Final Report

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Jefferson County, Idaho Impact Fee Study and Capital Improvement Plans

Prepared for

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Section I. Introduction

This report regarding impact fees for Jefferson County, Idaho is organized into the following sections:

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

Each section follows sequentially.

Background and Objectives

Jefferson County, Idaho, Central Fire and Roberts Fire District hired BBC Research & Consulting (BBC) to calculate impact fees for the county-wide categories of sheriff, road and bridge, parks and recreation and both Fire Districts.

BBC inventoried the County and Districts' current capital improvements; established capital improvement replacement costs; helped the County and Districts refine their Capital Improvement Plans; and assisted in all phases of the project**.** This document presents impact fees based on the County's and Districts' demographic data and infrastructure costs before credit adjustment; calculates the County and Districts' monetary participation; examines the likely cash flow produced by the recommended fee amount; and outlines specific fee implementation recommendations. Credits can be granted on a case-by-case basis; these credits are assessed when each individual building permit is pulled.

Definition of Impact Fees

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

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

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

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

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

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

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

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

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

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

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

In addition, the Impact Fee Act requires the following:

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

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

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

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

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

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

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

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

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

forecasted growth at the planned levels of service, assuming the planned levels of service do not exceed the current levels of service.[15] This list and cost of capital improvements constitutes the capital improvement element to be adopted as part of both the County's and Districts' individual Comprehensive Plans.[16] Only those items identified as growth-related on the CIP are eligible to be funded by impact fees.

The County and Districts intending to adopt an impact fee must first prepare a capital improvements plan.[17] To ensure that impact fees are adopted and spent for capital improvements in support of the community's needs and planning goals, the Impact Fee Act establishes a link between the authority to charge impact fees and certain planning requirements of Idaho's Local Land Use Planning Act (LLUPA). The local government must have adopted a comprehensive plan per LLUPA procedures, and that comprehensive plan must be updated to include a current capital improvement element.[18] This study considers the planned capital improvements for the ten-year period from 2008 through the end of 2018 that will need to be adopted as an element of each individual entity's Comprehensive Plan.

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

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

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

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

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

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

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

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

- Any appropriate credit, offset or contribution of money, dedication of land, or construction of system improvements;

- Payments reasonably anticipated to be made by or as a result of a new development in the form of user fees and debt service payments;

- That portion of general tax and other revenues allocated by the County and Districts to growth-related system improvements; and

- All other available sources of funding such system improvements.[20]

Through data analysis and interviews with the County and Districts, BBC identified the share of each capital improvement needed to serve growth. The total projected capital improvements needed to serve growth are then allocated to residential and nonresidential development with the resulting amounts divided by the appropriate growth projections from 2008 through 2018. This is consistent with the Impact Fee Act.[21] Among the advantages of the CIP approach is its establishment of a spending plan to give developers and new residents more certainty about the use of the particular impact fee revenues.

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

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

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

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

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

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

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

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

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

(i.e., all forms of residential housing) and nonresidential development (all nonresidential uses including retail, office, agricultural and industrial).

Alternative revenue sources. Prior to implementing impact fees, local governments have a limited set of options to pay for growth. One option is to negotiate exactions with developers. In this case, developers would agree to pay for or build certain infrastructure directly related to their development, such as a new road leading to the subdivision under construction. Another option is through State and Federal grants and State-shared revenue. A third option available to local governments is to accept the fact that future growth might create a decline in levels of service and there is little that can be done. Finally, the last option available to local governments to pay for growth is a General Fund subsidy.

In many states, this is a viable and popular option. Local governments in these states can charge a local option sales tax, raise property taxes and easily obtain debt service to fund this subsidy. In turn, the General Fund is adequate to fund ongoing operations and maintenance (O&M), capital repair and replacement expenses, as well as some growth-related capital. However, in Idaho, local option sales taxes are not widely permitted, annual increases of property taxes are capped and it is rather difficult to obtain debt financing to even fund repair and replacement expenses, much less growth-related capital.

Based on our discussions with and the opinions of Jefferson County staff, elected officials and the Advisory Committee, all of these factors justify at least the consideration of impact fees in Jefferson County.

If Jefferson County implements impact fees, a significant financial burden on the County budget and existing County taxpayers could be lifted. Jefferson County would seek negotiated exactions for system improvements less frequently; however, impact fee credits would still be given to the responsible builders and developers if growth-related CIP projects are exacted.

Second, Jefferson County would continue to aggressively seek State and Federal grants and shared revenue for growth-related CIP projects. If Jefferson County is successful, these grants and new revenues would be credited to the CIP and thus reduce future impact fees.

Finally, impact fees would allow Jefferson County to avoid accepting a decline in levels of service for the sake of a balanced budget. Impact fees would alleviate the need for Jefferson County to provide a General Fund subsidy to pay for growth, a practice that is not sustainable and widely considered "bad budgeting". Instead, impact fees would take the pressure off O&M, repair and replacement expenses and allow Jefferson County to put its ongoing General Funds toward ongoing and recurring expenses, a practice that is widely considered to be "good budgeting."

Current Assets and Capital Improvement Plans

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

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

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

Fee Calculation

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

1. **Who is currently served by the County and Districts?** This includes the number of residents as well as residential and nonresidential land uses. For the Fire Districts, we have further broken down this question into those living within a municipality portion of the District and those living in the unincorporated Jefferson County portion of the District.

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

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

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

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

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

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

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

5. **What future growth is expected in the County and Districts?** How many residential households and nonresidential square footage will each District and the County serve over the CIP period? Similar to Question 1, we have further broken down this question into those living within a municipality portion of the Fire Districts and those living in the unincorporated Jefferson County portion of the Fire Districts.

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

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

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

"GRUM" Analysis

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

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

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

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

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

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

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

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

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

Exhibits found in Sections III through VII of this report detail all capital improvements planned for purchase over the next ten years by the County and Districts.

Mechanics of Transportation Fee Calculations

In this report the allocation of assets to residential and nonresidential development is accomplished using two methods. Unlike sheriff and fire fee calculations in which fees are calculated *generally* for residential units and nonresidential square feet, streets fees are calculated for residential and nonresidential land uses based on street and facility usages generated by each land use type. To calculate this distribution trip generation figures from the Institute of Transportation Engineers’ *Trip Generation Manual Sixth Edition* are considered. The trip generation figures estimate the number of p.m. peak hour trips generated by particular land uses. Peak hour trips are appropriate for this calculation because street infrastructure is sized according to the expected peak. Since peak hour trips will be used to distribute infrastructure costs, peak hour estimates should be employed. Exhibit I-1 below presents trip generation figures for the land uses in Jefferson County.

Exhibit I-1.
Trip Generation Rates by Land Use Category

Note:

All trip generation weighting factors are based on the weekday, peak p.m. period formula.

The nonresidential trip generation weighting represents an average of retail, office, industrial and institutional weighting factors.

Source:

International Transportation Engineering *Trip Generation Manual Sixth Edition*.

Land Use Category	Trip Generation Relative Weighting
Residential	1.02
Nonresidential	2.65

Using the trip generation figures from Exhibit I-1 and projected development in Jefferson County found in Section II, total trips are then attributed to each land use. For nonresidential development the *Trip Generation Manual* reports trips per 1,000 square feet of nonresidential space. Therefore after applying the weight to the total nonresidential square footage, the total is divided by 1,000. After calculating trip totals for residential and nonresidential development trips are distributed on a *percentage* basis between the two land uses.

Acknowledgements

We would like to thank Naysha Foster of the Jefferson County Planning Department for serving as our project liaison. We would also like to thank the appointed members of the Impact Fee Advisory Committee: Michael Clark, Engineer and member of the Jefferson County Planning and Zoning Commission; Ed Mortensen, General Contractor and member of the Jefferson County Planning and Zoning Commission; Holly Hancock, Farmer and member of the Jefferson County Planning and Zoning Commission; Byron Evans, Farmer and member of the Jefferson County Planning and Zoning Commission; and Jim Bernard, Developer and General Contractor.

