

The public is invited to attend. However, the agenda for this meeting does not include an opportunity for public interaction. Limited seating will be available on a first-come, first-serve basis. This meeting will be livestreamed at <https://www.idahofallsidaho.gov/429/Live-Stream>. This meeting may be cancelled or recessed to a later time in accordance with law. If you need communication aids or other physical accommodation to participate in or access this meeting, please contact Emily Geisler, City Clerk, at (208) 612-8414 or Lisa Farris, ADA Coordinator, at (208) 612-8323 prior to the meeting.

CITY COUNCIL WORK SESSION

Times listed in parentheses are only estimates.

Call to Order and Roll Call

Community Development Services (CDS)

Discussion: Amendment to Zoning for Salvage Yards (10)
Action: Council Direction to Staff (or take other appropriate action)

Municipal Services, CDS, Legal, Mayor's Office

Update: Impact Fee Study (30)
Action: Council Direction to Staff (or take other appropriate action)

Parks & Recreation

Presentation: Department Focus Report – Golf & Zoo (60)

Mayor, City Council

Acceptance or Receipt of Minutes (5)
*Action: Receive recommendation(s) from the October 7, 2025,
meeting of the Planning and Zoning Commission pursuant to the
Local Land Use Planning Act*

Mayor and Council Reports: Calendars; Announcements; Events;
Reports; Updates; Concerns; Questions; Discussion; Proclamations;
Notes or Minutes from Boards and Commissions (10)
Action: Council Direction to Staff (or take other appropriate action)

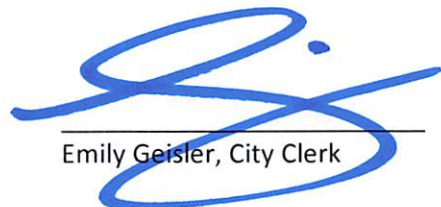
*NOTE: The following Executive Session(s) will be called for at 4:55pm. If the motion passes,
the Council will convene in a separate conference room for the purpose(s) stated below.*

Executive Session(s)

Called pursuant to the provisions of Idaho Code Section 74-206(1)(f) to communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not yet being litigated but imminently likely to be litigated. The mere presence of legal counsel at an executive session does not satisfy this requirement; and Idaho Code Section 74-206(1)(b) to consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student.

Council will/will not reconvene after the session(s).

Dated the 17th day of October 2025



Emily Geisler, City Clerk

Impact Fee Study Update

Monday, October 20, 2025



Impact Fee Study Progress

- Draft Impact Fee Study
 - Residential fee methodology/dwelling unit
 - Square footage (finished/unfinished) definition
 - Capital improvement plans
 - Police vehicles
- Draft Impact Fee Ordinance
 - Square footage definition
 - Other definitions
 - Affordable housing removal
 - Fee methodology and proposed rates
- Impact Fee Advisory Committee
- Community outreach

Advisory Committee Discussion and Recommendations

Committee Discussion and Recommendations	Outcome
Residential dwelling unit	Incorporated into draft study
Affordable housing	Removed from draft ordinance
Capital plans	Incorporated into draft study
Square footage definition	Incorporated into study and ordinance

Timeline Update

- **November 5:** Planning and Zoning
- **November 18:** Impact Fee Advisory Committee meeting
- **December 11:** Public Hearing
- **Early 2026:** Impact Fee implementation date

Questions



Capital Improvements Plan and Development Impact Fee Study

Submitted to:
City of Idaho Falls, Idaho

October 7, 2025

Prepared by:



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Impact Fee Study

City of Idaho Falls, Idaho

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EXECUTIVE SUMMARY

The City of Idaho Falls, Idaho, retained TischlerBise, Inc. to update its development impact fee program. It is the intent of the City of Idaho Falls to evaluate and update impact fees for: (1) parks & recreation, (2) transportation, (3) police, and (4) fire/EMS. 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 update of impact fees in the City of Idaho Falls.

The purpose of this study is to demonstrate the City's compliance with Idaho Statutes as authorized by the Idaho Legislature. Consistent with the authorization (Idaho Code § 67-8202), it is the intent of the City of Idaho Falls to:

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

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

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

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

The service area for all fees is the City of Idaho Falls. The Parks & Recreation fees are based on residential demand, while the Transportation, Police, and Fire/EMS fees are calculated for both residential and nonresidential development.

IDAHO DEVELOPMENT IMPACT FEE ENABLING LEGISLATION

The Enabling Legislation governs how development fees are calculated for municipalities in Idaho. All requirements of the Idaho Development Impact Fee Act (IDIFA) 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 Idaho Code § 67-8208]. The CIP requirements are summarized in this report, with detailed documentation provided in the discussion on infrastructure.

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

TischlerBise used the current infrastructure cost per service unit (i.e., existing standards), or future levels of service where appropriate, multiplied by the projected increase in service units over an appropriate planning timeframe, to yield the cost of growth-related system improvements. The relationship between these three variables can be reduced to a mathematical formula, expressed as $A \times B = C$. In section 67-8204(16), the Idaho Act simply reorganizes this formula, stating the cost per service unit (i.e., development impact fee) may not exceed the cost of growth-related system improvements divided by the number of projected service units attributable to new development (i.e., $A = C \div B$). By using existing infrastructure standards to determine the need for growth-related capital improvements, the City of Idaho Falls 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, IDIFA requires a proportionate share determination (Idaho Code § 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 IMPROVEMENTS PLANS AND DEVELOPMENT IMPACT FEES

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

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

Cost Recovery 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.

The following table summarizes the method(s) used to derive the impact fee for each type of public facility in Idaho Falls.

Figure 1. Summary of Impact Fee Methodologies

Fee Category	Service Area	Incremental Expansion	Plan-Based	Cost Recovery	Cost Allocation
Parks and Recreation	Citywide	Community & Civic Parks	n/a	Impact Fee Study	Population
Transportation	Citywide	Arterial Capacity Improvements	n/a	Impact Fee Study	Vehicle Miles Traveled (VMT)
Police	Citywide	Police Vehicles	n/a	Police Station & Impact Fee Study	Population, Nonresidential Vehicle Trips
Fire/EMS	Citywide	Station Facilities, Apparatus	Training Center Design Plans	Impact Fee Study	Fire/EMS Calls for Service

A summary of the system improvements including in the CIP for each infrastructure category included in the study is provided below. See the chapters below for further details. Additionally, the City of Idaho Falls prepared a comprehensive schedule of infrastructure improvements that are not eligible for funding by impact fees, such as replacement of existing capital improvements.

Figure 2. Parks & Recreation 10-Year Growth-Related CIP

Idaho Falls Parks & Recreation Department 10-Year Growth-Related Capital Improvement Plan					
Project	Park Type	Fiscal Year	Estimated Cost	Acres	Amenities
Dedicate Meppen Park into the City's park system	Neighborhood	2026	\$0	8	-
Install irrigation system in Meppen Park	Neighborhood	2026	\$30,000	-	-
Water Slide at the Aquatic Center	Indoor Rec Center	2026	\$450,000	-	1
Sandy Downs - Earthwork & Grading	Community	2027	\$800,000	45	-
Sandy Downs - Run Utilities throughout the Park	Community	2027	\$700,000	-	-
Sandy Downs - Irrigation system and water feature from canal	Community	2028	\$700,000	-	1
Sandy Downs - Trees & landscaping	Community	2028	\$600,000	-	5
Sandy Downs - Parking lots and roadways	Community	2029	\$800,000	-	1
Sandy Downs - South side maintenance shop	Community	2029	\$250,000	-	1
Heritage Park - Build heritage stops and water feature in park	Civic	2029	\$132,000	-	2
Sandy Downs - Restroom and concession stand in clover	Community	2030	\$400,000	-	2
Sandy Downs - 4 baseball/softball diamonds	Community	2030	\$600,000	-	4
Sandy Downs - 5 sets of soccer goals and bleachers	Community	2030	\$100,000	-	5
Sandy Downs - Install lighting on 4 baseball diamonds	Community	2031	\$800,000	-	4
Sandy Downs - 4 pickleball courts	Community	2032	\$200,000	-	4
Sandy Downs - Playground with ADA poured in place surfacing	Community	2032	\$250,000	-	1
Sandy Downs - Install lighting on 6 soccer fields	Community	2032	\$800,000	-	6
Sandy Downs - Perimeter Walking Path with benches, trees & a drinking fountain	Community	2033	\$1,000,000	-	5
John's Hole - Irrigate, turf and landscape land across canal from marina	Civic	2033	\$132,000	-	2
Northern Park - Purchase of Property	Community	2034	\$1,000,000	50	-
Parks & Recreation Impact Fee Studies	-	'30,'35	\$34,000	-	-
Total			\$9,778,000	103	44

Figure 3. Transportation 6-Year Growth-Related CIP

Transportation 6-Year Impact Fee Projects	Year	Lane Miles	Cost Estimate
Pancheri Dr & Utah Ave Right Turn Lane Improvements	2025	0.04	\$50,000
Holmes Ave and 49th E Intersection (Federal Aid, Participation with County)	2025	0.15	\$200,000
65th N and 5th E (Teton View Estates)	2025	0.40	\$600,000
Utah Ave (Eagle Ridge)	2025	0.35	\$500,000
Skyline Dr (Barnwood Estates)	2025	0.21	\$300,000
Skyline Dr (Freeway Commercial Center)	2025	0.18	\$275,000
S Holmes Ave (Southbridge)	2025	0.04	\$75,000
33rd N (Maverik)	2025	0.27	\$400,000
S Holmes (Taylorview Homes)	2025	0.04	\$75,000
15th E from 49th S along Faraday Subdivision	2026	1.53	\$1,600,000
33rd N (Recycle Road West & E of N 5th W Intersection)	2026	0.44	\$650,000
15th E and 49th S Intersection	2027	0.61	\$900,000
N 5th W Expansion from City Limits through W 33rd N	2027	1.19	\$2,600,000
5th W Ridgewood Park to Bristol Heights	2028	0.25	\$750,000
N 15th E from Yellowstone Hwy to E Iona Road	2028	1.42	\$2,600,000
25th E from Watersprings to 49th S	2029	0.97	\$1,925,000
N 5th W Expansion from W 33rd N to Pevero Drive (Consultant Design)	2029	2.56	\$3,800,000
15th E from Elk Creek to Sunny Pine	2029	0.72	\$1,100,000
15th E from Sunny Pine to 49th S	2030	1.53	\$2,275,000
Holmes from Castlerock to 49th S	2030	1.19	\$2,275,000
49th S from 25th E to Brookside	2030	0.42	\$650,000
49th S from 15th E to Holmes Ave	2030	1.00	\$1,500,000
6-Year Total		15.51	\$25,100,000

Figure 4. Police 5-Year Growth-Related CIP

Idaho Falls Police Department 5-Year Growth-Related Capital Improvement Plan						
Project	Year	Unit	Cost	Impact Fee Eligible	Proj. Impact Fee Revenue	Other Revenues
Police Station COP Debt Service	2026-2030	annual payments	\$9,993,200	\$3,306,643	\$1,616,618	\$8,376,583
Police Vehicle Additions to Fleet	2026-2030	11 units	\$1,045,000	\$1,045,000	\$1,045,000	\$0
Impact Fee Study Updates (2)	2030	-	\$16,883	\$16,883	\$16,883	\$0
Total			\$11,055,083	\$4,368,526	\$2,678,500	\$8,376,583

Figure 5. Fire/EMS 10-Year Growth-Related CIP

Idaho Falls Fire/EMS 10-Year Growth-Related Capital Improvement Plan						
Project	Year	Unit	Cost	Impact Fee Eligible	Proj. Impact Fee Revenue	Other Revenues
Fire Station #6 - Yellowstone & HWY26	2025	7,284 square feet	\$2,950,000	\$2,950,000	\$2,950,000	\$0
Station #6 Engine	2025	1 unit	\$930,000	\$930,000	\$930,000	\$0
Station #6 Ambulance	2025	1 unit	\$265,338	\$265,338	\$265,338	\$0
Station #6 Storage	2027	18,400 square feet	\$2,000,000	\$2,000,000	\$834,000	\$1,166,000
Training Facility Design & Engineering Study	2027	-	\$80,000	\$80,000	\$80,000	\$0
Fire Station #8 - TBD	2032	5,000-6,000 sq ft	\$2,200,000	\$2,200,000	\$0	\$2,200,000
Station #8 Engine	2032	1 unit	\$930,000	\$930,000	\$930,000	\$0
Station #8 Ambulance	2032	1 unit	\$265,338	\$265,338	\$265,338	\$0
Impact Fee Study Updates (2)	2030-2035	-	\$33,765	\$33,765	\$33,765	\$0
Total			\$9,654,441	\$9,654,441	\$6,288,441	\$3,366,000

MAXIMUM SUPPORTABLE DEVELOPMENT IMPACT FEES BY TYPE OF LAND USE

Figure 6 provides a schedule of the maximum supportable development impact fees by type of land use for the City of Idaho Falls. 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 City may adopt fees that are less than the amounts shown. However, a reduction in impact fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in levels of service.

