

City of Kuna Development Impact Fee Advisory Committee

COMMITTEE MEMBERS MEETING AGENDA NOTICE **AMENDED**

PLEASE TAKE NOTICE: The City of Kuna Development Impact Fee Advisory Committee will conduct a Meeting at the following date, time and location:

DATE	TIME	LOCATION
December 5, 2024	6:00 PM	City of Kuna City Hall 751 W 4 th Street Kuna, Idaho, 83634
Action Item	<p>Action Item Notation: Any agenda item that <u>may</u> call for a vote is identified with the appearance of “Action Item” in the left column of this Meeting Agenda.</p>	
Action Item	1.	<p>The Chairman of the Committee calls the meeting order:</p> <ul style="list-style-type: none"> • Report of the City Clerk’s office of the agenda notice postings. • Review and approval of the minutes of the prior meeting of the Committee.
Action Item	2.	<p>Elect Chairman and Vice Chairman of Advisory Committee</p> <ul style="list-style-type: none"> • Consider nominations and elections of the Chairman and Vice Chairman
Action Item	3.	<p>Advisory Committee, New Business Park and Police Capital Improvement Plan Reviews:</p> <ul style="list-style-type: none"> • Monitor and evaluate implementation of the <i>Park Impact Fee and Capital Improvement Plan</i> and the <i>City of Kuna Police Department Impact Fee Study and Capital Improvements Plan</i>. • Prepare and authorize the filing of the Committee’s report with the Mayor and the City Council stating the Committee’s comments, findings, and recommendations of any perceived inequities in the implementation of either of the Capital Improvement Plans including any need to update or revise any of the provision of either capital improvement plan and the development impact fees.
Action Item	4.	<p>Leon Letson – Community Planning Manager, Ada County Development Services</p> <ul style="list-style-type: none"> • Ada County Development Impact Fee Presentation

Action Item	Adjournment <ul style="list-style-type: none">• Adjourn the Committee meeting.
----------------	---



COMMITTEE MEMBERS

Andy Kahl, Chair
Kaylie Stanley, Vice Chair
William Howe, Committee Member
Kara Medrano, Committee Member
Tyson Garten, Committee Member

STAFF MEMBERS

Nathan Stanley, City Clerk
Garrett Michaelson, Deputy City Clerk
Mike Fratusco, Police Chief
Bobby Withrow, Parks Director
Krystal Hinkle, Kuna Rural Fire District

CITY OF KUNA

Kuna City Hall Council Chamber, 751 W. 4th Street, Kuna, Idaho 83634

Kuna Impact Fee Committee Meeting

MINUTES

Thursday, December 28, 2023

6:00 P.M.

1. ROLL CALL:

(Timestamp 00:00:38)

- Committee Chair Andy Kahl - Present**
- Committee Vice Chair Kaylie Stanley - Present**
- Committee Member William Howe - Present**
- Committee Member Kara Medrano - Present**
- Committee Member Tyson Garten - Absent**

Deputy City Clerk Garrett Michaelson Committee Member Tyson Garten...Committee Member Kara Larson.

Committee Member Kara Larson Present.

Deputy City Clerk Garrett Michaelson Committee Member William Howe.

Committee Member William Howe Present.

Deputy City Clerk Garrett Michaelson Committee Vice Chair Kaylie Stanley.

Committee Vice chair Kaylie Stanley Present.

Deputy City Clerk Garrett Michaelson Committee Chair Andy Kahl.

Committee Chair Andy Kahl Here.

NOTICE: Copies of all agenda materials are available for public review in the Office of the City Clerk. Persons who have questions concerning any agenda item may call the City Clerk's Office at 922-5546. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk at 922-5546 at least forty-eight (48) hours prior to the meeting to allow the City to make reasonable arrangements to ensure accessibility to this meeting.

2. CONSENT AGENDA:

(Timestamp 00:01:13)

A. Approving Minutes dated 05.23.2022 ACTION ITEM

Kuna Economic Development Director Morgan Treasure Alright, it looks like the next thing on the agenda would be the consent agenda, so.

Committee Chair Andy Kahl Has everybody had a chance to look over the meeting minutes from a year and a half ago?

[Laughter]

Committee Chair Andy Kahl If so, I will make a motion to approve those minutes from May 23rd of 2022.

Committee Member William Howe Bill Howe seconds the motion.

Deputy City Clerk Garrett Michaelson Committee Member Tyson Garten... Committee Member Kara Larson.

Committee Member Kara Larson Yes.

Deputy City Clerk Garrett Michaelson Committee Member William Howe.

Committee Member William Howe Yes.

Deputy City Clerk Garrett Michaelson Committee Vice Chair Kaylie Stanley.

Committee Vice chair Kaylie Stanley Yes.

Deputy City Clerk Garrett Michaelson Committee Chair Andy Kahl.

Committee Chair Andy Kahl Yes.

(Timestamp 00:01:26)

Motion to: Approve Minutes Dated 05.23.2022

Motion By: Committee Chair Andy Kahl

Seconded By: Committee Member William Howe

Members Voting Aye: Committee Members, Larson, Howe, Stanley, Kahl

Members Voting Nay: None

Members Absent: Committee Member Tyson Garten

Approved Via Roll Call Vote

4-0-0

3. BUSINESS:

A. City of Kuna Parks and Police Impact Fees. Morgan Treasure, Economic Development Director **DISCUSSION ITEM**

B. Annual Impact Fee Report **DISCUSSION ITEM**

C. Review CIP for Kuna Parks and Police **DISCUSSION ITEM**

(Timestamp 00:02:15)

Committee Chair Andy Kahl And we will move on to new business.

Kuna Economic Development Director Morgan Treasure Alright. Thank you, committee members. I'm not sure all of you know me, I see some faces I don't know. I'm Morgan Treasure. I'm the economic development director. So, our agenda is just to stay in compliance with our ordinance. So, we're planning on reviewing our impact fee report and then just a brief update on the status of where we're at with our current impact fee schedule. So, we sent that out in advance, it covers the major projects. So, for the police impact fee, we had exciting development of the new police station. And we have Chief Fratusco here if you have any specific questions for him. But in the report, we've had some pictures and just some things. So, I will turn it over to Chief and the committee if you guys wanted to ask me anything specific.

Committee Chair Andy Kahl Honestly, it looks like it's working out great for you.

Kuna Police Chief Mike Fratusco Committee Members, Chief Mike Fratusco, 793 W 4th. Yeah, it's a great building, it's working out great for all of us. The deputies and detectives they love it. It's probably... it's the nicest building that we have for our local law enforcement, for Ada County. So, I know Star, Eagle, Kuna being contract cities; we have the best facility out of all of them. So, and I'm not just saying that to make them look bad. I'm saying that because it's true. This is a very nice building, beautiful. Secured parking. Nobody else has that except the main station at Barrister. So, it's worked out really well.

