

**EMS Capital Improvement Plan and**

**Development Impact Fee Study**

Submitted to:

Ada County, Idaho

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Impact Fee Study

**Ada County, Idaho**

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# Executive Summary

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

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

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

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

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

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

The geographic area for the EMS impact fees is countywide. These facilities provide a countywide benefit and are services not provided by the cities within Ada County.

## Idaho Development Impact Fee Enabling Legislation

The Enabling Legislation governs how development fees are calculated for municipalities in Idaho. All requirements of the Idaho Development Impact Fee Act (hereafter referred to as the Idaho Act) have been met in the supporting documentation prepared by TischlerBise. There are four requirements of the Idaho Act that are not common in the development impact fee enabling legislation of other states. This overview offers further clarification of these unique requirements.

First, as specified in 67-8204(2) of the Idaho Act, “development impact fees shall be calculated on the basis of levels of service for public facilities . . . applicable to existing development as well as new growth and development.”

Second, Idaho requires a Capital Improvements Plan (CIP) [see 67-8208]. The CIP requirements are summarized in this report, with detailed documentation provided in the discussion on infrastructure.

Third, the Idaho Act also requires documentation of any existing deficiencies in the types of infrastructure to be funded by development impact fees [see 67-8208(1)(a)]. The intent of this requirement is to prevent charging new development to cure existing deficiencies. In the context of development impact fees for Ada County, the term “deficiencies” means a shortage or inadequacy of current system improvements when measured against the levels of service to be applied to new development. It does not mean a shortage or inadequacy when measured against some “hoped for” level of service.

TischlerBise used the current infrastructure cost per service unit (i.e., existing standards), or future levels of service where appropriate, multiplied by the projected increase in service units over an appropriate planning timeframe, to yield the cost of growth-related system improvements. The relationship between these three variables can be reduced to a mathematical formula, expressed as A x B = C. In section 67-8204(16), the Idaho Act simply reorganizes this formula, stating the cost per service unit (i.e., development impact fee) may not exceed the cost of growth-related system improvements divided by the number of projected service units attributable to new development (i.e., A = C ÷ B). By using existing infrastructure standards to determine the need for growth-related capital improvements, Ada County ensures the same level-of-service standards are applicable to existing and new development. Using existing infrastructure standards also means there are no existing deficiencies in the current system that must be corrected from non-development impact fee funding.

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

## Summary of Capital Improvement Plan and Development Impact Fees

### Methodologies and Credits

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

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

**Cost Recovery or Buy-In Fee Calculation.** The rationale for the cost recovery approach is that new development is paying for its share of the useful life and remaining capacity of facilities already built or land already purchased from which new growth will benefit. This methodology is often used for systems that were oversized such as sewer and water facilities.

**Incremental Expansion Fee Calculation.** The incremental expansion method documents the current level of service (LOS) for each type of public facility in both quantitative and qualitative measures, based on an existing service standard (such as park land acres per 1,000 residents). This approach ensures that there are no existing infrastructure deficiencies or surplus capacity in infrastructure. New development is only paying its proportionate share for growth-related infrastructure. An incremental expansion cost method is best suited for public facilities that will be expanded in regular increments, with LOS standards based on current conditions in the community.

**Plan-Based Fee Calculation.** The plan-based method allocates costs for a specified set of improvements to a specified amount of development. Facility plans identify needed improvements, and land use plans identify development. In this method, the total cost of relevant facilities is divided by total demand to calculate a cost per unit of demand. Then, the cost per unit of demand is multiplied by the amount of demand per unit of development (e.g., housing units or square feet of building area) in each category to arrive at a cost per specific unit of development (e.g., single family detached unit).

**Credits.** Regardless of the methodology, a consideration of “credits” is integral to the development of a legally valid impact fee methodology. There are two types of “credits,” each with specific and distinct characteristics, but both of which should be addressed in the calculation of development impact fees. The first is a credit due to possible double payment situations. This could occur when contributions are made by the property owner toward the capital costs of the public facility covered by the impact fee. This type of credit is integrated into the impact fee calculation. The second is a credit toward the payment of a fee for dedication of public sites or improvements provided by the developer and for which the facility fee is imposed. This type of credit is addressed in the administration and implementation of a facility fee program.

