i.e., development impact fee) may not exceed the cost of growth-related system improvements divided by the number of projected service units attributable to new development (i.e., $A = C \div B$). By using existing infrastructure standards to determine the need for growth-related capital improvements, Ada County ensures the same level-of-service standards are applicable to existing and new development. Using existing infrastructure standards also means there are no existing deficiencies in the current system that must be corrected from non-development impact fee funding.

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

SUMMARY OF CAPITAL IMPROVEMENT PLANS 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.

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 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 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).

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.

FEE METHODOLOGIES

Of the fee methodologies discussed above, the incremental expansion method and the cost recovery method are used to calculate jail impact fees for Ada County. Where capacity is sufficient to serve current demand the incremental expansion method documents the current Level of Service (LOS) for each type of public facility. While the cost of the impact fee study is captured through the cost recovery method. Additionally, Ada County anticipates working with the cities to collect the jail impact fee countywide. The following table summarizes the method(s) used to derive the jail impact fee in Ada County.

Figure 1. Summary of Impact Fee Methodologies

Fee Category	Service Area	Cost Recovery	Incremental Expansion	Plan-Based	Cost Allocation
Jail	Countywide	Impact Fee Study	Jail Facilities		Person & Vehicle Trips

CAPITAL IMPROVEMENT PLAN

The jail development impact fee is based on the existing level of service provided for jail facilities. The development impact fee is calculated for residential and nonresidential development. To serve projected growth at current levels of service, the jail will need to provide 16,555 square feet of new ancillary facility space and 178 new jail beds over the next 10 years. Listed in Figure 2 are the capital improvement plans for facility expansion for the next 10 years. The planned expansions are consistent with growth-related needs to continue providing the current level of service. Important to note is that of the total \$16 million ancillary facility costs, only \$12.5 million will be captured by the impact fees. The CIP also includes non-growth-related projects which will be funded with non-impact fee revenue.

Figure 2. Jail Capital Improvement Plan

10-Year Jail Capital Improvement Plan	Square Feet	Total Cost	10-Year Impact Fee	General Fund & Other Sources
Pod E Expansion (294 beds)	39,984	\$32,843,108	\$19,936,000	\$12,907,108
Pod E Locker Rooms	3,000	\$2,464,219	\$2,464,219	\$0
Warehouse	10,562	\$6,967,817	\$6,967,817	\$0
Second Secured Entrance	6,719	\$6,352,666	\$6,352,666	\$0
New Booking Room	1,000	\$270,229	\$270,229	\$0
Kitchen Remodel	4,609	\$4,992,463	\$0	\$4,992,463
Camera Installation	-	\$1,322,421	\$0	\$1,322,421
Restroom & Locker Room Remodel	-	\$138,831	\$0	\$138,831
Jail Management System Upgrade	-	\$4,000,000	\$0	\$4,000,000
Total	65,874	\$59,351,755	\$35,990,932	\$23,360,823

Growth-Related Pod Expansion	\$19,936,000
Pod Expansion Revenue	\$19,936,000
Growth-Related Pod Expansion Funding Gap	\$0

Growth-Related Anc. Facility Expansion	\$16,054,932
Anc. Facility Expansion Revenue	\$12,499,025
Growth-Related Anc. Facility Funding Gap	\$3,555,907

MAXIMUM SUPPORTABLE DEVELOPMENT IMPACT FEES BY TYPE OF LAND USE

Figure 3 provides a schedule of the maximum supportable development impact fees by type of land use for Ada County. The fees represent the highest supportable amount for each type of applicable land use and represents new growth's fair share of the cost for capital facilities. The County may adopt fees that are less than the amounts shown. However, a reduction in impact fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in levels of service.

The fees for residential development are to be assessed per housing unit based on type. For nonresidential development, the fees are assessed per square foot of floor area (for illustrative purposes the nonresidential fee is listed per 1,000 square feet of development). 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.

Importantly, the Ada County Jail provides a countywide service and benefit. Thus, the impact fee study has calculated the maximum supportable fee based on a countywide level of service. In this case, Figure 3 lists maximum amounts for all development within Ada County.

Figure 3. Summary of Maximum Supportable Development Impact Fees - Countywide

Development Type	Jail Maximum Supportable Fee
Residential (per housing unit)	
Single Family	\$516
Multifamily	\$357
Nonresidential (per 1,000 square feet)	
Retail	\$944
Office	\$364
Industrial	\$163
Institutional	\$361

CAPITAL IMPROVEMENT PLAN

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

First, Figure 4 and Figure 5 lists the projected growth over the next ten years in Ada County. Overall, there is an estimated 23 percent increase in residential development (125,397 new residents and 50,296 new housing units) and an 18 percent increase in nonresidential development (43,283 new jobs and 16.9 million square feet of development). Further details on the development projections are provided in Appendix B. Demographic Assumptions.

Figure 4. Ten-Year Projected Residential Growth

Ada County	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population	544,590	568,015	591,946	602,628	613,310	623,991	634,673	645,355	653,566	661,776	669,987	125,397
Percent Increase		4.3%	4.2%	1.8%	1.8%	1.7%	1.7%	1.7%	1.3%	1.3%	1.2%	23.0%
Housing Units												
Single Family	182,342	190,171	198,180	201,750	205,321	208,891	212,462	216,033	218,774	221,515	224,256	41,914
Multifamily	37,833	39,417	41,005	41,716	42,426	43,137	43,847	44,558	45,110	45,662	46,215	8,382
Total Housing Units	220,175	229,588	239,185	243,466	247,747	252,028	256,309	260,591	263,884	267,177	270,471	50,296

Source: COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; City & Fire District Impact Fee Studies; TischlerBise analysis

Figure 5. Ten-Year Projected Nonresidential Growth

Ada County	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	43,787	44,612	45,437	46,262	47,086	47,910	48,734	49,557	50,367	51,177	51,986	8,199
Office	130,780	133,132	135,483	137,835	140,186	142,538	144,889	147,241	149,556	151,872	154,187	23,407
Industrial	35,745	36,388	37,030	37,673	38,315	38,958	39,600	40,242	40,875	41,507	42,139	6,394
Institutional	29,356	29,884	30,413	30,943	31,472	32,003	32,533	33,064	33,588	34,113	34,639	5,283
Total	239,668	244,016	248,364	252,712	257,060	261,408	265,756	270,104	274,386	278,669	282,951	43,283
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	41,938	42,327	42,715	43,104	43,492	43,880	44,268	44,656	45,037	45,419	45,800	3,862
Office	21,670	22,392	23,114	23,836	24,558	25,280	26,002	26,724	27,434	28,145	28,856	7,186
Industrial	41,668	42,078	42,487	42,896	43,305	43,715	44,124	44,533	44,936	45,339	45,741	4,073
Institutional	25,911	26,096	26,281	26,467	26,652	26,838	27,023	27,209	27,392	27,576	27,760	1,849
Total	131,188	132,893	134,598	136,302	138,007	139,712	141,417	143,121	144,800	146,479	148,157	16,970

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion 2050; TischlerBise analysis

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

The Idaho Development Impact 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 a 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 all Capital Improvement Plans included in this study will occur within five years.

FUNDING SOURCES FOR CURRENT DEFICIENCIES

The majority of the CIP relates to the expansion of the Ada County Jail. A number of specific upgrades, replacements, and expansions to existing Jail facilities have also been proposed for fiscal year 2025 and beyond. In addition, it is estimated that \$2,500,000 will be required for maintenance and repair of existing facilities over the next five years. Because replacement and addressing existing deficiencies are not eligible to be funded with impact fees, these costs will need to be funded by other sources, such as property taxes, in accordance with Idaho Code 67-8207(iv)(2)(h). The Board of Ada County Commissioners retain discretion and authority to fund deficiencies through the county's annual CIP budget process, accumulate savings annually in a construction fund, budget annually for one-time projects using unspent fund balance, or through the deferred maintenance budget annually appropriated to the Operations Department for these sorts of expenses.

CAPITAL IMPROVEMENT PLAN

The jail development impact fee is based on the existing level of service provided for jail facilities. The development impact fee is calculated for residential and nonresidential development. Based on the 10-year growth projections, the following infrastructure is projected over the next ten years:

- 16,555 square feet of new ancillary facility
- 178 new jail beds
- \$32,435,000 growth-related costs to Ada County

The projected demand is consistent with the Ada County Jail expansion plans. Currently, the department is exploring options for several expansions within the jail including a warehouse expansion and locker rooms for future Pod E. These projections are consistent with the Jail's Capital Improvement Plan shown in Figure 77. Important to note is that of the total \$16 million ancillary facility costs, only \$12.5 million will be captured by the impact fees. Also, there are four capital projects which are addressing non-growth-related project, thus not impact fee eligible.

Figure 7. Jail Capital Improvement Plan

10-Year Jail Capital Improvement Plan	Square Feet	Total Cost	10-Year Impact Fee	General Fund & Other Sources
Pod E Expansion (294 beds)	39,984	\$32,843,108	\$19,936,000	\$12,907,108
Pod E Locker Rooms	3,000	\$2,464,219	\$2,464,219	\$0
Warehouse	10,562	\$6,967,817	\$6,967,817	\$0
Second Secured Entrance	6,719	\$6,352,666	\$6,352,666	\$0
New Booking Room	1,000	\$270,229	\$270,229	\$0
Kitchen Remodel	4,609	\$4,992,463	\$0	\$4,992,463
Camera Installation	-	\$1,322,421	\$0	\$1,322,421
Restroom & Locker Room Remodel	-	\$138,831	\$0	\$138,831
Jail Management System Upgrade	-	\$4,000,000	\$0	\$4,000,000
Total	65,874	\$59,351,755	\$35,990,932	\$23,360,823

Growth-Related Pod Expansion	\$19,936,000
Pod Expansion Revenue	\$19,936,000
Growth-Related Pod Expansion Funding Gap	\$0

Growth-Related Anc. Facility Expansion	\$16,054,932
Anc. Facility Expansion Revenue	\$12,499,025
Growth-Related Anc. Facility Funding Gap	\$3,555,907

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 67-8207(2)). Currently, there are no dedicated revenues being collected by the County to fund growth-related projects for the infrastructure included in this study.

Furthermore, the maximum supportable impact fees are constructed to offset the growth-related capital costs to the County for jail facilities. Evidence is given in the specific chapters of this report that the projected capital costs from new development will be offset by the development impact fees collection as long as the program is collected in the entire service area. Thus, no credits are needed in the impact fee calculation to offset double collection for growth-related capital costs.

JAIL DEVELOPMENT IMPACT FEE ANALYSIS

The Jail 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 jail components included in the impact fee analysis are:

- Jail ancillary facilities
- Jail beds
- Share of the development impact fee study

The residential portion of the fee is derived from the product of persons per housing unit by housing type 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. Office and institutional land uses trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for jail facilities 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, Jail 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 67-8207(2), local governments must consider historical, available, and alternative sources of funding for system improvements. Currently, there are no dedicated revenues being collected by the County to fund growth-related projects for jail facilities. Furthermore, the maximum supportable impact fees are constructed to offset all growth-related capital costs for jail 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 JAIL INFRASTRUCTURE

Both residential and nonresidential development increases the demand for jail services and facilities. To calculate the proportional share between residential and nonresidential demand calls for service data from the Ada County Sheriff is analyzed. This call report represents the need for law enforcement services throughout Ada County including calls to which City police departments responded. Shown at the top of Figure 88, 32 percent of calls are to residential locations, 12 percent to nonresidential locations, and 56 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 41,125 additional residential calls ($1,138,874$ residential vehicle trips / $2,087,130$ total vehicle trips x $75,367$ traffic calls for service) and $34,242$ additional nonresidential calls ($948,256$ nonresidential vehicle trips / $2,087,130$ total vehicle trips x $75,367$ traffic calls for service).

After this adjustment, 63 percent of calls are attributed to residential development and 37 percent are attributed to nonresidential development. These percentages are used to attribute facilities to respective demand units.

Figure 8. Countywide Law Enforcement Calls for Service

Land Use	Annual Calls for Service	% of Total
Residential	42,779	32%
Nonresidential	15,958	12%
Traffic	75,367	56%
Total	134,105	100%

Land Use	Vehicle Trips	% of Total
Residential	1,138,874	55%
Nonresidential	948,256	45%
Total	2,087,130	100%

Land Use	Adj. Calls for Service	% of Total
Residential	83,905	63%
Nonresidential	50,200	37%
Total	134,105	100%

Source: Ada County Sheriff's Office

JAIL LEVEL OF SERVICE AND COST ANALYSIS

The following section details the level of service calculations and capital cost per person for each infrastructure category.

JAIL CAPACITY ANALYSIS

Shown in Figure 99 is an analysis of the Ada County share of square footage and jail beds. The Ada County Jail houses inmates awaiting transfer to the Idaho State Prison and pretrial hearings. Of the 200 currently held for these reasons, 10 of them are from outside of Ada County. These 10 out-of-county prisoners are then divided by the operational capacity of the jail to get the out of county utilization of 1 percent (10 out-of-county inmates / 949 operational capacity = 1 percent out-of-county utilization).

Figure 9. Ada County Jail Capacity Analysis

Ada County Jail	
Jail Operational Capacity	949
County Inmates Awaiting Transfer/Hearing	200
Portion of Awaiting Inmates Out-of-County (5%)	10
Portion of Jail Capacity Out-of-County	1%

JAIL ANCILLARY FACILITIES

Listed in Figure 1010, there is a total of 87,956 square feet of ancillary facilities at the county jail, 87,710 square feet being attributed to Ada County demand (99 percent). The proportionate share between residential and nonresidential demand of the facilities is found by applying the calls for service data percentages. As a result, 54,877 square feet are attributed to residential demand and 32,833 square feet are attributed to nonresidential demand. The current level of service is found by comparing the attributed square footage to the base year population and nonresidential vehicles trips. As a result, there is 100.8 square feet per 1,000 residents and 34.6 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 \$76 per person and \$26 per vehicle trip (100.8 square feet per 1,000 persons x \$755 per square foot = \$76 per person, rounded).