Kuna Economic Development Director Morgan Treasure All right. And in the packet again, it just shows the summary of the police impact fund. So, the way it's set up right now, we have the general fund covering the cost and then the impact fee fund will reimburse that. It's explained exactly how in that report. Right here on this page. Page 10 of 15 of your packet. Did anybody

have any questions about the financials? Alright. So, I'll move on to the parks impact fund and we can give Bobby a hard time. He had a ...more projects, some awesome things for the community, and I will let him give a little summary of the projects they've done this year.

Kuna Parks and Recreation Director Bobby Withrow Impact Fee Committee Members for the record, Bobby Withrow 751 W 4th St, it's been a long year for us. One of the things we...Or a few things we did was we added a park at Strobel and Kuna Rd. That will help with the access for Indian Creek. As many of you know, that road's always been a problem and we were able to get a park and parking lot over there with impact fee funds. We also got a mini excavator that was much needed. The old one we had was quite small and the new one is working out very nice. The guys haven't complained yet this one because it's got a heater. Another project we're doing is, well, only that one for last, but Sadie Creek...Sadie Creek was an extension of our dog park area. We did have some things fall through with the developer, so we are going through and redeveloping that this year. So, it will look a lot better for us next year. The big one was Zamzow's Park. We basically took a dirt field and built half a Sports Complex on it in about 5 months. Most of it was to staff time and equipment. Very little was farmed out. Concrete was farmed out because we can't do that yet. But we're hoping to open that this spring, so everybody can see it. With that, I stand for questions.

Committee Member William Howe Hey, Bobby, on that pro in field grader, are you going to be able to use that on all the fields the city owns or just the ones at Zamzow's?

Kuna Parks and Recreation Director Bobby Withrow Impact the committee member, Bill Howe. All we're going to be able to use it everywhere. So no, not just those fields, but our two fields in town. And then I plan on working with the school in KYSBA to help those fields on the school property too.

Committee Member William Howe That's awesome. That's a great grader that you guys bought that's.

Kuna Parks and Recreation Director Bobby Withrow And then we also got a Four-Wheeler to help with stuff like that too.

Committee Chair Andy Kahl The park there on Strobel I drive by that every day, twice a day, and I cannot believe how many people are always out there at that park, especially the pickleball courts. That thing is packed every day in the summer. So that was a... that was a good move.

Kuna Parks and Recreation Director Bobby Withrow Good, that was thanks to you guys.

Kuna Economic Development Director Morgan Treasure Alright. Just like with the police fund. There's a summary of the financials included. Did anybody have any questions about that? *[brief silence]* Alright. That's all we had on the City side beyond just an update as we are just well now 1 1/2 years into our capital improvement plan and our capital fee study, we aren't anticipating any major changes to that right now this minute. But we will be working with the city treasurer's office to see if, due to the addition of the assets we've had, if it might be... when the best time to relook at that capital impact fee plan will be. So, keep an eye on your emails if

we decide we need to look at that sooner rather than later. And at this time, I will hand it over to Krystal to go over the fire side.

D. Kuna Rural Fire District Impact Fees. Krystal Hinkle, KRFD Administrator
DISCUSSION ITEM

E. KRFD Annual Impact Fee Report DISCUSSION ITEM
(Timestamp 00:10:26)

Kuna Rural Fire District Officer Of Administration Krystal Hinkle So, I don't know many of you either. I know Kara. She was on the Impact Fee Advisory Committee prior, but my name is Krystal Hinkle. I am the Officer of Administration for Kuna Fire, as well as the Impact Fee Administrator. So, in your packet I did do a financial recap for 2022, so you guys can see what we've spent. The funding on the biggest expenditure was the new engine in 2022 and then also the station remodel. And then there was an incident where the city had collected some impact fees for Grand Prado, which they were actually not in our fire district so, we did have to do a reimbursement.

In 2023, at this point, we're showing revenue of \$850,014.33... And then expenditures of \$51,138.46 and that was for the station remodel, but we do have one area that we have to finish that we plan on doing in 2024. In 2024, as you can see, we plan on spending most of our fund balance and that's going to be for the rest of the station remodel, the command vehicle for our Assistant Chief, a utility side-by-side which the Chief was able to get a grant for . So, the funds allocated for the side by side are going to be spent to equip the side-by-side. We, were able to save funding there and then at Station 2, we did receive a bond for \$6,000,000. The \$6,000,000 will cover the building, but we will be using 2 million to furnish the station. And then I did provide a copy of our current CIP. We do plan on going forward in 2024 and revisiting the CIP. It was done back in November of 2021 and a lot has changed in the last two years.

So, the remodel took place; so, we can remove that. Station 2 is going to be done. We were able to build Station 2 with a bond, we're able to remove that off the CIP. Station 3, we actually are going to be annexing in the Spring Rock subdivision and they are planning on paying their impact fees upfront to help build Station 3. So, we'll be modifying, possibly, the cost of that and then we will be adding Station 4 and 5 to the CIP. We do plan on putting in two more stations in the next 10 years. And then obviously you can see in the vehicles there's a lot that has changed. We've already purchased Station's 2 engine and our brush trucks.. So, we are doing a lot of great things that we haven't been able to do because we've been able to collect impact fee. Any questions?

Committee Member William Howe How's the demand compared to the growth right now? Last time we met it was pretty... still pretty lopsided? Is it *even-ing* out with the new resources?

Kuna Rural Fire District Officer Of Administration Krystal Hinkle That would probably be a question for the Chief, and he's not here, but looking at the statistics, after giving up our ambulance, we've been able to handle more of our simultaneous calls and that was a struggle

previously. We had to make that choice of ‘are you going to go out on an ambulance’ or ‘are you going to take the engine or squad?’ And so that's been nice to now have two Engine crews. It's really helpful to be able to make sure that we can meet the response times and then also handle those simultaneous calls. Any other questions for me?

4. ADJOURNMENT:

(Timestamp 00:15:40)

Kuna Economic Development Director Morgan Treasure Well, as we did not have any other action items outside of the approval of the Minutes, because this is kind of an interim review year for us, we don't have anything else on the agenda. So, unless you guys have anything you want to bring up for staff or any questions you need answered that is all that we had for you guys tonight.

Committee Chair Andy Kahl Alright. None of us seem to have anything. So, we'll just make a motion to adjourn the meeting the if nobody has anything.

Committee Member William Howe I'll second the motion to adjourn.

Deputy City Clerk Garrett Michaelson Committee member Tyson Garten...Committee Member Kara Larson.

Committee Member Kara Larson Yes.

Deputy City Clerk Garrett Michaelson Committee Member William Howe.

Committee Member William Howe Yes.

Deputy City Clerk Garrett Michaelson Committee Vice Chair Kaylie Stanley.

Committee Vice chair Kaylie Stanley Yes.

Deputy City Clerk Garrett Michaelson Committee Chair Andy Kahl.

Committee Chair Andy Kahl Yes.