Section II.
Land Uses

As noted in Section I, it was necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage projected to be added from 2008 through 2018 for the County and each District; we have chosen 2008 through 2018 to be consistent with the CIP period. These projections were based on data found in a variety of documents provided by Jefferson County.[31]

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

The first step we took to determine land uses for the County was to examine the most recent Comprehensive Plan. Based upon the 2005 Jefferson County Comprehensive Plan and estimates by County planning staff, the County currently contains approximately 24,000 residents. According to the Comprehensive Plan, it is estimated that Jefferson County could contain approximately 33,307 residents by 2018.

The following Exhibit II-1 presents the current and future population for Jefferson County, Idaho.

Exhibit II-1. Current and Future Population in Jefferson County, Idaho

	2008	2018	Net Growth	Percent Growth
Population	24,000	33,307	9,307	39%

Source:

Jefferson County Comprehensive Plan adopted April 25, 2005 and estimate by County planning staff.

Jefferson County's total population is expected to increase by 9,307 residents, or approximately 39 percent, over the 10-year CIP period.

[31] These documents include primarily the Jefferson County Comprehensive Plan adopted April 25, 2005 and the Jefferson County/City of Rigby Transportation Plan published November 19, 2007.

The following Exhibit II-2 presents the current and future number of residential units and nonresidential square feet for Jefferson County.

Exhibit II-2.
Current and Future Land Uses, Jefferson County, Idaho

	Units or Square Feet 2008	2018		Total Square Footage Growth (1)	Percent of Total Growth		
Residential	6,667	9,252		4,524,236	90%	2,585	New units
Nonresidential (2)	1,333,333	1,850,389		517,056	10%	Mixed %	28%
			TOTAL =	5,041,292	100.0%		

Note: (1) Based on a suggestion from the Impact Fee Advisory Committee, we have assumed that each residential unit will average 1,750 of square foot under roof not including basements or crawl spaces.

(2) Based on advice from Jefferson County Planning & Zoning Department, we have assumed 200 square feet of nonresidential land use per household. This is appropriately lower than Boise (315 square feet), Caldwell (279 square feet), Meridian (293 square feet) and Nampa (329 square feet) given the more rural nature of Jefferson County.

Source: Jefferson County Comprehensive Plan adopted April 25, 2005, Jefferson County/City of Rigby Transportation Plan published November 19, 2007, Jefferson County Planning Staff and BBC Research & Consulting.

As shown above, Jefferson County is expected to grow by approximately 2,585 new residential units and 517,000 nonresidential square feet over the 10-year CIP period. Approximately ninety percent of this growth is attributable to residential land uses, while the remaining 10 percent is attributable to nonresidential growth. This means that at the end of the 10 year CIP period in 2018, 28 percent of existing development will be new growth over the past 10 years. This percentage will be used throughout the report to represent the "M" or Mixed percentage from GRUM in the "Growth Portion" column of each CIP. Please refer back to Section I for a detailed explanation of GRUM.

The following Exhibits II-3 and II-4 display the current and future land uses for Central Fire and Roberts Fire District which serve a portion of Jefferson County. Two other fire districts not participating in this study serve the remainder of Jefferson County.

Exhibit II-3.
Current and Future Land Uses, Central Fire

	Units or Square Feet 2008	2018		Total Square Footage Growth	Percent of Total Growth
Residential (1)	5,000	6,939		3,393,177	90%
Nonresidential (1)	1,000,000	1,387,792		387,792	10%
			TOTAL =	3,780,969	100%

Note: (1) We have assumed that this Fire District encompasses approximately 75 percent of all current and projected land use in the County.

Source: Jefferson County Comprehensive Plan adopted April 25, 2005, Jefferson County/City of Rigby Transportation Plan published November 19, 2007, Jefferson County Planning Staff and BBC Research & Consulting.

Central Fire is expected to grow by approximately 3.8 million square feet over the next ten years.

Exhibit II-4.
Current and Future Land Uses, Roberts Fire District

	Units or Square Feet 2008	2018		Total Square Footage Growth	Percent of Total Growth
Residential [1]	1,000	1,388		678,635	90%
Nonresidential [1]	200,000	277,558		77,558	10%
			TOTAL =	756,194	100%

Note: (1) 2008 Residential data estimated by Roberts Fire District. Nonresidential calculated at same ratio as Jefferson County.

Source: Jefferson County Comprehensive Plan adopted April 25, 2005, Jefferson County/City of Rigby Transportation Plan published November 19, 2007, Roberts Fire District Staff and BBC Research & Consulting.

The Roberts Fire District is expected to grow by approximately 756,000 square feet over the next ten years.

The data found above in Exhibits II-1 through II-4 will be used in our impact fee calculations in subsequent sections of this report.

Section III.
Jefferson County Sheriff Impact Fees

In this section, we calculate impact fees for the Jefferson County Sheriff following the seven question method outlined in Section I of this report.

1. Who is currently served by the Jefferson County Sheriff?

As shown in Exhibit II-2, the Sheriff currently serves 6,667 residential units and approximately 1.3 million square feet of nonresidential land use found within Jefferson County.

2. What is the current level of service provided by the Jefferson County Sheriff?

The Jefferson County Sheriff currently provides a level of service of 0.75 sworn officers (not including jail personnel) per 1,000 Jefferson County residents. As the County grows, additional infrastructure and equipment will be needed to achieve the Sheriff's planned level of service. Based on conversations with County Staff, our current understanding is that the planned level of service is equal to the current level of service (i.e., 0.75 sworn officers per 1,000 residents).

3. What current assets allow the Jefferson County Sheriff to provide this level of service?

The following Exhibit III-1 displays the current assets of the Sheriff.

Exhibit III-1.
Current Assets – Jefferson County Sheriff

Type of Capital Infrastructure	Square Feet			times	Equity Percentage	times	Shared Facility (% in fee)	equals	Amount to Include in Current Investment	
Facilities										
Current Sheriff's Office [1]	10,000	$	1,500,000		100%		100%		$	1,500,000
County Jail Facility [2]	30,000	$	7,500,000		100%		100%		$	7,500,000
Vehicles										
21' Inboard Police Boat		$	30,000		100%		100%		$	30,000
16' Outboard Police Boat		$	16,000		100%		100%		$	16,000
Mobile Command Vehicle		$	139,000		100%		100%		$	139,000
12' Crime Scene Trailer		$	7,000		100%		100%		$	7,000
14' Search and Rescue Trailer		$	10,000		100%		100%		$	10,000
Equipment										
Weaponry - Deputies		$	40,500		100%		100%		$	40,500
Weaponry - Jail Staff		$	12,600		100%		100%		$	12,600
Police Vehicle Radio Sets		$	54,000		100%		100%		$	54,000
CAD Dispatch Stations		$	300,000		100%		100%		$	300,000
Radio Transmission Tower		$	45,000		100%		100%		$	45,000
Radio Transmission Equipment		$	45,000		100%		100%		$	45,000
Radar/LIDAR Devices		$	9,600		100%		100%		$	9,600
Fingerprint Station		$	12,000		100%		100%		$	12,000
Intoxilizer Unit		$	6,000		100%		100%		$	6,000
Underwater Dive Equipment		$	1,500		100%		100%		$	1,500
Underwater Search and Rescue		$	500		100%		100%		$	500
Nightvision Goggles - 12 units		$	36,000		100%		100%		$	36,000
Gas Masks - 12 Units		$	9,600		100%		100%		$	9,600
Total Infrastructure		$	9,774,300						$	9,774,300
Plus Cost of Fee-Related Research										
Impact Fee Study			$6,000		100%		100%			$6,000
Grand Total			**$9,780,300**							**$9,780,300**

Notes: Current County population is approximately 24,000 people. Current Deputy Staff is 18 which equates to .75 Deputies per 1,000 residents.

(1) Value based upon replacement cost of $150 per square foot.

(2) Value based upon replacement cost of $250 per square foot.

Source: BBC Research & Consulting interviews with Sheriff's Office, 2008

As shown above, the Sheriff currently owns approximately $10 million of eligible current assets. These assets are used to provide the Department's current level of service.

4. What is the current investment per residential unit and nonresidential square foot for the Jefferson County Sheriff?

The County has already invested $1,317 per residential unit and $0.75 per nonresidential square foot in order to provide the current level of sheriff service. This figure is derived by allocating the value of the Sheriff's current assets between the current number of residential units and nonresidential square feet.