Figure 10. Jail Facility Level of Service & Cost Analysis

Facility	Total Square Feet	Ada County Portion 99%	Ada County Replacement Cost
Medical Unit	24,607	24,361	\$20,010,220
Work Release	12,980	12,980	\$5,612,125
Juvenile Detention	49,012	49,012	\$40,258,763
ASCO Vehicle Maintenance	1,357	1,357	\$366,634
Total	87,956	87,710	\$66,247,743

<i>Level-of-Service Standards</i>	Residential	Nonres
Proportional Share	63%	37%
Share of Square Feet	54,877	32,833
2023 Population/Nonres. Vehicle Trips	544,590	948,256
Square Feet per 1,000 Persons/Vehicle Trips	100.8	34.6

<i>Cost Analysis</i>	Residential	Nonres
Square Feet per 1,000 Persons/Vehicle Trips	100.8	34.6
Average Cost per Square Foot	\$755	\$755
Capital Cost per Person/Vehicle Trip	\$76	\$26

Source: Ada County Sheriff's Office

JAIL BEDS

Listed in Figure 61, the jail operational capacity is 949 occupied beds, 940 of which are utilized by Ada County (99 percent). The proportionate share between residential and nonresidential demand of the beds is found by applying the calls for service data percentages. As a result, 588 beds are attributed to residential demand and 352 beds are attributed to nonresidential demand. The current level of service is found by comparing the attributed beds to the base year population and nonresidential vehicles trips. As a result, there are 1.08 beds per 1,000 residents and 0.37 beds per 1,000 vehicles trips.

The average cost per bed is combined with the current levels of service to find the capital cost per demand unit. This results in a cost of \$121 per person and \$41 per vehicle trip (1.08 beds per 1,000 persons x \$112,000 per bed = \$121 per person, rounded).

Figure 61. Jail Bed Level of Service & Cost Analysis

Facility	Operational Capacity (Beds)	Current Utilization [1]	Ada County Beds 99%	Ada County Replacement Cost [2]
Jail	949	100%	940	\$105,280,000
Total	949		940	\$105,280,000

<i>Level-of-Service Standards</i>	Residential	Nonres
Proportional Share	63%	37%
Share of Beds	588	352
2023 Population/Nonres. Vehicle Trips	544,590	948,256
Beds per 1,000 Persons/Vehicle Trips	1.08	0.37

<i>Cost Analysis</i>	Residential	Nonres
Beds per 1,000 Persons/Vehicle Trips	1.08	0.37
Average Cost per Bed [2]	\$112,000	\$112,000
Capital Cost per Person/Vehicle Trip	\$121	\$41

[1] Jail population model forecasts 100% utilization by the beginning of 2024

[2] Based on Pod E expansion of 294 beds at \$32,843,108 including contingencies and FFE

SHARE OF THE DEVELOPMENT IMPACT FEE STUDY

Under the Idaho enabling legislation, Ada County is able to recover the cost of the study through the collection of future fees. The total cost of the study has been evenly attributed to the four infrastructure categories, resulting in the Jail category share being \$16,370. An impact fee study must be completed every five years, so the attributed cost is compared to the five-year projected increase. As a result, the cost per person is \$0.13 and the cost per vehicle trip is \$0.11.

Figure 72. Jail Share of the Development Impact Fee Study

Share of Study Cost	Residential Share	Nonresidential Share
\$16,370	63%	37%

Residential Growth Cost	Five-Year Population Increase	Capital Cost per Person
\$10,242	79,401	\$0.13

Nonresidential Growth Cost	Five-Year Vehicle Trip Increase	Capital Cost per Vehicle Trip
\$6,128	56,847	\$0.11

JAIL 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.

JAIL ANCILLARY FACILITIES

The current levels of service are combined with the population and vehicle trip projections to illustrate the need for new jail ancillary facilities. Shown in Figure 83, over the next ten years, there is a need for 16,555 square feet. The average cost per square foot is multiplied by the need to find the projected capital need from growth (\$12,449,025).

Figure 83. Projected Demand for Jail Ancillary Facilities

Infrastructure		Level of Service				Cost/Unit
Ancillary Jail Facilities	Residential	100.8	Square Feet	per 1,000 persons		\$755
	Nonresidential	34.6		per 1,000 veh. trips		

Growth-Related Need for Ancillary Jail Facilities						
Year		Population	Nonres. Vehicle Trips	Residential Square Feet	Nonresidential Square Feet	Total Square Feet
Base	2023	544,590	948,256	54,894	32,809	87,703
Year 1	2024	568,015	959,629	57,255	33,203	90,458
Year 2	2025	591,946	971,000	59,668	33,596	93,264
Year 3	2026	602,628	982,369	60,744	33,989	94,733
Year 4	2027	613,310	993,737	61,821	34,383	96,204
Year 5	2028	623,991	1,005,103	62,898	34,776	97,674
Year 6	2029	634,673	1,016,467	63,975	35,169	99,144
Year 7	2030	645,355	1,027,830	65,051	35,562	100,613
Year 8	2031	653,566	1,039,020	65,879	35,950	101,829
Year 9	2032	661,776	1,050,206	66,707	36,337	103,044
Year 10	2033	669,987	1,061,389	67,534	36,724	104,258
Ten-Year Increase		125,397	113,134	12,640	3,915	16,555
Projected Expenditure				\$9,543,200	\$2,955,825	\$12,499,025

Growth-Related Expenditures for Ancillary Jail Facilities					\$12,499,025
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JAIL BEDS

The current levels of service are combined with the population and vehicle trip projections to illustrate the need for new jail beds. Shown in Figure 94, over the next ten years, there is a need for 178 beds. The average cost per unit is multiplied by the need to find the projected capital need from growth (\$19,936,000).

Figure 94. Projected Demand for Jail Beds

Infrastructure		Level of Service				Cost/Unit
Jail Facilities		Residential	1.08	Beds	per 1,000 persons	\$112,000
		Nonresidential	0.37		per 1,000 veh. trips	

Growth-Related Need for Jail Facilities						
Year		Population	Nonres. Vehicle Trips	Residential Beds	Nonresidential Beds	Total Beds
Base	2023	544,590	948,256	588	351	939
Year 1	2024	568,015	959,629	613	355	968
Year 2	2025	591,946	971,000	639	359	998
Year 3	2026	602,628	982,369	651	363	1,014
Year 4	2027	613,310	993,737	662	368	1,030
Year 5	2028	623,991	1,005,103	674	372	1,046
Year 6	2029	634,673	1,016,467	685	376	1,061
Year 7	2030	645,355	1,027,830	697	380	1,077
Year 8	2031	653,566	1,039,020	706	384	1,090
Year 9	2032	661,776	1,050,206	715	389	1,104
Year 10	2033	669,987	1,061,389	724	393	1,117
Ten-Year Increase		125,397	113,134	136	42	178
Projected Expenditure				\$15,232,000	\$4,704,000	\$19,936,000

Growth-Related Expenditures for Jail Facilities					\$19,936,000
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JAIL DEVELOPMENT IMPACT FEE CREDIT ANALYSIS

Currently, there are no dedicated revenues being collected by the County to fund growth-related projects for jail facilities. Furthermore, the maximum supportable impact fees are constructed to offset 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. As a result, no revenue credit is necessary in the impact fee calculation.

JAIL INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

Figure 105 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 Jail Development Impact Fees are the product of persons per housing unit by type of dwelling unit multiplied by the total net capital cost per person. The nonresidential fees are the product of trips per 1,000 square feet multiplied by the net capital cost per nonresidential vehicle trip.

The fees represent the highest supportable amount for each type of applicable land use and represents new growth's fair share of the cost for capital facilities. The County may adopt fees that are less than the amounts shown. However, a reduction in impact fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in levels of service.

Figure 105. Jail Input Variables and Maximum Supportable Impact Fees

Fee Component	Cost per Person	Cost per Vehicle Trip
Jail Beds	\$121.00	\$41.00
Jail Ancillary Facilities	\$76.00	\$26.00
Impact Fee Study	\$0.13	\$0.11
Gross Total	\$197.13	\$67.11
Net Total	\$197.13	\$67.11

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee
Residential (per housing unit)		
Single Family	2.62	\$516
Multifamily	1.81	\$357

Nonresidential

Development Type	Vehicle Trips per KSF	Maximum Supportable Fee
Nonresidential (per 1,000 square feet)		
Retail	14.06	\$944
Office	5.42	\$364
Industrial	2.44	\$163
Institutional	5.39	\$361

CASH FLOW PROJECTIONS FOR JAIL MAXIMUM SUPPORTABLE IMPACT FEE

This section summarizes the potential cash flow to Ada County if the Jail Development Impact Fee is 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.

Shown at the bottom of Figure 16, the maximum supportable jail impact fee is estimated to generate \$32.2 million in revenue while there is a growth-related cost of \$32.4 million. Thus, the impact fees are able to offset all growth-related capital costs (note: the difference is the result of rounding in the calculations). The impact fee revenue is compared to the total Jail CIP to illustrate the non-impact fee funding needed to complete the plan.

Importantly, the level of service has included demand from within the cities of Ada County. To ensure that the County captures the full potential revenue of the impact fees an intergovernmental agreement (IGA) is necessary for the Cities to collect the County impact fees on its behalf. Those revenues would be remitted to the County periodically. In the case there are no IGAs, the County will collect \$3.1 million in the unincorporated areas (9.4 percent of the countywide growth-related capital costs).

Figure 116. Projected Revenue for Jail Impact Fees

Infrastructure Costs for Jail Facilities

	Total Cost	Growth Cost
Jail Beds	\$32,843,108	\$19,936,000
Jail Ancillary Facilities	\$21,047,395	\$12,499,025
Impact Fee Study	\$32,740	\$32,740
Total Expenditures	\$53,923,243	\$32,467,765

Projected Development Impact Fee Revenue

		Single Family \$516 per unit	Multifamily \$357 per unit	Retail \$944 per KSF	Office \$364 per KSF	Industrial \$163 per KSF	Institutional \$361 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2023	182,342	37,833	41,938	21,670	41,668	25,911
1	2024	190,171	39,417	42,327	22,392	42,078	26,096
2	2025	198,180	41,005	42,715	23,114	42,487	26,281
3	2026	201,750	41,716	43,104	23,836	42,896	26,467
4	2027	205,321	42,426	43,492	24,558	43,305	26,652
5	2028	208,891	43,137	43,880	25,280	43,715	26,838
6	2029	212,462	43,847	44,268	26,002	44,124	27,023
7	2030	216,033	44,558	44,656	26,724	44,533	27,209
8	2031	218,774	45,110	45,037	27,434	44,936	27,392
9	2032	221,515	45,662	45,419	28,145	45,339	27,576
10	2033	224,256	46,215	45,800	28,856	45,741	27,760
Ten-Year Increase		41,914	8,382	3,862	7,186	4,073	1,849
Projected Revenue		\$21,627,749	\$2,992,275	\$3,645,458	\$2,615,726	\$663,897	\$667,499
Projected Revenue =>							\$32,213,000
Projected Expenditures =>							\$53,923,243
Non-Impact Fee Funding =>							\$21,710,243

PROPORTIONATE SHARE ANALYSIS

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

- 1) The development impact fees for Ada County are based on new growth's share of the costs of previously built projects along with planned public facilities as provided by Ada County. Projects are included in the County'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, countywide service area; results are shown in the cash flow analyses in this report. Development impact fee revenue will entirely fund growth-related improvements less funding from other sources (i.e., federal and state grants).
- 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. Outstanding debt for growth's portion of already constructed facilities will be paid from development impact fee revenue, therefore a future revenue credit is not necessary.
- 5) The County will evaluate the extent to which newly developed properties are entitled to a credit for system improvements that have been provided by property owners or developers. These "site-specific" credits will be available for system improvements identified in the annual capital budget and long-term Capital Improvements Plans. Administrative procedures for site-specific credits should be addressed in the development impact fee ordinance.
- 6) Extraordinary costs, if any, in servicing newly developed properties should be addressed through administrative procedures that allow independent studies to be submitted to the County. These procedures should be addressed in the development impact fee ordinance. One service area represented by Ada County 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 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 County formed a Development Impact Fee Advisory Committee (DIFAC). TischlerBise and County Staff met with the DIFAC during the process and provided information on land use assumptions, level of service and cost assumptions, and draft development impact fee schedules. This report reflects comments and feedback received from the DIFAC.

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

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 County should evaluate an adjustment to the CIP and development impact fees.

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

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

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

The general concept is that developers may be eligible for site-specific credits or reimbursements only if they provide system improvements that have been included in CIP and development impact fee calculations. If a developer constructs a system improvement that was included in the fee calculations, it is necessary to either reimburse the developer or provide a credit against the fees in the area that benefits from the system improvement. The latter option is more difficult to administer because it creates unique fees for specific geographic areas. Based on 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. Ada County will collect impact fees from all new residential units. One-time impact fees are determined by the 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, and movie theaters.

Office: Establishments providing management, administrative, professional, or business services. By way of example, Office includes business offices, office parks, and corporate headquarters.

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

The data estimates and projections used in the study's calculations are detailed in this section. This chapter includes discussion and findings on:

- Household/housing unit size
- Current population and housing unit estimates
- Residential projections
- Current employment and nonresidential floor area estimates
- Nonresidential projections
- Functional population
- Vehicle trip generation and projections

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 County 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, TischlerBise recommends that fees for residential development in Ada County be imposed according to persons per housing units.

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 County facilities and services. Figure 127 shows the US Census American Community Survey 2021 5-Year Estimates data for Ada County. Single family units have a housing unit size of 2.62 persons and multifamily units have a housing unit size of 1.81 persons. Additionally, there is a housing mix of 83 percent single family and 17 percent multifamily.

The estimates in Figure 127 are for household size calculations. Base year population and housing units are estimated with another, more recent data source.

Figure 127. Ada County Persons per Housing Unit

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	415,557	158,890	2.62	153,711	2.70	83%
Multifamily [2]	59,917	33,161	1.81	31,014	1.93	17%
Total	475,474	192,051	2.48	184,725	2.57	

[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

The US Census American Community Survey 2021 5-Year Estimates data for incorporated Ada County is shown in Figure 138. Single family units have a housing unit size of 2.59 persons and multifamily units have a housing unit size of 1.80 persons. Additionally, there is a housing mix of 81 percent single family and 19 percent multifamily.

Figure 138. Incorporated Ada County Persons per Housing Unit

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	363,946	140,266	2.59	135,502	2.69	81%
Multifamily [2]	58,871	32,691	1.80	30,619	1.92	19%
Total	422,817	172,957	2.44	166,121	2.55	

[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

The US Census American Community Survey 2021 5-Year-Estimates data for unincorporated Ada County is shown in Figure 149. Single family units have a housing unit size of 2.77 persons and multifamily units have a housing unit size of 2.23 persons. Additionally, there is a housing mix of 98 percent single family and 2 percent multifamily.