### Fee Methodologies

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

Figure . Summary of Impact Fee Methodologies



### Capital Improvement Plan

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

Figure . EMS Summary of Demand for Projected Growth



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

Figure . EMS Capital Improvement Plan



Maximum Supportable Development Impact Fees by Type of Land Use

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

The fees for residential development are to be assessed per housing unit based on type. For nonresidential development, the fees are assessed per square foot of floor area (for illustrative purposes the nonresidential fee is listed per 1,000 square feet of development). Nonresidential development categories are consistent with the terminology and definitions contained in the reference book, Trip Generation 11th Edition, published by the Institute of Transportation Engineers. These definitions are provided in the Appendix A. Land Use Definitions.

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

Figure . Summary of Maximum Supportable Development Impact Fees – Countywide



# Capital Improvement Plan

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

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

Figure . Ten-Year Projected Residential Growth



Figure . Ten-Year Projected Nonresidential Growth



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

### Funding Sources for Current Deficiencies

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

### Capital Improvement Plan

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

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

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

Figure . EMS Capital Improvement Plan



### Funding Sources for Capital Improvements

In determining the proportionate share of capital costs attributable to new development, the Idaho Development Fee Act states that local governments must consider historical, available, and alternative sources of funding for system improvements (Idaho Code 67-8207(2)). Currently, there are no dedicated revenues being collected by the County to fund growth-related projects for the infrastructure included in this study.

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

# Emergency Medical Services Development Impact Fee Analysis

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

The EMS components included in the impact fee analysis are:

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

The residential portion of the fee is derived from the product of persons per housing unit by housing type multiplied by the net capital cost per person. To calculate nonresidential development impact fees, nonresidential vehicle trips are used as the demand indicator. Trip generation rates are highest for commercial developments, such as shopping centers, and lowest for industrial development. Office and institutional land uses trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for EMS facilities from nonresidential development and thus are the best demand indicators. Other possible nonresidential demand indicators, such as employment or floor area, do not accurately reflect the demand for service. If employees per thousand square feet were used as the demand indicator, EMS Development Impact Fees would be too high for office and institutional development. If floor area were used as the demand indicator, the development impact fees would be too high for industrial development. (See the Appendix for further discussion on trip rates and calculations.)

Specified in Idaho Code 67-8207(2), local governments must consider historical, available, and alternative sources of funding for system improvements. Currently, there are no dedicated revenues being collected by the County to fund growth-related projects for EMS facilities. Furthermore, the maximum supportable impact fees are constructed to offset all growth-related capital costs for EMS facilities. Evidence is given in this chapter that the projected capital costs from new development will be entirely offset by the development impact fees. Thus, no general tax dollars are assumed to be used to fund growth-related capital costs, requiring no further revenue credits.

## Cost Allocation for EMS Infrastructure

Both residential and nonresidential developments increase the demand for EMS services and facilities. To calculate the proportional share between residential and nonresidential demand, calls for service data from the Ada County Paramedics is analyzed. Shown at the top of Figure 8**,** 54 percent of calls are to residential locations, 23 percent to nonresidential locations, and 23 percent are classified as traffic calls.

Base year vehicle trips are used to assign traffic calls to residential and nonresidential land uses. This results in 4,534 additional residential calls (1,138,874 residential vehicle trips / 2,087,130 total vehicle trips x 8,310 traffic calls for service) and 3,775 additional nonresidential calls (948,256 nonresidential vehicle trips / 2,087,130 total vehicle trips x 8,310 traffic calls for service).

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

Figure . Ada County EMS Calls for Service



## EMS Level of Service and Cost Analysis

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

### EMS Facilities

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

The anticipated construction cost of a new station ($581 per square foot) is combined with the current levels of service to find the capital cost per demand unit. This results in a cost of $44.91 per person and $12.96 per vehicle trip (77.3 square feet per 1,000 persons x $581 per square foot = $44.91 per person).

Figure . EMS Facility Level of Service & Cost Analysis



### EMS Land

Listed in Figure 10, there is a total of 8.09 acres occupied by the Ada County Paramedics. The proportionate share between residential and nonresidential demand of the facilities is found by applying the calls for service data percentages. As a result, 5.4 acres are attributed to residential demand and 2.7 acres are attributed to nonresidential demand. The current level of service is found by comparing the attributed acreage to the base year population and nonresidential vehicles trips. As a result, there is 0.010 acres per 1,000 residents and 0.003 acres per 1,000 vehicles trips.