(Timestamp 00:16:10)

Motion to: Adjourn

Motion By: Committee Chair Andy Kahl

Seconded By: Committee Member William Howe

Members Voting Aye: Committee Members, Larson, Howe, Stanley, Kahl

Members Voting Nay: None

Members Absent: Committee Member Tyson Garten

Approved Via Roll Call Vote

4-0-0

Impact Fee Committee Chair
Andy Kahl

ATTEST:

Nathan Stanley, City Clerk

Minutes prepared by Garrett Michaelson, Kuna City Clerk's Office
Date Approved: KIFC Meeting 12.05.2024

FINAL REPORT

July 1, 2022

**City of Kuna Police and Parks Departments
Impact Fee Study and
Capital Improvement Plan**

Prepared By

Galena Consulting
Anne Wescott
1214 S. Johnson
Boise, Idaho 83705



Section I. Introduction

This report regarding impact fees for the Kuna Police and Parks Departments is organized into the following sections:

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

Background and Objectives

The City of Kuna hired Galena Consulting to update their existing police and parks impact fees.

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

Definition of Impact Fees

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

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

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

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

In addition, the Impact Fee Act requires the following:

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

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

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

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

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

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

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

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

- Allocation of costs is made using a service unit which is “a standard measure of consumption, use, generation or discharge attributable to an individual unit²² of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvement.”²³ The service units chosen by the study team for every fee calculation in this study are linked directly to residential dwelling units and nonresidential development square feet.²⁴
- A second consideration involves refinement of cost allocations to different land uses. According to Idaho Code, the CIP must include a “conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial.”²⁵ In this analysis, the study team has chosen to use the highest level of detail supportable by available data and, as a result, in this study, the fee is allocated between aggregated residential (i.e., all forms of residential housing) and nonresidential development (all nonresidential uses including retail, office, agricultural and industrial).

Current Assets and Capital Improvement Plans

The CIP approach estimates future capital improvement investments required to serve growth over a fixed period of time. The Impact Fee Act calls for the CIP to “. . . project demand for system improvements required by new service units . . . over a reasonable period of time not to exceed 20 years.”²⁶ The impact fee study team recommends a 10-year time period based on the Department’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 cost of this impact fee study is also impact fee eligible for all impact fee categories.

The forward-looking 10-year CIPs for the Police and Parks Departments include some facilities that are only partially necessitated by growth and partially necessitated by addressing a deficiency or repair/replacement of an existing asset. The study team met with the Department to determine a defensible metric for including a portion of these facilities in the impact fee calculations.

Fee Calculation

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

1. **Who is currently served by the City of Kuna?** This includes the number of residents as well as residential and nonresidential land uses.
2. **What is the current level of service provided by the City of Kuna?** Since an important purpose of impact fees is to help the Department *maintain* its current level of service²⁹, it is necessary to know the levels of service it is currently providing to the community.

3. **What current assets allow the City of Kuna to provide this level of service?**
This provides a current inventory of assets used by the Department, such as facilities, land and equipment. In addition, each asset's replacement value was calculated and summed to determine the total value of the Department's current assets.
4. **What is the current investment per residential and nonresidential land use?** In other words, how much of the City's current assets' total value is needed to serve current residential households and nonresidential square feet?
5. **What future growth is expected in the City of Kuna?** How many new residential households and nonresidential square footage will the Police and Parks Departments need to serve over the CIP period?
6. **What new infrastructure is required to serve future growth?** For example, how much station square footage will be needed by the Kuna Police Department within the next ten years to accommodate the number of officers necessary to achieve the planned level of service of the Department?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 Department. 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 Department. In addition, these seven steps satisfy and follow the regulations set forth earlier in this section.

It should be understood that growth is expected to pay only the portion of the cost of capital improvements that are growth-related. The Department 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 III and Section IV of this report.

¹ See Section 67-8203(9), Idaho Code. "System improvements" are capital improvements (i.e., improvements with a useful life of 10 years or more) that, in addition to a long life, increase the service capacity of a public facility. Public facilities include 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. Department of Tigard*, 512 U.S. 374 (1994).

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

⁵ See Section 67-8210(4), Idaho Code.

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

⁷ See Section 67-8210(1), Idaho Code.

⁸ See Section 67-8205, Idaho Code.

⁹ See Section 67-8206(2), Idaho Code.

¹⁰ See Section 67-8208, Idaho Code.

¹¹ See Section 67-8207, Idaho Code.

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

¹³ See Section 67-8208, Idaho Code.

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

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

¹⁷ See Section 67-8208, Idaho Code.

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

²⁰ See Section 67-8207, Idaho Code.

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

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

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

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

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

²⁶ See Section 67-8208(1)(h).

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

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

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

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

Section II. Land Uses

As noted in Section I, it is necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage projected to be added from 2022 through 2031 for the Department. These projections were based on data from the U.S. Census Bureau and American Community Survey, the most recent growth estimates from COMPASS, data provided by the City of Kuna Planning Department, regional real estate market reports, interviews with developers and recommendations from Department Staff and the Impact Fee Advisory Committee.

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

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

**Exhibit II-1.
Current and Future Population – City of Kuna, Idaho**

	2021	2031	Net Growth
Population	25,338	41,273	15,935

Over the next ten years, demographic models indicate the City of Kuna will grow by almost 16,000 people, or at an annual growth rate of 6.3 percent. Based on this population, the following Exhibit II-2 presents the current and future number of residential units and nonresidential square feet for the City.

**Exhibit II-2.
Current and Future Land Uses - City of Kuna, Idaho**

	2021	2031	Net Growth	Net Increase in Square Feet	Percent of Total Growth
Population	25,338	41,273	15,935		
Residential (in units)	8,387	13,662	5,275	13,187,500	92%
Nonresidential (in square feet)	477,000	1,677,000	1,200,000	1,200,000	8%
Total				14,387,500	100%

As shown above, the City of Kuna is expected to grow by approximately 5,275 residential units and 1.2 million nonresidential square feet over the next ten years. Ninety-two percent of this growth is attributable to residential land uses, while the remaining eight percent is attributable to nonresidential growth. With the approval of several large industrial facilities, and the additional retail and office development needed to serve the employees of these facilities, the percentage of land use in the City of Kuna that is non-residential will increase from its current 2% to approximately 8%.

These growth projections will be used in the following sections to calculate the appropriate impact fees for the Police and Parks Departments.

Section III.

Police Department Impact Fee Calculation

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

1. Who is currently served by the Kuna Police Department?

As shown in Exhibit II-2, the Department currently serves 8,387 residential units and approximately 477,000 square feet of nonresidential land use.

2. What is the current level of service provided by the Kuna Police Department?

The Kuna Police Department currently employs 19 sworn officers, providing a level of service of .75 officers per 1,000 population. As the population of the City grows, additional infrastructure and equipment will be needed to sustain this level of service.

3. What current assets allow the Kuna Police Department to provide this level of service?

The following Exhibit III-1 displays the current assets of the Kuna Police Department.