Figure 149. Unincorporated Ada County Persons per Housing Unit

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	51,611	18,624	2.77	18,209	2.83	98%
Multifamily [2]	1,046	470	2.23	395	2.65	2%
Total	52,657	19,094	2.76	18,604	2.83	

[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 POPULATION AND HOUSING UNITS

Available through the Community Planning Association of Southwest Idaho (COMPASS), the base year 2023 population in Ada County is estimated to be 554,590 residents shown in Figure 20. PPHU factors for

Incorporated and Unincorporated Ada County were used to estimate base year housing units for the whole County. The housing unit mix for Ada County was then applied to the total giving an estimated 182,342 single family units and 37,833 multifamily units.

Figure 20. Ada County Base Year Population and Housing Units

Ada County	Base Year 2023
Population [1]	544,590
Housing Units [2]	
Single Family	182,342
Multifamily	37,833
Total Housing Units	220,175

[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

Available through COMPASS, the base year 2023 population in unincorporated Ada County is estimated to be 63,510 residents shown in Figure 151. PPHU factors for unincorporated Ada County were used to estimate base year housing units. The housing unit mix was then applied to the total giving an estimated 22,444 single family units and 566 multifamily units.

Figure 151. Unincorporated Ada County Base Year Population and Housing Units

Ada County Unincorporated	Base Year 2023
Population [1]	63,510
Housing Units [2]	
Single Family	22,444
Multifamily	566
Total Housing Units	23,011

[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

The population estimate for unincorporated Ada County from COMPASS was subtracted from the population estimate for the whole of Ada County to find the estimated base year population for incorporated Ada County. Shown in Figure 162 the estimated population is 481,080. PPHU factors for incorporated Ada County were used to estimate base year housing units. The housing unit mix was then applied to the total giving an estimated 159,898 single family units and 37,266 multifamily units.

Figure 162. Incorporated Ada County Base Year Population and Housing Units

Ada County Incorporated	Base Year 2023
Population [1]	481,080
Housing Units [2]	
Single Family	159,898
Multifamily	37,266
Total Housing Units	197,164

[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

POPULATION AND HOUSING UNIT PROJECTIONS

The residential projections are based on a review of COMPASS published estimates, impact fee studies from cities and fire districts within Ada County, and PPHU factors. Impact fee studies comprising the main six cities within Ada County were used to affirm growth trends for whole county projections. From the 2023 base year housing unit totals, Ada County is projected to increase by 50,296 housing units over the next ten years. Additionally, there is a projected increase of 125,397 residents over the next ten years, a 23 percent increase.

Figure 173. Ada County Residential Development Projections

Ada County	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population	544,590	568,015	591,946	602,628	613,310	623,991	634,673	645,355	653,566	661,776	669,987	125,397
Percent Increase		4.3%	4.2%	1.8%	1.8%	1.7%	1.7%	1.7%	1.3%	1.3%	1.2%	23.0%
Housing Units												
Single Family	182,342	190,171	198,180	201,750	205,321	208,891	212,462	216,033	218,774	221,515	224,256	41,914
Multifamily	37,833	39,417	41,005	41,716	42,426	43,137	43,847	44,558	45,110	45,662	46,215	8,382
Total Housing Units	220,175	229,588	239,185	243,466	247,747	252,028	256,309	260,591	263,884	267,177	270,471	50,296

Source: COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; City & Fire District Impact Fee Studies; TischlerBise analysis

From the 2023 base year housing unit totals for incorporated Ada County, there is a projected increase of 44,844 new housing units over the next ten years. Additionally, there is a projected increase of 110,415 residents in incorporated Ada County, a 23 percent increase.

Figure 184. Incorporated Ada County Residential Development Projections

Ada County Incorporated	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population	481,080	502,024	523,414	532,767	542,119	551,471	560,823	570,174	577,281	584,388	591,495	110,415
Percent Increase		4.4%	4.3%	1.8%	1.8%	1.7%	1.7%	1.7%	1.2%	1.2%	1.2%	23.0%
Housing Units												
Single Family	159,898	166,853	173,967	177,075	180,183	183,291	186,399	189,507	191,866	194,226	196,586	36,688
Multifamily	37,266	38,822	40,383	41,072	41,761	42,450	43,139	43,828	44,359	44,891	45,423	8,156
Total Housing Units	197,164	205,676	214,350	218,147	221,944	225,741	229,538	233,334	236,226	239,117	242,008	44,844

Source: COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; City & Fire District Impact Fee Studies; TischlerBise analysis

From the 2023 base year housing unit total for unincorporated Ada County, there is a projected increase 5,453 new housing units over the next ten years. Additionally, there is a projected increase of 14,982 residents in unincorporated Ada County, a 23.6 percent increase.

Figure 195. Unincorporated Ada County Residential Development Projections

Ada County Unincorporated	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population	63,510	65,991	68,532	69,861	71,190	72,520	73,850	75,181	76,284	77,388	78,492	14,982
<i>Percent Increase</i>		<i>3.9%</i>	<i>3.8%</i>	<i>1.9%</i>	<i>1.9%</i>	<i>1.9%</i>	<i>1.8%</i>	<i>1.8%</i>	<i>1.5%</i>	<i>1.4%</i>	<i>1.4%</i>	23.6%
Housing Units												
Single Family	22,444	23,318	24,213	24,675	25,138	25,600	26,063	26,526	26,908	27,289	27,671	5,227
Multifamily	566	594	622	644	665	687	708	730	751	771	792	226
Total Housing Units	23,011	23,912	24,835	25,319	25,803	26,287	26,772	27,256	27,658	28,061	28,464	5,453

Source: COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; City & Fire District Impact Fee Studies; TischlerBise analysis

CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

The impact fee study will include nonresidential development as well. Available through COMPASS Job projections from the Traffic Analysis Zone Model (TAZ) and *Communities in Motion 2050* there are an estimated 239,668 jobs in Ada County in 2023. These job projections are broken down by industry leading to an estimated 43,787 retail jobs, 130,780 office jobs, 35,745 industrial jobs, and 29,356 institutional jobs in the base year.

Base year nonresidential floor area estimates are based on Ada County GIS nonresidential parcel data. There is an estimated 131 million square feet of nonresidential floor area in Ada County. Retail and industrial sectors account for the greatest share with approximately 32 percent each. Institutional accounts for 20 percent, and office accounts for 17 percent of the total.

Figure 206. Ada County Base Year Employment and Nonresidential Floor Area

Ada County	Base Year Jobs [1]	% of Total	Base Year Sq. Ft. [2]	% of Total
Retail	43,787	18%	41,938,153	32%
Office	130,780	55%	21,670,098	17%
Industrial	35,745	15%	41,668,221	32%
Institutional	29,356	12%	25,911,213	20%
Total	239,668	100%	131,187,685	100%

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion 2050

[2] Source: Ada County GIS parcel data

The job and nonresidential floor area estimates were further broken down into incorporated and unincorporated areas. Incorporated Ada County has an estimated 230,704 jobs in 2023. These job projections are broken down by industry leading to an estimated 42,925 retail jobs, 125,936 office jobs, 34,547 industrial jobs, and 27,296 institutional jobs in the base year. Additionally, there is an estimated 127 million square feet of nonresidential floor area in incorporated Ada County. Retail accounts for the greatest share at 32 percent. Industrial accounts for 31 percent, institutional accounts for 19 percent, and office accounts for 17 percent of the total.

Figure 217. Incorporated Ada County Base Year Employment and Nonresidential Floor Area

Ada County Incorporated	Base Year Jobs [1]	% of Total	Base Year Sq. Ft. [2]	% of Total
Retail	42,925	19%	41,286,649	32%
Office	125,936	55%	21,370,261	17%
Industrial	34,547	15%	39,887,518	31%
Institutional	27,296	12%	24,605,169	19%
Total	230,704	100%	127,149,597	100%

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion 2050

[2] Source: Ada County GIS parcel data

Unincorporated Ada County has an estimated 8,964 jobs in 2023. These job projections are broken down by industry leading to an estimated 862 retail jobs, 4,844 office jobs, 1,198 industrial jobs, and 2,060 institutional jobs in the base year. Additionally, there is an estimated 4 million square feet of nonresidential floor area in unincorporated Ada County. Industrial accounts for the greatest share at 44 percent. Institutional accounts for 32 percent, retail accounts for 16 percent, and office accounts for 7 percent.

Figure 228. Unincorporated Ada County Base Year Employment and Nonresidential Floor Area

Ada County Unincorporated	Base Year Jobs [1]	% of Total	Base Year Sq. Ft. [2]	% of Total
Retail	862	10%	651,504	16%
Office	4,844	54%	299,837	7%
Industrial	1,198	13%	1,780,703	44%
Institutional	2,060	23%	1,306,044	32%
Total	8,964	100%	4,038,088	100%

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion

[2] Source: Ada County GIS parcel data

EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA PROJECTIONS

Job projections for the industry sectors are calculated with the Institution of Transportation Engineers' (ITE) square feet per employee averages shown in Figure 239. For retail industries the Shopping Center land use factors are used; for office the General Office factors are used; for industrial the Light Industrial factors are used; for institutional the Hospital factors are used.

Figure 239. 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)

Job and nonresidential growth projections over the next ten years for Ada County are shown in Figure 30. It is estimated there will be an increase of 43,283 jobs, an 18 percent increase from the base year. The majority of the increase comes from the office sector (54 percent).

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 17 million square feet (rounded), a 13 percent increase from the base year. The office sector has the largest share of this growth at 42 percent.

Figure 30. Ada County Employment and Nonresidential Floor Area Projections

Ada County	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	43,787	44,612	45,437	46,262	47,086	47,910	48,734	49,557	50,367	51,177	51,986	8,199
Office	130,780	133,132	135,483	137,835	140,186	142,538	144,889	147,241	149,556	151,872	154,187	23,407
Industrial	35,745	36,388	37,030	37,673	38,315	38,958	39,600	40,242	40,875	41,507	42,139	6,394
Institutional	29,356	29,884	30,413	30,943	31,472	32,003	32,533	33,064	33,588	34,113	34,639	5,283
Total	239,668	244,016	248,364	252,712	257,060	261,408	265,756	270,104	274,386	278,669	282,951	43,283
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	41,938	42,327	42,715	43,104	43,492	43,880	44,268	44,656	45,037	45,419	45,800	3,862
Office	21,670	22,392	23,114	23,836	24,558	25,280	26,002	26,724	27,434	28,145	28,856	7,186
Industrial	41,668	42,078	42,487	42,896	43,305	43,715	44,124	44,533	44,936	45,339	45,741	4,073
Institutional	25,911	26,096	26,281	26,467	26,652	26,838	27,023	27,209	27,392	27,576	27,760	1,849
Total	131,188	132,893	134,598	136,302	138,007	139,712	141,417	143,121	144,800	146,479	148,157	16,970

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion 2050; TischlerBise analysis

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

Job and nonresidential growth projections over the next ten years for incorporated Ada County are shown in Figure 241. It is estimated there will be an increase of 41,040 jobs, an 18 percent increase from the base year. The majority of the increase comes from the office sector (55 percent).

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 16.1 million square feet (rounded), a 13 percent increase from the base year. The office sector has the largest share of this growth at 43 percent.

Figure 241. Incorporated Ada County Employment and Nonresidential Floor Area Projections

Ada County Incorporated	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	42,925	43,696	44,466	45,236	46,004	46,772	47,539	48,306	49,059	49,811	50,561	7,636
Office	125,936	128,198	130,458	132,715	134,970	137,223	139,474	141,723	143,933	146,138	148,339	22,403
Industrial	34,547	35,168	35,787	36,407	37,025	37,643	38,261	38,878	39,484	40,089	40,693	6,146
Institutional	27,296	27,786	28,276	28,765	29,254	29,742	30,230	30,718	31,197	31,675	32,152	4,856
Total	230,704	234,848	238,987	243,123	247,254	251,381	255,505	259,624	263,673	267,712	271,744	41,040
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	41,287	41,650	42,013	42,375	42,737	43,099	43,460	43,821	44,176	44,530	44,883	3,597
Office	21,370	22,065	22,758	23,451	24,144	24,835	25,526	26,217	26,895	27,572	28,248	6,878
Industrial	39,888	40,283	40,678	41,072	41,466	41,860	42,253	42,646	43,032	43,418	43,802	3,915
Institutional	24,605	24,777	24,948	25,119	25,291	25,461	25,632	25,803	25,970	26,138	26,305	1,699
Total	127,150	128,774	130,397	132,018	133,637	135,255	136,872	138,487	140,074	141,657	143,238	16,088

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion 2050; TischlerBise analysis

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

Job and nonresidential growth projections over the next ten years for unincorporated Ada County are shown in Figure 252. It is estimated there will be an increase of 2,244 jobs, a 25 percent increase from the base year. The majority of the increase comes from the office sector (45 percent).

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 881,000 square feet, a 22 percent increase from the base year. The office sector has the largest share of this growth at 35 percent.

Figure 252. Unincorporated Ada County Employment and Nonresidential Floor Area Projections

Ada County Unincorporated	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	862	916	971	1,026	1,082	1,138	1,194	1,251	1,308	1,366	1,425	563
Office	4,844	4,934	5,025	5,120	5,216	5,315	5,415	5,518	5,623	5,734	5,849	1,005
Industrial	1,198	1,220	1,243	1,266	1,290	1,314	1,339	1,365	1,391	1,418	1,446	248
Institutional	2,060	2,098	2,137	2,177	2,218	2,260	2,303	2,347	2,391	2,438	2,487	427
Total	8,964	9,168	9,377	9,589	9,806	10,027	10,251	10,480	10,714	10,957	11,208	2,244
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	652	677	703	729	755	781	808	835	862	889	917	265
Office	300	327	356	384	414	444	475	507	539	573	608	308
Industrial	1,781	1,795	1,809	1,824	1,839	1,855	1,871	1,887	1,904	1,921	1,939	158
Institutional	1,306	1,319	1,333	1,347	1,361	1,376	1,391	1,406	1,422	1,438	1,456	150
Total	4,038	4,119	4,201	4,285	4,370	4,457	4,545	4,634	4,726	4,821	4,920	881

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion 2050; 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 Ada County. In Figure 263, 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 10.66 trip ends and a multifamily unit is estimated to generate 5.42 trip ends on an average weekday.