The fees for residential development are to be assessed per housing unit based on the square footage of the dwelling unit. For nonresidential development, the fees are assessed per square foot of floor area. Nonresidential development categories are consistent with the terminology and definitions contained in the reference book, Trip Generation 11th Edition, published by the Institute of Transportation Engineers. Housing unit square footage and land use definitions are provided in the Appendix A. Development Type Definitions.

Figure 6. Summary of Maximum Supportable Development Impact Fees by Land Use

Housing Type	Parks & Recreation	Transp.	Police	Fire/EMS	Maximum Supportable Fee	Current Fee [1]	Change
Residential (per housing unit by square footage)							
Under 1,000	\$518	\$1,295	\$187	\$177	\$2,177	\$2,943	(\$766)
1,000 to 1,499	\$790	\$1,864	\$285	\$270	\$3,209	\$5,274	(\$2,065)
1,500 to 1,999	\$1,072	\$2,451	\$387	\$368	\$4,278	\$5,274	(\$996)
2,000 to 2,499	\$1,276	\$2,890	\$460	\$438	\$5,064	\$5,274	(\$210)
2,500 to 2,999	\$1,443	\$3,239	\$521	\$496	\$5,699	\$5,274	\$426
3,000 to 3,499	\$1,585	\$3,530	\$572	\$543	\$6,230	\$5,274	\$957
3,500 to 3,999	\$1,700	\$3,780	\$613	\$583	\$6,676	\$5,274	\$1,403
4,000 to 4,499	\$1,804	\$3,998	\$651	\$620	\$7,073	\$5,274	\$1,800
4,500 to 4,999	\$1,898	\$4,190	\$685	\$652	\$7,425	\$5,274	\$2,152
5,000 or More	\$1,977	\$4,363	\$713	\$678	\$7,731	\$5,274	\$2,458
Nonresidential (per 1,000 square feet)							
Retail	\$0	\$3,320	\$1,060	\$550	\$4,930	\$5,548	(\$618)
Office	\$0	\$1,944	\$408	\$93	\$2,445	\$1,961	\$484
Industrial	\$0	\$874	\$183	\$49	\$1,106	\$997	\$109
Institutional	\$0	\$1,932	\$406	\$1,978	\$4,316	\$3,348	\$969

[1] Note: The current fee listed for housing units less than 1,000 square feet is for multifamily development

CHANGE IN RESIDENTIAL FEE SCHEDULE

The Idaho Falls City Council and Development Impact Fee Advisory Committee have both requested that the residential impact fee schedule be changed from assessing the fee by housing type to the square footage of the housing unit. The revisions moves the assessment from two housing types (single family and multifamily) to ten size groupings, as shown in Figure 6. This report establishes the service units by size groupings. Local census data and analysis supporting these groupings can be found on page 100. This approach further refines and builds on the proportionately of the existing (2021) fee schedule.

The City Council has defined the square footage to be used in the assessment of the fee as the climate-controlled square footage of the structure. The City has determined that unfinished basements should be included in the square footage calculation for impact fee assessment. This decision was made with the consideration that unfinished basements in Idaho Falls tend to become finished basements over time, often including bedrooms which would indicate an addition to the service units being generated by that housing unit. However, many basements are finished without building permits, creating enforcement challenges and unfairness and excluding unfinished basements would penalize those who comply with permit requirements while rewarding those who do not comply. In other words, the City does not wish to discourage residents from improving their homes or create incentives to avoid building permits and assessing the impact fee when the initial construction is most equitable.

This approach ensures the "rough proportionality" as required by IDIFA and constitutional standards, recognizing that unfinished spaces typically generate future demand for City services. The City has exercised its judgment and discretion in determining to include all habitable space in the square footage calculation to maintain fairness and administrative efficiency.

The residential square footage excludes attics, crawl spaces, automobile garages, and accessory storage structures that are not climate controlled.

IDAHO DEVELOPMENT IMPACT FEE ACT (IDIFA)

The Idaho Falls Capital Improvements Plan and Development Impact Fee Study complies with IDIFA and constitutional requirements of substantial nexus and rough proportionality. The following provides a summary of a few elements that are required in IDIFA and where in the report further details can be found.

- **Land Use Assumptions.** IDIFA defines land use assumptions as “a description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a twenty (20) year period.” Idaho Code § 67-8203(16). The CIP has established the service area as one citywide area and has incorporated a variety of adopted planning documents that exceed the required 20-year planning horizon (page 89).
- **System Improvements Timeframe.** IDIFA provides that the CIP project demand for system improvements over a timeframe of 20 years or less. Idaho Code § 67-8208(1)(h). This shorter timeframe reflects the Idaho Legislature’s recognition that the CIP is a concrete, project-level planning tool used to identify and fund specific system improvements. Idaho Falls’s CIP employs a 10-year timeframe for projecting demand for system improvements.
- **Definitive Table.** IDIFA requires a CIP to include a definitive table that establishes “the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of system improvements and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial.” Idaho Code § 67-8208(1)(e). This can be found on page 81 in Figure 71. The table reflects analysis in the applicable chapter in the body of the report. Refer to those chapters for details on the calculations related to the definitive table.

- The CIP and associated impact fees address only the impacts of new development structure. Based on the Idaho Falls land use assumptions, no new agricultural uses will be allowed within the service area. Thus, there is no need to evaluate the cost of providing capital improvements to serve new agricultural land. Additionally, residential or nonresidential structures built on existing agricultural land will be assessed based on the appropriate development type in the fee schedule. For those reasons, agriculture has been excluded from the tables.
- The CIP must include a commitment “to use other available sources of revenue to cure existing system deficiencies where practical.” Idaho Code § 67-8208(2). See discussion in under “Other Funding Sources for System Improvements” on page 27.

DRAFT

KEY TERMS AND DEFINITIONS

PUBLIC FACILITIES

IDIFA authorizes local governmental entities to impose impact fees to fund certain new or expanded “public facilities” needed to serve new developments. “Public facilities” are defined to include six categories of capital expenditures (water supply, wastewater facilities, roads, storm water collection facilities, parks and open space, and public safety facilities. Idaho Code § 67-8203(24).

CAPITAL IMPROVEMENTS

Capital improvements are improvements with a useful life of 10 years or more which increase the service capacity of a public facility. Idaho Code § 67-8203(3). Capital improvements may be either “project improvements” or “system improvements.” Idaho Code §§ 67-8203(22), 67-8203(28).

SYSTEM IMPROVEMENTS

“System improvements” are a set of capital improvements identified by a governmental entity in its CIP. In contrast to “project improvements” (which serve a particular new development), system improvements serve an entire “service area” identified by the governmental entity. Idaho Code § 67-8203(28). Impact fees may be used only to fund system improvements. Idaho Code §§ 67-8203(9), 67-8210(2). Projected demand for system improvements (which drives the impact fee calculation) is based on a planning timeframe not to exceed 20 years. Idaho Code § 67-8208(1)(h).

SERVICE AREA

IDIFA requires local governmental entities to identify one or more “service areas” in which system improvements will be funded with impact fees. Idaho Code §§ 67-8203(26), 67-8208(1)(f), 67-8210(2).

Idaho Falls’s CIP identifies only one service area—the entire city. See discussion under the “Service Area” subheading under each “Impact Fee Analysis” chapter.

CAPITAL IMPROVEMENTS PLAN (CIP).

IDIFA sets out detailed procedures for the establishment of impact fees. Central to this procedure is adoption of a “capital improvements plan” (CIP) which must be developed in coordination with the development impact fee impact fee advisory committee. Idaho Code §§ 67-8203(5), 67-8206(2), 67-8208. The capital improvements plan will identify one or more “service areas” within which future growth is to be projected based on “land use assumptions” adopted by the governmental entity. The capital improvements plan identifies a set of specific “system improvements” that may be funded with impact fees. The CIP must be updated at least once every five years. Idaho Code § 67-8208(2).

This document (2025 Capital Improvements Plan and Development Impact Fee Study) serves as Idaho Falls’s 2025 CIP. It replaces Idaho Falls’s 2021 CIP.

ADVISORY COMMITTEE

IDIFA requires that a governmental entity choosing to enact an impact fee ordinance must establish a “development impact fee impact fee advisory committee.” Idaho Code § 67-8205. See discussion under “Implementation and Administration” on page 85.

LAND USE ASSUMPTIONS

The CIP must describe the land use assumptions used by the governmental entity. Idaho Code § 67-8208(1)(d). IDIFA defines “land use assumptions” as “a description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a twenty (20) year period.” Idaho Code § 67-8203(16). In contrast to this timeframe, projected demand for system improvements (which drives the impact fee calculation) is based on a planning timeframe not to exceed 20 years. Idaho Code § 67-8208(1)(h).

SERVICE UNIT

To assure proportionality, IDIFA requires that impact fees be based on a quantification of the need for system improvements generated by each category and size of development. To accomplish this, IDIFA employs the term “service unit,” which is defined as “a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements.” Idaho Code § 67-8203(27). Service units are also discussed in Idaho Code § 67-8204(16).

Service units vary depending on the category of system improvements. The service unit for parks and recreation is “persons per housing unit” (PPHU). (See “Parks & Recreation Service Units ” on page 29.) The service unit for transportation is “vehicle miles of travel” (VMT). (See “Transportation Service Units” on page 42.) The service unit for police system improvements needed for residential development is “persons per housing unit” (PPHU). The service unit for police system improvements needed for non-residential development is “non-residential vehicle trips.” (See “Police Service Units” on page 53.) The service unit for Fire/EMT is the number of “calls for service” attributable to each category of development (single family, multifamily, retail, office, industrial, and institutional). (See “Cost Allocation for Fire/EMS Infrastructure & Service Units” on page 67.)

The service unit allows the need for system improvements to be measured on an apples-to-apples basis across various types and sizes of development. For example, in this CIP, a home of under 1,000 square feet is assigned 0.99 service units, while a home of over 5,000 square feet has 3.78 service units. This reflects the fact that, on average, larger homes have more people living in them.

Thus, for example, the need for parks and recreation system improvements is broken down into (1) acres of park land, (2) number of community park amenities, and (3) number of civic park amenities. The need for each of these is then quantified for each service unit (i.e., per person). A residential home or apartment of less than 1,000 square feet will house an average of 0.99 people (0.99 service units). (See Figure 14 on page 30.) The number of service units is then multiplied by the cost of parks and recreation land and

amenities per person (with a small addition to cover the cost of the impact fee study) to determine the parks and recreation component of the impact fee.

DEFINITIVE AND CONVERSION TABLES

The CIP must include a “definitive table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of system improvements and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial.” Idaho Code § 67-8208(1)(e).

The purpose of the definitive table or tables is to display the extent of use per “service unit” for each category of system improvements. For example, for parks and recreation, the definitive table specifies the number of acres of parks and the number of park amenities per housing unit by square footage based on the persons per housing unit.

The purpose of the conversion table or tables is to take the cost per service unit for each category of system improvement and multiply that number of service units associated with each category of development. A further adjustment may then be made to reduce the fee based on the availability of other funding sources. This enables the reader to determine, for example, the cost of park system improvements needed by a single residential home of 1,000 to 1,499 square feet.