Exhibit III-1. Current Assets – Kuna Police Department

Type of Capital Infrastructure	Units #/Sq.Ft	Replacement \$/Unit	Replacement Value
Facilities			
Headquarters	2,516	Leased	0
Recent Land Purchase	3,500	400	1,400,000
Total Facilities	6,016	400	1,400,000
Vehicles			
Total Vehicles	0	0	0
Equipment			
Handguns/Shotguns	27	500	13,500
Portable Radios	28	6,250	175,000
Speed Trailer	1	10,000	10,000
Total Equipment	56	16,750	198,500
Total Capital Inventory	6,072	17,150	1,598,500
Plus Current Impact Fee Fund Balance			49,643
Total Current Investment			1,648,143

As shown above, the Department currently owns approximately \$1,648,143 of eligible current assets. These assets are used to provide the Department's current level of service. Patrol vehicles were not included in the Department's assets as they do not last ten years.

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

The Kuna Police Department has already invested \$192 per residential unit and \$0.08 per nonresidential square foot in the capital necessary to provide the current level of service. This figure is derived by allocating the value of the Department's current assets between the current number of residential units and nonresidential square feet.

5. What future growth is expected in the City of Kuna?

As shown in Exhibit II-2, the City of Kuna is expected to grow by approximately 5,275 residential units and 1.2 million square feet of nonresidential land use over the next ten years.

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

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

Exhibit III-2. Kuna Police Department CIP 2022 to 2031

Type of Capital Infrastructure	Description	Units #/Sq.Ft	Cost \$/Unit	Total Cost	Growth Allocation	Subject to Impact Fees	Funding from Other Sources
Facilities							
Headquarters	Replace existing and add sf for deficiency	7,000	500	3,500,000	0%	0	3,500,000
Headquarters	Additional Space for 12 Growth Related Officers	2,400	500	1,200,000	100%	1,200,000	0
Headquarters	Additional Functional Space for Growth	600	500	300,000	100%	300,000	0
Total Facilities				5,000,000		1,500,000	3,500,000
Equipment							
Handguns/Shotguns	Normal Replacement	27	500	13,500	0%	0	13,500
Portable Radios	Normal Replacement	28	6,250	175,000	0%	0	175,000
Handguns/Shotguns	Additional Weaponry for 12 Growth Related Officers	12	500	6,000	100%	6,000	0
Portable Radios	Additional Radios for 12 Growth Related Officers	12	6,250	75,000	100%	75,000	0
Drone		1	7,000	7,000	50%	3,500	3,500
Additional Speed Trailer		1	10,000	10,000	100%	10,000	0
Total Equipment				286,500		94,500	192,000
Total Capital Needs		10,081	30,500	5,286,500		1,594,500	3,692,000
Minus Current Impact Fee Fund Balance					100%	(49,643)	0
Plus Impact Fee Study					100%	12,250	0
Total Capital Improvement Plan				5,249,107		1,557,107	3,692,000

As shown above, the Department plans to purchase approximately \$5.3 million in capital improvements over the next ten years, \$1.6 million of which is impact fee eligible.

In order to continue the current level of service over the next 10 years, the City will need to hire 12 additional officers and related staff to meet the current service level of .75 officers per 1,000. Based on the current ratio of station square footage per officer, housing these growth-related officers and providing the additional functional space required by growth such as evidence storage, parking, records, etc. will require 3,000 square feet. This will be added to the 7,000 square feet the City plans to build to replace its existing headquarters which is currently inadequately sized. Only the 3,000 square feet or \$1.5 million related to growth is impact fee eligible; the remaining 7,000 square feet or \$3.5 million will need to be funded from revenue sources other than impact fees.

Other impact fee eligible capital items include weaponry and radios for the 12 additional growth-related officers, and an additional speed trailer. 50% of the drone purchase is attributable to growth while the remaining 50% will need to be funded from other revenue sources.

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

The following Exhibit III-3 takes the projected future growth from Exhibit II-2 and the growth-related CIP from Exhibit III-2 to calculate impact fees for the Kuna Police Department.

**Exhibit III-3.
DRAFT Impact Fee Calculation, Kuna Police Department**

Impact Fee Eligible CIP Value	\$	1,557,107
Percentage of Future Growth		
Residential		92%
Non-Residential		8%
CIP Attributable to Units of Future Growth	\$	1,427,235
	\$	129,872
Future Growth in Units		
Residential (dwelling units)		5,275
Non-Residential (square feet)		1,200,000
Impact Fee per Unit		
Residential (dwelling units)	\$	271
Non-Residential (square feet)	\$	0.11

As shown above, we have calculated impact fees for the Kuna Police Department at \$271 per residential unit and \$0.11 per nonresidential square foot. In comparison, as indicated in question #4 above, property taxpayers within the City have already invested \$192 per residential unit and \$0.08 per nonresidential square foot in the capital inventory necessary to provide today's level of service. The impact fee is slightly higher than the current investment, as the significant growth predicted in the next ten years will require the City to build a new headquarters instead of continuing to lease a smaller space.

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

Because not all the capital improvements listed in the CIP are 100 percent growth-related, the Department would assume the responsibility of paying for those 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).

It should be noted that the participation amount associated with purely non-growth improvements, such as the size of the non-growth-related portion of the Police Headquarters and replacement of existing weaponry and radios is discretionary. The Department can choose not to fund these capital improvements.

Section IV.

Parks Department Impact Fee Calculation

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

1. Who is currently served by the Kuna Parks Department?

As shown in Exhibit II-2, the Department currently serves 8,387 residential units. Parks impact fees are not assessed to non-residential uses.

2. What is the current level of service provided by the Kuna Police Department?

The Kuna Parks Department currently has 74 developed acres of parks, or 2.91 acres per 1,000 population. As the population of the City grows, additional parks and recreational amenities will be needed to sustain this level of service.

3. What current assets allow the Kuna Parks Department to provide this level of service?

The following Exhibit IV-1 displays the current assets of the Kuna Parks Department.

Exhibit IV-1.
Current Assets – Kuna Parks Department

Type of Capital Infrastructure	Units	Original	Replacement	Original	Replacement
	Acres/Sq.Ft	\$/Unit	\$/Unit	Value	Value
Parks					
Arbor Ridge	7.20		300,000	0	2,160,000
Butler	1.14		300,000	0	342,000
BB Fields	2.70		300,000	0	810,000
Nicholson	4.40		300,000	0	1,320,000
Chapp	1.14		300,000	0	342,000
Well 5	0.17		300,000	0	51,000
Winchester	6.03		300,000	0	1,809,000
Sadie Creek	4.40		300,000	0	1,320,000
East Greenbelt	2.95		300,000	0	885,000
West Greenbelt	16.34		300,000	0	4,902,000
Bernie Fisher	3.00		300,000	0	900,000
Farm	3.00		300,000	0	900,000
Patagonia	8.30		100,000	0	830,000
Rising Sun	5.00		300,000	0	1,500,000
Ashton	3.00		300,000	0	900,000
Sadie Creek 2	5.00		300,000	0	1,500,000
Total Parks	73.77	0		0	20,471,000
Bare Land					
Crimson Point	20		120,000	0	2,400,000
Discovery Creek	12		120,000	0	1,440,000
Zamzow Park	17		120,000	0	2,040,000
Meadowview	20		120,000	0	2,400,000
Total Bare Land	69	0		0	8,280,000
Facilities					
Greenbelt Restrooms					175,000
Bernie Fisher Restrooms					175,000
Splash Pad					750,000
Bernie Fisher Playground					450,000
Disc Golf Course 18 holes					45,000
Bernie Fisher Bandstand					45,000
Bernie Fisher Gazebo					35,000
Parks & Rec Offices	2,626			0	815,450
Maintenance Office	800			0	219,550
457 Shortline	1,000			0	462,500
Total Facilities	4,426	0	0	0	3,172,500
Equipment					1,408,500
Total Capital Inventory	4,569	0	0	0	33,332,000
Plus Current Impact Fee Fund Balance					1,600,535
Total Current Investment					<u>34,932,535</u>

As shown above, the Department currently owns almost \$35 million of eligible current assets. These assets are used to provide the Department's current level of service.