Figure 263. Customized Residential Trip End Rates by Housing Type

Tenure by Units in Structure	Vehicles Available ¹	Households by Structure Type ²			Vehicles per HH by Tenure
		Single Family	Multifamily	Total	
Owner-Occupied	289,778	129,602	1,468	131,070	2.21
Renter-Occupied	85,906	24,109	29,546	53,655	1.60
Total	375,684	153,711	31,014	184,725	2.03
Housing Units ³		158,890	33,161	192,051	

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	415,557	1,157,628	324,995	2,118,200	1,637,914	10.66	9.43
Multifamily	59,917	137,129	50,518	199,334	168,231	5.42	4.54
Total	475,474	1,294,757	375,513	2,317,534	1,806,145	9.78	

1. Vehicles available by tenure from Table B25046, 2021 American Community Survey 5-Year Estimates.

2. Households by tenure and units in structure from Table B25032, 2021 American Community Survey 5-Year Estimates.

3. Housing units from Table B25024, 2021 American Community Survey 5-Year Estimates.

4. Total population in households from Table B25033, 2021 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 $\text{EXP}(0.89 \cdot \text{LN}(\text{persons}) + 1.72)$. To approximate the average population of the ITE studies, persons were divided by 19 and the equation result multiplied by 19. For multi-family housing (ITE 221), the fitted curve equation is $(2.29 \cdot \text{persons}) - 81.02$ (ITE 2017).

6. Vehicle trip ends based on vehicles available using formulas from Trip Generation (ITE 2021). For single-family housing (ITE 210), the fitted curve equation is $\text{EXP}(0.99 \cdot \text{LN}(\text{vehicles}) + 1.93)$. To approximate the average number of vehicles in the ITE studies, vehicles available were divided by 34 and the equation result multiplied by 34. For multi-family housing (ITE 221), the fitted curve equation is $(3.94 \cdot \text{vehicles}) + 293.58$ (ITE 2021).

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 County residents' work bound trips that are outside of the County. 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", 17 percent of Ada County workers travel outside the County for work. In combination, these factors account for 3 percent of additional production trips ($0.31 \times 0.50 \times 0.17 = 0.03$). Shown in Figure 4, the total adjustment factor for residential housing units includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (3 percent of production trips) for a total of 53 percent.

Figure 34. Residential Trip Adjustment Factor for Commuters

Trip Adjustment Factor for Commuters

Employed Ada County Residents (2020)	212,011
Residents Working in Ada County (2020)	175,359
Residents Commuting Outside of Ada County for Work	36,652
Percent Commuting Out of Ada County	17%
Additional Production Trips	3%
Standard Trip Adjustment Factor	50%
Residential Trip Adjustment Factor	53%

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 Ada County, the weekday trip end per 1,000 square feet factors listed in Figure 35275 are used.

Figure 3527. 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 land uses. A lower vehicle trip adjustment factor is used for retail uses 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 286, the Institute for Transportation Engineers' land use code, daily vehicle trip end rate, and trip adjustment factor is listed for each land use.

Figure 286. 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	10.66	53%	5.65
Multifamily	220	5.42	53%	2.87
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. Countywide, residential land uses account for 1,138,874 vehicle trips and nonresidential land uses account for 948,256 vehicle trips in the base year shown in Figure 297.

Through 2033, it is projected that daily vehicle trips will increase by 374,018 trips with the majority of the growth being generated by single family (63 percent) and retail (15 percent) development.

Figure 297. Ada County Vehicle Trip Projections

Ada County	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Residential Trips												
Single Family	1,030,196	1,074,429	1,119,675	1,139,848	1,160,022	1,180,195	1,200,368	1,220,542	1,236,029	1,251,516	1,267,003	236,807
Multifamily	108,679	113,228	117,791	119,832	121,873	123,915	125,956	127,997	129,583	131,170	132,756	24,077
Subtotal	1,138,874	1,187,658	1,237,466	1,259,681	1,281,895	1,304,110	1,326,324	1,348,539	1,365,612	1,382,685	1,399,759	260,884
Nonresidential Trips												
Retail	589,810	595,277	600,742	606,204	611,664	617,121	622,576	628,029	633,398	638,762	644,120	54,310
Office	117,452	121,365	125,278	129,191	133,103	137,016	140,929	144,841	148,694	152,547	156,400	38,948
Industrial	101,462	102,459	103,456	104,452	105,449	106,445	107,442	108,438	109,419	110,399	111,380	9,918
Institutional	139,532	140,528	141,524	142,522	143,521	144,520	145,520	146,521	147,509	148,498	149,489	9,957
Subtotal	948,256	959,629	971,000	982,369	993,737	1,005,103	1,016,467	1,027,830	1,039,020	1,050,206	1,061,389	113,134
Vehicle Trips												
Grand Total	2,087,130	2,147,286	2,208,466	2,242,050	2,275,632	2,309,212	2,342,791	2,376,368	2,404,632	2,432,892	2,461,148	374,018

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

In incorporated Ada County, residential land uses account for 1,010,441 vehicle trips and nonresidential land uses account for 926,099 vehicle trips in the base year shown in Figure 308.

Through 2033, it is projected that daily vehicle trips will increase by 337,251 trips with the majority of the growth being generated by single family (61 percent) and retail (15 percent) development.

Figure 308. Incorporated Ada County Vehicle Trip Projections

Ada County Incorporated	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Residential Trips												
Single Family	903,389	942,688	982,879	1,000,440	1,018,000	1,035,559	1,053,117	1,070,675	1,084,006	1,097,336	1,110,670	207,281
Multifamily	107,051	111,521	116,004	117,983	119,963	121,942	123,921	125,899	127,427	128,954	130,481	23,429
Subtotal	1,010,441	1,054,210	1,098,883	1,118,423	1,137,962	1,157,500	1,177,038	1,196,575	1,211,433	1,226,289	1,241,151	230,710
Nonresidential Trips												
Retail	580,647	585,754	590,856	595,953	601,044	606,131	611,213	616,291	621,280	626,259	631,228	50,580
Office	115,827	119,591	123,351	127,107	130,859	134,608	138,353	142,095	145,772	149,442	153,103	37,277
Industrial	97,126	98,089	99,050	100,011	100,970	101,929	102,887	103,843	104,784	105,722	106,658	9,532
Institutional	132,499	133,423	134,346	135,268	136,189	137,110	138,029	138,948	139,851	140,752	141,651	9,152
Subtotal	926,099	936,857	947,603	958,338	969,063	979,778	990,482	1,001,177	1,011,687	1,022,174	1,032,640	106,541
Vehicle Trips												
Grand Total	1,936,539	1,991,066	2,046,486	2,076,761	2,107,025	2,137,278	2,167,520	2,197,752	2,223,120	2,248,464	2,273,791	337,251

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

In unincorporated Ada County, residential land uses account for 128,434 vehicle trips and nonresidential land uses account for 22,157 vehicle trips in the base year shown in Figure 319.

Through 2033, it is projected that daily vehicle trips will increase by 36,772 trips with the majority of the growth being generated by single family (80 percent) and retail (10 percent) development.

Figure 319. Unincorporated Ada County Vehicle Trip Projections

Ada County Unincorporated	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Residential Trips												
Single Family	126,807	131,741	136,796	139,409	142,022	144,636	147,251	149,866	152,023	154,180	156,338	29,532
Multifamily	1,627	1,707	1,787	1,849	1,911	1,973	2,035	2,097	2,157	2,216	2,275	648
Subtotal	128,434	133,448	138,583	141,258	143,933	146,609	149,286	151,964	154,179	156,396	158,613	30,180
Nonresidential Trips												
Retail	9,163	9,523	9,886	10,251	10,619	10,990	11,363	11,739	12,118	12,503	12,893	3,730
Office	1,625	1,774	1,927	2,084	2,244	2,408	2,575	2,746	2,922	3,106	3,297	1,672
Industrial	4,336	4,370	4,406	4,442	4,479	4,517	4,555	4,594	4,635	4,677	4,721	385
Institutional	7,033	7,105	7,178	7,254	7,331	7,410	7,491	7,573	7,658	7,746	7,838	805
Subtotal	22,157	22,772	23,397	24,031	24,673	25,325	25,985	26,652	27,333	28,032	28,749	6,592
Vehicle Trips												
Grand Total	150,591	156,220	161,980	165,288	168,606	171,934	175,271	178,616	181,512	184,428	187,363	36,772

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



EMS Capital Improvement Plan and Development Impact Fee Study

Submitted to:

Ada County, Idaho

May 24, 2024

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EXHIBIT B

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Impact Fee Study Ada County, Idaho

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EXECUTIVE SUMMARY

Ada County, Idaho, retained TischlerBise, Inc. to calculate the impact fees to be imposed on new development to meet the new demands generated for public facilities in the County. It is the intent of Ada County to evaluate and establish impact fees for EMS facilities. This report presents the methodologies and calculations used to generate current levels of service and maximum supportable impact fees. It is intended to serve as supporting documentation for the evaluation and establishment of impact fees in Ada County.

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

1. Collect impact fees to ensure that adequate public facilities are available to serve new growth and development;
2. Promote orderly growth and development by establishing uniform standards 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 geographic area for the EMS impact fees is countywide. These facilities provide a countywide benefit and are services not provided by the cities within Ada County.

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 (hereafter referred to as the Idaho 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 Ada County, the term “deficiencies” means a shortage or inadequacy of current system improvements when measured against the levels of service to be applied to new development. It does not mean a shortage or inadequacy when measured against some “hoped for” level of service.

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 $A \times B = C$. In section 67-8204(16), the Idaho Act simply reorganizes this formula, stating the cost per service unit (i.e., development impact fee) may not exceed the cost of growth-related system improvements divided by the number of projected service units attributable to new development (i.e., $A = C \div B$). By using existing infrastructure standards to determine the need for growth-related capital improvements, Ada County ensures the same level-of-service standards are applicable to existing and new development. Using existing infrastructure standards also means there are no existing deficiencies in the current system that must be corrected from non-development impact fee funding.

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

SUMMARY OF CAPITAL IMPROVEMENT PLAN AND DEVELOPMENT IMPACT FEES

METHODOLOGIES AND CREDITS

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

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

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 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 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).

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.

FEE METHODOLOGIES

Of the fee methodologies discussed above, the incremental expansion method and the cost recovery method are used to calculate EMS impact fees for Ada County. Where capacity is sufficient to serve current demand the incremental expansion method documents the current Level of Service (LOS) for each type of public facility. While the cost of the impact fee study is captured through the cost recovery method. Additionally, Ada County anticipates working with the cities to collect the EMS impact fee countywide. The following table summarizes the method(s) used to derive the impact fee for each type of public facility in Ada County.

Figure 1. Summary of Impact Fee Methodologies

Fee Category	Service Area	Cost Recovery	Incremental Expansion	Plan-Based	Cost Allocation
EMS	Countywide	Impact Fee Study	EMS Stations, EMS Land, EMS Vehicles, and EMS Equipment		Person & Vehicle Trips

CAPITAL IMPROVEMENT PLAN

The EMS development impact fee is based on the existing level of service provided for EMS facilities. The development impact fee is calculated for residential and nonresidential development. Figure 2 shows that to serve projected growth at current levels of service, EMS will need to provide 12,215 square feet of new facility space, 1.59 acres of land, 6.0 new vehicle units, and 41.9 new equipment units over the next ten years.

Figure 2. EMS Summary of Demand for Projected Growth

Facility Type	10-Year Need	10-Year Cost
Station Space	12,215 square feet	\$7,096,915
Station Land	1.59 acres	\$516,750
Apparatus	6.0 vehicles	\$2,123,508
Equipment	41.9 units	\$796,100
Total		\$10,533,273

Listed in Figure 3 are the capital improvement plans for facility expansion for the next ten years. The planned expansions are consistent and exceed growth-related needs to continue providing the current level of service.

Figure 3. EMS Capital Improvement Plan

10-Year Growth-Related Capital Plan	Unit	Cost per Unit	Total Cost
New Facility Space			
Station: Floating Feather/Horseshoe Bend	3,246 square feet	\$581	\$1,885,926
Station: Federal Way/Amity	3,246 square feet	\$581	\$1,885,926
Station: Fairview and Cloverdale	3,246 square feet	\$581	\$1,885,926
Station: Lake Hazel/Five Mile	3,246 square feet	\$581	\$1,885,926
Station: 10 Mile/Franklin	3,246 square feet	\$581	\$1,885,926
Subtotal	16,230 square feet		\$9,429,630
New Facility Land			
5 New Stations (1-1.5 acres per station)	7.5 acres	\$325,000	\$2,437,500
Subtotal	7.5 acres		\$2,437,500
New Apparatus			
Ambulance w/ required capital equipment	10 vehicles	\$353,918	\$3,539,177
Subtotal	10 vehicles		\$3,539,177
New Equipment			
Portable radios	20 units	\$7,644	\$152,886
Mobile/station radios	20 units	\$8,298	\$165,952
Subtotal	40 units		\$318,838

Station Cost \$11,867,130
 Apparatus Cost \$3,539,177
 Equipment Cost \$318,838
 Grand Total \$15,725,145

Maximum Supportable Development Impact Fees by Type of Land Use

Figure 4 provides a schedule of the maximum supportable development impact fees by type of land use for Ada County. The fees represent the highest supportable amount for each type of applicable land use and represents new growth's fair share of the cost for capital facilities. The County may adopt fees that are less than the amounts shown. However, a reduction in impact fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in levels of service.

The fees for residential development are to be assessed per housing unit based on type. For nonresidential development, the fees are assessed per square foot of floor area (for illustrative purposes the nonresidential fee is listed per 1,000 square feet of development). 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.

Importantly, the Ada County Paramedics provide a countywide service and benefit. Thus, the impact fee study has calculated the maximum supportable fee based on a countywide level of service. In this case, Figure 4 lists the maximum amounts for all development within Ada County.

Figure 4. Summary of Maximum Supportable Development Impact Fees – Countywide

Development Type	EMS Maximum Supportable Fee
Residential (per housing unit)	
Single Family	\$175
Multifamily	\$121
Nonresidential (per 1,000 square feet)	
Retail	\$273
Office	\$105
Industrial	\$47
Institutional	\$104

CAPITAL IMPROVEMENT PLAN

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

First, Figure 5 and Figure 6 lists the projected growth over the next ten years in Ada County. Overall, there is an estimated 23 percent increase in residential development (125,397 new residents and 50,296 new housing units) and an 18 percent increase in nonresidential development (43,283 new jobs and 16.9 million square feet of development). Further details on the development projections are provided in Appendix B. Demographic Assumptions.