The anticipated cost to purchase more land is combined with the current levels of service to find the capital cost per demand unit. This results in a cost of $3.25 per person and $0.98 per vehicle trip (0.010 acres per 1,000 persons x $325,000 per acre = $3.25 per person, rounded).

Figure . EMS Land Level of Service & Cost Analysis



### EMS Vehicles

Listed in Figure 11, the EMS vehicle fleet consists of 31 vehicles. The proportionate share between residential and nonresidential demand of the facility is found by applying the calls for service data percentages. As a result, 20.6 units are attributed to residential demand and 10.4 units are attributed to nonresidential demand. The current level of service is found by comparing the attributed units to the base year population and nonresidential vehicles trips. As a result, there is 0.038 units per 1,000 residents and 0.011 units per 1,000 vehicles trips.

The average cost per unit is combined with the current levels of service to find the capital cost per demand unit. This results in a cost of $13.45 per person and $3.89 per vehicle trip (0.038 units per 1,000 persons x $353,918 per unit = $13.45 per person, rounded).

Figure . EMS Vehicle Level of Service & Cost Analysis



### EMS Equipment

Per the Idaho Act, capital improvements are limited to those improvements that have a certain lifespan. As specified in 67-8203(3) of the Idaho Act, “‘Capital improvements’ means improvements with a useful life of ten (10) years or more, by new construction or other action, which increase the service capacity of a public facility.” Listed in Figure 12 is EMS equipment that have a useful life of ten or more years qualifying to be impact fee eligible.

The proportionate share between residential and nonresidential demand of the facility is found by applying the calls for service data percentages. As a result, 144 units are attributed to residential demand and 73 units are attributed to nonresidential demand. The current level of service is found by comparing the attributed units to the base year population and nonresidential vehicles trips. As a result, there is 0.265 units per 1,000 residents and 0.077 units per 1,000 vehicles trips.

The average cost per unit is combined with the current levels of service to find the capital cost per demand unit. This results in a cost of $5.04 per person and $1.46 per vehicle trip (0.265 units per 1,000 persons x $19,000 per unit = $5.04 per person, rounded).

Figure . EMS Equipment Level of Service & Cost Analysis



### Share of the Development Impact Fee Study

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

Figure . EMS Share of the Development Impact Fee Study



## EMS Capital Improvements Needed to Serve Growth

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

### EMS Facilities

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

Figure . Projected Demand for EMS Facilities



### EMS Land

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

Figure . Projected Demand for EMS Land



### EMS Vehicles

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

Figure . Projected Demand for EMS Vehicles



### EMS Equipment

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

Figure . Projected Demand for EMS Equipment



## EMS Development Impact Fee Credit Analysis

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

## EMS Input Variables and Development Impact Fees

Figure 18 provides a summary of the input variables (described in the chapter sections above) used to calculate the net cost per person and vehicle trip. The residential EMS Development Impact Fees are the product of persons per housing unit by type of dwelling unit multiplied by the total net capital cost per person. The nonresidential fees are the product of trips per 1,000 square feet multiplied by the net capital cost per nonresidential vehicle trip.

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

Figure . EMS Input Variables and Maximum Supportable Impact Fees



## Cash Flow Projections for EMS Maximum Supportable Impact Fee

This section summarizes the potential cash flow to Ada County if the EMS Development Impact Fee is implemented at the maximum supportable amounts. The cash flow projections are based on the assumptions detailed in this chapter and the development projections discussed in Appendix B.

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

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

Figure . Projected Revenue from EMS Maximum Supportable Impact Fees



# Proportionate Share Analysis

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

1. The development impact fees for Ada County are based on new growth’s share of the costs of previously built projects along with planned public facilities as provided by Ada County. Projects are included in the County’s capital improvements plan and will be included in annual capital budgets.
2. TischlerBise estimated development impact fee revenue based on the maximum supportable development impact fees for the one, countywide service area; results are shown in the cash flow analyses in this report. Development impact fee revenue will entirely fund growth-related improvements less funding from other sources (i.e., federal and state grants).
3. TischlerBise has evaluated the extent to which new development may contribute to the cost of public facilities.
4. The relative extent to which properties will make future contributions to the cost of existing public facilities has also been evaluated in regards to existing debt. Outstanding debt for growth’s portion of already constructed facilities will be paid from development impact fee revenue, therefore a future revenue credit is not necessary.
5. The County will evaluate the extent to which newly developed properties are entitled to a credit for system improvements that have been provided by property owners or developers. These “site-specific” credits will be available for system improvements identified in the annual capital budget and long-term Capital Improvements Plans. Administrative procedures for site-specific credits should be addressed in the development impact fee ordinance.
6. Extraordinary costs, if any, in servicing newly developed properties should be addressed through administrative procedures that allow independent studies to be submitted to the County. These procedures should be addressed in the development impact fee ordinance. One service area represented by Ada County is appropriate for the fees herein.
7. The time-price differential inherent in fair comparisons of amounts paid at different times has been addressed. All costs in the development impact fee calculations are given in current dollars with no assumed inflation rate over time. Necessary cost adjustments can be made as part of the annual evaluation and update of development impact fees.