SYSTEM IMPROVEMENTS

The following section provides a summary of the growth-related demands for system improvements (and costs thereof) on which the fees are based. Each infrastructure category is discussed in turn. First, Figure 7 and Figure 8 lists the projected growth over the next ten years in Idaho Falls. Further details can be found in the Impact Fee Analysis chapters for each category system improvement.

Figure 7. Ten-Year Projected Residential Growth

Idaho Falls, ID	Base Year 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Increase
Population [1]	69,538	71,022	72,507	73,992	75,477	76,962	78,446	79,931	81,416	82,901	84,386	14,848
Percent Increase		2.1%	2.1%	2.0%	2.0%	2.0%	1.9%	1.9%	1.9%	1.8%	1.8%	21.4%
Housing Units [2]												
Single Family	20,340	20,699	21,058	21,417	21,776	22,135	22,494	22,853	23,212	23,571	23,930	3,590
Multifamily	8,315	8,582	8,849	9,116	9,383	9,650	9,917	10,184	10,451	10,718	10,985	2,670
Total Housing Units	28,654	29,280	29,906	30,532	31,158	31,784	32,410	33,036	33,662	34,288	34,914	6,260

[1] Population growth is based on housing development and persons per housing unit factors

[2] The building permit annual average without 2024 is assumed to continue over the next ten years

Figure 8. Ten-Year Projected Nonresidential Growth

Idaho Falls, ID	Base Year 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Increase
Jobs [1]												
Retail	13,990	14,235	14,480	14,725	14,970	15,215	15,460	15,705	15,950	16,195	16,440	2,450
Office	18,013	18,422	18,832	19,241	19,650	20,059	20,469	20,878	21,287	21,696	22,106	4,093
Industrial	10,724	10,933	11,141	11,350	11,559	11,767	11,976	12,185	12,393	12,602	12,811	2,087
Institutional	13,677	14,083	14,488	14,894	15,299	15,705	16,110	16,516	16,921	17,327	17,732	4,055
Total	56,404	57,672	58,941	60,209	61,478	62,746	64,015	65,283	66,552	67,820	69,089	12,685
Percent Increase		2.2%	2.2%	2.2%	2.1%	2.1%	2.0%	2.0%	1.9%	1.9%	1.9%	22.5%
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	6,002	6,117	6,232	6,348	6,463	6,578	6,694	6,809	6,924	7,040	7,155	1,153
Office	6,046	6,172	6,298	6,424	6,549	6,675	6,801	6,926	7,052	7,178	7,304	1,257
Industrial	6,615	6,747	6,880	7,013	7,146	7,279	7,411	7,544	7,677	7,810	7,943	1,328
Institutional	4,835	4,977	5,119	5,261	5,403	5,545	5,687	5,829	5,971	6,113	6,255	1,420
Total	23,498	24,014	24,530	25,045	25,561	26,077	26,593	27,109	27,624	28,140	28,656	5,158

[1] Source: Bonneville Metropolitan Planning Organization; American Census Bureau OnTheMap

[2] Source: TischlerBise analysis; Institute of Transportation Engineers, [Trip Generation](#), 2021

Idaho Code § 67-8208(1) details items necessary in a CIP and the following project lists conform to the requirements.

- *Identification of all sources and levels of funding available to the governmental entity for the financing of the system improvements;*
- *A schedule setting forth estimated dates for commencing and completing construction of all improvements identified in the capital improvements plan.*

IDIFA requires that the CIP be updated regularly, at least once every five years (Idaho Code § 67-8208(2)). This report projects revenue and fees based on a forecast up to ten years (five years for police system improvements, six years for transportation improvements, and ten years for the others) 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 Improvements Plans included in this study will occur within five years.

A summary of the impact fee related system improvements for each infrastructure category included in the CIP is provided below. Additionally, the City of Idaho Falls prepared a comprehensive schedule of infrastructure improvements that are not eligible for funding by impact fees, such as replacement of existing capital improvements.

PARKS & RECREATION SYSTEM IMPROVEMENTS

To serve projected growth at current levels of service for the next ten years the City will need to provide approximately 85 community park acres, 30 community park amenities, and 3 civic park amenities. Listed in Figure 9 and Figure 10 is the ten-year CIP for park expansion. The Parks & Recreation Department has prepared a long-range 23-Year CIP, but only the first ten years are included in this analysis. The long-range plan can be shared when requested. The planned, ten-year system improvements meet and slightly exceed the growth-related needs to continue providing the current level of service. Impact fees are calculated and collected only at the current level of service. Accordingly, the City will use other revenues to fully fund the projects or delay the projects for when impact fee revenues are available.

The CIP includes a neighborhood park expansion project which was being collected for in the previous impact fee study. The City is moving to remove neighborhood parks from its impact fee collection but can provide funding for the project with previously collected impact fees.

Similarly, the CIP includes a couple of indoor recreation center projects which were being collected for in the previous impact fee study. The City is moving to remove recreation facilities from its impact fee collection but can fund a project with the previously collected impact fees.

The CIP will be reviewed annually to ensure the project list reflects growth trends and, at City Council discretion, the CIP can be revised. Through the impact fee adoption, the City is committing to continue the current level of service and City Council may replace projects on the list as long as it is consistent with the total expansion plan needed to accommodate future growth.

Figure 9. Parks & Recreation 10-Year Growth-Related System Improvements – Acres & Amenities

Idaho Falls Parks & Recreation Department 10-Year Growth-Related Capital Improvement Plan					
Project	Park Type	Fiscal Year	Estimated Cost	Acres	Amenities
Dedicate Meppen Park into the City's park system	Neighborhood	2026	\$0	8	-
Install irrigation system in Meppen Park	Neighborhood	2026	\$30,000	-	-
Water Slide at the Aquatic Center	Indoor Rec Center	2026	\$450,000	-	1
Sandy Downs - Earthwork & Grading	Community	2027	\$800,000	45	-
Sandy Downs - Run Utilities throughout the Park	Community	2027	\$700,000	-	-
Sandy Downs - Irrigation system and water feature from canal	Community	2028	\$700,000	-	1
Sandy Downs - Trees & landscaping	Community	2028	\$600,000	-	5
Sandy Downs - Parking lots and roadways	Community	2029	\$800,000	-	1
Sandy Downs - South side maintenance shop	Community	2029	\$250,000	-	1
Heritage Park - Build heritage stops and water feature in park	Civic	2029	\$132,000	-	2
Sandy Downs - Restroom and concession stand in clover	Community	2030	\$400,000	-	2
Sandy Downs - 4 baseball/softball diamonds	Community	2030	\$600,000	-	4
Sandy Downs - 5 sets of soccer goals and bleachers	Community	2030	\$100,000	-	5
Sandy Downs - Install lighting on 4 baseball diamonds	Community	2031	\$800,000	-	4
Sandy Downs - 4 pickleball courts	Community	2032	\$200,000	-	4
Sandy Downs - Playground with ADA poured in place surfacing	Community	2032	\$250,000	-	1
Sandy Downs - Install lighting on 6 soccer fields	Community	2032	\$800,000	-	6
Sandy Downs - Perimeter Walking Path with benches, trees & a drinking fountain	Community	2033	\$1,000,000	-	5
John's Hole - Irrigate, turf and landscape land across canal from marina	Civic	2033	\$132,000	-	2
Northern Park - Purchase of Property	Community	2034	\$1,000,000	50	-
Parks & Recreation Impact Fee Studies	-	'30,'35	\$34,000	-	-
Total			\$9,778,000	103	44

Figure 10. Parks & Recreation 10-Year Growth-Related System Improvements – Funding Projections

Idaho Falls Parks & Recreation Department 10-Year Growth-Related Capital Improvement Plan					
Project	Park Type	Fiscal Year	Estimated Cost	Proj. Impact Fee Revenue [1]	Other Revenues
Dedicate Meppen Park into the City's park system	Neighborhood	2026	\$0	\$0	\$0
Install irrigation system in Meppen Park	Neighborhood	2026	\$30,000	\$30,000	\$0
Water Slide at the Aquatic Center	Indoor Rec Center	2026	\$450,000	\$450,000	\$0
Sandy Downs - Earthwork & Grading	Community	2027	\$800,000	\$800,000	\$0
Sandy Downs - Run Utilities throughout the Park	Community	2027	\$700,000	\$700,000	\$0
Sandy Downs - Irrigation system and water feature from canal	Community	2028	\$700,000	\$700,000	\$0
Sandy Downs - Trees & landscaping	Community	2028	\$600,000	\$600,000	\$0
Sandy Downs - Parking lots and roadways	Community	2029	\$800,000	\$800,000	\$0
Sandy Downs - South side maintenance shop	Community	2029	\$250,000	\$250,000	\$0
Heritage Park - Build heritage stops and water feature in park	Civic	2029	\$132,000	\$132,000	\$0
Sandy Downs - Restroom and concession stand in clover	Community	2030	\$400,000	\$400,000	\$0
Sandy Downs - 4 baseball/softball diamonds	Community	2030	\$600,000	\$600,000	\$0
Sandy Downs - 5 sets of soccer goals and bleachers	Community	2030	\$100,000	\$100,000	\$0
Sandy Downs - Install lighting on 4 baseball diamonds	Community	2031	\$800,000	\$800,000	\$0
Sandy Downs - 4 pickleball courts	Community	2032	\$200,000	\$200,000	\$0
Sandy Downs - Playground with ADA poured in place surfacing	Community	2032	\$250,000	\$250,000	\$0
Sandy Downs - Install lighting on 6 soccer fields	Community	2032	\$800,000	\$800,000	\$0
Sandy Downs - Perimeter Walking Path with benches, trees & a drinking fountain	Community	2033	\$1,000,000	\$1,000,000	\$0
John's Hole - Irrigate, turf and landscape land across canal from marina	Civic	2033	\$132,000	\$59,000	\$73,000
Northern Park - Purchase of Property	Community	2034	\$1,000,000	\$600,000	\$400,000
Parks & Recreation Impact Fee Studies	-	'30,'35	\$34,000	\$34,000	\$0
Total			\$9,778,000	\$9,305,000	\$473,000

[1] Impact fee revenue includes the previously collected, but not yet used fund balance

10-Year Parks & Recreation CIP Cost	\$9,778,000
Projected 10-Year Impact Fee Revenue [1]	\$9,305,000
Other Revenues	\$473,000

TRANSPORTATION SYSTEM IMPROVEMENTS

The transportation development impact fee is based on the incremental expansion approach which examines the current level of service and City's committed level of service of the arterial roadway network. To serve projected growth, the City has identified arterial expansion projects to be completed over the next six years Figure 11. Shown in the body of the report, the City's CIP commitment is approximately 80 percent of the growth-related need at current level of service. To ensure that future development is not assessed a fee which is greater than what will be provided, the impact fee is calculated based on the lower committed level of service.

Furthermore, there is a reduction in the impact fees to account for federal grants funding a portion of the CIP. This results in a gap in funding from impact fees, but those other revenues will fund the gap. Lastly, the funding arrangement for each project will be determined by City staff based on its impact fee eligibility portion and available grant funding.

The project list included in this report has been prepared based on the City's best guess on how and where development will occur throughout the city. The transportation CIP will be reviewed, at least, annually to ensure the project list reflects growth trends and, at City Council discretion, the CIP can be revised. Through the impact fee adoption, the City is committing to the 15.51 lane miles (if growth occurs as expected) over the next six years and City Council may replace projects on the list as long as it is consistent with the total expansion plan.