Figure 5. Ten-Year Projected Residential Growth

Ada County	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population	544,590	568,015	591,946	602,628	613,310	623,991	634,673	645,355	653,566	661,776	669,987	125,397
Percent Increase		4.3%	4.2%	1.8%	1.8%	1.7%	1.7%	1.7%	1.3%	1.3%	1.2%	23.0%
Housing Units												
Single Family	182,342	190,171	198,180	201,750	205,321	208,891	212,462	216,033	218,774	221,515	224,256	41,914
Multifamily	37,833	39,417	41,005	41,716	42,426	43,137	43,847	44,558	45,110	45,662	46,215	8,382
Total Housing Units	220,175	229,588	239,185	243,466	247,747	252,028	256,309	260,591	263,884	267,177	270,471	50,296

Source: COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; City & Fire District Impact Fee Studies; TischlerBise analysis

Figure 6. Ten-Year Projected Nonresidential Growth

Ada County	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	43,787	44,612	45,437	46,262	47,086	47,910	48,734	49,557	50,367	51,177	51,986	8,199
Office	130,780	133,132	135,483	137,835	140,186	142,538	144,889	147,241	149,556	151,872	154,187	23,407
Industrial	35,745	36,388	37,030	37,673	38,315	38,958	39,600	40,242	40,875	41,507	42,139	6,394
Institutional	29,356	29,884	30,413	30,943	31,472	32,003	32,533	33,064	33,588	34,113	34,639	5,283
Total	239,668	244,016	248,364	252,712	257,060	261,408	265,756	270,104	274,386	278,669	282,951	43,283
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	41,938	42,327	42,715	43,104	43,492	43,880	44,268	44,656	45,037	45,419	45,800	3,862
Office	21,670	22,392	23,114	23,836	24,558	25,280	26,002	26,724	27,434	28,145	28,856	7,186
Industrial	41,668	42,078	42,487	42,896	43,305	43,715	44,124	44,533	44,936	45,339	45,741	4,073
Institutional	25,911	26,096	26,281	26,467	26,652	26,838	27,023	27,209	27,392	27,576	27,760	1,849
Total	131,188	132,893	134,598	136,302	138,007	139,712	141,417	143,121	144,800	146,479	148,157	16,970

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion 2050; TischlerBise analysis

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

The Idaho Development Impact 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 all Capital Improvement Plans included in this study will occur within five years.

FUNDING SOURCES FOR CURRENT DEFICIENCIES

The majority of the CIP relates to the construction of five new stations, followed by new apparatus, acquiring land for future stations, and new equipment. In addition, it is estimated that \$1,000,000 will be required for maintenance and repair of existing facilities over the next five years. Because replacement and addressing existing deficiencies are not eligible to be funded with impact fees, these costs will need to be funded by other sources, such as property taxes, in accordance with Idaho Code 67-8207(iv)(2)(h). The Board of Ada County Commissioners retain discretion and authority to fund deficiencies through the county's annual CIP budget process, accumulate savings annually in a construction fund, budget annually for one-time projects using unspent fund balance, or through the deferred maintenance budget annually appropriated to the Operations Department for these sorts of expenses.

CAPITAL IMPROVEMENT PLAN

The EMS development impact fee is based on the existing level of service provided for EMS facilities. The development impact fee is calculated for residential and nonresidential development. Based on the 10-year growth projections, the following infrastructure is projected over the next ten years:

- 12,215 square feet of new facility
- 1.59 new acres of land for facilities
- 6.0 new vehicle units
- 41.9 new equipment units
- \$10,533,000 total cost to Ada County

The projected demand is consistent with the Ada County EMS expansion plans. Currently, the department is exploring options for new stations and ambulances and will need more radios for staff hired to occupy the new stations over the next ten years. These projections are consistent with the EMS departments Capital Improvement Plan shown in Figure 7.

Figure 7. EMS Capital Improvement Plan

10-Year Growth-Related Capital Plan	Unit	Cost per Unit	Total Cost
New Facility Space			
Station: Floating Feather/Horseshoe Bend	3,246 square feet	\$581	\$1,885,926
Station: Federal Way/Amity	3,246 square feet	\$581	\$1,885,926
Station: Fairview and Cloverdale	3,246 square feet	\$581	\$1,885,926
Station: Lake Hazel/Five Mile	3,246 square feet	\$581	\$1,885,926
Station: 10 Mile/Franklin	3,246 square feet	\$581	\$1,885,926
Subtotal	16,230 square feet		\$9,429,630
New Facility Land			
5 New Stations (1-1.5 acres per station)	7.5 acres	\$325,000	\$2,437,500
Subtotal	7.5 acres		\$2,437,500
New Apparatus			
Ambulance w/ required capital equipment	10 vehicles	\$353,918	\$3,539,177
Subtotal	10 vehicles		\$3,539,177
New Equipment			
Portable radios	20 units	\$7,644	\$152,886
Mobile/station radios	20 units	\$8,298	\$165,952
Subtotal	40 units		\$318,838

Station Cost	\$11,867,130
Apparatus Cost	\$3,539,177
Equipment Cost	\$318,838
Grand Total	\$15,725,145

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 67-8207(2)). Currently, there are no dedicated revenues being collected by the County to fund growth-related projects for the infrastructure included in this study.

Furthermore, the maximum supportable impact fees are constructed to offset the growth-related capital costs to the County for EMS facilities. Evidence is given in the specific chapters of this report that the projected capital costs from new development will be offset by the development impact fees collection as long as the program is collected in the entire service area. Thus, no credits are needed in the impact fee calculation to offset double collection for growth-related capital costs.

EMERGENCY MEDICAL SERVICES DEVELOPMENT IMPACT FEE ANALYSIS

The EMS 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 EMS components included in the impact fee analysis are:

- EMS facilities
- EMS land
- EMS vehicles
- EMS equipment
- Share of the development impact fee study

The residential portion of the fee is derived from the product of persons per housing unit by housing type 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. Office and institutional land uses trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for EMS facilities 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, EMS 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 67-8207(2), local governments must consider historical, available, and alternative sources of funding for system improvements. Currently, there are no dedicated revenues being collected by the County to fund growth-related projects for EMS facilities. Furthermore, the maximum supportable impact fees are constructed to offset all growth-related capital costs for EMS 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 EMS INFRASTRUCTURE

Both residential and nonresidential developments increase the demand for EMS services and facilities. To calculate the proportional share between residential and nonresidential demand, calls for service data from the Ada County Paramedics is analyzed. Shown at the top of Figure 8, 54 percent of calls are to residential locations, 23 percent to nonresidential locations, and 23 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 4,534 additional residential calls (1,138,874 residential vehicle trips / 2,087,130 total vehicle trips x 8,310 traffic calls for service) and 3,775 additional nonresidential calls (948,256 nonresidential vehicle trips / 2,087,130 total vehicle trips x 8,310 traffic calls for service).

After this adjustment 67 percent of calls are attributed to residential development and 33 percent are attributed to nonresidential development. These percentages are used to attribute facilities to respective demand units. Later in Appendix C, Figure 43 shows a call volume heat map to indicate areas of higher demand.

Figure 8. Ada County EMS Calls for Service

Land Use	Annual Calls for Service	% of Total
Residential	19,510	54%
Nonresidential	8,310	23%
Traffic	8,310	23%
Total	36,129	100%

Land Use	Base Year Vehicle Trips	% of Total
Residential	1,138,874	55%
Nonresidential	948,256	45%
Total	2,087,130	100%

Land Use	Adj. Calls for Service	% of Total
Residential	24,044	67%
Nonresidential	12,085	33%
Total	36,129	100%

Source: Ada County Paramedics

EMS LEVEL OF SERVICE AND COST ANALYSIS

The following section details the level of service calculations and capital cost per person for each infrastructure category.

EMS FACILITIES

Listed in Figure 9, there is a total of 63,229 square feet occupied by the Ada County Paramedics. The proportionate share between residential and nonresidential demand of the facilities is found by applying the calls for service data percentages. As a result, 42,079 square feet are attributed to residential demand and 21,150 square feet is attributed to nonresidential demand. The current level of service is found by comparing the attributed square footage to the base year population and nonresidential vehicles trips. As a result, there is 77.3 square feet per 1,000 residents and 22.3 square feet per 1,000 vehicles trips.

The anticipated construction cost of a new station (\$581 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 \$44.91 per person and \$12.96 per vehicle trip (77.3 square feet per 1,000 persons x \$581 per square foot = \$44.91 per person).

Figure 9. EMS Facility Level of Service & Cost Analysis

Facility	Square Feet	Replacement Cost
Administration Building - Benjamin	24,351	\$14,147,931
Station #13 - Gekeler	3,246	\$1,885,926
Station #15 - Bannock	700	\$406,700
Station #17 - Ridenbaugh	2,224	\$1,292,144
Station #18 - Overland	3,246	\$1,885,926
Station #22 - Chinden	3,246	\$1,885,926
Station #23 - Glenwood	6,294	\$3,656,814
Station #25 - Featherly Way	2,432	\$1,412,992
Station #28 - McMillan	3,246	\$1,885,926
Station #33 - Boise Ave	725	\$421,225
Station #34 - Pine	4,137	\$2,403,597
Station #36 - Linder	3,246	\$1,885,926
Station #37 - Meridian Co-Location	2,890	\$1,679,090
Station #38 - Dawes Place	3,246	\$1,885,926
Total	63,229	\$36,736,049

<i>Level-of-Service Standards</i>	Residential	Nonres
Proportional Share	67%	33%
Share of Square Feet	42,079	21,150
2023 Population/Nonres. Vehicle Trips	544,590	948,256
Square Feet per 1,000 Persons/Vehicle Trips	77.3	22.3

<i>Cost Analysis</i>	Residential	Nonres
Square Feet per 1,000 Persons/Vehicle Trips	77.3	22.3
Average Cost per Square Foot [1]	\$581	\$581
Capital Cost per Person/Vehicle Trip	\$44.91	\$12.96

[1] Square footage cost estimate from Ada County Paramedics

EMS LAND

Listed in Figure 10, there is a total of 8.09 acres occupied by the Ada County Paramedics. The proportionate share between residential and nonresidential demand of the facilities is found by applying the calls for service data percentages. As a result, 5.4 acres are attributed to residential demand and 2.7 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 0.010 acres per 1,000 residents and 0.003 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 \$3.25 per person and \$0.98 per vehicle trip (0.010 acres per 1,000 persons x \$325,000 per acre = \$3.25 per person, rounded).

Figure 10. EMS Land Level of Service & Cost Analysis

Facility	Acres	Current Value
Administration Building - Benjamin	1.50	\$487,500
Station #13 - Gekeler	0.50	\$162,500
Station #15 - Bannock	0.02	\$6,500
Station #17 - Ridenbaugh	0.14	\$45,500
Station #18 - Overland	0.16	\$52,000
Station #22 - Chinden	0.17	\$55,250
Station #23 - Glenwood	1.00	\$325,000
Station #25 - Featherly Way	0.06	\$19,500
Station #28 - McMillan	0.32	\$104,000
Station #33 - Boise Ave	0.02	\$6,500
Station #34 - Pine	1.00	\$325,000
Station #36 - Linder	1.67	\$542,750
Station #37 - Meridian Co-Location	0.78	\$253,500
Station #38 - Dawes Place	0.75	\$243,750
Total	8.09	\$2,629,250

<i>Level-of-Service Standards</i>	Residential	Nonres
Proportional Share	67%	33%
Share of Acres	5.4	2.7
2023 Population/Nonres. Vehicle Trips	544,590	948,256
Acres per 1,000 Persons/Vehicle Trips	0.010	0.003

<i>Cost Analysis</i>	Residential	Nonres
Acres per 1,000 Persons/Vehicle Trips	0.010	0.003
Average Cost per Acre [1]	\$325,000	\$325,000
Capital Cost per Person/Vehicle Trip	\$3.25	\$0.98

[1] Anticipated costs from Ada County Paramedics

EMS VEHICLES

Listed in Figure 11, the EMS vehicle fleet consists of 31 vehicles. The proportionate share between residential and nonresidential demand of the facility is found by applying the calls for service data percentages. As a result, 20.6 units are attributed to residential demand and 10.4 units are attributed to nonresidential demand. The current level of service is found by comparing the attributed units to the base year population and nonresidential vehicles trips. As a result, there is 0.038 units per 1,000 residents and 0.011 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 \$13.45 per person and \$3.89 per vehicle trip (0.038 units per 1,000 persons x \$353,918 per unit = \$13.45 per person, rounded).

Figure 11. EMS Vehicle Level of Service & Cost Analysis

Vehicles	Units	Cost per Unit	Total Replacement Cost
Ambulances	31	\$353,918	\$10,971,458
Total	31		\$10,971,458

<i>Level-of-Service Standards</i>	Residential	Nonres
Proportional Share	67%	33%
Share of Fleet	20.6	10.4
2023 Population/Nonres. Vehicle Trips	544,590	948,256
Units per 1,000 Persons/Vehicle Trips	0.038	0.011

<i>Cost Analysis</i>	Residential	Nonres
Units per 1,000 Persons/Vehicle Trips	0.038	0.011
Average Cost per Unit	\$353,918	\$353,918
Capital Cost per Person/Vehicle Trip	\$13.45	\$3.89

Source: Ada County Paramedics

EMS 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 12 is EMS equipment that have a useful life of ten or more years qualifying to be impact fee eligible.

The proportionate share between residential and nonresidential demand of the facility is found by applying the calls for service data percentages. As a result, 144 units are attributed to residential demand and 73 units are attributed to nonresidential demand. The current level of service is found by comparing the attributed units to the base year population and nonresidential vehicles trips. As a result, there is 0.265 units per 1,000 residents and 0.077 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 \$5.04 per person and \$1.46 per vehicle trip (0.265 units per 1,000 persons x \$19,000 per unit = \$5.04 per person, rounded).