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

The Kuna Parks Department has already invested \$4,165 per residential unit in the capital necessary to provide the current level of service. This figure is derived by allocating the value of the Department's current assets between the current number of residential units.

5. What future growth is expected in the City of Kuna?

As shown in Exhibit II-2, the City of Kuna is expected to grow by approximately 5,275 residential units 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 Kuna Parks Department over the next ten years.

Exhibit IV-2. Kuna Parks Department CIP 2022 to 2031

Type of Capital Infrastructure	Description	Total Cost	Growth Allocation	Subject to Impact Fees	Funding from Other Sources
Parks					
Meadow View Park	20 Acres Greenup and Amenities	4,000,000	50%	2,000,000	2,000,000
Helen Zamzow Park Phase I	17 Acres Greenup New Park	1,700,000	100%	1,700,000	0
Helen Zamzow Park Phase 2	Amenities	7,500,000	100%	7,500,000	0
Rising Sun Park	restrooms and concession building	250,000	100%	250,000	0
Patagonia Park	parking lot, playground, pickleball court	800,000	100%	800,000	0
Land Acquisition	acquiring 10 acres toward future sports complex	1,000,000	100%	1,000,000	0
Pathway behind Young property	pathway development	100,000	100%	100,000	0
Well 5 Pathway	pathway development	250,000	40%	100,000	150,000
Nicholson Pathway	pathway development	250,000	40%	100,000	150,000
Arbor Ridge Pathway	pathway development	250,000	40%	100,000	150,000
Total Parks		16,100,000		\$ 13,650,000	2,450,000
Existing Park Improvements					
Picnic Shelters		100,000	50%	50,000	50,000
Parking Lot Improvements		100,000	50%	50,000	50,000
Restrooms		250,000	100%	250,000	0
Total Existing Park Improvements		450,000		350,000	100,000
Equipment & Facilities					
Parks Shop Relocation & Expansion		1,900,000	30%	570,000	1,330,000
Mini Excavator		182,000	100%	182,000	0
RTV		108,500	100%	108,500	0
Truck		435,000	100%	435,000	0
Trailer		60,000	50%	30,000	30,000
Existing Equipment Replacement		533,000	0%	0	533,000
Total Equipment & Facilities		\$ 3,218,500		1,325,500	1,893,000
Total Capital Needs		\$19,768,500		15,325,500	4,443,000
Minus Current Impact Fee Fund Balance		(1,600,535)	100%	(1,600,535)	0
Plus Impact Fee Study		12,250	100%	12,250	0
Total Capital Improvement Plan		18,180,215		13,737,215	4,443,000

As shown above, the Department plans to purchase approximately \$18.2 million in capital improvements over the next ten years, \$13.7 million of which is impact fee eligible.

In order to continue the current level of service of 2.91 acres per 1,000 population, the City will need to develop 47 additional acres of parks. The City will develop 37 acres of land already owned by the City – Meadow View and Helen Zamzow Parks – and acquire the additional 10 acres of undeveloped land as part of a future sports complex. 50% of the cost of the Meadow View green-up and amenities will be funded with impact fees; the other 50% will be funded by a developer per their development agreement with the City. 100% of the green-up and amenities of Helen Zamzow Park will be funded with impact fees in two phases, as will the completion of the buildout of amenities in Rising Sun and Patagonia Parks.

Four pathway projects are planned within the next ten years to add connectivity and capacity to the pathway system within the City. 60% of three of these pathway projects are anticipated to be funded through grants with the remaining 40% coming from impact fees, while the fourth project will be entirely funded with impact fees.

Improvements in existing parks needed to provide future capacity including picnic shelters and parking lot improvements will be funded partially with impact fees and partially from other revenues as some portion of the need for these facilities already exists. Additional restrooms needed in existing parks for

growth are 100% impact fee eligible.

The Parks Department will need to expand its maintenance and administration space due in part to an existing deficiency and in part to manage the demands from additional acreage and related equipment. 30% of this facility, or the growth-related square feet, will be funded with impact fees with the remaining 70% from other City revenues. Four additional vehicles/pieces of equipment will be needed to serve the additional acres of developed parks. Existing vehicles and equipment will need to be replaced, but these are not growth-related and must be funded by other City revenues.

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

The following Exhibit IV-3 takes the projected future growth from Exhibit II-2 and the growth-related CIP from Exhibit IV-2 to calculate impact fees for the Kuna Parks Department.

Exhibit IV-3. DRAFT Impact Fee Calculation, Kuna Parks Department

Impact Fee Eligible CIP Value	\$ 13,737,215
Percentage of Future Growth Residential	100%
CIP Attributable to Units of Future Growth	\$ 13,737,215
Future Growth in Units Residential (dwelling units)	5,275
Impact Fee per Unit Residential (dwelling units)	\$ 2,604

As shown above, we have calculated impact fees for the Kuna Parks Department at \$2,604 per residential unit. In comparison, as indicated in question #4 above, property taxpayers within the City have already invested \$4,165 per residential unit in the capital inventory necessary to provide today's level of service. The impact fee is significantly lower than the amount already invested per existing residential unit.

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

Because not all the capital improvements listed in the CIP are 100 percent growth-related, the Department would assume the responsibility of paying for those 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).

It should be noted that the participation amount associated with purely non-growth improvements, such as the replacement of existing equipment. The Department can choose not to fund these capital improvements.