Figure 11. Transportation 6-Year System Improvements

Transportation 6-Year Impact Fee Projects	Year	Lane Miles	Cost Estimate
Pancheri Dr & Utah Ave Right Turn Lane Improvements	2025	0.04	\$50,000
Holmes Ave and 49th E Intersection (Federal Aid, Participation with County)	2025	0.15	\$200,000
65th N and 5th E (Teton View Estates)	2025	0.40	\$600,000
Utah Ave (Eagle Ridge)	2025	0.35	\$500,000
Skyline Dr (Barnwood Estates)	2025	0.21	\$300,000
Skyline Dr (Freeway Commercial Center)	2025	0.18	\$275,000
S Holmes Ave (Southbridge)	2025	0.04	\$75,000
33rd N (Maverik)	2025	0.27	\$400,000
S Holmes (Taylorview Homes)	2025	0.04	\$75,000
15th E from 49th S along Faraday Subdivision	2026	1.53	\$1,600,000
33rd N (Recycle Road West & E of N 5th W Intersection)	2026	0.44	\$650,000
15th E and 49th S Intersection	2027	0.61	\$900,000
N 5th W Expansion from City Limits through W 33rd N	2027	1.19	\$2,600,000
5th W Ridgewood Park to Bristol Heights	2028	0.25	\$750,000
N 15th E from Yellowstone Hwy to E Iona Road	2028	1.42	\$2,600,000
25th E from Watersprings to 49th S	2029	0.97	\$1,925,000
N 5th W Expansion from W 33rd N to Pevero Drive (Consultant Design)	2029	2.56	\$3,800,000
15th E from Elk Creek to Sunny Pine	2029	0.72	\$1,100,000
15th E from Sunny Pine to 49th S	2030	1.53	\$2,275,000
Holmes from Castlerock to 49th S	2030	1.19	\$2,275,000
49th S from 25th E to Brookside	2030	0.42	\$650,000
49th S from 15th E to Holmes Ave	2030	1.00	\$1,500,000
6-Year Total		15.51	\$25,100,000
6-Year Transportation CIP Cost			\$25,100,000
Projected 6-Year Impact Fee Revenue			\$15,864,600
Other Revenues (including federal grants [25%])			\$9,235,400

POLICE SYSTEM IMPROVEMENTS

The police development impact fee is based on the expanded level of service from the new police station (and related debt payments) and the current level of service for police vehicles. The CIP covers the next five years. Since the police station is projected to reach capacity starting in 2032 the City will need to evaluate police facility needs beyond repayment of the COP in the following impact fee study in five years (2030). Furthermore, only a portion of the future debt service for the COP that was issued for the police station is considered impact fee eligible. Also, a credit included to ensure there is no double payment reduces the projected impact fee revenue for the COP payments. To serve the projected growth at current levels of service, the City will need to expand its fleet by 11 units over the next five years as well.

Figure 12. Police 5-Year Growth-Related System Improvements

Idaho Falls Police Department 5-Year Growth-Related Capital Improvement Plan						
Project	Year	Unit	Cost	Impact Fee Eligible	Proj. Impact Fee Revenue	Other Revenues
Police Station COP Debt Service	2026-2030	annual payments	\$9,993,200	\$3,306,643	\$1,701,618	\$8,291,583
Police Vehicle Additions to Fleet	2026-2030	11 units	\$1,045,000	\$1,045,000	\$1,045,000	\$0
Impact Fee Study Updates (2)	2030	-	\$16,883	\$16,883	\$16,883	\$0
Total			\$11,055,083	\$4,368,526	\$2,763,500	\$8,291,583
5-Year Impact Fee Eligible Costs						\$4,368,526
Projected 5-Year Impact Fee Revenue						\$2,763,500
Other Revenues (including general funds for COP)						\$8,291,583

FIRE/EMS CAPITAL SYSTEM IMPROVEMENTS

The fire/EMS development impact fee is based on the current level of service for facilities and apparatus. To serve the projected growth at current levels of service, the City will need to add approximately 9,000 square feet of facility space and 4 fleet units. Listed in Figure 13 are the system improvements for fire/EMS infrastructure identified by Idaho Falls. As noted in the figure, the projected impact fee revenue is anticipated to fund Fire Station #6, a portion of the Station #6 storage needs, the 4 additional fleet units, the training facility design plans, and future impact fee studies. However, a portion of the storage project and Fire Station #8 will not be able to be funded through impact fees over the next ten years. To fund these projects that go above and beyond the growth-related need at current level of service, the City will have to raise other revenues or delay the projects for when impact fee revenues are available.

Figure 13. Fire/EMS 10-Year Growth-Related System Improvements

Idaho Falls Fire/EMS 10-Year Growth-Related Capital Improvement Plan						
Project	Year	Unit	Cost	Impact Fee Eligible	Proj. Impact Fee Revenue	Other Revenues
Fire Station #6 - Yellowstone & HWY26	2025	7,284 square feet	\$2,950,000	\$2,950,000	\$2,950,000	\$0
Station #6 Engine	2025	1 unit	\$930,000	\$930,000	\$930,000	\$0
Station #6 Ambulance	2025	1 unit	\$265,338	\$265,338	\$265,338	\$0
Station #6 Storage	2027	18,400 square feet	\$2,000,000	\$2,000,000	\$834,000	\$1,166,000
Training Facility Design & Engineering Study	2027	-	\$80,000	\$80,000	\$80,000	\$0
Fire Station #8 - TBD	2032	5,000-6,000 sq ft	\$2,200,000	\$2,200,000	\$0	\$2,200,000
Station #8 Engine	2032	1 unit	\$930,000	\$930,000	\$930,000	\$0
Station #8 Ambulance	2032	1 unit	\$265,338	\$265,338	\$265,338	\$0
Impact Fee Study Updates (2)	2030-2035	-	\$33,765	\$33,765	\$33,765	\$0
Total			\$9,654,441	\$9,654,441	\$6,288,441	\$3,366,000
				10-Year Impact Fee Eligible Costs	\$9,654,441	
				Projected 10-Year Impact Fee Revenue	\$6,288,441	
				Other Revenues	\$3,366,000	

OTHER FUNDING SOURCES FOR SYSTEM IMPROVEMENTS

IDIFA requires the City to make a “commitment by the governmental entity to use other available sources of revenue to cure existing system deficiencies where practical.” Idaho Code § 67-8208(1)(b). In addition, IDIFA requires local governments to consider: “The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation. The governmental entity shall develop a plan for alternative sources of revenue.” Idaho Code § 67-8207(2)(h).

The following are other sources of revenue that were accounted for in the impact fee study:

- Third-party private contributions may be available to the City to build a new indoor recreation center. These contributions have the potential of fully funding the new facility, resulting indoor recreation centers being removed from future impact fee collection.
- Idaho Falls continues to pursue grants for transportation expansion projects. City staff estimate this accounts for 25 percent of their growth-related CIP. As a result, a credit is included in the transportation impact fee to account for the additional revenue.
- The City issued a Certificate of Participation (COP) to fund the police station expansion project. Future impact fees will fund the growth-related share of the annual debt service payments. While general fund revenue will fund the remaining share. Conservatively, a credit is included in the impact fee analysis to account for future residents’ portion of the COP payments.
- Lastly, the City of Idaho Falls has existing balances in its impact fee funds. These funds will be used in the future to fund the City’s CIPs. To ensure that the impact fees are only capturing the unfunded cost burden to the City’s budget, a credit is included to account for these revenue sources. Further details can be found in the body of the report.

Funding sources are also discussed under the “Funding Sources” and “Impact Fee Credit Analysis” subheadings within each of the “Impact Fee Analysis” chapters.

Idaho Falls has committed to using these and other available funding sources to cure existing system deficiencies.

PARKS & RECREATION - IMPACT FEE ANALYSIS

The Parks & Recreation 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. Parks & Recreation capital improvements are allocated 100 percent to residential development. In other words, retail, office, industrial, and institutional developments are not deemed to increase the need for parks and recreation system improvements.

The parks & recreation infrastructure components included in the impact fee analysis are:

- Community parks – land and amenities
- Civic parks – amenities
- Share of the development impact fee

Notably, the City is moving to remove “neighborhood parks” from its impact fee collection. This is consistent with their focuses on community and civic parks. Additionally, the operating cost to maintain future small, scale neighborhood parks was considered by the City when making this decision.

Similarly, the updated impact fee program removes “indoor recreation centers” from the collection. In the future, third-party private contributions may be available to the City to build a new indoor recreation center. These contributions have the potential of fully funding the new facility, negating the need for additional impact fee revenue.

PARKS & RECREATION FUNDING SOURCES

The City has studied various ways of providing the funding for Parks & Recreation facilities. The sources of revenue for Parks & Recreation are General Fund revenues, grants, or impact fees. In comparing an equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received, the City has determined that impact fees are the most equitable way of financing the growth-related Parks & Recreation facilities.

IDIFA requires that local governments must consider available and alternative sources of funding for system improvements. Idaho Code §§ 67-8207(2)(h) and 67-8208(1)(b). Currently, there is an existing fund balance in the Parks & Recreation Development Impact Fee Fund which will be used towards the funding of system improvements. To ensure that the impact fees are only capturing the cost burden to the City’s budget, a credit is included to account for these revenue sources. Further details can be found below in this chapter. 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.

In accordance with Idaho Code § 67-8207(2)(h), if any maintenance or repair is required, these costs will need to be funded by other sources, such as property taxes, because replacement and addressing existing deficiencies are not eligible to be funded with impact fees. The City Council retains discretion and

authority to fund deficiencies through the City's annual CIP budget process, accumulate savings annually, or through the deferred maintenance budget annually appropriated to the Parks & Recreation Department for these sorts of expenses.

EXISTING PARKS & RECREATION FACILITY DEFICIENCY ANALYSIS

Idaho Code § 67-8208 (1)(a) requires a CIP to include:

A general description of all existing public facilities and their existing deficiencies within the service area or areas of the governmental entity and a reasonable estimate of all costs and a plan to develop the funding resources related to curing the existing deficiencies including, but not limited to, the upgrading, updating, improving, expanding or replacing of such facilities to meet existing needs and usage;

In the following chapter the current level of service for Parks & Recreation infrastructure is examined. The resulting impact fee is calculated based on the levels of service the City of Idaho Falls is providing to the existing demand. As a result, there is no existing deficiency between the level of service being provided to current residents and the level of service that is being assessed in the impact fee. Thus, no other revenues are required to address facility deficiencies.

PARKS SERVICE AREA

The City's previous and future capital planning and service levels for parks and recreation services are evaluated at a citywide basis. Additionally, the projects in the CIP provide a benefit to all future residents throughout the City. Thus, the service area for the Parks & Recreation CIP and resulting impact fees is one citywide area.

PARKS & RECREATION SERVICE UNITS

The service units for the Parks & Recreation development impact fee are the persons per housing unit (PPHU) for residential development by the square footage of the dwelling unit. Figure 14 lists the PPHU factors for the size groupings included in the impact fee study. Details on the PPHU factors can be found in the Appendix C. Demographic Assumptions. The determined consumption of system improvement by land use are found by comparing the persons per housing unit and system improvement levels of service calculated in the following section.

Figure 14. Parks & Rec Ratio of Service Units and System Improvement Consumption by Land Use

Housing Size (dwelling sq. ft.)	Parks & Recreation			
	Persons per Housing Unit	Community Park Acres	Community Park Amenities	Civic Park Amenities
Under 1,000	0.99	0.0057	0.0020	0.0002
1,000 to 1,499	1.51	0.0087	0.0031	0.0003
1,500 to 1,999	2.05	0.0118	0.0042	0.0004
2,000 to 2,499	2.44	0.0140	0.0050	0.0005
2,500 to 2,999	2.76	0.0158	0.0057	0.0006
3,000 to 3,499	3.03	0.0174	0.0062	0.0006
3,500 to 3,999	3.25	0.0187	0.0067	0.0007
4,000 to 4,499	3.45	0.0198	0.0071	0.0007
4,500 to 4,999	3.63	0.0208	0.0075	0.0007
5,000 or More	3.78	0.0217	0.0078	0.0008

Development Type (per 1,000 sq. ft.)	Parks & Recreation			
	Service Units	Community Park Acres	Community Park Amenities	Civic Park Amenities
Retail	n/a	n/a	n/a	n/a
Office/Service	n/a	n/a	n/a	n/a
Industrial	n/a	n/a	n/a	n/a
Institutional	n/a	n/a	n/a	n/a

The CIP and associated impact fees address only the impacts of new development structure. Based on the Idaho Falls land use assumptions, no new agricultural uses will be allowed within the service area. Thus, there is no need to evaluate the cost of providing capital improvements to serve new agricultural land. Additionally, residential or nonresidential structures built on existing agricultural land will be assessed based on the appropriate development type in the fee schedule. For those reasons, agriculture has been excluded from the table.