Figure 12. EMS Equipment Level of Service & Cost Analysis

Equipment	Units	Cost per Unit	Total Replacement Cost
Portable Radios	93	\$7,644	\$710,921
Mobile/Station Radios	62	\$8,298	\$514,451
Cardiac Monitor	31	\$28,000	\$868,000
Gurney	31	\$67,000	\$2,077,000
Total	217		\$4,170,372

<i>Level-of-Service Standards</i>	Residential	Nonres
Proportional Share	67%	33%
Share of Equipment	144	73
2023 Population/Nonres. Vehicle Trips	544,590	948,256
Units per 1,000 Persons/Vehicle Trips	0.265	0.077

<i>Cost Analysis</i>	Residential	Nonres
2023 Population/Nonres. Vehicle Trips	0.265	0.077
Average Cost per Unit	\$19,000	\$19,000
Capital Cost per Person/Vehicle Trip	\$5.04	\$1.46

Source: Ada County Paramedics

Note: Equipment w/10-Year useful life

SHARE OF THE DEVELOPMENT IMPACT FEE STUDY

Under the Idaho enabling legislation, Ada County is able to recover the cost of the study through the collection of future fees. The total cost of the study has been evenly attributed to the four infrastructure categories, resulting in the EMS category share being \$16,370. An impact fee study must be completed every five years, so the attributed cost is compared to the five-year projected increase. As a result, the cost per person is \$0.14 and the cost per vehicle trip is \$0.10.

Figure 13. EMS Share of the Development Impact Fee Study

Share of Study Cost	Residential Share	Nonresidential Share
\$16,370	67%	33%

Residential Growth Cost	Five-Year Population Increase	Capital Cost per Person
\$10,894	79,401	\$0.14

Nonresidential Growth Cost	Five-Year Vehicle Trip Increase	Capital Cost per Vehicle Trip
\$5,476	56,847	\$0.10

EMS 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.

EMS FACILITIES

The current levels of service are combined with the population and vehicle trip projections to illustrate the need for new EMS facilities. Shown in Figure 14, over the next ten years, there is a need for 12,215 square feet. The average cost per square foot is multiplied by the need to find the projected capital need from growth (\$7,096,915).

Figure 14. Projected Demand for EMS Facilities

Infrastructure		Level of Service			Cost/Unit	
EMS Facilities		Residential	77	Square Feet	per 1,000 persons	\$581
		Nonresidential	22		per 1,000 veh. trips	

Growth-Related Need for EMS Facilities						
Year		Population	Nonres. Vehicle Trips	Residential Square Feet	Nonresidential Square Feet	Total Square Feet
Base	2023	544,590	948,256	42,096	21,146	63,242
Year 1	2024	568,015	959,629	43,907	21,399	65,306
Year 2	2025	591,946	971,000	45,757	21,653	67,410
Year 3	2026	602,628	982,369	46,583	21,906	68,489
Year 4	2027	613,310	993,737	47,408	22,160	69,568
Year 5	2028	623,991	1,005,103	48,234	22,413	70,647
Year 6	2029	634,673	1,016,467	49,060	22,667	71,727
Year 7	2030	645,355	1,027,830	49,885	22,920	72,805
Year 8	2031	653,566	1,039,020	50,520	23,170	73,690
Year 9	2032	661,776	1,050,206	51,155	23,419	74,574
Year 10	2033	669,987	1,061,389	51,789	23,668	75,457
Ten-Year Increase		125,397	113,134	9,693	2,522	12,215
Projected Expenditure				\$5,631,633	\$1,465,282	\$7,096,915

Growth-Related Expenditures for EMS Facilities					\$7,096,915
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EMS LAND

The current levels of service are combined with the population and vehicle trip projections to illustrate the need for new EMS acres. Shown in Figure 15, over the next ten years, there is a need for 1.59 acres. The average cost per acre is multiplied by the need to find the projected capital need from growth (\$516,750).

Figure 15. Projected Demand for EMS Land

Infrastructure		Level of Service				Cost/Unit
EMS Land	Residential	0.010	Acres	per 1,000 persons		\$325,000
	Nonresidential	0.003		per 1,000 veh. trips		

Growth-Related Need for EMS Land						
Year		Population	Nonres. Vehicle Trips	Residential Acres	Nonresidential Acres	Total Acres
Base	2023	544,590	948,256	5.44	2.84	8.28
Year 1	2024	568,015	959,629	5.68	2.87	8.55
Year 2	2025	591,946	971,000	5.91	2.91	8.82
Year 3	2026	602,628	982,369	6.02	2.94	8.96
Year 4	2027	613,310	993,737	6.13	2.98	9.11
Year 5	2028	623,991	1,005,103	6.23	3.01	9.24
Year 6	2029	634,673	1,016,467	6.34	3.04	9.38
Year 7	2030	645,355	1,027,830	6.45	3.08	9.53
Year 8	2031	653,566	1,039,020	6.53	3.11	9.64
Year 9	2032	661,776	1,050,206	6.61	3.15	9.76
Year 10	2033	669,987	1,061,389	6.69	3.18	9.87
Ten-Year Increase		125,397	113,134	1.25	0.34	1.59
Projected Expenditure				\$406,250	\$110,500	\$516,750

Growth-Related Expenditures for EMS Land					\$516,750
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EMS VEHICLES

The current levels of service are combined with the population and vehicle trip projections to illustrate the need for new EMS vehicle units. Shown in Figure 16, over the next ten years, there is a need for 6.0 units. The average cost per unit is multiplied by the need to find the projected capital need from growth (\$2,123,508).

Figure 16. Projected Demand for EMS Vehicles

Infrastructure		Level of Service				Cost/Unit
EMS Vehicles		Residential	0.04	Units	per 1,000 persons	\$353,918
		Nonresidential	0.01		per 1,000 veh. trips	

Growth-Related Need for EMS Vehicles						
Year		Population	Nonres. Vehicle Trips	Residential Units	Nonresidential Units	Total Units
Base	2023	544,590	948,256	20.6	10.4	31.0
Year 1	2024	568,015	959,629	21.5	10.5	32.0
Year 2	2025	591,946	971,000	22.4	10.6	33.0
Year 3	2026	602,628	982,369	22.8	10.8	33.6
Year 4	2027	613,310	993,737	23.3	10.9	34.2
Year 5	2028	623,991	1,005,103	23.7	11.0	34.7
Year 6	2029	634,673	1,016,467	24.1	11.1	35.2
Year 7	2030	645,355	1,027,830	24.5	11.3	35.8
Year 8	2031	653,566	1,039,020	24.8	11.4	36.2
Year 9	2032	661,776	1,050,206	25.1	11.5	36.6
Year 10	2033	669,987	1,061,389	25.4	11.6	37.0
Ten-Year Increase		125,397	113,134	4.8	1.2	6.0
Projected Expenditure				\$1,698,806	\$424,702	\$2,123,508

Growth-Related Expenditures for EMS Vehicles					\$2,123,508
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EMS EQUIPMENT

The current levels of service are combined with the population and vehicle trip projections to illustrate the need for new EMS equipment units. Shown in Figure 17, over the next ten years, there is a need for 41.9 units. The average cost per unit is multiplied by the need to find the projected capital need from growth (\$796,100).

Figure 17. Projected Demand for EMS Equipment

Infrastructure		Level of Service				Cost/Unit
Equipment	Residential	0.27	Units	per 1,000 persons		\$19,000
	Nonresidential	0.08		per 1,000 veh. trips		

Growth-Related Need for Equipment						
Year		Population	Nonres. Vehicle Trips	Residential Units	Nonresidential Units	Total Units
Base	2023	544,590	948,256	144.3	73.0	217.3
Year 1	2024	568,015	959,629	150.5	73.8	224.3
Year 2	2025	591,946	971,000	156.8	74.7	231.5
Year 3	2026	602,628	982,369	159.6	75.6	235.2
Year 4	2027	613,310	993,737	162.5	76.5	239.0
Year 5	2028	623,991	1,005,103	165.3	77.3	242.6
Year 6	2029	634,673	1,016,467	168.1	78.2	246.3
Year 7	2030	645,355	1,027,830	171.0	79.1	250.1
Year 8	2031	653,566	1,039,020	173.1	80.0	253.1
Year 9	2032	661,776	1,050,206	175.3	80.8	256.1
Year 10	2033	669,987	1,061,389	177.5	81.7	259.2
Ten-Year Increase		125,397	113,134	33.2	8.7	41.9
Projected Expenditure				\$630,800	\$165,300	\$796,100

Growth-Related Expenditures for Equipment					\$796,100
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EMS DEVELOPMENT IMPACT FEE CREDIT ANALYSIS

Currently, there are no dedicated revenues being collected by the County to fund growth-related projects for EMS facilities. Furthermore, the maximum supportable impact fees are constructed to offset growth-related capital costs for facilities. Evidence is given in this chapter that the growth-related projected capital costs from new development will be almost entirely offset by the development impact fees. As a result, no revenue credit is necessary in the impact fee calculation.

EMS INPUT VARIABLES AND DEVELOPMENT 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 EMS Development Impact Fees are the product of persons per housing unit by type of dwelling unit multiplied by the total net capital cost per person. The nonresidential fees are the product of trips per 1,000 square feet multiplied by the net capital cost per nonresidential vehicle trip.

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

Figure 18. EMS Input Variables and Maximum Supportable Impact Fees

Fee Component	Cost per Person	Cost per Vehicle Trip
EMS Facilities	\$44.91	\$12.96
EMS Land	\$3.25	\$0.98
EMS Vehicles	\$13.45	\$3.89
Equipment	\$5.04	\$1.46
Impact Fee Study	\$0.14	\$0.10
Gross Total	\$66.79	\$19.39
Net Total	\$66.79	\$19.39

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee
Residential (per housing unit)		
Single Family	2.62	\$175
Multifamily	1.81	\$121

Nonresidential

Development Type	Vehicle Trips per KSF	Maximum Supportable Fee
Nonresidential (per 1,000 square feet)		
Retail	14.06	\$273
Office	5.42	\$105
Industrial	2.44	\$47
Institutional	5.39	\$104

CASH FLOW PROJECTIONS FOR EMS MAXIMUM SUPPORTABLE IMPACT FEE

This section summarizes the potential cash flow to Ada County if the EMS Development Impact Fee is 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.

The summary provides an indication of the impact fee revenue generated by new development. Shown at the bottom of the figure, the maximum supportable EMS impact fee is estimated to generate \$10.5 million in revenue while there is a growth-related cost of \$10.5 million. Thus, the impact fees offset all growth-related capital costs.

Importantly, the level of service has included demand from within the cities of Ada County. To ensure that the County captures the full potential revenue of the impact fees an intergovernmental agreement (IGA) is necessary for the Cities to collect the County impact fees on its behalf. Those revenues would be remitted to the County periodically. In the case there are no IGAs, the County will collect \$1 million in unincorporated areas (9.6 percent of the countywide growth-related capital costs).

Figure 19. Projected Revenue from EMS Maximum Supportable Impact Fees

Infrastructure Costs for EMS Facilities

	Total Cost	Growth Cost
EMS Stations	\$7,096,915	\$7,096,915
EMS Land	516,750	\$516,750
EMS Vehicles	\$2,123,508	\$2,123,508
Equipment	\$796,100	\$796,100
Impact Fee Study	\$32,740	\$32,740
Total Expenditures	\$10,566,013	\$10,566,013

Projected Development Impact Fee Revenue

		Single Family \$175 per unit	Multifamily \$121 per unit	Retail \$273 per KSF	Office \$105 per KSF	Industrial \$47 per KSF	Institutional \$104 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2023	182,342	37,833	41,938	21,670	41,668	25,911
1	2024	190,171	39,417	42,327	22,392	42,078	26,096
2	2025	198,180	41,005	42,715	23,114	42,487	26,281
3	2026	201,750	41,716	43,104	23,836	42,896	26,467
4	2027	205,321	42,426	43,492	24,558	43,305	26,652
5	2028	208,891	43,137	43,880	25,280	43,715	26,838
6	2029	212,462	43,847	44,268	26,002	44,124	27,023
7	2030	216,033	44,558	44,656	26,724	44,533	27,209
8	2031	218,774	45,110	45,037	27,434	44,936	27,392
9	2032	221,515	45,662	45,419	28,145	45,339	27,576
10	2033	224,256	46,215	45,800	28,856	45,741	27,760
Ten-Year Increase		41,914	8,382	3,862	7,186	4,073	1,849
Projected Revenue		\$7,334,992	\$1,014,188	\$1,054,248	\$754,536	\$191,431	\$192,299
Projected Revenue =>							\$10,542,000
Projected Expenditures =>							\$10,566,000
Non-Impact Fee Funding =>							\$24,000

PROPORTIONATE SHARE ANALYSIS

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

- 1) The development impact fees for Ada County are based on new growth's share of the costs of previously built projects along with planned public facilities as provided by Ada County. Projects are included in the County'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, countywide service area; results are shown in the cash flow analyses in this report. Development impact fee revenue will entirely fund growth-related improvements less funding from other sources (i.e., federal and state grants).
- 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. Outstanding debt for growth's portion of already constructed facilities will be paid from development impact fee revenue, therefore a future revenue credit is not necessary.
- 5) The County will evaluate the extent to which newly developed properties are entitled to a credit for system improvements that have been provided by property owners or developers. These "site-specific" credits will be available for system improvements identified in the annual capital budget and long-term Capital Improvements Plans. Administrative procedures for site-specific credits should be addressed in the development impact fee ordinance.
- 6) Extraordinary costs, if any, in servicing newly developed properties should be addressed through administrative procedures that allow independent studies to be submitted to the County. These procedures should be addressed in the development impact fee ordinance. One service area represented by Ada County 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 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 County formed a Development Impact Fee Advisory Committee (DIFAC). TischlerBise and County staff met with the DIFAC during the process and provided information on land use assumptions, level of service and cost assumptions, and draft development impact fee schedules. This report reflects comments and feedback received from the DIFAC.

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

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 County should evaluate an adjustment to the CIP and development impact fees.

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

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

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

The general concept is that developers may be eligible for site-specific credits or reimbursements only if they provide system improvements that have been included in CIP and development impact fee calculations. If a developer constructs a system improvement that was included in the fee calculations, it is necessary to either reimburse the developer or provide a credit against the fees in the area that benefits from the system improvement. The latter option is more difficult to administer because it creates unique fees for specific geographic areas. Based on 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. Ada County will collect impact fees from all new residential units. One-time impact fees are determined by the 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, and movie theaters.

Office: Establishments providing management, administrative, professional, or business services. By way of example, Office includes business offices, office parks, and corporate headquarters.