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

5. What future growth is expected in Jefferson County?

As shown in Exhibit II-2, Jefferson County is expected to grow by approximately 2,585 residential units and 517,100 square feet of nonresidential land use over the next ten years.

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

The following Exhibit III-2 displays the capital improvements planned for purchase by the Jefferson County Sheriff over the next ten years. Please note that in the “Growth Portion” column of Exhibit III-2 each project will have one of the following values: zero percent, meaning that the project is not at all growth-related; 28 percent, meaning that the project is an “M” or Mixed project partially attributable to growth; or 100 percent, meaning that the project is entirely related to growth. Please refer to Section I for a detailed discussion of the GRUM concept. Also please note that the “Shared Facility” column of Exhibit III-2 indicates whether a project is jointly owned with other entities, and if so the value listed is the percent that can be included in the impact fee calculation.

Exhibit III-2.
Jefferson County Sheriff CIP – 2008-2018

Type of Capital Infrastructure	Square Footage	CIP Value	*times*	Growth Portion	*times*	Shared Facility (% in fee)	*equals*	Amount to Include in Fees	Amount from General Fund
Facilities									
Expand Sheriff's Office [1]	3,892	$ 583,800		0%		100%		$ -	$583,800
Expand Jail Facility [2]	11,634	$ 2,908,500		0%		100%		$ -	$2,908,500
New Kennel Facility [3]	1,500	$ 165,000		28%		100%		$ 46,106	$118,894
Vehicles									
Mobile Crime Lab		$ 130,000		28%		100%		$ 36,326	$93,674
Tactical/Armored Vehicle		$ 100,000		0%		100%		$ -	$100,000
Patrol Boat 22'		$ 40,000		100%		100%		$ 40,000	$0
Animal Control Truck		$ 40,000		28%		100%		$ 11,177	$28,823
Equipment									
Equipment Package per Deputy [4]		$ 61,328		100%		100%		$ 61,328	$0
New Com Tower West County		$ 65,000		28%		33%		$ 5,994	$59,006
Total Infrastructure		$ 4,093,628						$ 200,931	$3,892,697
Plus Cost of Fee-Related Research									
Impact Fee Study		$ 6,000		100%		100%		$ 6,000	
Grand Total		**$ 4,099,628**						**$ 206,931**	

Notes: (1) Sheriff's Office currently houses 18 Deputies in 10,000 square feet = 556 sf per Deputy. Estimated population increase by 2018 is 9,307 people. Increased population warrants an additional 7 Deputies to respond to growth (9,307/1,000 x 0.75). Seven new Deputies x 556 sf = 3,892 sf

(2) County Jail is currently 30,000 square feet = 1.25 square feet per County resident (24,000 current population). Estimated population increase by 2018 is 9,307 people. Increased population warrants an additional 11,634 square feet of Jail facility to respond to growth (9,307 x 1.25).

(3) New Kennel Facility assumes cost of $60 per square foot to build.

(4) Each of the 7 new Deputies is allocated equipment based upon the current standard.

Source: BBC Research & Consulting interviews with Sheriff’s Office, 2008.

As shown above, the Jefferson County Sherriff plans to purchase approximately $4.1 million in capital improvements over the next ten years, almost $207,000 of which is impact fee eligible. These assets will allow the Sheriff to achieve its planned level of service in the future.[32]

The remaining approximately $3.9 million is the price for the Sheriff to accomplish two goals: 1) correct existing deficiencies, and 2) improve service levels.

Neither type of capital project is eligible for inclusion in the impact fee calculations. The Sheriff will therefore have to use other sources of revenue including all of those listed in Idaho Code 67-8207(I)(iv)(2)(h). Please note that this CIP has been reviewed and approved by the Advisory Committee.

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

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

The following Exhibit III-3 takes the projected future growth in Jefferson County from Exhibit II-2 and the growth-related CIP from Exhibit III-2 to calculate impact fees for the Jefferson County Sheriff.

Exhibit III-3. Jefferson County Sheriff Fee Calculation

Note:
(1) From Exhibit III-2.
(2) From Exhibit II-2.

Source:
Jefferson County Sheriff and Impact Fee Study Team.

Impact Fee Calculation		
Allocated Future Value for Sheriff Capital Improvements [1]	$	206,931
Future County Land Use [2]		
Residential (in dwelling units)		90%
Nonresidential (in square feet)		10%
Allocated Value by Land Use Category		
Residential	$	185,707
Nonresidential	$	21,224
Future County Development [2]		
Residential (in dwelling units)		2,585
Nonresidential (in square feet)		517,056
Calculated Impact Fee		
Residential (per dwelling unit)	$	72
Nonresidential (per square foot)	$	0.04

As shown above, we have calculated impact fees for the Jefferson County Sheriff at $72 per residential unit and $0.04 per nonresidential square foot. The County cannot assess fees greater than this amount. The County may assess fees lower than this amount, but would then experience a decline in service levels unless other County revenues made up the difference. Please note that these fee amounts are significantly less than the current investment the Sheriff's Department has already made, thus indicating that new development is not being asked to pay a disproportionate amount as compared to existing residents.

Section IV.
Jefferson County Road & Bridge Impact Fees

In this section, we calculate impact fees for Jefferson County Road & Bridge following the seven question method outlined in Section I of this report.

1. Who is currently served by the Jefferson County Road & Bridge Department?

As shown in Exhibit II-2, Road & Bridge currently serves 6,667 residential units and approximately 1.3 million square feet of nonresidential land use found within Jefferson County.

2. What is the current level of service provided by the Jefferson County Road & Bridge Department?

The Jefferson County Road & Bridge Department currently provides a level of service based on 720 miles of roadway and 78 bridges in excess of 20 feet in length, all under County maintenance.[33] As the County grows, additional infrastructure and equipment will be needed to achieve the Road & Bridge Department's planned level of service. Based on conversations with County Staff, our current understanding is that the planned level of service is equal to the current level of service.

3. What current assets allow the Jefferson County Road & Bridge Department to provide this level of service?

The following Exhibit IV-1 displays the current assets of Road & Bridge.

[33] Jefferson County/City of Rigby Transportation Plan published November 19, 2007

Exhibit IV-1.
Current Assets – Jefferson County Road & Bridge

Type of Capital Improvement	Qty	Unit	Unit Cost	Replacement Value	*times*	Equity %	*times*	Shared Facility	*equals*	Amount to Include in Current Investment Calculations
Roadways										
Existing roadway miles [1]	720	MI	$ 250,000	$ 180,000,000		100%		100%		$ 180,000,000
Bridges										
Existing bridges [2]	78	EA	$ 500,000	$ 39,000,000		100%		100%		$ 39,000,000
Facilities										
Main Shop Facility										
15 Acre site [3]	15	AC	$ 15,000	$ 225,000		100%		100%		$ 225,000
1 16,000 square foot building [4]	16,000	SF	$ 75	$ 1,200,000		100%		100%		$ 1,200,000
Haymer Satellite Facility										
1 Acre site [3]	1	AC	$ 15,000	$ 15,000		100%		100%		$ 15,000
Roberts Satellite Facility										
2 Acre site [3]	2	AC	$ 15,000	$ 30,000		100%		100%		$ 30,000
1 4,000 square foot Shed [4]	4000	SF	$ 75	$ 300,000		100%		100%		$ 300,000
1 1,000 square foot LeanTo [4]	1000	SF	$ 75	$ 75,000		100%		100%		$ 75,000
Gravel Pits										
880 Acres in Haymer [5]	880	AC	$ 5,000	$ 4,400,000		100%		100%		$ 4,400,000
80 Acres in Monteview [5]	80	AC	$ 5,000	$ 400,000		100%		100%		$ 400,000
50 Acres in Crystal [5]	50	AC	$ 5,000	$ 250,000		100%		100%		$ 250,000
Equipment										
Backhoe	1	EA	$ 90,000	$ 90,000		100%		100%		$ 90,000
Loaders	3	EA	$ 180,000	$ 540,000		100%		100%		$ 540,000
Graders	7	EA	$ 220,000	$ 1,540,000		100%		100%		$ 1,540,000
Trucks - Dump, General, Tractors, Etc.	22	EA	$ 100,000	$ 2,200,000		100%		100%		$ 2,200,000
Rollers	4	EA	$ 50,000	$ 200,000		100%		100%		$ 200,000
Trailers	1	EA	$ 33,000	$ 33,000		100%		100%		$ 33,000
Pickup Trucks	14	EA	$ 35,000	$ 490,000		100%		100%		$ 490,000
Plows - Graders	7	EA	$ 20,000	$ 140,000		100%		100%		$ 140,000
Plows - Dump Trucks	9	EA	$ 10,000	$ 90,000		100%		100%		$ 90,000
Plows - Pickup Trucks	5	EA	$ 5,000	$ 25,000		100%		100%		$ 25,000
Minor Equipment (misc.)	1	EA	$ 15,000	$ 15,000		100%		100%		$ 15,000
RotoMil	1	EA	$ 100,000	$ 100,000		100%		100%		$ 100,000
Street Broom	1	EA	$ 40,000	$ 40,000		100%		100%		$ 40,000
Wood Chipper	1	EA	$ 20,000	$ 20,000		100%		100%		$ 20,000
Total Infrastructure				$ 231,418,000						$ 231,418,000
Plus Cost of Fee-Related Research										
Impact Fee Study				$ 5,500		100%		100%		$ 5,500
Grand Total				**$ 231,423,500**						**$ 231,423,500**