PARKS & RECREATION LEVEL OF SERVICE AND COST ANALYSIS

Idaho Code § 67-8208(1)(c) requires a CIP to include:

An analysis of the total capacity, the level of current usage, and commitments for usage of capacity of existing capital improvements, which shall be prepared by a qualified professional planner or by a qualified engineer licensed to perform engineering services in this state.

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

COMMUNITY PARKS

Listed in Figure 15, there are a total of 389.8 acres and 143 park amenities within the community parks. With a population of 69,538 the level of service is found to be 5.74 acres per 1,000 persons (389.8 acres / 69,538 residents = 5.74 acres per 1,000 persons) and 2.06 amenities per 1,000 persons. The level of service

is combined with anticipated cost to purchase and improve community park land and average cost of existing park amenities to find the capital cost per person. As a result, the capital cost per person is \$344 for community park land (5.74 acres per 1,000 persons x \$60,000 per acre = \$344 per person, rounded) and \$233 per person for community park amenities.

Figure 15. Parks Level of Service & Cost Analysis – Community Parks

Community Parks	Acres	Park Amenities	Park Amenities Value [1]
Central Park	8.1	5	\$885,092
Civitan Park	3.0	5	\$599,796
Community Park	30.3	10	\$1,598,684
Compass Academy Skate Park	0.5	1	\$200,000
Esquire Acres Park	10.4	7	\$643,796
Freeman Park	60.8	10	\$1,135,592
Highland Park and Melaleuca	4.3	5	\$599,796
Lincoln Park	6.4	8	\$1,036,092
North Tourist Park	2.1	3	\$252,500
Reinhart Park	9.3	5	\$599,796
Rollandet Park	8.4	6	\$1,201,388
Ryder Park	39.5	5	\$295,500
Snake River Animal Park	2.5	4	\$214,500
Soccer Complex - Old Butte	85.8	18	\$883,500
South Tourist Park	9.7	3	\$352,500
Sugar Mill Substation Park	7.6	5	\$760,092
Sunnyside Park	20.4	16	\$1,747,388
Tauphaus Park	76.1	17	\$2,400,684
Tennis Courts IFHS	0.5	4	\$240,000
Tennis Courts SHHS	0.5	4	\$240,000
Troy Ave Storm Pond	12.8	2	\$318,796
Total	398.8	143	\$16,205,492

<i>Level-of-Service Standards</i>	Land	Amenities
Residential Share	100%	100%
Share of Acreage and Improvements	398.8	143
2025 Population	69,538	69,538
Acres/Improvements per 1,000 Persons	5.74	2.06

<i>Cost Analysis</i>	Land	Amenities
Acres/Improvements per 1,000 Persons	5.74	2.06
Average Cost per Acre/Improvement [2]	\$60,000	\$113,000
Capital Cost Per Person	\$344	\$233

[1] Source: City of Idaho Falls Parks & Recreation

[2] Source: Based on available information regarding land costs in Idaho Falls, City staff anticipates future park land to cost \$30,000 per acre plus an additional \$30,000 per acre to prepare the land for amenities.

CIVIC PARKS

Listed in Figure 16, there are a total of 14 park amenities within the civic parks. With a population of 69,538 the level of service is found to be 0.20 amenities per 1,000 persons. The level of service is combined with the average cost of existing park amenities to find the capital cost per person. As a result, the capital cost per person is \$13 per person for civic park amenities.

Figure 16. Parks Level of Service & Cost Analysis – Civic Parks

Civic Parks	Acres	Park Amenities	Park Amenities Value [1]
Capital Park-South	5.2	4	\$283,500
Civitan Plaza	0.1	1	\$2,500
Eagle Rock Plaza	0.5	3	\$183,500
River Walk Eastside	10.4	2	\$152,500
River Walk Westside	11.8	2	\$152,500
Rock Garden @ Taylor Crossing (Spring Hills)	0.8	2	\$152,500
Total	28.7	14	\$927,000

<i>Level-of-Service Standards</i>	<i>Amenities</i>
Residential Share	100%
Share of Acreage and Improvements	14
2025 Population	69,538
Acres/Improvements per 1,000 Persons	0.20

<i>Cost Analysis</i>	<i>Amenities</i>
Acres/Improvements per 1,000 Persons	0.20
Average Cost per Acre/Improvement [1]	\$66,000
Capital Cost Per Person	\$13

[1] Source: City of Idaho Falls Parks & Recreation

SHARE OF THE DEVELOPMENT IMPACT FEE STUDY

In accordance with IDIFA (Idaho Code § 67-8208(1)), Idaho Falls is authorized to recover the cost of the impact fee study through the collection of future impact fees. The cost of the Parks & Recreation portion of the study is \$16,883. An impact fee study must be completed every five years, so the attributed cost is compared to the five-year projected increase in population. As a result, the cost per person is \$2.

Figure 17. Parks Share of the Development Impact Fee Study

Impact Fee Study Park Portion	5-Year Population Increase	Cost per Person
\$16,883	7,424	\$2

PARKS & RECREATION CAPITAL IMPROVEMENTS NEEDED TO SERVE GROWTH

Idaho Code §§ 67-8208(1)(f) to (h) requires a CIP to include:

- A description of all system improvements and their costs necessitated by and attributable to new development in the service area based on the approved land use assumptions, to provide a level of service not to exceed the level of service adopted in the development impact fee ordinance;
- The total number of service units necessitated by and attributable to new development within the service area based on the approved land use assumptions and calculated in accordance with generally accepted engineering or planning criteria;
- The projected demand for system improvements required by new service units projected over a reasonable period of time not to exceed twenty (20) years;

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 infrastructure and estimated costs over a specified period needed to maintain levels of service for expected unit increases.

The current levels of service per 1,000 persons for each park infrastructure category are combined with the population projections to illustrate the need for new park infrastructure. Shown in Figure 18, over the next ten years are the needs for 85.2 new community park acres, 30.6 community park amenities, and 2.9 civic park amenities, totaling \$8.7 million. Each category is the product of projected need and average cost per unit type discussed in the levels of service section above.

Figure 18. Projected Demand for Park Infrastructure

Level of Service and Cost Factors					
Community Park LOS	5.74	acres	2.06	improvements	per 1,000 persons
Civic Park LOS	-		0.20	improvements	per 1,000 persons

Community Park Costs	\$60,000	per acre	\$113,000	per amenity	
Civic Park Costs	-		\$66,000	per amenity	

Year		Population	Community Park Acres	Community Park Amenities	Civic Park Amenities
Base	2025	69,538	399.1	143.2	13.9
Year 1	2026	71,022	407.6	146.3	14.2
Year 2	2027	72,507	416.1	149.3	14.5
Year 3	2028	73,992	424.7	152.4	14.7
Year 4	2029	75,477	433.2	155.4	15.0
Year 5	2030	76,962	441.7	158.5	15.3
Year 6	2031	78,446	450.2	161.5	15.6
Year 7	2032	79,931	458.8	164.6	15.9
Year 8	2033	81,416	467.3	167.7	16.2
Year 9	2034	82,901	475.8	170.7	16.5
Year 10	2035	84,386	484.3	173.8	16.8
Ten-Year Increase		14,848	85.2	30.6	2.9
Growth Related Costs			\$5,112,000	\$3,457,800	\$191,400
Total Parks & Recreation Ten-Year Growth-Related Cost			\$8,761,200		

PARKS & RECREATION SYSTEM IMPROVEMENTS

The Parks & Recreation development impact fee is based on the existing level of service provided for community and civic parks. The development impact fee is calculated for residential development. To serve projected growth at current levels of service for the next ten years the City will need to provide approximately 85 community park acres, 30 community park amenities, and 3 civic park amenities.

Listed in Figure 19 and Figure 20 are the ten-year system improvements for park expansion. The Parks & Recreation Department has prepared a long-range 23-year plan of system improvements, but only the first ten years are included in this CIP analysis. The long-range plan can be shared when requested.

The ten-year system improvements meet and slightly exceed the growth-related needs to continue providing the current level of service. Impact fees are calculated and collected at the current level of service. Accordingly, the City will use other revenues to fully fund the projects or delay the projects for when impact fee revenues are available. This gap in funding is reflected in the “other revenues” column displayed in Figure 20.

The 2021 CIP included a neighborhood park expansion project which was being collected for in the previous impact fee study. The City is moving to remove neighborhood parks from its impact fee collection but can provide funding for the project with previously collected impact fees.

Similarly, the 2021 CIP included a couple of indoor recreation center projects which were being collected for in the previous impact fee study. The City is moving to remove recreation facilities from its impact fee collection but can fund a project with the previously collected impact fees.

The 2025 CIP will be reviewed annually to ensure the project list reflects growth trends and, at City Council discretion, the CIP can be revised. Through the impact fee adoption, the City is committing to continue the current level of service and City Council may replace projects on the list as long as it is consistent with the total expansion plan needed to accommodate future growth.

Figure 19. Parks & Recreation 10-Year Growth-Related System Improvements – Acres and Amenities

Idaho Falls Parks & Recreation Department 10-Year Growth-Related Capital Improvement Plan					
Project	Park Type	Fiscal Year	Estimated Cost	Acres	Amenities
Dedicate Meppen Park into the City's park system	Neighborhood	2026	\$0	8	-
Install irrigation system in Meppen Park	Neighborhood	2026	\$30,000	-	-
Water Slide at the Aquatic Center	Indoor Rec Center	2026	\$450,000	-	1
Sandy Downs - Earthwork & Grading	Community	2027	\$800,000	45	-
Sandy Downs - Run Utilities throughout the Park	Community	2027	\$700,000	-	-
Sandy Downs - Irrigation system and water feature from canal	Community	2028	\$700,000	-	1
Sandy Downs - Trees & landscaping	Community	2028	\$600,000	-	5
Sandy Downs - Parking lots and roadways	Community	2029	\$800,000	-	1
Sandy Downs - South side maintenance shop	Community	2029	\$250,000	-	1
Heritage Park - Build heritage stops and water feature in park	Civic	2029	\$132,000	-	2
Sandy Downs - Restroom and concession stand in clover	Community	2030	\$400,000	-	2
Sandy Downs - 4 baseball/softball diamonds	Community	2030	\$600,000	-	4
Sandy Downs - 5 sets of soccer goals and bleachers	Community	2030	\$100,000	-	5
Sandy Downs - Install lighting on 4 baseball diamonds	Community	2031	\$800,000	-	4
Sandy Downs - 4 pickleball courts	Community	2032	\$200,000	-	4
Sandy Downs - Playground with ADA poured in place surfacing	Community	2032	\$250,000	-	1
Sandy Downs - Install lighting on 6 soccer fields	Community	2032	\$800,000	-	6
Sandy Downs - Perimeter Walking Path with benches, trees & a drinking fountain	Community	2033	\$1,000,000	-	5
John's Hole - Irrigate, turf and landscape land across canal from marina	Civic	2033	\$132,000	-	2
Northern Park - Purchase of Property	Community	2034	\$1,000,000	50	-
Parks & Recreation Impact Fee Studies	-	'30,'35	\$34,000	-	-
Total			\$9,778,000	103	44

[1] Impact fee revenue includes the previously collected, but not yet used fund balance

Figure 20. Parks & Recreation 10-Year Growth-Related System Improvements – Funding Projections