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

The data estimates and projections used in the study's calculations are detailed in this section. This chapter includes discussion and findings on:

- Household/housing unit size
- Current population and housing unit estimates
- Residential projections
- Current employment and nonresidential floor area estimates
- Nonresidential projections
- Functional population
- Vehicle trip generation and projections

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 County 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, TischlerBise recommends that fees for residential development in Ada County be imposed according to persons per housing units.

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 County facilities and services. Figure 20 shows the US Census American Community Survey 2021 5-Year Estimates data for Ada County. Single family units have a housing unit size of 2.62 persons and multifamily units have a housing unit size of 1.81 persons. Additionally, there is a housing mix of 83 percent single family and 17 percent multifamily.

The estimates in Figure 20 are for household size calculations. Base year population and housing units are estimated with another, more recent data source.

Figure 20. Ada County Persons per Housing Unit

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	415,557	158,890	2.62	153,711	2.70	83%
Multifamily [2]	59,917	33,161	1.81	31,014	1.93	17%
Total	475,474	192,051	2.48	184,725	2.57	

[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

The US Census American Community Survey 2021 5-Year Estimates data for incorporated Ada County is shown in Figure 21. Single family units have a housing unit size of 2.59 persons and multifamily units have a housing unit size of 1.80 persons. Additionally, there is a housing mix of 81 percent single family and 19 percent multifamily.

Figure 21. Incorporated Ada County Persons per Housing Unit

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	363,946	140,266	2.59	135,502	2.69	81%
Multifamily [2]	58,871	32,691	1.80	30,619	1.92	19%
Total	422,817	172,957	2.44	166,121	2.55	

[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

The US Census American Community Survey 2021 5-Year-Estimates data for unincorporated Ada County is shown in Figure 22. Single family units have a housing unit size of 2.77 persons and multifamily units have a housing unit size of 2.23 persons. Additionally, there is a housing mix of 98 percent single family and 2 percent multifamily.

Figure 22. Unincorporated Ada County Persons per Housing Unit

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	51,611	18,624	2.77	18,209	2.83	98%
Multifamily [2]	1,046	470	2.23	395	2.65	2%
Total	52,657	19,094	2.76	18,604	2.83	

[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 POPULATION AND HOUSING UNITS

Available through the Community Planning Association of Southwest Idaho (COMPASS), the base year 2023 population in Ada County is estimated to be 554,590 residents shown in Figure 23. PPHU factors for

Incorporated and Unincorporated Ada County were used to estimate base year housing units for the whole County. The housing unit mix for Ada County was then applied to the total giving an estimated 182,342 single family units and 37,833 multifamily units.

Figure 23. Ada County Base Year Population and Housing Units

Ada County	Base Year 2023
Population [1]	544,590
Housing Units [2]	
Single Family	182,342
Multifamily	37,833
Total Housing Units	220,175

[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

Available through COMPASS, the base year 2023 population in unincorporated Ada County is estimated to be 63,510 residents shown in Figure 24. PPHU factors for unincorporated Ada County were used to estimate base year housing units. The housing unit mix was then applied to the total giving an estimated 22,444 single family units and 566 multifamily units.

Figure 24. Unincorporated Ada County Base Year Population and Housing Units

Ada County Unincorporated	Base Year 2023
Population [1]	63,510
Housing Units [2]	
Single Family	22,444
Multifamily	566
Total Housing Units	23,011

[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

The population estimate for unincorporated Ada County from COMPASS was subtracted from the population estimate for the whole of Ada County to find the estimated base year population for incorporated Ada County. Shown in Figure 25 the estimated population is 481,080. PPHU factors for incorporated Ada County were used to estimate base year housing units. The housing unit mix was then applied to the total giving an estimated 159,898 single family units and 37,266 multifamily units.

Figure 25. Incorporated Ada County Base Year Population and Housing Units

Ada County Incorporated	Base Year 2023
Population [1]	481,080
Housing Units [2]	
Single Family	159,898
Multifamily	37,266
Total Housing Units	197,164

[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

POPULATION AND HOUSING UNIT PROJECTIONS

The residential projections are based on a review of COMPASS published estimates, impact fee studies from cities and fire districts within Ada County, and PPHU factors. Impact fee studies comprising the main six cities within Ada County were used to affirm growth trends for whole county projections. From the 2023 base year housing unit totals, Ada County is projected to increase by 50,296 housing units over the next ten years. Additionally, there is a projected increase of 125,397 residents over the next ten years, a 23 percent increase.

Figure 26. Ada County Residential Development Projections

Ada County	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population	544,590	568,015	591,946	602,628	613,310	623,991	634,673	645,355	653,566	661,776	669,987	125,397
Percent Increase		4.3%	4.2%	1.8%	1.8%	1.7%	1.7%	1.7%	1.3%	1.3%	1.2%	23.0%
Housing Units												
Single Family	182,342	190,171	198,180	201,750	205,321	208,891	212,462	216,033	218,774	221,515	224,256	41,914
Multifamily	37,833	39,417	41,005	41,716	42,426	43,137	43,847	44,558	45,110	45,662	46,215	8,382
Total Housing Units	220,175	229,588	239,185	243,466	247,747	252,028	256,309	260,591	263,884	267,177	270,471	50,296

Source: COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; City & Fire District Impact Fee Studies; TischlerBise analysis

From the 2023 base year housing unit totals for incorporated Ada County, there is a projected increase of 44,844 new housing units over the next ten years. Additionally, there is a projected increase of 110,415 residents in incorporated Ada County, a 23 percent increase.

Figure 27. Incorporated Ada County Residential Development Projections

Ada County Incorporated	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population	481,080	502,024	523,414	532,767	542,119	551,471	560,823	570,174	577,281	584,388	591,495	110,415
Percent Increase		4.4%	4.3%	1.8%	1.8%	1.7%	1.7%	1.7%	1.2%	1.2%	1.2%	23.0%
Housing Units												
Single Family	159,898	166,853	173,967	177,075	180,183	183,291	186,399	189,507	191,866	194,226	196,586	36,688
Multifamily	37,266	38,822	40,383	41,072	41,761	42,450	43,139	43,828	44,359	44,891	45,423	8,156
Total Housing Units	197,164	205,676	214,350	218,147	221,944	225,741	229,538	233,334	236,226	239,117	242,008	44,844

Source: COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; City & Fire District Impact Fee Studies; TischlerBise analysis

From the 2023 base year housing unit total for unincorporated Ada County, there is a projected increase 5,453 new housing units over the next ten years. Additionally, there is a projected increase of 14,982 residents in unincorporated Ada County, a 23.6 percent increase.

Figure 28. Unincorporated Ada County Residential Development Projections

Ada County Unincorporated	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Population	63,510	65,991	68,532	69,861	71,190	72,520	73,850	75,181	76,284	77,388	78,492	14,982
<i>Percent Increase</i>		<i>3.9%</i>	<i>3.8%</i>	<i>1.9%</i>	<i>1.9%</i>	<i>1.9%</i>	<i>1.8%</i>	<i>1.8%</i>	<i>1.5%</i>	<i>1.4%</i>	<i>1.4%</i>	23.6%
Housing Units												
Single Family	22,444	23,318	24,213	24,675	25,138	25,600	26,063	26,526	26,908	27,289	27,671	5,227
Multifamily	566	594	622	644	665	687	708	730	751	771	792	226
Total Housing Units	23,011	23,912	24,835	25,319	25,803	26,287	26,772	27,256	27,658	28,061	28,464	5,453

Source: COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; City & Fire District Impact Fee Studies; TischlerBise analysis

CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

The impact fee study will include nonresidential development as well. Available through COMPASS Job projections from the Traffic Analysis Zone Model (TAZ) and *Communities in Motion 2050* there are an estimated 239,668 jobs in Ada County in 2023. These job projections are broken down by industry leading to an estimated 43,787 retail jobs, 130,780 office jobs, 35,745 industrial jobs, and 29,356 institutional jobs in the base year.

Base year nonresidential floor area estimates are based on Ada County GIS nonresidential parcel data. There is an estimated 131 million square feet of nonresidential floor area in Ada County. Retail and industrial sectors account for the greatest share with approximately 32 percent each. Institutional accounts for 20 percent, and office accounts for 17 percent of the total.

Figure 29. Ada County Base Year Employment and Nonresidential Floor Area

Ada County	Base Year Jobs [1]	% of Total	Base Year Sq. Ft. [2]	% of Total
Retail	43,787	18%	41,938,153	32%
Office	130,780	55%	21,670,098	17%
Industrial	35,745	15%	41,668,221	32%
Institutional	29,356	12%	25,911,213	20%
Total	239,668	100%	131,187,685	100%

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion 2050

[2] Source: Ada County GIS parcel data

The job and nonresidential floor area estimates were further broken down into incorporated and unincorporated areas. Incorporated Ada County has an estimated 230,704 jobs in 2023. These job projections are broken down by industry leading to an estimated 42,925 retail jobs, 125,936 office jobs, 34,547 industrial jobs, and 27,296 institutional jobs in the base year. Additionally, there is an estimated 127 million square feet of nonresidential floor area in incorporated Ada County. Retail accounts for the greatest share at 32 percent. Industrial accounts for 31 percent, institutional accounts for 19 percent, and office accounts for 17 percent of the total.

Figure 30. Incorporated Ada County Base Year Employment and Nonresidential Floor Area

Ada County Incorporated	Base Year Jobs [1]	% of Total	Base Year Sq. Ft. [2]	% of Total
Retail	42,925	19%	41,286,649	32%
Office	125,936	55%	21,370,261	17%
Industrial	34,547	15%	39,887,518	31%
Institutional	27,296	12%	24,605,169	19%
Total	230,704	100%	127,149,597	100%

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion 2050

[2] Source: Ada County GIS parcel data

Unincorporated Ada County has an estimated 8,964 jobs in 2023. These job projections are broken down by industry leading to an estimated 862 retail jobs, 4,844 office jobs, 1,198 industrial jobs, and 2,060 institutional jobs in the base year. Additionally, there is an estimated 4 million square feet of nonresidential floor area in unincorporated Ada County. Industrial accounts for the greatest share at 44 percent. Institutional accounts for 32 percent, retail accounts for 16 percent, and office accounts for 7 percent.

Figure 31. Unincorporated Ada County Base Year Employment and Nonresidential Floor Area

Ada County Unincorporated	Base Year Jobs [1]	% of Total	Base Year Sq. Ft. [2]	% of Total
Retail	862	10%	651,504	16%
Office	4,844	54%	299,837	7%
Industrial	1,198	13%	1,780,703	44%
Institutional	2,060	23%	1,306,044	32%
Total	8,964	100%	4,038,088	100%

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion

[2] Source: Ada County GIS parcel data

EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA PROJECTIONS

Job projections for the industry sectors are calculated with the Institution of Transportation Engineers' (ITE) square feet per employee averages shown in Figure 32. For retail industries the Shopping Center land use factors are used; for office the General Office factors are used; for industrial the Light Industrial factors are used; for institutional the Hospital factors are used.

Figure 32. 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)

Job and nonresidential growth projections over the next ten years for Ada County are shown in Figure 33. It is estimated there will be an increase of 43,283 jobs, an 18 percent increase from the base year. The majority of the increase comes from the office sector (54 percent).

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 17 million square feet (rounded), a 13 percent increase from the base year. The office sector has the largest share of this growth at 42 percent.

Figure 33. Ada County Employment and Nonresidential Floor Area Projections

Ada County	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	43,787	44,612	45,437	46,262	47,086	47,910	48,734	49,557	50,367	51,177	51,986	8,199
Office	130,780	133,132	135,483	137,835	140,186	142,538	144,889	147,241	149,556	151,872	154,187	23,407
Industrial	35,745	36,388	37,030	37,673	38,315	38,958	39,600	40,242	40,875	41,507	42,139	6,394
Institutional	29,356	29,884	30,413	30,943	31,472	32,003	32,533	33,064	33,588	34,113	34,639	5,283
Total	239,668	244,016	248,364	252,712	257,060	261,408	265,756	270,104	274,386	278,669	282,951	43,283
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	41,938	42,327	42,715	43,104	43,492	43,880	44,268	44,656	45,037	45,419	45,800	3,862
Office	21,670	22,392	23,114	23,836	24,558	25,280	26,002	26,724	27,434	28,145	28,856	7,186
Industrial	41,668	42,078	42,487	42,896	43,305	43,715	44,124	44,533	44,936	45,339	45,741	4,073
Institutional	25,911	26,096	26,281	26,467	26,652	26,838	27,023	27,209	27,392	27,576	27,760	1,849
Total	131,188	132,893	134,598	136,302	138,007	139,712	141,417	143,121	144,800	146,479	148,157	16,970

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion 2050; TischlerBise analysis

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

Job and nonresidential growth projections over the next ten years for incorporated Ada County are shown in Figure 34. It is estimated there will be an increase of 41,040 jobs, an 18 percent increase from the base year. The majority of the increase comes from the office sector (55 percent).

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 16.1 million square feet (rounded), a 13 percent increase from the base year. The office sector has the largest share of this growth at 43 percent.

Figure 34. Incorporated Ada County Employment and Nonresidential Floor Area Projections

Ada County Incorporated	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	42,925	43,696	44,466	45,236	46,004	46,772	47,539	48,306	49,059	49,811	50,561	7,636
Office	125,936	128,198	130,458	132,715	134,970	137,223	139,474	141,723	143,933	146,138	148,339	22,403
Industrial	34,547	35,168	35,787	36,407	37,025	37,643	38,261	38,878	39,484	40,089	40,693	6,146
Institutional	27,296	27,786	28,276	28,765	29,254	29,742	30,230	30,718	31,197	31,675	32,152	4,856
Total	230,704	234,848	238,987	243,123	247,254	251,381	255,505	259,624	263,673	267,712	271,744	41,040
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	41,287	41,650	42,013	42,375	42,737	43,099	43,460	43,821	44,176	44,530	44,883	3,597
Office	21,370	22,065	22,758	23,451	24,144	24,835	25,526	26,217	26,895	27,572	28,248	6,878
Industrial	39,888	40,283	40,678	41,072	41,466	41,860	42,253	42,646	43,032	43,418	43,802	3,915
Institutional	24,605	24,777	24,948	25,119	25,291	25,461	25,632	25,803	25,970	26,138	26,305	1,699
Total	127,150	128,774	130,397	132,018	133,637	135,255	136,872	138,487	140,074	141,657	143,238	16,088

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion 2050; TischlerBise analysis

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

Job and nonresidential growth projections over the next ten years for unincorporated Ada County are shown in Figure 35. It is estimated there will be an increase of 2,244 jobs, a 25 percent increase from the base year. The majority of the increase comes from the office sector (45 percent).