Section V. Fee Analysis and Administrative Recommendations

A comparison of the calculated Police and Parks impact fees to Police and Parks impact fees being assessed by Eagle, Star, Meridian, Boise and Nampa is provided in Exhibit V-1:

**Exhibit V-1.
DRAFT Impact Fee Comparison – Police and Parks**

	City of Kuna/ Kuna Fire District DRAFT	City of Eagle/ Eagle Fire District adopted 2020	City of Star/ Star Fire District adopted 2019	City of Meridian/ Meridian Fire District adopted 2019	City of Boise adopted 2021	City of Nampa/ Nampa Fire District adopted 2022
Police						
per Residential Unit	\$ 271	\$ 111	\$ -	\$ 152	\$ 486	\$ 923
per Non-Residential sf	\$ 0.11	\$ 0.04	\$ -	\$ 0.24	\$ 0.77	\$ 0.41
Parks						
per residential unit	\$ 2,604	\$ 1,446	\$ 2,050	\$ 2,098	\$ 5,486	\$ 2,341

Each of the comparison cities also assesses fire impact fees (on behalf of a fire district in Kuna, Eagle, Star and Nampa) and streets impact fees (in Ada County these are assessed by the Ada County Highway District). Ada County is currently considering the assessment of jail, coroner and EMS impact fees to its incorporated cities, as well as sheriff impact in the unincorporated areas. A comparison of all of these fees is provided in Exhibit V-2:

Exhibit V-2.
DRAFT Impact Fee Comparison

	City of Kuna/ Kuna Fire District DRAFT	City of Eagle/ Eagle Fire District adopted 2020	City of Star/ Star Fire District adopted 2019	City of Meridian/ Meridian Fire District adopted 2019	City of Boise adopted 2021	City of Nampa/ Nampa Fire District adopted 2022	Unincorporated Ada County DRAFT
Police							
per Residential Unit	\$ 271	\$ 111	\$ -	\$ 152	\$ 486	\$ 923	
per Non-Residential sf	\$ 0.11	\$ 0.04	\$ -	\$ 0.24	\$ 0.77	\$ 0.41	
Sheriff							
per Residential Unit							\$ 666
per Non-Residential sf							\$ 0.29
Jail							
per Residential Unit	\$ 715	\$ 715	\$ 715	\$ 715	\$ 715		\$ 715
per Non-Residential sf	\$ 0.31	\$ 0.31	\$ 0.31	\$ 0.31	\$ 0.31		\$ 0.31
Coroner's Office							
per Residential Unit	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88		\$ 88
per Non-Residential sf	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04		\$ 0.04
Fire/Fire District							
per Residential Unit	\$ 1,792	\$ 897	\$ 829	\$ 693	\$ 2,112	\$ 1,671	\$ 1,041
per Non-Residential sf	\$ 0.72	\$ 0.36	\$ 0.39	\$ 0.64	\$ 0.96	\$ 0.67	\$ 0.45
							<i>(average of districts)</i>
EMS							
per Residential Unit	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181		\$ 181
per Non-Residential sf	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08		\$ 0.08
Parks							
per residential unit	\$ 2,604	\$ 1,446	\$ 2,050	\$ 2,098	\$ 5,486	\$ 2,341	\$ -
Streets							
per single-family residential unit	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,008	\$ 3,433
per multi-family residential unit	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,474	\$ 1,682
per retail/commercial sf	\$ 8.04	\$ 8.04	\$ 8.04	\$ 8.04	\$ 8.04	\$ 7.44	\$ 8.04
per office sf	\$ 3.98	\$ 3.98	\$ 3.98	\$ 3.98	\$ 3.98	\$ 3.50	\$ 3.98
per industrial sf	\$ 1.37	\$ 1.37	\$ 1.37	\$ 1.37	\$ 1.37	\$ 1.21	\$ 1.37
TOTAL							
per single-family residential unit	\$ 9,084	\$ 6,871	\$ 7,296	\$ 7,360	\$ 12,501	\$ 7,943	\$ 6,124
per multi-family residential unit	\$ 7,333	\$ 5,120	\$ 5,545	\$ 5,609	\$ 10,750	\$ 6,408	\$ 4,373
per retail/commercial sf	\$ 9.29	\$ 8.87	\$ 8.86	\$ 9.35	\$ 10.20	\$ 8.52	\$ 9.20
per office sf	\$ 5.24	\$ 4.81	\$ 4.80	\$ 5.29	\$ 6.14	\$ 4.58	\$ 5.15
per industrial sf	\$ 2.63	\$ 2.20	\$ 2.19	\$ 2.68	\$ 3.54	\$ 2.29	\$ 2.54

It should be noted that Eagle, Star and Meridian will be reviewing their impact fees in 2022 and their current impact fees are likely to increase significantly to capture the sharp increase in construction costs. It is likely then, that impact fees throughout Ada County will be relative comparable.

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

On the positive side, the City's impact fee program will enable the Police and Parks Departments to plan for growth without decreasing its service levels which can decrease buyer satisfaction. It will also allow the Department to collect a proportionate share of the cost of capital improvements from growth instead of funding all future capital through property taxes assessed to existing residents and businesses.

Implementation Recommendations

The following implementation recommendations should be considered:

Capital Improvements Plan. The City should formally adopt this Capital Improvement Plan subject to the procedures of the Local Land Use Planning Act (LLUPA).

Impact Fee Ordinance. Following adoption of the Capital Improvement Plan, the City should adopt amendments to the existing Kuna Impact Fee Ordinance to reflect changes in fees.

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

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

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

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

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

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

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

Spending policy. The City should adhere to a policy governing their expenditure of monies from the Impact Fee Fund. The Fund should be prohibited from paying for any operational expenses and the repair and replacement or upgrade of existing infrastructure not necessitated by growth. In cases when *growth-related capital improvements are constructed*, impact fees are an allowable

revenue source as long as only new growth is served. In cases when new capital improvements are expected *to partially replace existing capacity and to partially serve new growth*, cost sharing between the General Fund or other sources of revenue listed in Idaho Code 67-8207(I)(iv), (2)(h) and Impact Fee Fund should be allowed on a pro rata basis.

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

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

³⁸ See Section 67-8209(4), Idaho Code

Ada County Development Impact Fees

Leon Letson, AICP

Community Planning Manager

Ada County Development Services

Overview

- **Early 2019** – Ada County began exploring its ability to collect Development Impact Fees.
- **Late 2020** – Galena Consulting hired to develop Capital Improvement Plans (CIPs) and Development Impact Fees for Ada County Sheriff, Jail, EMS, and Coroner.
- **Spring of 2021** – CIPs and Fee Structure completed and recommended for approval by Ada County Development Impact Fee Advisory Committee.
- **Summer of 2021–Summer of 2022** – Ada County Development Services contacted City partners to review CIPs/Development Impact Fees and discuss next steps for adoption.
- **Spring of 2023** – at the request of a few City partners, Ada County Development Services contracted with TischlerBise to review/update the CIPs and Development Impact Fees prepared by Galena Consulting.
- **Spring of 2024** – Updated CIPs and Development Impact Fees completed and recommended for approval by Ada County Development Impact Fee Advisory Committee.
- **Summer of 2024** – Ada County Development Services reengaged City partners to review updated CIPs/Development Impact Fees and discuss next steps for adoption.

Purpose

Per Idaho Code 67-8202(1-4), it is the intent of Ada County to:

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

Impact fees represent new growth's fair share of capital facility needs. By law, impact fees can only be used for capital improvements, not operating or maintenance costs. Impact fees are subject to legal standards, which require fulfillment of three key elements: need, benefit and proportionality.