Idaho Falls Parks & Recreation Department 10-Year Growth-Related Capital Improvement Plan					
Project	Park Type	Fiscal Year	Estimated Cost	Proj. Impact Fee Revenue [1]	Other Revenues
Dedicate Meppen Park into the City's park system	Neighborhood	2026	\$0	\$0	\$0
Install irrigation system in Meppen Park	Neighborhood	2026	\$30,000	\$30,000	\$0
Water Slide at the Aquatic Center	Indoor Rec Center	2026	\$450,000	\$450,000	\$0
Sandy Downs - Earthwork & Grading	Community	2027	\$800,000	\$800,000	\$0
Sandy Downs - Run Utilities throughout the Park	Community	2027	\$700,000	\$700,000	\$0
Sandy Downs - Irrigation system and water feature from canal	Community	2028	\$700,000	\$700,000	\$0
Sandy Downs - Trees & landscaping	Community	2028	\$600,000	\$600,000	\$0
Sandy Downs - Parking lots and roadways	Community	2029	\$800,000	\$800,000	\$0
Sandy Downs - South side maintenance shop	Community	2029	\$250,000	\$250,000	\$0
Heritage Park - Build heritage stops and water feature in park	Civic	2029	\$132,000	\$132,000	\$0
Sandy Downs - Restroom and concession stand in clover	Community	2030	\$400,000	\$400,000	\$0
Sandy Downs - 4 baseball/softball diamonds	Community	2030	\$600,000	\$600,000	\$0
Sandy Downs - 5 sets of soccer goals and bleachers	Community	2030	\$100,000	\$100,000	\$0
Sandy Downs - Install lighting on 4 baseball diamonds	Community	2031	\$800,000	\$800,000	\$0
Sandy Downs - 4 pickleball courts	Community	2032	\$200,000	\$200,000	\$0
Sandy Downs - Playground with ADA poured in place surfacing	Community	2032	\$250,000	\$250,000	\$0
Sandy Downs - Install lighting on 6 soccer fields	Community	2032	\$800,000	\$800,000	\$0
Sandy Downs - Perimeter Walking Path with benches, trees & a drinking fountain	Community	2033	\$1,000,000	\$1,000,000	\$0
John's Hole - Irrigate, turf and landscape land across canal from marina	Civic	2033	\$132,000	\$59,000	\$73,000
Northern Park - Purchase of Property	Community	2034	\$1,000,000	\$600,000	\$400,000
Parks & Recreation Impact Fee Studies	-	'30,'35	\$34,000	\$34,000	\$0
Total			\$9,778,000	\$9,305,000	\$473,000

[1] Impact fee revenue includes the previously collected, but not yet used fund balance

10-Year Parks & Recreation CIP Cost	\$9,778,000
Projected 10-Year Impact Fee Revenue [1]	\$9,305,000
Other Revenues	\$473,000

PARKS & RECREATION IMPACT FEE CREDIT ANALYSIS

Idaho Code §§ 67-8207(2)(h) and 67-8208(1)(b) required that impact fee calculations examine and account for funding of system improvements with non-impact fee revenue including:

The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation. The governmental entity shall develop a plan for alternative sources of revenue.

Currently, there is \$1.55 million in the City's Parks & Recreation Impact Fee Fund for future projects in the CIP. As mentioned above, there is \$30,000 earmarked for a neighborhood park project and \$450,000 for an indoor recreation center project. Reducing the fund balance by the project costs results in \$1.1 million as available park impact fee revenue.

Additionally, the CIP totals \$9.3 million for community and civic park expansion. The remaining fund balance accounts for 11.5 percent of the growth-related CIP. To ensure that future impact fees are only capturing the growth-related costs to the City's budget, the balance's percentage of the CIP is applied as a credit.

Figure 21. Parks & Recreation Existing Impact Fee Fund Balance Credit

Idaho Falls Parks & Recreation Department	
Existing Impact Fee Fund Balance	\$1,548,137
Earmarked for Neighborhood Park CIP	\$30,000
Earmarked for Indoor Rec Center Designs	\$450,000
Available Fund Balance	\$1,068,137
Available Fund Balance	\$1,068,137
10-Year Park Capital Improvement Plan	\$9,298,000
Balance % of CIP Cost	11.5%

Besides the existing impact fee fund balance there are no other dedicated revenues for the parks & recreation growth-related CIP including previously issued bonds to fund infrastructure expansion. In this case, no other revenue credit is needed.

PARKS & RECREATION INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

Figure 22 provides a summary of the input variables (described in the chapter sections above) used to calculate the net cost per person including the credit for the existing fund balance resulting in a net cost per person of \$523 (\$304 per person for land + \$219 per person for amenities = \$523 per person). The lower section of the figure is the conversion table for the Parks & Recreation impact fee which is the product of persons per housing unit multiplied by the total net cost per person. Fees are based on the persons per housing unit based on the square footage of the dwelling unit. For example, a 2,100 square foot home would be assessed \$1,276 per unit (\$523 per person x 2.44 persons per housing unit = \$1,276 per unit).

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 City 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 22. Parks & Recreation Conversion Table & Maximum Supportable Impact Fees

Fee Component	Land Cost per Person	Park Amenity Cost per Person	
Community Parks	\$344	\$233	
Civic Parks	-	\$13	
Impact Fee Study	-	\$2	
Gross Total	\$344	\$248	\$592
Credit for Fund Balance (11.5%)	(\$40)	(\$29)	(\$69)
Net Total	\$304	\$219	\$523

Residential Conversion Table

Housing Size (dwelling sq. ft.)	Net Total Cost per Person	Persons per Housing Unit	Maximum Supportable Fee	Current Fee [1]	Change
Residential (per housing unit by square footage)					
Under 1,000	\$523	0.99	\$518	\$962	(\$444)
1,000 to 1,499	\$523	1.51	\$790	\$1,391	(\$601)
1,500 to 1,999	\$523	2.05	\$1,072	\$1,391	(\$319)
2,000 to 2,499	\$523	2.44	\$1,276	\$1,391	(\$115)
2,500 to 2,999	\$523	2.76	\$1,443	\$1,391	\$53
3,000 to 3,499	\$523	3.03	\$1,585	\$1,391	\$195
3,500 to 3,999	\$523	3.25	\$1,700	\$1,391	\$310
4,000 to 4,499	\$523	3.45	\$1,804	\$1,391	\$414
4,500 to 4,999	\$523	3.63	\$1,898	\$1,391	\$508
5,000 or More	\$523	3.78	\$1,977	\$1,391	\$587

[1] Noted that the current fee listed for housing units less than 1,000 square feet is for multifamily development

CASH FLOW PROJECTIONS FOR PARKS & RECREATION MAXIMUM SUPPORTABLE IMPACT FEE

This section summarizes the potential cash flow to the City of Idaho Falls if the Parks & Recreation 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 C. Demographic Assumptions. Since the residential fee schedule structure has been adjusted to account for square footage, the fee amounts used in the revenue projections are based on PPHU averages for single family and multifamily units in Idaho Falls.

At the top of Figure 23 are the growth-related cost by infrastructure type over the next ten years to continue the existing level of service, totaling \$8.8 million. Shown at the bottom of the figure, the maximum supportable Parks & Recreation impact fee is estimated to cover 88 percent of growth-related capital costs. The gap in funding is the result of the credit due to existing impact fee monies already collected. Under the incremental expansion approach fee revenue will match the growth-related needs over the next ten years. In the case that growth is slower than projected development, revenue collection will be lower but so will the growth-related need to expand infrastructure.

Figure 23. Projected Revenue for Parks & Recreation Maximum Supportable Impact Fee

Infrastructure Costs for Park Facilities

	Total Cost	Growth Cost
Community Parks	\$8,569,800	\$8,569,800
Civic Parks	\$191,400	\$191,400
Impact Fee Study	\$33,765	\$33,765
Total Expenditures	\$8,794,965	\$8,794,965

Projected Development Impact Fee Revenue

		Single Family \$1,443 per unit	Multifamily \$968 per unit
Year		Housing Units	Housing Units
Base	2025	20,340	8,315
Year 1	2026	20,699	8,582
Year 2	2027	21,058	8,849
Year 3	2028	21,417	9,116
Year 4	2029	21,776	9,383
Year 5	2030	22,135	9,650
Year 6	2031	22,494	9,917
Year 7	2032	22,853	10,184
Year 8	2033	23,212	10,451
Year 9	2034	23,571	10,718
Year 10	2035	23,930	10,985
Ten-Year Increase		3,590	2,670
Projected Revenue		\$5,180,370	\$2,584,560
Projected Revenue		\$7,765,000	
Total Expenditures		\$8,795,000	
Non-Impact Fee Funding		\$1,030,000	

TRANSPORTATION - IMPACT FEE ANALYSIS

The City of Idaho Falls Transportation impact fees are calculated using an incremental expansion approach for major and minor arterial growth-related expansion projects. The incremental expansion methodology documents the current level of service provided to development and serves to maintain this as new development occurs.

The transportation system in the City of Idaho Falls includes roads, streets, arterials, and collectors in addition to multimodal pathways and bike lanes. Reasonably allocating the cost of transportation system improvements requires consideration of several transportation planning challenges. Because street networks are “open” systems, newly expanded capacity can be readily absorbed by driver adaptations. For example, drivers may change their route of travel, departure times and even mode (i.e., automobile, bicycle, walking, or transit) to take advantage of street improvements.

Vehicular travel within a jurisdiction requires a system of controlled access streets, major and minor arterials, collectors, major access roads, and local streets. However, streets development impact fees typically are based on a subset of the system reflecting streets to be funded in whole or part by the locality as opposed to other sources (e.g., federal, state, private) as well as other considerations discussed below.

To clarify the question of who pays for what for transportation improvements, it is useful to distinguish between project-level improvements and system improvements (i.e., infrastructure that benefits multiple development projects and typically located offsite). The need for project-level improvements may be addressed through development exactions that remain roughly proportional to the specific project. Project-level improvements are typically specified in a development agreement or similar instrument and should be distinguished from the need for system improvements, determined by adopted standards. Because system improvements are larger and more costly, they typically require funding from multiple development projects and/or broad-based revenues. Thus, only future growth-related capital costs for arterial roadway improvements are included in the development impact fee analysis.

TRANSPORTATION FUNDING SOURCES

The City has studied various ways of providing the funding for arterial network expansion. The sources of revenue for expansion projects are General Fund revenues, grants, or impact fees. In comparing an equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received, the City has determined that impact fees are the most equitable way of financing the growth-related arterial network.

IDIFA requires that local governments must consider available and alternative sources of funding for system improvements. Idaho Code §§ 67-8207(2)(h) and 67-8208(1)(b). Currently, there is an existing fund balance in the Transportation Development Impact Fee Fund which will be used towards the funding of system improvements. To ensure that the impact fees are only capturing the cost burden to the City’s budget, a credit is included to account for these revenue sources. Further details can be found below in this chapter. Furthermore, the City pursues federal grants for expansion projects. Although difficult to

precisely project future federal grants, the City estimates that 25 percent of arterial projects will be funded by grants. An additional credit is included in the analysis to account for this revenue. Evidence is given in this chapter that the remaining 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.

In accordance with Idaho Code § 67-8207(2)(h), if any maintenance or repair is required, these costs will need to be funded by other sources, such as property taxes, because replacement and addressing existing deficiencies are not eligible to be funded with impact fees. The City Council retains discretion and authority to fund deficiencies through the City's annual CIP budget process, accumulate savings annually, or through the deferred maintenance budget annually appropriated to departments for these sorts of expenses.

EXISTING ARTERIAL TRANSPORTATION NETWORK DEFICIENCY ANALYSIS

Idaho Code § 67-8208 (1)(a) requires a CIP to include:

A general description of all existing public facilities and their existing deficiencies within the service area or areas of the governmental entity and a reasonable estimate of all costs and a plan to develop the funding resources related to curing the existing deficiencies including, but not limited to, the upgrading, updating, improving, expanding or replacing of such facilities to meet existing needs and usage;

In the following chapter the growth-related CIP for arterial infrastructure is examined. The resulting impact fee is calculated based on the levels of service the City of Idaho Falls is committed to the existing demand. As a result, there is no existing deficiency between the level of service being provided to current demand and the level of service that is being assessed in the impact fee. Thus, no other revenues are required to address facility deficiencies.

TRANSPORTATION SERVICE AREA

The City's previous and future capital planning and service levels for the arterial roadway network is evaluated at a citywide basis. Additionally, the projects in the CIP provide a benefit to all future residents and business throughout the City. Thus, the service area for the Transportation CIP and resulting impact fees is one citywide area.

ARTERIAL NETWORK LEVEL OF SERVICE ANALYSIS

Idaho Code § 67-8208(1)(c) requires a CIP to include:

An analysis of the total capacity, the level of current usage, and commitments for usage of capacity of existing capital improvements, which shall be prepared by a qualified professional planner or by a qualified engineer licensed to perform engineering services in this state.