Notes: (1) Comparable data from Shoshone County, ID Inventory and Analysis for all types of roads 2007 based on detailed cost analysis of comparables.

(2) Comparable data from Shoshone County, ID Inventory and Analysis for all types of bridges 2007 based on detailed cost analysis of comparables.

(3) Assumes land value of $15,000 per acre.

(4) Assumes building improvement value of $75 per square foot.

(5) Assumes land value of $5,000 per acre.

Source: BBC Research & Consulting interviews with Road & Bridge Department, 2008.

As shown above, Road & Bridge currently owns approximately $231 million of eligible current assets. These assets are used to provide the Department's current level of service.

4. What is the current investment per residential unit and nonresidential square foot for the Jefferson County Road & Bridge Department?

The County has already invested $22,844 per residential unit and $59.35 per nonresidential square foot in order to provide the current level of road & bridge service. This figure is derived by allocating the value of the Road & Bridge Department's current assets between the current number of residential units and nonresidential square feet.

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

5. What future growth is expected in Jefferson County?

As shown in Exhibit II-2, Jefferson County is expected to grow by approximately 2,585 residential units and 517,100 square feet of nonresidential land use over the next ten years.

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

The following Exhibit IV-2 displays the capital improvements planned for purchase by the Jefferson County Road & Bridge Department over the next ten years. Please note that in the "Growth Portion" column of Exhibit IV-2 each project will have one of the following values: zero percent, meaning that the project is not at all growth-related; 28 percent, meaning that the project is an "M" or Mixed project partially attributable to growth; or 100 percent, meaning that the project is entirely related to growth. Please refer to Section I for a detailed discussion of the GRUM concept. Also please note that the Advisory Committee made specific recommendations that certain projects be scaled back from specifications outlined in the Jefferson County/City of Rigby Transportation Plan published November 19, 2007. The Advisory Committee's recommendations are reflected in the "Shared Facility" column of Exhibit IV-2, where the value listed is less than 100 percent.

Exhibit IV-2.
Jefferson County Road & Bridge Department CIP – 2008-2018

Type of Capital Improvement	Qty		Unit Cost	CIP Value	*times*	Growth Portion	*times*	Shared Facility	*equals*	Amount to Include in Fees	Amount from General Fund
Improvement Projects (1)											
Mile Grid Intersection Street Signs	130		$ 700	$ 91,000		28%		100%		$ 25,428	$65,572
Mile Grid Intersection Advance Warning	130		$ 800	$ 104,000		28%		100%		$ 29,061	$74,939
Study - County-Wide Circulation Corridor Preservation Pla	1		$ 25,000	$ 25,000		28%		100%		$ 6,986	$18,014
County Volume/Accident Monitoring Program	1		$ 75,000	$ 75,000		28%		100%		$ 20,957	$54,043
South Rigby Interchange Concept Study	1			$ -		28%		50%		$ -	$0
Intersection Upgrade - 4100 East/200 North	1		$ 210,000	$ 210,000		28%		100%		$ 58,680	$151,320
Traffic Signal - SH 48/3800 W	1		$ 125,000	$ 125,000		28%		50%		$ 17,464	$107,536
Intersection Upgrade - 3800 East/500 North	1		$ 125,000	$ 125,000		28%		100%		$ 34,929	$90,071
Mile Grid Roadway Upgrade - 200 North/Yellowstone	3		$ 4,400,000	$ 13,200,000		28%		80%		$ 2,950,789	$10,249,211
Bridge Repair and Replacement				$ 500,000		0%		100%		$ -	$500,000
Intersection Upgrade - 4000 East/200 North	1		$ 210,000	$ 210,000		28%		100%		$ 58,680	$151,320
Intersection Upgrade - 4200 East/200North	1		$ 210,000	$ 210,000		28%		100%		$ 58,680	$151,320
Intersection Upgrade - Yellowstone/400 North	1		$ 210,000	$ 210,000		28%		100%		$ 58,680	$151,320
Intersection Upgrade - 4200 East/100 North	1		$ 210,000	$ 210,000		28%		100%		$ 58,680	$151,320
Widening - SH 48 to 3 Lanes Yellowstone -4200 East	3		$ 2,200,000	$ 6,600,000		0%		50%		$ -	$6,600,000
Mile Grid Roadway Upgrade - 4000 East/100-300 North	2		$ 4,400,000	$ 8,800,000		28%		80%		$ 1,967,192	$6,832,808
Intersection Upgrade - 3600 East/500 North	1		$ 210,000	$ 210,000		28%		100%		$ 58,680	$151,320
Intersection Upgrade - 3400 East/500 North	1		$ 210,000	$ 210,000		28%		100%		$ 58,680	$151,320
Mile Grid Roadway Upgrade - 400 North/Yellowstone	2		$ 4,400,000	$ 8,800,000		28%		80%		$ 1,967,192	$6,832,808
Bridge Repair and Replacement				$ 1,500,000		0%		100%		$ -	$1,500,000
Facilities/Equipment											
Expanded shop facility (2)	1	EA	$ 25,625	$ 25,625		100%		100%		$ 25,625	$0
New Equipment to Maintain Current Level Of Service (2)	1	EA	$ 76,708	$ 76,708		100%		100%		$ 76,708	$0
Total Infrastructure				$ 41,517,333						$ 7,533,096	$33,984,238
Fee-Related Research											
Impact Fee Study				$ 5,500		100%		100%		$ 5,500	$0
Grand Total				**$ 41,522,833**						**$ 7,538,596**	**$33,984,238**

Notes: (1) Data from Jefferson County/City of Rigby Transportation Plan published November 19, 2007

(2) Current level of service is $2,563 of shop space and $7,671 of equipment per existing mile of roadway (current total of 720 miles).

Source: BBC Research & Consulting interviews with Road & Bridge Department, 2008.

As shown above, the Jefferson County Road & Bridge Department plans to purchase approximately $41.5 million in capital improvements over the next ten years, approximately $7.5

million of which is impact fee eligible. These assets will allow Road & Bridge to achieve its planned level of service in the future.[34]

The remaining approximately $34 million is the price for Road & Bridge to accomplish two goals: 1) correct existing deficiencies, and 2) improve service levels.

Neither type of capital project is eligible for inclusion in the impact fee calculations. The Road & Bridge Department will therefore have to use other sources of revenue including all of those listed in Idaho Code 67-8207(I)(iv)(2)(h). Please note that this CIP has been reviewed and approved by the Advisory Committee.

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

As noted in Section I, the calculation of transportation impact fees is based on the projected number of trips each land-use type will generate in the next ten years. Exhibit IV-3 below displays this projection for the County.

Exhibit IV-3. Projected Trips 2008-2018 – Jefferson County, Idaho

Note:

(1) See Exhibit II-2.