Proposed Impact Fees

Ada County Proposed Impact Fees		
Sheriff (Ada County Only)		
Residential – Single-Family (per unit)	\$558	
Residential – Multi-Family (per unit)	\$449	
Nonresidential (per 1000 square foot)		
*Retail	\$2,068	
*Office	\$797	
*Industrial	\$358	
*Institutional	\$792	
Jail		
Residential – Single-Family (per unit)	\$516	
Residential – Multi-Family (per unit)	\$357	
Nonresidential (per 1000 square foot)		
*Retail	\$944	
*Office	\$364	
*Industrial	\$163	
*Institutional	\$361	
Paramedics		
Residential – Single-Family (per unit)		\$175
Residential – Multi-Family (per unit)		\$121
Nonresidential (per 1000 square foot)		
*Retail		\$273
*Office		\$105
*Industrial		\$47
*Institutional		\$104
Coroner		
Residential – Single-Family (per unit)		\$59
Residential – Multi-Family (per unit)		\$41
Nonresidential (per 1000 square foot)		
*Retail		\$39
*Office		\$15
*Industrial		\$7
*Institutional		\$15

Growth Projections

10-YEAR RESIDENTIAL GROWTH

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

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

10-YEAR NON-RESIDENTIAL GROWTH

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

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

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

Next Steps

- Ada County and City partners adopt CIPs into their comprehensive plans and establish ordinances for the collection of these Development Impact Fees.
- Interlocal agreements will be established between Ada County and City partners detailing specific collection practices (i.e. exemptions, individual assessments, appeals, etc.).

Ada County Impact Fee Study Summary

December 5, 2024



TischlerBise | **Galena**
FISCAL | ECONOMIC | PLANNING | CONSULTING

- Impact fees/infrastructure financing strategies
- Fiscal/economic impact analyses
- Capital improvement planning
- Infrastructure finance/revenue enhancement
- Real estate and market feasibility

TischlerBiseGalena Idaho Experience					
Ada County	Boise	Burley	Caldwell	Caldwell Hwy. District	Caldwell Rural Fire District
Canyon County	Canyon County EMS	Carey	Cascade	Cascade Fire District	Donnelly
Driggs	Eagle Fire District	Eastside Fire District	Eastside Hwy. District	Elmore County	Emmett
Filer Fire District	Gem County	Gem County Fire District	Hailey	Hayden	Homedale Fire District
Houser Fire District	Idaho Falls	Jerome County	Kellogg	Kootenai County	Kootenai County Fire District
Kuna	Kuna Fire District	Lakes Hwy. District	Marsing Fire District	McCall	McCall Fire District
Melba Fire District	Meridian	Meridian Rural Fire District	MicaKidd Fire District	Middleton	Middleton Fire District
Middleton Parks District	Mountain Home	Nampa	Nampa Fire District	North Ada Co. Fire District	Northern Lakes Fire District
Northside Fire District	Parma	Payette	Payette County	Post Falls	Post Falls Hwy. District
Rock Creek Fire District	Sandpoint	Shoshone County	Shoshone Fire District	Spirit Lake Fire District	St. Maries' Fire District
Star Fire District	Sun Valley	Teton County	Timberlake Fire District	Twin Falls	Valley County
Victor	West Pend	Whitney Fire District	Wilder Fire District	Worley Fire District	

Ada County Impact Fee Study

- County completed study in 2021
 - Approved by DIFAC
- Commissioners did not act on report
- New leadership/CIPs/priorities
 - Delay and new CIPs require an updated study
- Sheriff, Jail, EMS, Coroner

Ada County Impact Fee Study

- Methodologies
 - Jail, EMS, Coroner countywide
 - Sheriff unincorporated areas only

Fee Category	Service Area	Cost Recovery	Incremental Expansion	Plan-Based	Cost Allocation
Sheriff	Uninc. County	Impact Fee Study	Sheriff Facilities		Person & Vehicle Trips
Jail	Countywide	Impact Fee Study	Jail Facilities		Person & Vehicle Trips
EMS	Countywide	Impact Fee Study	EMS Stations, EMS Land, EMS Vehicles, and EMS Equipment		Person & Vehicle Trips
Coroner	Countywide	Impact Fee Study	Coroner Facilities		Person & Vehicle Trips

Ada County Impact Fee Study

- Countywide Residential Projections
- 125,000 new residents & 50,300 new homes (23% increase)

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

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

Ada County Impact Fee Study

- Countywide Nonresidential Projections
- 43,000 new jobs & 17 million square feet (18% increase)

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

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

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

Ada County Impact Fee Study

- Jail
- EMS
- Coroner
- Summary

Jail

- Incremental expansion
 - Current level of service based on jail beds and ancillary jail facility sq. ft.
 - Residential & nonresidential development - countywide
- Changes from 2021 Study
 - Revised CIP to only include Pod E and consider growth's share of project
 - Previous study attributed \$50M Pod F expansion to growth
 - Detailed analysis of Ada County demand on jail (considering State demand)

Jail

- Jail Demand from Ada County
- 99% of capacity from Ada County

Ada County Jail	
Jail Operational Capacity	949
State Prisoners Held	200
Portion of Station Prisoners Out-of-County (5%)	10
Portion of Jail Capacity Out-of-County	1%

Jail

- Calls for service used to determine res vs nonres demand

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

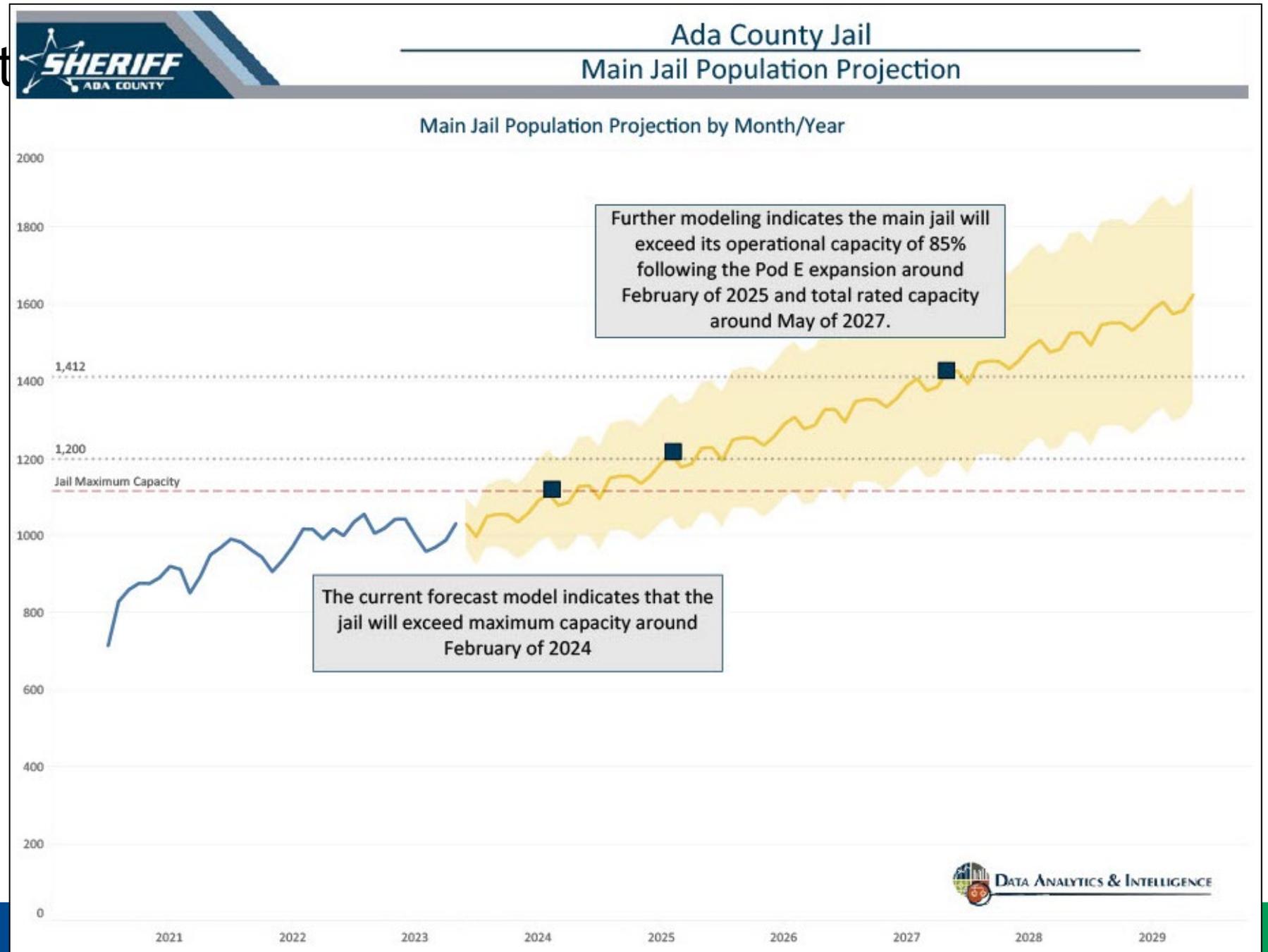
Land Use	Base Year Vehicle Trips	% of Total
Residential	1,138,874	55%
Nonresidential	948,256	45%
Total	2,087,130	100%