# Implementation and Administration

The Idaho Act requires jurisdictions to form a Development Impact Fee Advisory Committee. The committee must have at least five members with a minimum of two members active in the business of real estate, building, or development. The committee acts in an advisory capacity and is tasked to do the following:

* Assist the governmental entity in adopting land use assumptions;
* Review the capital improvements plan, and proposed amendments, and file written comments;
* Monitor and evaluate implementation of the capital improvements plan;
* File periodic reports, at least annually, with respect to the capital improvements plan and report to the governmental entity any perceived inequities in implementing the plan or imposing the development impact fees; and
* Advise the governmental entity of the need to update or revise land use assumptions, the capital improvements plan, and development impact fees.

Per the above, the County formed a Development Impact Fee Advisory Committee (DIFAC). TischlerBise and County staff met with the DIFAC during the process and provided information on land use assumptions, level of service and cost assumptions, and draft development impact fee schedules. This report reflects comments and feedback received from the DIFAC.

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

TischlerBise recommends that development impact fees be updated annually to reflect recent data. One approach is to adjust for inflation in construction costs by means of an index like the RSMeans or Engineering News Record (ENR). This index can be applied against the calculated development impact fee. If cost estimates change significantly the County should evaluate an adjustment to the CIP and development impact fees.

Idaho’s enabling legislation requires an annual development impact fees report that accounts for fees collected and spent during the preceding year (Idaho Code 67-8210). Development impact fees must be deposited in interest-bearing accounts earmarked for the associated capital facilities as outlined in capital improvements plans. Also, fees must be spent within eight years of when they are collected (on a first in, first out basis) unless the local governmental entity identifies in writing (a) a reasonable cause why the fees should be held longer than eight years; and (b) an anticipated date by which the fees will be expended but in no event greater than eleven years from the date they were collected.

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

The general concept is that developers may be eligible for site-specific credits or reimbursements only if they provide system improvements that have been included in CIP and development impact fee calculations. If a developer constructs a system improvement that was included in the fee calculations, it is necessary to either reimburse the developer or provide a credit against the fees in the area that benefits from the system improvement. The latter option is more difficult to administer because it creates unique fees for specific geographic areas. Based on TischlerBise’s experience, it is better for a reimbursement agreement to be established with the developer that constructs a system improvement. For example, if a developer elects to construct a system improvement, then a reimbursement agreement can be established to payback the developer from future development impact fee revenue. The reimbursement agreement should be based on the actual documented cost of the system improvement, if less than the amount shown in the CIP. However, the reimbursement should not exceed the CIP amount that has been used in the development impact fee calculations.

# Appendix A. Land Use Definitions

## Residential Development

As discussed below, residential development categories are based on data from the U.S. Census Bureau, American Community Survey. Ada County will collect impact fees from all new residential units. One-time impact fees are determined by the number of residential units.

**Single Family Units:**

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

**Multifamily Units:**

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

## Nonresidential Development Categories

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

**Retail:** Establishments primarily selling merchandise, eating/drinking places, and entertainment uses. By way of example, Retail includes shopping centers, supermarkets, pharmacies, restaurants, bars, nightclubs, automobile dealerships, and movie theaters.

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

**Industrial:** Establishments primarily engaged in the production and transportation of goods. By way of example, Industrial includes manufacturing plants, trucking companies, warehousing facilities, utility substations, power generation facilities, and telecommunications buildings.

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

# Appendix B. Demographic Assumptions

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

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

## Population and Housing Characteristics

Impact fees often use per capita standards and persons per housing unit or persons per household to derive proportionate share fee amounts. Housing types have varying household sizes and, consequently, a varying demand on County infrastructure and services. Thus, it is important to differentiate between housing types and size.