(2) See Exhibit I-1.

May not total due to rounding. Reflects general traffic generation patterns, emphasizing PM peak period conditions.

Source:

International Transportation Engineering Trip Generation Manual Sixth Edition, Jefferson County and Impact Fee Study Team.

Land Use	Future Development (1)	Weighted Trip Generation Factor (2)	Percent Distribution
Residential (in dwelling units)	2,585	2,637	66%
Nonresidential (in square feet)	517,056	1,370	34%
Total		4,007	100%

As shown above, the number of daily trips in Jefferson County is expected to increase by approximately 4,007 trips by 2018. Sixty-six percent of those trips will be for residential uses and the remaining 34 percent will be for nonresidential uses.

The following Exhibit IV-4 takes the projected future growth in Jefferson County from Exhibit II-2 and the growth-related CIP from Exhibit IV-2 to calculate impact fees for the Jefferson County Road & Bridge Department.

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

Exhibit IV-4. Jefferson County Road & Bridge Department Fee Calculation

Note:

(1) From Exhibit IV-2.

(2) From Exhibit II-2.

Source:

Jefferson County Road & Bridge Department and Impact Fee Study Team.

Impact Fee Calculation		
Allocated Value for Future Roads Capital Improvements (1)	$	7,538,596
Percent of Future Trips (2)		
Residential		66%
Nonresidential		34%
Allocated Value by Land Use Category		
Residential	$	4,960,882
Nonresidential	$	2,577,713
Future County Development (3)		
Residential (in dwelling units)		2,585
Nonresidential (in square feet)		517,056
Calculated Impact Fee		
Residential (per dwelling unit)	$	1,919
Nonresidential (per square foot)	$	4.99

As shown above, we have calculated impact fees for the Jefferson County Road & Bridge Department at $1,919 per residential unit and $4.99 per nonresidential square foot. The County cannot assess fees greater than this amount. The County may assess fees lower than this amount, but would then experience a decline in service levels unless other County revenues made up the difference. Please note that these fee amounts are significantly less than the current investment the Road & Bridge Department has already made, thus indicating that new development is not being asked to pay a disproportionate amount as compared to existing residents.

Section V.
Jefferson County Parks & Recreation Impact Fees

In this section, we calculate impact fees for Jefferson County Parks & Recreation following the seven question method outlined in Section I of this report.

1. Who is currently served by the Jefferson County Parks & Recreation Department?

As shown in Exhibit II-2, Parks & Recreation currently serves 6,667 residential units found within Jefferson County. Nonresidential land use is not typically considered when establishing who is served by Parks and Recreation.

2. What is the current level of service provided by the Jefferson County Parks & Recreation Department?

The Jefferson County Parks & Recreation Department currently provides a level of service of 3.4 acres of developed parkland per 1,000 residents (i.e., 82.5 developed park acres serving 24,000 residents). As the County grows, additional infrastructure and equipment will be needed to achieve the Park & Recreation Department's planned level of service. Based on conversations with County Staff, our current understanding is that the planned level of service is equal to the current level of service.

3. What current assets allow the Jefferson County Parks & Recreation Department to provide this level of service?

The following Exhibit V-1 displays the current assets of Parks & Recreation.

Exhibit V-1.
Current Assets – Jefferson County Parks & Recreation

Type of Capital Infrastructure	Size of Park (acres)	Replacement Value	*times*	Equity Percentage	*times*	Shared Facility (% in fee)	*equals*	Amount to Include in Current Investment Calculations
Pocket Parks								
Mud Lake Park	0.50	$ 7,500		100%		100%		$ 7,500
Community Parks								
Jefferson County Lake	68.00	$ 1,020,000		100%		100%		$ 1,020,000
Mike Walker Boat Dock - Roberts	2.00	$ 30,000		100%		100%		$ 30,000
Jefferson County Fairgrounds	10.00	$ 150,000		100%		100%		$ 150,000
Mud Lake Rodeo	2.00	$ 30,000		100%		100%		$ 30,000
Park Facilities								
Jefferson County Lake 3 Shelters, Boat Dock, Bathrooms, 28 Camp Sites, Walking Path, Playground, Tennis Courts, Volleyball Courts.	Total Improvements Value	$ 1,360,000		100%		100%		$ 1,360,000
Mike Walker Boat Dock 1 Boat Dock, Restrooms, Paved Parking	Total Improvements Value	$ 40,000		100%		100%		$ 40,000
Jefferson County Fairgrounds 2 Exhibition Buildings of 150'x80', 2 Storage Buildings of 40'x60', 1 General Building of 2,000 sq. ft.	Total Improvements Value	$ 200,000		100%		100%		$ 200,000
Mud Lake Rodeo Grandstands, Consession Booths.	Total Improvements Value	$ 40,000		100%		100%		$ 40,000
Total Infrastructure	82.5	$ 2,877,500						$ 2,877,500
Plus Cost of Fee-Related Research								
Impact Fee Study		$ 6,000		100%		100%		$ 6,000
Grand Total		**$ 2,883,500**						**$ 2,883,500**

Notes: Assumed per acre parkland valuation is $15,000.
Assumed per acre development cost is $20,000.
Current County population is approximately 24,000 people.
County has 82.5 acres of parks which equals 3.4 acres of developed parks per 1,000 residents.
Source: BBC Research & Consulting interviews with Parks & Recreation Department, 2008.

As shown above, Parks & Recreation currently owns approximately $2.9 million of eligible current assets. These assets are used to provide the Department's current level of service.

4. What is the current investment per residential unit for the Jefferson County Parks & Recreation Department?

The County has already invested $433 per residential unit in order to provide the current level of parks & recreation service. This figure is derived by allocating the value of the Parks & Recreation Department's current assets between the current number of residential units.

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

5. What future growth is expected in Jefferson County?

As shown in Exhibit II-2, Jefferson County is expected to grow by approximately 2,585 residential units over the next ten years.

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

The following Exhibit V-2 displays the capital improvements planned for purchase by the Jefferson County Parks & Recreation Department over the next ten years. Please note that in the "Growth Portion" column of Exhibit V-2 each project will have one of the following values: zero percent, meaning that the project is not at all growth-related; 28 percent, meaning that the project is an “M” or Mixed project partially attributable to growth; or 100 percent, meaning that the project is entirely related to growth. Please refer to Section I for a detailed discussion of the GRUM concept. Also please note that the “Shared Facility” column of Exhibit V-2 indicates whether a project is jointly owned with other entities, and if so the value listed is the percent that can be included in the impact fee calculation.

Exhibit V-2.
Jefferson County Parks & Recreation Department CIP – 2008-2018

Type of Capital Infrastructure	CIP Value (1)	*times*	Growth Portion	*times*	Shared Facility	*equals*	Amount to Include in Fees	Amount from General Fund
Community Parks								
31.6 acres of new parks to meet growth needs at current level of service (1)	$ 474,000		100%		100%		$ 474,000	$ -
Park Facilities								
31.6 acres of new parks improvements to meet growth needs (1)	$ 632,000		100%		100%		$ 632,000	$ -
Total Infrastructure	$ 1,106,000						$ 1,106,000	$ -
Plus Cost of Fee-Related Research								
Impact Fee Study	$ 6,000		100%		100%		$ 6,000	
Grand Total	**$ 1,112,000**						**$ 1,112,000**	$ -

Notes: (1) Current level of service is 3.4 acres per thousand people, with an assumed value of $15,000/acre to buy and $20,000/acre to develop land. The 2018 County population is estimated to grow by 9,307 people for a new total population of 33,307 people. Based on population growth of 9,307 people, 31.6 acres of new parkland are impact fee eligible. These new parks could be dedicated parks currently undeveloped, or the acquisition and development of additional parks.

Source: BBC Research & Consulting interviews with Parks & Recreation Department, 2008.

As shown above, the Jefferson County Parks & Recreation Department plans to purchase approximately $1.1 million in capital improvements over the next ten years, approximately $all of which is impact fee eligible. These assets will allow Parks & Recreation to achieve its planned level of service in the future.[35] This CIP has been reviewed and approved by the Advisory Committee.