Transportation impact fees are based on established daily per-lane capacities for each classification of roadways. The daily per-lane capacity of arterials in Idaho Falls was established to be 6,200. Furthermore, there are 176.8 lane miles of major and minor arterial roadways maintained by Idaho Falls. As a result, there is a total network capacity of 1,096,160 vehicle miles of capacity (VMC) (6,200 vehicle trips of capacity x 176.8 lane miles = 1,096,160 VMC).

Furthermore, detailed later in this chapter, there are 964,621 vehicle miles of travel (VMT) from existing demand in Idaho Falls. The level of service for the arterial network is found by comparing the current volume by the current capacity. As a result, there is a Volume/Capacity Ratio of 0.880 (964,621 VMT / 1,096,160 VMC = 0.880 V/C).

Figure 24. Idaho Falls Current Arterial Network Level of Service

Idaho Falls Arterial Level of Service	
Current Major & Minor Arterial Lane Miles	176.8
Capacity per Lane Mile	6,200
Arterial Network Capacity	1,096,160
Arterial Vehicle Miles of Travel	964,621
Arterial Network Capacity	1,096,160
LOS: Volume to Capacity Ratio	0.880

TRANSPORTATION SERVICE UNITS

The service units for Idaho Falls transportation impact fees are daily vehicle miles of travel (VMT). VMT is similar to vehicle trip generation, but VMT also includes the distance of the trip. Thus, quantifying demand on the arterial road network in distance per day.

To begin calculating VMT by land use, Figure 25 lists the vehicle trip rates the Institute for Transportation Engineers' land use code, daily vehicle trip end rate, and trip adjustment factor for each land use. Appendix C. Demographic Assumptions provides details regarding the vehicle trip factors.

Figure 25. Daily Vehicle Trip Factors

Land Use	ITE Codes	Daily Vehicle Trip Ends	Trip Adj. Factor	Daily Vehicle Trips
Residential (per housing unit)				
Single Family	210	10.50	58%	6.09
Multifamily	220	4.90	58%	2.84
Nonresidential (per 1,000 square feet)				
Retail	820	37.01	38%	14.06
Office	710	10.84	50%	5.42
Industrial	110	4.87	50%	2.44
Institutional	610	10.77	50%	5.39

Source: Institute of Transportation Engineers, *Trip Generation*, 11th Edition (2021); National Household Travel Survey, 2022

AVERAGE VEHICLE TRIP LENGTH

Currently, there are 176.8 lane miles of major and minor arterials maintained by the City of Idaho Falls. Detailed above, the arterial network has volume to capacity ratio of 0.880, which represents the current level of service. This in turn results in the capacity of each lane miles being adjusted from 6,200 vehicle trips per day to 5,456 (6,200 vehicle trips x 0.88 volume/capacity ratio = 5,456 vehicle trips per day). As a result, there are 964,621 VMT on arterials in Idaho Falls (176.8 lane miles x 5,456 daily vehicle trips per lane = 964,621 vehicle miles of travel). Additionally, there are 306,821 vehicle trips. By comparing the VMT to the vehicle trips the average trip length is found, 3.14 miles (964,621 VMT / 306,821 vehicle trips = 3.14 miles per trip).

Figure 26. Average Vehicle Trip Length

Road Classification	Lane Miles	Capacity Standard per Lane	LOS V/C 0.88	Base Year VMT
Major & Minor Arterials	176.8	6,200	5,456	964,621

Base Year VMT	964,621
Base Year Vehicle Trips	306,821
Average Trip Length	3.14

TRIP LENGTH WEIGHTING FACTOR BY TYPE OF LAND USE

The Transportation Development Impact Fee methodology includes a percentage adjustment, or weighting factor, to account for trip length variation by type of land use. As documented in the 2022 National Household Travel Survey, vehicle trips from residential development are approximately 117 percent of the average trip length. The residential trip length adjustment factor includes data on home-based work trips, social, and recreational purposes. Conversely, shopping trips associated with commercial development are roughly 50 percent of the average trip length while other nonresidential development typically accounts for trips that are 76 percent of the average for all trips.

Figure 27. Vehicle Trip Length by Trip Purpose

Trip Purpose	Trip Length Adj.
Residential Trip	117%
Commercial Trip	50%
Other Nonres Trip	76%

Source: National Household Travel Survey, 2022

Figure 28 summarizes all the factors above and calculates the VMT by land use by multiplying them together. As a result, an average single family unit generates 22.37 VMT per day (10.50 vehicle trip ends x 0.58 trip end adjustment x 3.14 miles per trip x 1.17 trip length weighting = 22.37 VMT per unit). These factors are used later in this chapter to project the growth-related demand for arterial expansion.

Figure 28. Summary of Travel Demand Input Variables

Development Type	Avg. Daily Veh. Trip Ends [1]	Trip End Adj. [2]	Avg. Miles per Veh. Trip [3]	Trip Length Weighting [2]	Vehicle Miles of Travel (VMT)
Residential (per housing unit)					
Single Family	10.50	58%	3.14	117%	22.37
Multifamily	4.90	58%	3.14	117%	10.44
Nonresidential (per 1,000 square feet)					
Retail	37.01	38%	3.14	50%	22.08
Office/Service	10.84	50%	3.14	76%	12.93
Industrial	4.87	50%	3.14	76%	5.81
Institutional	10.77	50%	3.14	76%	12.85

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

[2] Source: National Household Travel Survey, 2022

[3] TischlerBise analysis

A revision in the Idaho Falls impact fee program is to assess residential impact fees by the square footage of the dwelling unit. As a result, the vehicle trip ends used to calculate the VMT need to be estimated by housing size. Details on vehicle trip ends by square footage can be found in the Appendix C. Demographic Assumptions. Figure 29 provides a summary of the resulting VMTs. Note that nonresidential VMT is unaffected by the adjustment to the residential fee structure.

Figure 29. Transportation Impact Fee Service Units

Development Type	Avg. Daily Veh. Trip Ends [1]	Trip End Adj. [2]	Avg. Miles per Veh. Trip [3]	Trip Length Weighting [2]	Vehicle Miles of Travel (VMT)
Residential (per housing unit by square footage)					
Under 1,000	4.04	58%	3.14	117%	8.61
1,000 to 1,499	5.82	58%	3.14	117%	12.40
1,500 to 1,999	7.65	58%	3.14	117%	16.30
2,000 to 2,499	9.02	58%	3.14	117%	19.22
2,500 to 2,999	10.11	58%	3.14	117%	21.54
3,000 to 3,499	11.02	58%	3.14	117%	23.48
3,500 to 3,999	11.80	58%	3.14	117%	25.14
4,000 to 4,499	12.48	58%	3.14	117%	26.59
4,500 to 4,999	13.08	58%	3.14	117%	27.87
5,000 or More	13.62	58%	3.14	117%	29.02
Nonresidential (per 1,000 square feet)					
Retail	37.01	38%	3.14	50%	22.08
Office/Service	10.84	50%	3.14	76%	12.93
Industrial	4.87	50%	3.14	76%	5.81
Institutional	10.77	50%	3.14	76%	12.85

[1] Source: TischlerBise analysis of U.S. Census PUMS data; Institute of Transportation Engineers, *Trip Generation*, 11th Edition (2021)

[2] Source: National Household Travel Survey, 2022

[3] TischlerBise analysis

The CIP and associated impact fees address only the impacts of new development structure. Based on the Idaho Falls land use assumptions, no new agricultural uses will be allowed within the service area. Thus,

there is no need to evaluate the cost of providing capital improvements to serve new agricultural land. Additionally, residential or nonresidential structures built on existing agricultural land will be assessed based on the appropriate development type in the fee schedule. For those reasons, agriculture has been excluded from the tables.

PROJECTED TRAVEL DEMAND

Idaho Code §§ 67-8208(1)(f) to (h) requires a CIP to include:

- *A description of all system improvements and their costs necessitated by and attributable to new development in the service area based on the approved land use assumptions, to provide a level of service not to exceed the level of service adopted in the development impact fee ordinance;*
- *The total number of service units necessitated by and attributable to new development within the service area based on the approved land use assumptions and calculated in accordance with generally accepted engineering or planning criteria;*
- *The projected demand for system improvements required by new service units projected over a reasonable period of time not to exceed twenty (20) years;*

The projected need for network lane miles is a function of the ten-year development projection (see Appendix C. Demographic Assumptions) and the existing infrastructure standards discussed above. As shown in Figure 30, new development increases vehicle miles of travel on arterial roads from 964,921 in 2025 to 1,140,503 in 2035, for a net increase of 175,882 VMT. When VMT is compared to the current infrastructure (existing level of service) standards new development generates the need for an additional 32.2 lane miles of City-maintained arterial roads in the next 10 years.

Figure 30. Arterial Roadway Expansion Demand Model

Idaho Falls, ID	Base Year 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Increase
Single Family Units	20,340	20,699	21,058	21,417	21,776	22,135	22,494	22,853	23,212	23,571	23,930	3,590
Multifamily Units	8,315	8,582	8,849	9,116	9,383	9,650	9,917	10,184	10,451	10,718	10,985	2,670
Retail KSF	6,002	6,117	6,232	6,348	6,463	6,578	6,694	6,809	6,924	7,040	7,155	1,153
Office KSF	6,046	6,172	6,298	6,424	6,549	6,675	6,801	6,926	7,052	7,178	7,304	1,257
Industrial KSF	6,615	6,747	6,880	7,013	7,146	7,279	7,411	7,544	7,677	7,810	7,943	1,328
Institutional KSF	4,835	4,977	5,119	5,261	5,403	5,545	5,687	5,829	5,971	6,113	6,255	1,420
Single Family Units Trips	123,868	126,054	128,240	130,427	132,613	134,799	136,986	139,172	141,358	143,545	145,731	21,863
Multifamily Units Trips	23,630	24,389	25,148	25,907	26,666	27,424	28,183	28,942	29,701	30,460	31,219	7,588
<i>Residential Subtotal</i>	<i>147,498</i>	<i>150,443</i>	<i>153,388</i>	<i>156,334</i>	<i>159,279</i>	<i>162,224</i>	<i>165,169</i>	<i>168,114</i>	<i>171,059</i>	<i>174,004</i>	<i>176,949</i>	<i>29,451</i>
Retail Trips	84,407	86,029	87,651	89,273	90,894	92,516	94,138	95,760	97,382	99,003	100,625	16,218
Office Trips	32,771	33,453	34,134	34,816	35,497	36,179	36,860	37,541	38,223	38,904	39,586	6,814
Industrial Trips	16,107	16,430	16,753	17,077	17,400	17,724	18,047	18,370	18,694	19,017	19,341	3,234
Institutional Trips	26,038	26,802	27,567	28,331	29,096	29,860	30,625	31,389	32,153	32,918	33,682	7,644
<i>Nonresidential Subtotal</i>	<i>159,323</i>	<i>162,714</i>	<i>166,105</i>	<i>169,496</i>	<i>172,887</i>	<i>176,278</i>	<i>179,669</i>	<i>183,060</i>	<i>186,452</i>	<i>189,843</i>	<i>193,234</i>	<i>33,911</i>
Total Vehicle Trips	306,821	313,157	319,494	325,830	332,166	338,502	344,838	351,174	357,511	363,847	370,183	63,362
Arterial VMT	964,621	982,209	999,797	1,017,385	1,034,974	1,052,562	1,070,150	1,087,738	1,105,326	1,122,915	1,140,503	175,882
Arterial Lane Miles	176.8	180.0	183.2	186.5	189.7	192.9	196.1	199.4	202.6	205.8	209.0	32.2

TRANSPORTATION SYSTEM IMPROVEMENTS

Figure 31 lists the 6-Year Idaho Falls Transportation system improvements. In total, the CIP will be adding 15.51 lane miles to the roadway network costing \$25.1 million (\$1,618,000 per lane mile). Future impact fee collection is projected to generate \$15.9 million over the next six years. The remaining portion of the CIP is anticipated to be funded by federal grants (25 percent) and the existing impact fee fund balance. These are discussed further in this chapter. The funding arrangement for each project will be determined by City staff based on its impact fee eligibility portion and available grant funding.