When persons per housing unit (PPHU) is used in the development impact fee calculations, infrastructure standards are derived using year-round population. In contrast, when persons per household (PPHH) is used in the development impact fee calculations, the fee methodology assumes all housing units will be occupied, thus requiring seasonal or peak population to be used when deriving infrastructure standards. Thus, TischlerBise recommends that fees for residential development in Ada County be imposed according to persons per housing units.

Based on housing characteristics, TischlerBise recommends using two housing unit categories for the Impact Fee study: (1) Single Family and (2) Multifamily. Each housing type has different characteristics which results in a different demand on County facilities and services. Figure 20 shows the US Census American Community Survey 2021 5-Year Estimates data for Ada County. Single family units have a housing unit size of 2.62 persons and multifamily units have a housing unit size of 1.81 persons. Additionally, there is a housing mix of 83 percent single family and 17 percent multifamily.

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

Figure . Ada County Persons per Housing Unit



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

Figure . Incorporated Ada County Persons per Housing Unit



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

Figure . Unincorporated Ada County Persons per Housing Unit



## Base Year Population and Housing Units

Available through the Community Planning Association of Southwest Idaho (COMPASS), the base year 2023 population in Ada County is estimated to be 554,590 residents shown in Figure 23. PPHU factors for Incorporated and Unincorporated Ada County were used to estimate base year housing units for the whole County. The housing unit mix for Ada County was then applied to the total giving an estimated 182,342 single family units and 37,833 multifamily units.

Figure . Ada County Base Year Population and Housing Units



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

Figure . Unincorporated Ada County Base Year Population and Housing Units



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

Figure . Incorporated Ada County Base Year Population and Housing Units



## Population and Housing Unit Projections

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

Figure . Ada County Residential Development Projections



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

Figure . Incorporated Ada County Residential Development Projections



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

Figure . Unincorporated Ada County Residential Development Projections



## Current Employment and Nonresidential Floor Area

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

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

Figure . Ada County Base Year Employment and Nonresidential Floor Area



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

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



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

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



## Employment and Nonresidential Floor Area Projections

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

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



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

The nonresidential floor area projections are calculated by applying the ITE square feet per employee factors to the job growth. In the next ten years, the nonresidential floor area is projected to increase by 17 million square feet (rounded), a 13 percent increase from the base year. The office sector has the largest share of this growth at 42 percent.

Figure . Ada County Employment and Nonresidential Floor Area Projections



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

The nonresidential floor area projections are calculated by applying the ITE square feet per employee factors to the job growth. In the next ten years, the nonresidential floor area is projected to increase by 16.1 million square feet (rounded), a 13 percent increase from the base year. The office sector has the largest share of this growth at 43 percent.

Figure . Incorporated Ada County Employment and Nonresidential Floor Area Projections



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

The nonresidential floor area projections are calculated by applying the ITE square feet per employee factors to the job growth. In the next ten years, the nonresidential floor area is projected to increase by 881,000 square feet, a 22 percent increase from the base year. The office sector has the largest share of this growth at 35 percent.

Figure . Unincorporated Ada County Employment and Nonresidential Floor Area Projections



## Vehicle Trip Generation

### Residential Vehicle Trips by Housing Type

A customized trip rate is calculated for the single family and multifamily units in Ada County. In Figure 36, the most recent data from the US Census American Community Survey is inputted into equations provided by the ITE to calculate the trip ends per housing unit factor. A single family unit is estimated to generate 10.66 trip ends and a multifamily unit is estimated to generate 5.42 trip ends on an average weekday.

Figure . Customized Residential Trip End Rates by Housing Type



## Residential Vehicle Trips Adjustment Factors

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

However, an additional adjustment is necessary to capture County residents’ work bound trips that are outside of the County. The trip adjustment factor includes two components. According to the National Household Travel Survey, home-based work trips are typically 31 percent of out-bound trips (which are 50 percent of all trip ends). Also, utilizing the most recent data from the Census Bureau's web application "OnTheMap”, 17 percent of Ada County workers travel outside the County for work. In combination, these factors account for 3 percent of additional production trips (0.31 x 0.50 x 0.17 = 0.03). Shown in Figure 37, the total adjustment factor for residential housing units includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (3 percent of production trips) for a total of 53 percent.