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

The following Exhibit V-3 takes the projected future growth in Jefferson County from Exhibit II-2 and the growth-related CIP from Exhibit V-2 to calculate impact fees for the Jefferson County Parks & Recreation Department.

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

Exhibit V-3. Jefferson County Parks & Recreation Fee Calculation

Note:

(1) From Exhibit V-2.

(2) From Exhibit II-2.

Source:

Jefferson County Park & Recreation and Impact Fee Study Team.

Impact Fee Calculation	
Allocated Value for Future Parks & Rec Capital Improvements (1)	$ 1,112,000
Future County Land Use (2)	
Residential (in dwelling units)	100%
Nonresidential (in square feet)	0%
Allocated Value by Land Use Category	
Residential	$ 1,112,000
Nonresidential	$ -
Future County Development (2)	
Residential (in dwelling units)	2,585
Nonresidential (in square feet)	517,056
Calculated Impact Fee	
Residential (per dwelling unit)	$ 430
Nonresidential (per square foot)	$ -

As shown above, we have calculated impact fees for Jefferson County Parks & Recreation at $430 per residential unit. The County cannot assess fees greater than this amount. The County may assess fees lower than this amount, but would then experience a decline in service levels unless other County revenues made up the difference. Please note that these fee amounts are less than the current investment the Parks & Recreation Department has already made, thus indicating that new development is not being asked to pay a disproportionate amount as compared to existing residents.

Section VI.
Central Fire Impact Fees

In this section, we calculate impact fees for Central Fire following the seven question method outlined in Section I of this report.

1. Who is currently served by Central Fire?

As shown in Exhibit II-3, Central Fire currently serves approximately 5,000 residential units and approximately 1,000,000 nonresidential square feet located within its boundaries.

2. What is the current level of service provided by Central Fire?

Central Fire currently provides a level of service of an average response time to on-scene for Fire calls of 15 minutes and for EMS calls of 14 minutes. As the District grows, additional infrastructure and equipment will be needed to achieve the District's planned level of service. Based on conversations with District staff, it is our understanding that the planned level of service is equal to the current level of service.

3. What current assets allow Central Fire to provide this level of service?

The following Exhibit VI-1 displays the current assets of Central Fire.

Exhibit VI-1.
Current Assets – Central Fire

Type of Capital Infrastructure	Square Feet	Acreage	Replacement Value	*times*	Equity %	*times*	Shared Facility (% in fee)	*equals*	Amount to Include in Current Investment
Facilities									
FS Menan	3,100	0.5	$ 350,000		100%		100%		$ 350,000
FS Lewisville	2,700	0.5	$ 300,000		100%		100%		$ 300,000
FS Rigby - 3 buildings	18,000	2.0	$ 1,640,000		100%		100%		$ 1,640,000
FS Ririe	3,200	0.5	$ 350,000		100%		100%		$ 350,000
Apparatus/Vehicles									
FS Menan									
2002 Truck/Pumper			$ 285,000		100%		100%		$ 285,000
2006 Truck/Tanker			$ 210,000		100%		100%		$ 210,000
1997 Truck/MiniPumper			$ 110,000		100%		100%		$ 110,000
FS Lewisville									
2002 Truck/Pumper			$ 285,000		100%		100%		$ 285,000
1997 Truck/MiniPumper			$ 110,000		100%		100%		$ 110,000
1986 Rescue			$ 50,000		100%		100%		$ 50,000
FS Rigby									
1992 Truck/Pumper			$ 285,000		100%		100%		$ 285,000
2002 Truck/Tanker			$ 210,000		100%		100%		$ 210,000
1997 Truck/MiniPumper			$ 110,000		100%		100%		$ 110,000
2001 Rescue			$ 110,000		100%		100%		$ 110,000
1982 Class A Pumper			$ -		100%		100%		$ -
1982 Class A Pumper			$ -		100%		100%		$ -
1988 Rescue			$ 55,000		100%		100%		$ 55,000
FS Ririe									
2000 Truck/Pumper			$ 285,000		100%		100%		$ 285,000
1995 Truck/Tanker			$ 200,000		100%		100%		$ 200,000
2007 Truck/MiniPumper			$ 110,000		100%		100%		$ 110,000
1989 MiniPumper			$ -		100%		100%		$ -
1982 Class A Pumper			$ -		100%		100%		$ -
District Rotating									
1986 Bus			$ 20,000		100%		100%		$ 20,000
1990 Truck			$ 200,000		100%		100%		$ 200,000
2002 Pick-Up Truck			$ 30,000		100%		100%		$ 30,000
1999 Pick-Up Truck			$ 35,000		100%		100%		$ 35,000
Equipment - District Wide									
SCBA's	70	2,500	$ 175,000		100%		100%		$ 175,000
Recharge Compressors	2	45,000	$ 90,000		100%		100%		$ 90,000
Extraction Equipment	4	20,000	$ 80,000		100%		100%		$ 80,000
Nozzels	24	350	$ 8,400		100%		100%		$ 8,400
Training Tower	1	20,000	$ 20,000		100%		100%		$ 20,000
Generators - High Capacity	2	30,000	$ 60,000		100%		100%		$ 60,000
Generators - Standard Capacity	6	5,000	$ 30,000		100%		100%		$ 30,000
Pressure Washers	4	1,000	$ 4,000		100%		100%		$ 4,000
Portable Pumps	6	2,500	$ 15,000		100%		100%		$ 15,000
Thermal Imaging Cameras	1	10,000	$ 10,000		100%		100%		$ 10,000
Vehicle Radios	22	2,500	$ 55,000		100%		100%		$ 55,000
Base Station Radios	4	5,000	$ 20,000		100%		100%		$ 20,000
			$ 567,400						
Total Infrastructure			$ 5,907,400						$ 5,907,400
Plus Cost of Fee-Related Research									
Impact Fee Study			$ 6,000		100%		100%		$ 6,000
Grand Total			**$ 5,913,400**						**$ 5,913,400**

Note: Level of service is an average response time to on-scene for Fire calls of 15 minutes, and for EMS calls of 14 minutes.

Source: BBC Research & Consulting interview with Central Fire, 2008.

As shown above, Central Fire currently owns approximately $5.9 million of eligible current assets. These assets are used to provide the District's current level of service.

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

Central Fire has already invested $1,061 per residential unit and $0.61 per nonresidential square foot in order to provide the current level of service.

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

5. What future growth is expected in Central Fire?

As shown in Exhibit II-3, Central Fire is expected to grow by approximately 1,939 residential units and 387,792 square feet of nonresidential land use by 2018. As discussed in Section II of this report, we have chosen to calculate impact fees for Central Fire on a District-wide basis.

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

The following Exhibit VI-2 displays the capital improvements planned for purchase by Central Fire over the next ten years. Please note that in the "Growth Portion" column of Exhibit VI-2 each project will have one of the following values: zero percent, meaning that the project is not at all growth-related; 28 percent, meaning that the project is an "M" or Mixed project partially attributable to growth; or 100 percent, meaning that the project is entirely related to growth. Please refer to Section I for a detailed discussion of the GRUM concept. Also please note that the "Shared Facility" column of Exhibit VI-2 indicates whether a project is jointly owned with other entities, and if so the value listed is the percent that can be included in the impact fee calculation.

Exhibit VI-2.
Central Fire CIP – 2008-2018

Type of Capital Infrastructure	CIP Value	*times*	Growth Portion	*times*	Shared Facility (% in fee)	*equals*	Amount to Include in Fees	Amount from General Fund
Facilities								
FS 5 - To Be Named [1]	$ 675,000		100%		100%		$ 675,000	$0
Exhaust System at FS Rigby [2]	$ 130,000		28%		100%		$ 36,326	$93,674
Large Training Tower	$ 150,000		28%		100%		$ 41,915	$108,085
Vehicles								
1 Truck/Pumper	$ 300,000		100%		100%		$ 300,000	$0
1 Truck/Tanker	$ 210,000		100%		100%		$ 210,000	$0
1 Brush/EMS	$ 75,000		100%		100%		$ 75,000	$0
Equipment								
FS 5 Equipment Package [3]	$ 141,850		100%		100%		$ 141,850	$0
Total Infrastructure	$ 1,681,850						$ 1,480,091	**$201,759**
Plus Cost of Fee-Related Research								
Impact Fee Study	$ 6,000		100%		100%		$ 6,000	
Grand Total	**$ 1,687,850**						**$ 1,486,091**	

Notes: (1) Current Average Station size is 4,500 square feet x $150 per sq ft to build a new station = $675,000.
(2) This will allow for future paid staff to be on-premises at FS Rigby.
(3) Current District-wide equipment level is $567,400, or $141,850 per current station.