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 881,000 square feet, a 22 percent increase from the base year. The office sector has the largest share of this growth at 35 percent.

Figure 35. Unincorporated Ada County Employment and Nonresidential Floor Area Projections

Ada County Unincorporated	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Jobs [1]												
Retail	862	916	971	1,026	1,082	1,138	1,194	1,251	1,308	1,366	1,425	563
Office	4,844	4,934	5,025	5,120	5,216	5,315	5,415	5,518	5,623	5,734	5,849	1,005
Industrial	1,198	1,220	1,243	1,266	1,290	1,314	1,339	1,365	1,391	1,418	1,446	248
Institutional	2,060	2,098	2,137	2,177	2,218	2,260	2,303	2,347	2,391	2,438	2,487	427
Total	8,964	9,168	9,377	9,589	9,806	10,027	10,251	10,480	10,714	10,957	11,208	2,244
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	652	677	703	729	755	781	808	835	862	889	917	265
Office	300	327	356	384	414	444	475	507	539	573	608	308
Industrial	1,781	1,795	1,809	1,824	1,839	1,855	1,871	1,887	1,904	1,921	1,939	158
Institutional	1,306	1,319	1,333	1,347	1,361	1,376	1,391	1,406	1,422	1,438	1,456	150
Total	4,038	4,119	4,201	4,285	4,370	4,457	4,545	4,634	4,726	4,821	4,920	881

[1] COMPASS (Community Planning Association of Southwest Idaho) Traffic Analysis Zone Model; Communities in Motion 2050; 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 Ada County. In Figure 36, 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 10.66 trip ends and a multifamily unit is estimated to generate 5.42 trip ends on an average weekday.

Figure 36. Customized Residential Trip End Rates by Housing Type

		Households by Structure Type ²			Vehicles per HH by Tenure
Tenure by Units in Structure	Vehicles Available ¹	Single Family	Multifamily	Total	
Owner-Occupied	289,778	129,602	1,468	131,070	2.21
Renter-Occupied	85,906	24,109	29,546	53,655	1.60
Total	375,684	153,711	31,014	184,725	2.03
Housing Units ³		158,890	33,161	192,051	

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	415,557	1,157,628	324,995	2,118,200	1,637,914	10.66	9.43
Multifamily	59,917	137,129	50,518	199,334	168,231	5.42	4.54
Total	475,474	1,294,757	375,513	2,317,534	1,806,145	9.78	

1. Vehicles available by tenure from Table B25046, 2021 American Community Survey 5-Year Estimates.
2. Households by tenure and units in structure from Table B25032, 2021 American Community Survey 5-Year Estimates.
3. Housing units from Table B25024, 2021 American Community Survey 5-Year Estimates.
4. Total population in households from Table B25033, 2021 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 $\text{EXP}(0.89 \cdot \text{LN}(\text{persons}) + 1.72)$. To approximate the average population of the ITE studies, persons were divided by 19 and the equation result multiplied by 19. For multi-family housing (ITE 221), the fitted curve equation is $(2.29 \cdot \text{persons}) - 81.02$ (ITE 2017).
6. Vehicle trip ends based on vehicles available using formulas from Trip Generation (ITE 2021). For single-family housing (ITE 210), the fitted curve equation is $\text{EXP}(0.99 \cdot \text{LN}(\text{vehicles}) + 1.93)$. To approximate the average number of vehicles in the ITE studies, vehicles available were divided by 34 and the equation result multiplied by 34. For multi-family housing (ITE 221), the fitted curve equation is $(3.94 \cdot \text{vehicles}) + 293.58$ (ITE 2021).
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 County residents' work bound trips that are outside of the County. 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", 17 percent of Ada County workers travel outside the County for work. In combination, these factors account for 3 percent of additional production trips ($0.31 \times 0.50 \times 0.17 = 0.03$). Shown in Figure 37, the total adjustment factor for residential housing units includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (3 percent of production trips) for a total of 53 percent.

Figure 37. Residential Trip Adjustment Factor for Commuters

Trip Adjustment Factor for Commuters

Employed Ada County Residents (2020)	212,011
Residents Working in Ada County (2020)	175,359
Residents Commuting Outside of Ada County for Work	36,652
Percent Commuting Out of Ada County	17%
Additional Production Trips	3%
Standard Trip Adjustment Factor	50%
Residential Trip Adjustment Factor	53%

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 Ada County, the weekday trip end per 1,000 square feet factors listed in Figure 38 are used.

Figure 38. 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 land uses. A lower vehicle trip adjustment factor is used for retail uses 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 39, the Institute for Transportation Engineers' land use code, daily vehicle trip end rate, and trip adjustment factor is listed for each land use.

Figure 39. 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	10.66	53%	5.65
Multifamily	220	5.42	53%	2.87
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. Countywide, residential land uses account for 1,138,874 vehicle trips and nonresidential land uses account for 948,256 vehicle trips in the base year shown in Figure 40.

Through 2033, it is projected that daily vehicle trips will increase by 374,018 trips with the majority of the growth being generated by single family (63 percent) and retail (15 percent) development.

Figure 40. Ada County Vehicle Trip Projections

Ada County	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Residential Trips												
Single Family	1,030,196	1,074,429	1,119,675	1,139,848	1,160,022	1,180,195	1,200,368	1,220,542	1,236,029	1,251,516	1,267,003	236,807
Multifamily	108,679	113,228	117,791	119,832	121,873	123,915	125,956	127,997	129,583	131,170	132,756	24,077
Subtotal	1,138,874	1,187,658	1,237,466	1,259,681	1,281,895	1,304,110	1,326,324	1,348,539	1,365,612	1,382,685	1,399,759	260,884
Nonresidential Trips												
Retail	589,810	595,277	600,742	606,204	611,664	617,121	622,576	628,029	633,398	638,762	644,120	54,310
Office	117,452	121,365	125,278	129,191	133,103	137,016	140,929	144,841	148,694	152,547	156,400	38,948
Industrial	101,462	102,459	103,456	104,452	105,449	106,445	107,442	108,438	109,419	110,399	111,380	9,918
Institutional	139,532	140,528	141,524	142,522	143,521	144,520	145,520	146,521	147,509	148,498	149,489	9,957
Subtotal	948,256	959,629	971,000	982,369	993,737	1,005,103	1,016,467	1,027,830	1,039,020	1,050,206	1,061,389	113,134
Vehicle Trips												
Grand Total	2,087,130	2,147,286	2,208,466	2,242,050	2,275,632	2,309,212	2,342,791	2,376,368	2,404,632	2,432,892	2,461,148	374,018

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

In incorporated Ada County, residential land uses account for 1,010,441 vehicle trips and nonresidential land uses account for 926,099 vehicle trips in the base year shown in Figure 41.

Through 2033, it is projected that daily vehicle trips will increase by 337,251 trips with the majority of the growth being generated by single family (61 percent) and retail (15 percent) development.

Figure 41. Incorporated Ada County Vehicle Trip Projections

Ada County Incorporated	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Residential Trips												
Single Family	903,389	942,688	982,879	1,000,440	1,018,000	1,035,559	1,053,117	1,070,675	1,084,006	1,097,336	1,110,670	207,281
Multifamily	107,051	111,521	116,004	117,983	119,963	121,942	123,921	125,899	127,427	128,954	130,481	23,429
Subtotal	1,010,441	1,054,210	1,098,883	1,118,423	1,137,962	1,157,500	1,177,038	1,196,575	1,211,433	1,226,289	1,241,151	230,710
Nonresidential Trips												
Retail	580,647	585,754	590,856	595,953	601,044	606,131	611,213	616,291	621,280	626,259	631,228	50,580
Office	115,827	119,591	123,351	127,107	130,859	134,608	138,353	142,095	145,772	149,442	153,103	37,277
Industrial	97,126	98,089	99,050	100,011	100,970	101,929	102,887	103,843	104,784	105,722	106,658	9,532
Institutional	132,499	133,423	134,346	135,268	136,189	137,110	138,029	138,948	139,851	140,752	141,651	9,152
Subtotal	926,099	936,857	947,603	958,338	969,063	979,778	990,482	1,001,177	1,011,687	1,022,174	1,032,640	106,541
Vehicle Trips												
Grand Total	1,936,539	1,991,066	2,046,486	2,076,761	2,107,025	2,137,278	2,167,520	2,197,752	2,223,120	2,248,464	2,273,791	337,251

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

In unincorporated Ada County, residential land uses account for 128,434 vehicle trips and nonresidential land uses account for 22,157 vehicle trips in the base year shown in Figure 42.

Through 2033, it is projected that daily vehicle trips will increase by 36,772 trips with the majority of the growth being generated by single family (80 percent) and retail (10 percent) development.

Figure 42. Unincorporated Ada County Vehicle Trip Projections

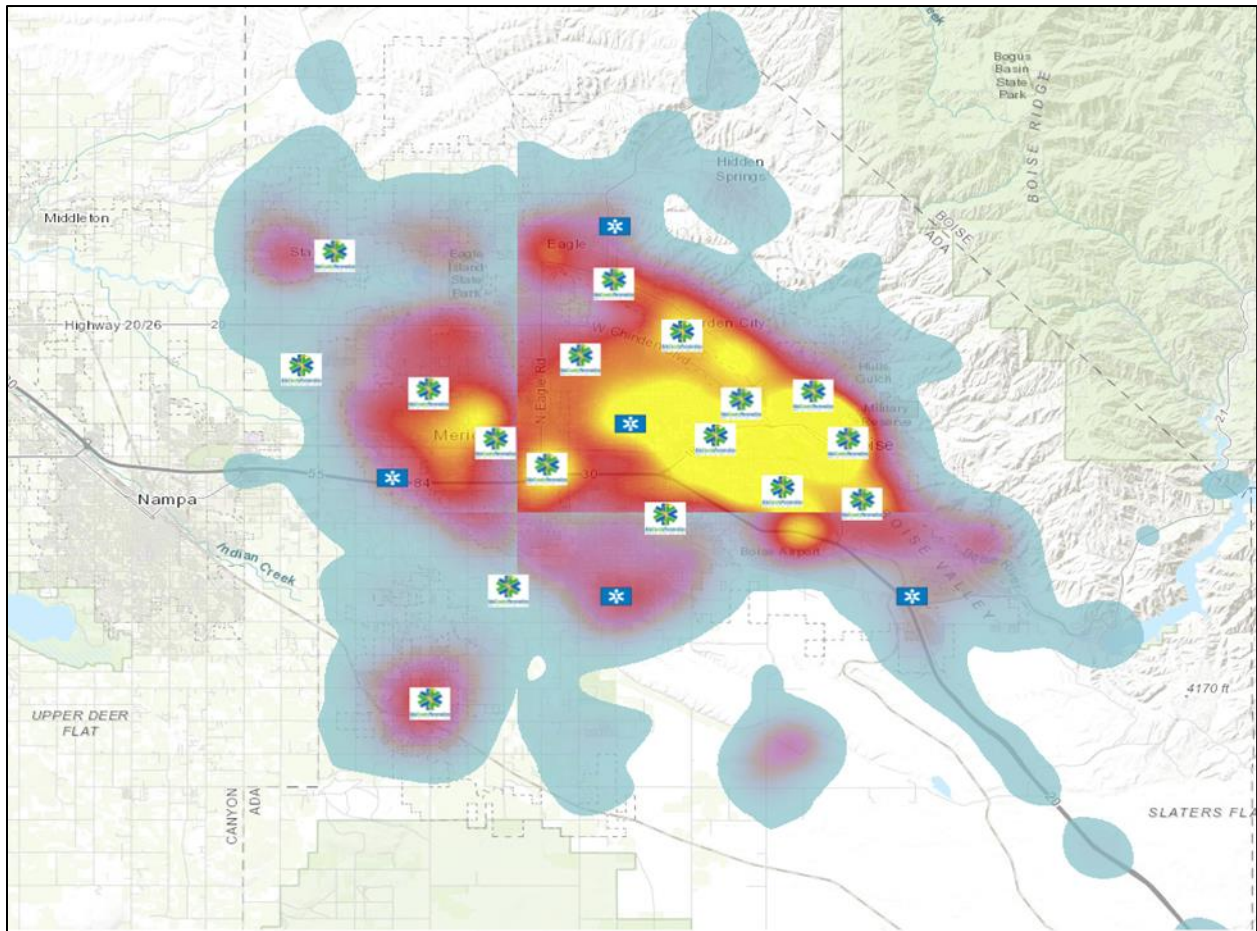
Ada County Unincorporated	Base Year 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total Increase
Residential Trips												
Single Family	126,807	131,741	136,796	139,409	142,022	144,636	147,251	149,866	152,023	154,180	156,338	29,532
Multifamily	1,627	1,707	1,787	1,849	1,911	1,973	2,035	2,097	2,157	2,216	2,275	648
Subtotal	128,434	133,448	138,583	141,258	143,933	146,609	149,286	151,964	154,179	156,396	158,613	30,180
Nonresidential Trips												
Retail	9,163	9,523	9,886	10,251	10,619	10,990	11,363	11,739	12,118	12,503	12,893	3,730
Office	1,625	1,774	1,927	2,084	2,244	2,408	2,575	2,746	2,922	3,106	3,297	1,672
Industrial	4,336	4,370	4,406	4,442	4,479	4,517	4,555	4,594	4,635	4,677	4,721	385
Institutional	7,033	7,105	7,178	7,254	7,331	7,410	7,491	7,573	7,658	7,746	7,838	805
Subtotal	22,157	22,772	23,397	24,031	24,673	25,325	25,985	26,652	27,333	28,032	28,749	6,592
Vehicle Trips												
Grand Total	150,591	156,220	161,980	165,288	168,606	171,934	175,271	178,616	181,512	184,428	187,363	36,772

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

APPENDIX C. EMERGENCY MEDICAL SERVICES CALL VOLUME DENSITY HEAT MAP

Shown below in Figure 43 is a heat map showing call volume density for Ada County EMS. Red and yellow areas indicate higher call volume. The heat map illustrates areas where station space will be needed to address future demand from growth.

Figure 43. EMS Call Volume Density



Below in Figure 44 is the 10 Year planned placement of future stations to maintain the current level of service and accommodate growth.

Figure 44. EMS Future Station Placement