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

Source: Ada County Sheriff's Office

Jail

- Jail Utilization Forecast



Jail

- Jail Bed LOS & Cost Analysis

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

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

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

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

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

Jail

- Jail Ancillary Facility LOS & Cost Analysis

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

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

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

Source: Ada County Sheriff's Office

Jail

- Jail CIP meets & exceeds future needs based on current LOS

10-Year Jail Capital Improvement Plan	Square Feet	Total Cost	10-Year Impact Fee
Pod E Expansion (294 beds)	39,984	\$32,843,108	\$19,936,000
Pod E Locker Rooms	3,000	\$2,464,219	\$2,464,219
Warehouse	10,562	\$6,967,817	\$6,967,817
Second Secured Entrance	6,719	\$6,352,666	\$6,352,666
New Booking Room	1,000	\$270,229	\$270,229
Kitchen Remodel	4,609	\$4,992,463	\$0
Total	65,874	\$53,890,503	\$35,990,932

Growth-Related Pod Expansion	<u>\$19,936,000</u>
Pod Expansion Revenue	<u>\$19,936,000</u>
Growth-Related Pod Expansion Funding Gap	<u><u>\$0</u></u>

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

Jail

- Maximum Supportable Impact Fee

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

Residential

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

2021 Study Results:
 Uniform Residential = \$715/unit
 Uniform Nonres. = \$310/KSF

Nonresidential

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

Ada County Impact Fee Study

- Jail
- EMS
- Coroner
- Summary

EMS

- Incremental Expansion
 - Current level of service based on population and nonresidential vehicle trips
 - Residential & nonresidential development
- EMS facilities, apparatus, equipment, share of impact fee study
- Changes from 2021 Study
 - Calls for service data used to attribute demand

EMS

- 10-Year EMS Facility Growth-Related Need @ current LOS

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

Equates to 4-5 new stations

EMS

- EMS CIP
 - Meets & exceeds need to keep up with growth

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

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

EMS

- Maximum Supportable Impact Fee

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

Residential

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

Nonresidential

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

2021 Study Results:
 Uniform Residential = \$181/unit
 Uniform Nonres. = \$78.61/KSF

Ada County Impact Fee Study

- Jail
- EMS
- Coroner
- Summary

Coroner

- Incremental Expansion
 - Current level of service based on population and nonresidential vehicle trips
 - Residential & nonresidential development
- Coroner facilities and share of impact fee study
- Changes from 2021 Study
 - 2021 attributed 25,800 sq ft at Morris Hill Center, but really only 11,000 sq ft
 - 2023 study examines current level of service based on anticipated occupancy of new facility when it opens

Coroner

- Ada County accounts for 79% of autopsies conducted by Coroner with an estimated 40% current utilization rate of facility
- Calculates to current LOS of 12,578 sq ft

Coroner	Square Feet	Const. Cost	Cost + Bond Interest	Financing Cost per Sq Ft
New Facility at Touchmark	39,600	\$32,379,992	\$46,696,637	\$1,179

Coroner's Office Sq Ft Distribution

Case Type	Ada County Share	Partnership Share	Ada County Total Square Feet
Autopsies	79%	21%	31,444

Coroner	Facility Utilization	Ada County Sq Ft	Current Utilization Sq Ft
Touchmark Way Facility	40%	31,444	12,578

Source: Ada County Coroner's Office

Coroner

- Maximum Supportable Impact Fee

Fee Component	Cost per Person	Cost per Vehicle Trip
Coroner Facilities	\$22.47	\$2.74
Impact Fee Study	\$0.19	\$0.05
Gross Total	\$22.66	\$2.79
Net Total	\$22.66	\$2.79

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee
Residential (per housing unit)		
Single Family	2.62	\$59
Multifamily	1.81	\$41

Nonresidential

Development Type	Vehicle Trips per KSF	Maximum Supportable Fee
Nonresidential (per 1,000 square feet)		
Retail	14.06	\$39
Office	5.42	\$15
Industrial	2.44	\$7
Institutional	5.39	\$15

2021 Study Results:
 Uniform Residential = \$88/unit
 Uniform Nonres. = \$38.25/KSF

Ada County Impact Fee Study

- Jail
- EMS
- Coroner
- Summary

Ada County Impact Fee Study

- Maximum Supportable Impact Fees

Incorporated

Development Type	Sheriff	Jail	EMS	Coroner	Maximum Supportable Fee
Residential (per housing unit)					
Single Family	-	\$516	\$175	\$59	\$750
Multifamily	-	\$357	\$121	\$41	\$519
Nonresidential (per 1,000 square feet)					
Retail	-	\$944	\$273	\$39	\$1,256
Office	-	\$364	\$105	\$15	\$484
Industrial	-	\$163	\$47	\$7	\$217
Institutional	-	\$361	\$104	\$15	\$480

Ada County Impact Fee Study

- Next steps
 - Seeking DIFAC recommendation on validity of study
 - Kuna P&Z to include report in Comp Plan
 - Kuna City Council for final approval
- Engaging and presenting to the other cities in similar timeline

Discussion

Colin McAweeney
TischlerBiseGalena

Boise, ID | 208.515.7480 | colin@tischlerbise.com