Source: BBC Research & Consulting interview with Central fire, 2008.

As shown above, Central Fire plans to purchase approximately $1.7 million in capital improvements over the next ten years, almost $1.5 million of which is impact fee eligible. These new assets will allow Central Fire to achieve its planned level of service in the future.[36]

The remaining approximately $200,000 is the price for the District to accomplish two goals: 1) correct existing deficiencies, and 2) improve service levels.

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

Neither type of capital project is eligible for inclusion in the impact fee calculations. The District will therefore have to use other sources of revenue including all of those listed in Idaho Code 67-8207(iv)(2)(h). Please note that this CIP has been reviewed and approved by the Advisory Committee.

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

The following Exhibit VI-3 takes the projected future growth from Exhibit II-3 and the growth-related CIP from Exhibit VI-2 to calculate impact fees for Central Fire.

Exhibit VI-3. Central Fire Fee Calculation

Note:

(1) From Exhibit VI-2.

(2) From Exhibit II-3.

Source:

Central Fire and Impact Fee Study Team.

Impact Fee Calculation	
Allocated Value for Future Fire Capital Improvements [1]	$ 1,486,091
Future District Land Use [2]	
Residential (in dwelling units)	90%
Nonresidential (in square feet)	10%
Allocated Value by Land Use Category	
Residential	$ 1,333,671
Nonresidential	$ 152,420
Future District Development [2]	
Residential (in dwelling units)	1,939
Nonresidential (in square feet)	387,792
Calculated Impact Fee	
Residential (per dwelling unit)	$ 688
Nonresidential (per square foot)	$ 0.39

As shown above, we have calculated impact fees for Central Fire at $688 per residential unit and $0.39 per nonresidential square foot.

The District cannot assess fees greater than the amounts shown above. The District may assess fees lower than these amounts, but would then experience a decline in service levels unless the District used other revenues to make up the difference. Please note that these fee amounts are significantly less than the current investment Central Fire has already made, thus indicating that new development is not being asked to pay a disproportionate amount as compared to existing residents.

Section VII.
Roberts Fire District Impact Fees

In this section, we calculate impact fees for the Roberts Fire District following the seven question method outlined in Section I of this report.

1. Who is currently served by the Roberts Fire District?

As shown in Exhibits II-4, the Roberts Fire District currently serves approximately 1,000 residential units and 200,000 nonresidential square feet located within the District.

2. What is the current level of service provided by the Roberts Fire District?

The Roberts Fire District currently provides a level of service of an average response time to on-scene of 15 minutes for both Fire and EMS calls. Additional facilities and equipment will be required for the District to achieve its planned level of service in the future. Based on conversations with District staff, it is our understanding that the planned level of service is equal to the current level of service.

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

The following Exhibit VII-1 displays the current assets of the Roberts Fire District.

Exhibit VII-1.
Current Assets – Roberts Fire District

Type of Capital Infrastructure	Square Feet	Acreage	Replacement Value	*times*	Equity %	*times*	Shared Facility (% in fee)	*equals*	Amount to Include in Current Investment
Facilities									
FS Roberts	3,800	0.5	$ 450,000		100%		100%		$ 450,000
Apparatus/Vehicles									
2008 F-550 Rescue			$ 75,400		100%		100%		$ 75,400
1986 GMC 3500			$ 5,000		100%		100%		$ 5,000
1986 GMC Ambulance			$ 3,500		100%		100%		$ 3,500
1982 GMC Mini-Pumper			$ 4,000		100%		100%		$ 4,000
1974 Tanker - 4,000 Gallons			$ 5,000		100%		100%		$ 5,000
1972 ALF Pumper			$ 5,000		100%		100%		$ 5,000
1966/86 Yellow Pumper			$ 5,000		100%		100%		$ 5,000
Equipment									
SCBA's	8	2,500	$ 20,000		100%		100%		$ 20,000
Extraction Equipment	2	20,000	$ 40,000		100%		100%		$ 40,000
Nozzels	6	350	$ 2,100		100%		100%		$ 2,100
Generators - 6500	1	4,500	$ 4,500		100%		100%		$ 4,500
Vehicle Radios	7	2,500	$ 17,500		100%		100%		$ 17,500
Amkus Unit - 2001	1	6,000	$ 6,000		100%		100%		$ 6,000
Mule Engine - 18 HP	1	2,500	$ 2,500		100%		100%		$ 2,500
Total Infrastructure			$ 645,500						$ 645,500
Plus Cost of Fee-Related Research									
Impact Fee Study			$ 5,000		100%		100%		$ 5,000
Grand Total			**$ 650,500**						**$ 650,500**

Note: Level of service is an average response time to on-scene of 15 minutes for both Fire and EMS calls.

Source: BBC Research & Consulting interview with Roberts Fire District, 2008.

As shown above, the Roberts Fire District currently owns approximately $650,000 of eligible current assets. These assets are used to provide the District's current level of service.

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

The Roberts Fire District has already invested $584 per residential unit and $0.33 per nonresidential square foot in order to provide the current level of service.

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

5. What future growth is expected in the Roberts Fire District?

As shown in Exhibit II-4, the Roberts Fire District is expected to grow by approximately 388 residential units and over 77,000 square feet of nonresidential land use by 2018. As discussed in Section II of this report, we have chosen to calculate impact fees for the Roberts Fire District on a District-wide basis.

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

The following Exhibit VII-2 displays the capital improvements planned for purchase by the Roberts Fire District over the next ten years. Please note that in the "Growth Portion" column of Exhibit VII-2 each project will have one of the following values: zero percent, meaning that the project is not at all growth-related; 28 percent, meaning that the project is an "M" or Mixed project partially attributable to growth; or 100 percent, meaning that the project is entirely related to growth. Please refer to Section I for a detailed discussion of the GRUM concept. Also please note that the "Shared Facility" column of Exhibit VII-2 indicates whether a project is jointly owned with other entities, and if so the value listed is the percent that can be included in the impact fee calculation.

Exhibit VII-2.
Roberts Fire District CIP – 2008-2018

Type of Capital Infrastructure		CIP Value	*times*	Growth Portion (4)	*times*	Shared Facility (% in fee)	*equals*		Amount to Include in Fees	Amount from General Fund
Facilities										
FS 2 - in Southeast Quadrant (1)	$	172,800		28%		100%		$	48,384	$124,416
Vehicles										
1 multipurpose, mini-pumper/rescue-ems unit (3)	$	50,000		28%		100%		$	14,000	$36,000
1 Small Tanker (3)	$	50,000		28%		100%		$	14,000	$36,000
Equipment										
FS 2 Equipment Package (2)	$	32,000		28%		100%		$	8,960	$23,040
Total Infrastructure	$	304,800						$	85,344	**$219,456**
Plus Cost of Fee-Related Research										
Impact Fee Study	$	5,000		100%		100%		$	5,000	
Grand Total	**$**	**309,800**						**$**	**90,344**	

Notes: (1) Proposed new station size is approx. 1,440 square feet x $120 per sq ft to build = $172,800

(2) Proposed new station equipment level is $32,000 based on District budget estimates.

(3) CIP Values for the FS 2 vehicles assumes that Roberts Fire will attempt to purchase used equipment as it has done in the past.

(4) 28% of all Residential Units and Nonresidential square feet in 2018 will be new within the past 10 years.

Source: BBC Research & Consulting interview with Roberts Fire District, 2008. See Exhibit II-4.

As shown above, the Roberts Fire District plans to purchase approximately $309,800 in capital improvements over the next ten years, approximately $90,000 of which is impact fee eligible. These new assets will allow the Roberts Fire District to provide its planned level of service in the future.

The remaining approximately $219,000 is the price for the District to accomplish two goals: 1) correct existing deficiencies, and 2) improve service levels.