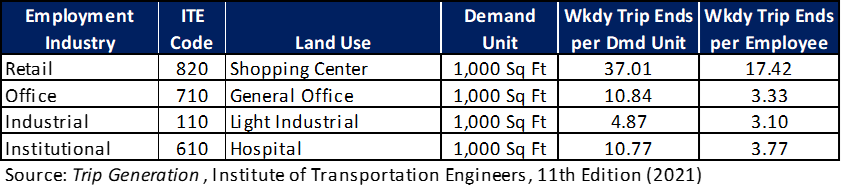
Figure . Residential Trip Adjustment Factor for Commuters



## Nonresidential Vehicle Trips

Vehicle trip generation for nonresidential land uses are calculated by using ITE’s average daily trip end rates and adjustment factors found in their recently published 11th edition of Trip Generation. **To estimate the trip generation in Ada County, the weekday trip end per 1,000 square feet factors listed in** Figure 38 **are used.**

Figure . Institute of Transportation Engineers Nonresidential Factors



For nonresidential land uses, the standard 50 percent adjustment is applied to office, industrial, and institutional land uses. A lower vehicle trip adjustment factor is used for retail uses because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination. In Figure 39, the Institute for Transportation Engineers’ land use code, daily vehicle trip end rate, and trip adjustment factor is listed for each land use.

Figure . Daily Vehicle Trip Factors



## Vehicle Trip Projections

The base year vehicle trip totals and vehicle trip projections are calculated by combining the vehicle trip end factors, the trip adjustment factors, and the residential and nonresidential assumptions for housing stock and floor area. Countywide, residential land uses account for 1,138,874 vehicle trips and nonresidential land uses account for 948,256 vehicle trips in the base year shown in Figure 40.

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

Figure . Ada County Vehicle Trip Projections



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

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

Figure . Incorporated Ada County Vehicle Trip Projections



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

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

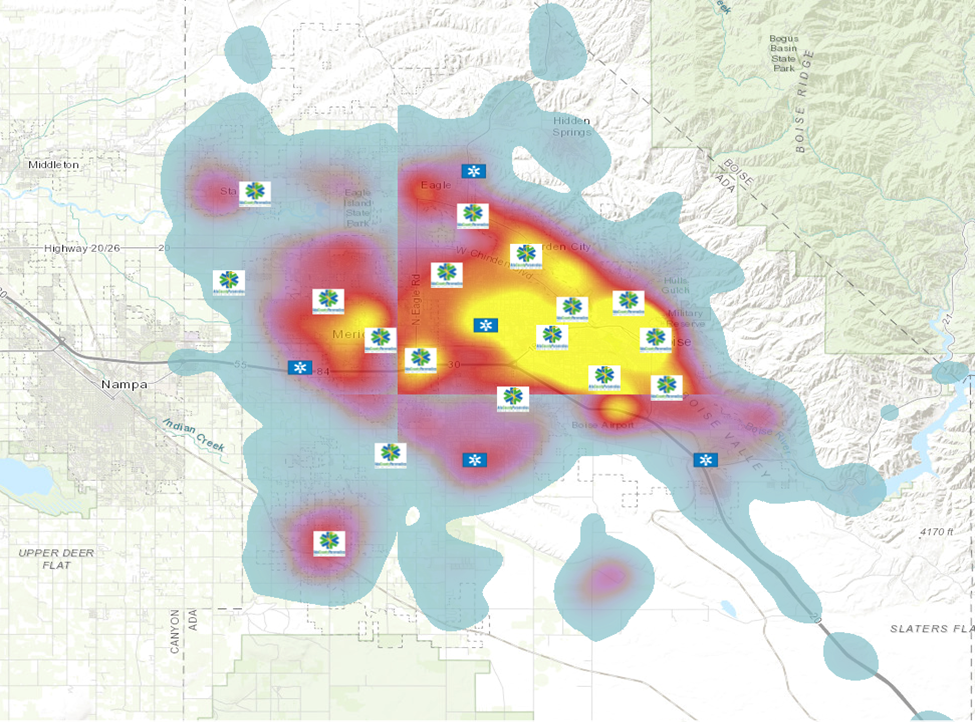
Figure . Unincorporated Ada County Vehicle Trip Projections



# Appendix C. Emergency Medical Services Call Volume Density Heat Map

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

Figure . EMS Call Volume Density



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

Figure . EMS Future Station Placement