Neither type of capital project is eligible for inclusion in the impact fee calculations. The District will therefore have to use other sources of revenue including all of those listed in Idaho Code 67-8207(I)(iv)(2) and (h).

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

The following Exhibit VII-3 takes the projected future growth from Exhibit II-4 and the growth-related CIP values from Exhibit VII-2 to calculate impact fees for the Roberts Fire District.

Exhibit VII-3.
Roberts Fire District
Fee Calculation

Note:
(1) From Exhibit VII-2.
(2) From Exhibit II-4.

Source:
Roberts Fire District and Impact Fee Study Team.

Impact Fee Calculation		
Allocated Value for Future Fire Capital Improvements [1]	$	90,344
Future District Land Use [2]		
Residential (in dwelling units)		90%
Nonresidential (in square feet)		10%
Allocated Value by Land Use Category		
Residential	$	81,078
Nonresidential	$	9,266
Future District Development [2]		
Residential (in dwelling units)		388
Nonresidential (in square feet)		77,558
Calculated Impact Fee		
Residential (per dwelling unit)	$	209
Nonresidential (per square foot)	$	0.12

As shown above, we have calculated impact fees for the Roberts Fire District at $209 per residential unit and $0.12 per nonresidential square foot. The District cannot assess fees greater than the amounts shown above. The District may assess fees lower than these amounts, but would then experience a decline in service levels unless other District revenues made up the difference. Please note that these fee amounts are significantly less than the current investment Roberts Fire District has already made, thus indicating that new development is not being asked to pay a disproportionate amount as compared to existing residents.

Section VIII. Summary

The following Exhibit VIII-1 summarizes the Impact Fees for Jefferson County.

Exhibit VIII-1. Jefferson County Impact Fees

Source: Impact Fee Study Team.

Impact Fee Category		
Sheriff		
Residential (per dwelling unit)	$	72
Nonresidential (per square foot)	$	0.04
Road & Bridge		
Residential (per dwelling unit)	$	1,919
Nonresidential (per square foot)		$4.99
Parks & Recreation		
Residential (per dwelling unit)	$	430
Nonresidential (per square foot)		N/A
Total Fees		
Residential (per dwelling unit)	$	2,421
Nonresidential (per square foot)	$	5.03

We have calculated impact fees for the Jefferson County Sheriff of $72 per residential dwelling unit and $0.04 per nonresidential square foot; for Road & Bridge of $1,919 per residential dwelling unit and $4.99 per nonresidential square foot; and for Parks & Recreation of $430 per residential dwelling unit. Fees not to exceed these amounts are recommended for consideration by the County, subject to any County General Fund constraints.

Exhibit VIII-2 below displays impact fees for Central Fire.

Exhibit VIII-2. Central Fire Impact Fees

Source: Impact Fee Study Team.

Impact Fee Category		
Fire District		
Residential (per dwelling unit)	$	688
Nonresidential (per square foot)	$	0.39
Total Fees		
Residential (per dwelling unit)	$	688
Nonresidential (per square foot)	$	0.39

We have calculated impact fees of $688 per residential unit and $0.30 per nonresidential square foot. Fees not to exceed these amounts are recommended for consideration by the District, subject to any District General Fund constraints.

Exhibit VIII-3 below displays impact fees for Roberts Fire District.

Exhibit VIII-3. Roberts Fire District Impact Fees

Source: Impact Fee Study Team.

Impact Fee Category		
Fire District		
Residential (per dwelling unit)	$	209
Nonresidential (per square foot)	$	0.12
Total Fees		
Residential (per dwelling unit)	$	209
Nonresidential (per square foot)	$	0.12

As shown above in Exhibit VIII-3, we have calculated impact fees for Roberts Fire District of $209 per residential unit and $0.12 per nonresidential square foot. Fees not to exceed these amounts are recommended for consideration by the District, subject to any District General Fund constraints.

County and District Participation

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

To arrive at this participation amount, the expected impact fee revenue and any shared facility amount need to be subtracted from the total CIP value. Exhibit VIII-4 divides the County's participation amount into two categories: the portion of purely non-growth-related improvements, and the portion of growth-related improvements that are attributable to repair, replacement, or upgrade, but are not impact fee eligible.

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

Exhibit VIII-4. County Participation Summary, 2008 through 2018

Source:
Jefferson County and Impact Fee Study Team.

	Required	Discretionary	Total
Sheriff	$ 300,397	$ 3,592,300	$ 3,892,697
Road & Bridge	$ 25,384,238	$ 8,600,000	$ 33,984,238
Parks & Rec	$ -	$ -	$ -
TOTAL	$ 25,684,635	$ 12,192,300	$ 37,876,935

The total amount the County would be *required* to contribute over 10 years, should the County adopt fees at the calculated amount, will be approximately $25.7 million. The $25.7 million in required funding dictates the County to fund approximately $2.57 million per year from 2008 through the end of 2018.

The County could also choose to fund the discretionary infrastructure of approximately $12.2 million for additional Sheriff and Road & Bridge capital improvements over the 10-year period.

Exhibit VIII-5 performs a similar calculation for Central Fire.

Exhibit VIII-5. Central Fire Participation Summary, 2008 through 2018

Source:
Central Fire and Impact Fee Study Team.

	Required	Discretionary	Total
Fire District	$ 201,759	$ -	$ 201,759
TOTAL	$ 201,759	$ -	$ 201,759

The total amount the District would be *required* to contribute over 10 years, should Central Fire adopt fees at the calculated amount, will be approximately $202,000. The $202,000 in required funding dictates the District to fund approximately $20,200 per year from 2008 through the end of 2018.

Exhibit VIII-6 below performs a similar calculation for Roberts Fire District.

Exhibit VIII-6. Roberts Fire District Participation Summary, 2008 through 2018

	Required	Discretionary	Total
Fire District	$ 219,456	$ -	$ 219,456
TOTAL	$ 219,456	$ -	$ 219,456

Source:

Roberts Fire District and Impact Fee Study Team.

The total amount the District would be *required* to contribute over 10 years, should Roberts Fire District adopt fees at the calculated amount, will be approximately $219,456. The $219,456 in required funding dictates the District to fund approximately $22,000 per year from 2008 through the end of 2018.

Implementation Recommendations

As each individual oversight Board evaluates whether or not to adopt the Capital Improvement Plans and impact fees presented in this report, we also offer the following information for your consideration.

Capital Improvements Plan. Based on the Advisory Committee's recommendation, each oversight Board should adopt the study, and the County and each District should revise their existing Capital Improvement Plans using the information in this study. A revised capital improvement plan should then be presented to each governmental entity for adoption as an element of the Comprehensive Plan pursuant to the procedures of the Local Land Use Planning Act.[37]

Impact Fee Ordinance. Following adoption of the Capital Improvement Plan, each oversight Board should review the attached Impact Fee Ordinance template as modified by their respective attorney before considering adoption.

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

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

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

[37] *See* Sections 67-8203(4) and 67-8208(1).

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

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

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

Credit/reimbursement. If a developer constructs or contributes all or part of a growth-related project that would otherwise be financed with impact fees, that developer must receive a credit against the fees owed for this category or, at the developer's choice, be reimbursed from impact fees collected in the future.[38] This prevents "double dipping" by the County or either District.

The presumption would be that builders/developers owe the entirety of the impact fee amount until they make the City aware of the construction or contribution. If credit or reimbursement is due, the governmental entity must enter into an agreement with the fee payer that specifies the amount of the credit or the amount, time and form of reimbursement.[39]

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

Spending policy. The County and each District should establish and adhere to a policy governing their expenditure of monies from the Impact Fee Fund. The Fund should be prohibited from paying for any operational expenses and the repair and replacement or upgrade of existing infrastructure not necessitated by growth. In cases when *growth-related capital improvements are constructed*, impact fees are an allowable revenue source as long as only new growth is served. In cases when new capital improvements are expected *to partially replace existing capacity and to partially serve new growth*, cost sharing between the General Fund or other sources of revenue

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

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

listed in Idaho Code 67-8207(I)(iv), (2)(h) and Impact Fee Fund should be allowed on a pro rata basis.

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