The project list included in this report has been prepared based on the City's best guess on how and where development will occur throughout the city. The transportation CIP will be reviewed, at least, annually to ensure the project list reflects growth trends and, at City Council discretion, the CIP can be revised. Through the impact fee adoption, the City is committing to the 15.51 lane miles (if growth occurs as expected) over the next six years and City Council may replace projects on the list with another arterial expansion project as long as it is consistent with the total expansion plan.

Figure 31. Transportation 6-Year System Improvements

Transportation 6-Year Impact Fee Projects	Year	Lane Miles	Cost Estimate
Pancheri Dr & Utah Ave Right Turn Lane Improvements	2025	0.04	\$50,000
Holmes Ave and 49th E Intersection (Federal Aid, Participation with County)	2025	0.15	\$200,000
65th N and 5th E (Teton View Estates)	2025	0.40	\$600,000
Utah Ave (Eagle Ridge)	2025	0.35	\$500,000
Skyline Dr (Barnwood Estates)	2025	0.21	\$300,000
Skyline Dr (Freeway Commercial Center)	2025	0.18	\$275,000
S Holmes Ave (Southbridge)	2025	0.04	\$75,000
33rd N (Maverik)	2025	0.27	\$400,000
S Holmes (Taylorview Homes)	2025	0.04	\$75,000
15th E from 49th S along Faraday Subdivision	2026	1.53	\$1,600,000
33rd N (Recycle Road West & E of N 5th W Intersection)	2026	0.44	\$650,000
15th E and 49th S Intersection	2027	0.61	\$900,000
N 5th W Expansion from City Limits through W 33rd N	2027	1.19	\$2,600,000
5th W Ridgewood Park to Bristol Heights	2028	0.25	\$750,000
N 15th E from Yellowstone Hwy to E Iona Road	2028	1.42	\$2,600,000
25th E from Watersprings to 49th S	2029	0.97	\$1,925,000
N 5th W Expansion from W 33rd N to Pevero Drive (Consultant Design)	2029	2.56	\$3,800,000
15th E from Elk Creek to Sunny Pine	2029	0.72	\$1,100,000
15th E from Sunny Pine to 49th S	2030	1.53	\$2,275,000
Holmes from Castlerock to 49th S	2030	1.19	\$2,275,000
49th S from 25th E to Brookside	2030	0.42	\$650,000
49th S from 15th E to Holmes Ave	2030	1.00	\$1,500,000
6-Year Total		15.51	\$25,100,000

6-Year Transportation CIP Cost **\$25,100,000**

Projected 6-Year Impact Fee Revenue **\$15,861,600**

Other Revenues (including federal grants) **\$9,238,400**

Average Constructin Cost per Lane Mile **\$1,618,000**

By extrapolating the 6-year system improvements over the next ten years, the City will be expanding the roadway network by 25.86 lane miles ($[15.51 \text{ lane miles} / 6 \text{ years}] \times 10 \text{ years} = 25.86 \text{ lane miles}$). Shown in the travel demand model, at the current level of service there is a need of 32.24 lane miles over the next ten years. Thus, the CIP is providing less than the projected need. In this case, the impact fee is calculated based on the lower CIP cost to ensure that growth is not being assessed a fee which is greater than the planned infrastructure expansion.

Figure 32. Arterial Expansion in CIP Compared to Growth-Related Need

Idaho Falls CIP vs Growth-Related Need	
CIP Lane Miles over 10-Years	25.86
10-Year Growth Need @ Current LOS	32.24
CIP Expansion % of Growth Need	80%

TRANSPORTATION IMPACT FEE CREDIT ANALYSIS

Idaho Code §§ 67-8207(2)(h) and 67-8208(1)(b) required that impact fee calculations examine and account for funding of system improvements with non-impact fee revenue including:

The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation. The governmental entity shall develop a plan for alternative sources of revenue.

The City pursues federal grants for transportation expansion projects. Although difficult to precisely project future federal grants, the City estimates that 25 percent of arterial projects will be funded by grants. Also, there is an existing fund balance in the Transportation Development Impact Fee Fund (\$4,970,000) which will be used towards funding the CIP. To ensure that the impact fees are only capturing the remaining cost burden to the City's budget, the federal funding percentage and fund balance are reduced from the growth-related capital cost used to determine the maximum supportable impact fee (see Figure 33)

Besides the previously mentioned revenues there are no other dedicated revenues for the arterial roadway growth-related CIP including previously issued bonds to fund infrastructure expansion. In this case, no other revenue credit is needed.

Lastly, if a developer constructs a roadway improvement on the CIP project list, it is necessary to either reimburse the developer or provide a credit against the transportation impact fee assessed. Depending on the scale of the development and roadway improvement made, the developer may receive a credit which offsets a portion or the entire development's transportation impact fee. Credits from roadway improvements may not be used to offset the other impact fee categories.

ARTERIAL NETWORK COST ANALYSIS

Shown in Figure 33, based on the 6-year CIP, the City will be expanding the arterial roadway network by 25.86 lane miles over the next ten years. The current construction cost of a lane mile is \$1,618,000, resulting in a ten-year growth cost of \$41.8 million.

However, based on previous and future funding of projects, City staff anticipates federal funding providing 25 percent of the total cost. This results in a reduction of \$10,460,370 to the City's future burden over the next ten years. Additionally, there is an existing balance of \$4,970,000 in the transportation impact fee fund. This will be used to fund future projects, further reducing the remaining growth-related burden. As a result, the remaining growth-related cost to the City of Idaho Falls is \$26.4 million.

The remaining growth cost is compared to the increase in VMT to find an average capital cost. As a result, there is a cost of \$150.16 per VMT (\$6,411,110 ten-year remaining cost / 175,882 VMT ten-year increase = \$150.16 per VMT).

Figure 33. Summary of Capital Cost to Expand Arterial Roadways

Idaho Falls Arterial Cost Analysis	
10-Year Arterial Needs (lane miles)	25.86
Average Cost per Lane Mile [1]	\$1,618,000
Total 10-Year Growth-Related Costs	\$41,841,480
Total 10-Year Growth Related Costs	\$41,841,480
Federal Funding for Future Projects (25%)	(\$10,460,370)
Existing Impact Fee Fund Balance	(\$4,970,000)
Remaining Growth-Related Cost	\$26,411,110
Remaining Growth-Related Cost	\$26,411,110
10-Year Increase in VMT	175,882
Capital Cost per VMT	\$150.16

[1] Source: City of Idaho Falls estimated current cost of an arterial lane mile

SHARE OF THE DEVELOPMENT IMPACT FEE STUDY

In accordance with IDIFA (Idaho Code § 67-8208(1)), Idaho Falls is authorized to recover the cost of the impact fee study through the collection of future impact fees. The cost of the Transportation portion of the study is \$16,883. An impact fee study must be completed every five years, so the attributed cost is compared to the five-year projected increase in vehicle miles of travel. As a result, the cost per VMT is \$0.19.

Figure 34. Transportation Share of the Development Impact Fee Study

Impact Fee Study Road Portion	5-Year VMT Increase	Cost per VMT
\$16,883	87,941	\$0.19

TRANSPORTATION INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

Figure 35 provides a summary of the input variables used to calculate the net cost per VMT (\$150.35) for transportation capital infrastructure. The figure continues with the conversion table for the maximum supportable fee amounts. The residential Transportation Development Impact Fees are the product of the VMT per housing unit by square footage and the nonresidential fees are the product of the VMT per 1,000 square feet. For example, the fee for a 2,100 square foot housing unit is \$2,890 (\$150.35 per VMT x 19.22 VMT per unit = \$2,890 per unit, rounded).

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 City 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 35. Transportation Conversion Table & Maximum Supportable Impact Fees

Fee Component	Cost per VMT
Arterial Roadway Expansion	\$150.16
Impact Fee Study	\$0.19
Gross Total	\$150.35
Net Total	\$150.35

Residential Conversion Table

Housing Size (dwelling sq. ft.)	Net Cost per VMT	Vehicle Miles of Travel (VMT)	Maximum Supportable Fee	Current Fee [1]	Change
Residential (per housing unit by square footage)					
Under 1,000	\$150.35	8.61	\$1,295	\$1,336	(\$41)
1,000 to 1,499	\$150.35	12.40	\$1,864	\$3,013	(\$1,149)
1,500 to 1,999	\$150.35	16.30	\$2,451	\$3,013	(\$562)
2,000 to 2,499	\$150.35	19.22	\$2,890	\$3,013	(\$123)
2,500 to 2,999	\$150.35	21.54	\$3,239	\$3,013	\$226
3,000 to 3,499	\$150.35	23.48	\$3,530	\$3,013	\$517
3,500 to 3,999	\$150.35	25.14	\$3,780	\$3,013	\$767
4,000 to 4,499	\$150.35	26.59	\$3,998	\$3,013	\$985
4,500 to 4,999	\$150.35	27.87	\$4,190	\$3,013	\$1,177
5,000 or More	\$150.35	29.02	\$4,363	\$3,013	\$1,350

Nonresidential Conversion Table

Development Type	Net Cost per VMT	Vehicle Miles of Travel (VMT)	Maximum Supportable Fee	Current Fee [1]	Change
Nonresidential (per 1,000 square feet)					
Retail	\$150.35	22.08	\$3,320	\$3,835	(\$515)
Office/Service	\$150.35	12.93	\$1,944	\$1,440	\$504
Industrial	\$150.35	5.81	\$874	\$733	\$141
Institutional	\$150.35	12.85	\$1,932	\$1,585	\$347

[1] Noted that the current fee listed for housing units less than 1,000 square feet is for multifamily development

CASH FLOW PROJECTIONS FOR TRANSPORTATION MAXIMUM SUPPORTABLE IMPACT FEE

This section summarizes the potential cash flow to the City of Idaho Falls if the Transportation 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 C. Demographic Assumptions. Since the residential fee schedule structure has been adjusted to account for square footage, the fee amounts used in the revenue projections are based on VMT averages for single family and multifamily units in Idaho Falls.

At the top of Figure 36 are the growth-related cost over the next ten years, totaling \$41.9 million. Shown at the bottom of the figure, the maximum supportable impact fee is estimated to generate \$26.4 million in revenue, 63 percent of growth-related capital costs. The gap in funding is the result of the credits due to existing impact fee monies already collected and federal grant funding. Under the incremental expansion approach fee revenue will match the growth-related needs over the next ten years. In the case that growth is slower than projected development, revenue collection will be lower but so will the growth-related need to expand infrastructure.

Figure 36. Cash Flow Summary for Transportation Development Impact Fees

Infrastructure Costs for Road Facilities

	Total CIP Cost	Growth Cost
10-Year Capital Needs	\$41,833,333	\$41,833,333
Impact Fee Study	\$33,765	\$33,765
Total Expenditures	\$41,867,098	\$41,867,098

Projected Development Impact Fee Revenue

		Single Family \$3,363 per unit	Multifamily \$1,570 per unit	Retail \$3,320 per KSF	Office \$1,944 per KSF	Industrial \$874 per KSF	Institutional \$1,932 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2025	20,340	8,315	6,002	6,046	6,615	4,835
Year 1	2026	20,699	8,582	6,117	6,172	6,747	4,977
Year 2	2027	21,058	8,849	6,232	6,298	6,880	5,119
Year 3	2028	21,417	9,116	6,348	6,424	7,013	5,261
Year 4	2029	21,776	9,383	6,463	6,549	7,146	5,403
Year 5	2030	22,135	9,650	6,578	6,675	7,279	5,545
Year 6	2031	22,494	9,917	6,694	6,801	7,411	5,687
Year 7	2032	22,853	10,184	6,809	6,926	7,544	5,829
Year 8	2033	23,212	10,451	6,924	7,052	7,677	5,971
Year 9	2034	23,571	10,718	7,040	7,178	7,810	6,113
Year 10	2035	23,930	10,985	7,155	7,304	7,943	6,255
Ten-Year Increase		3,590	2,670	1,153	1,257	1,328	1,420
Projected Revenue		\$12,073,170	\$4,191,900	\$3,828,540	\$2,444,046	\$1,160,814	\$2,742,632
Projected Revenue							\$26,441,000
Total Expenditures							\$41,867,000
Non-Impact Fee Funding							\$15,426,000

POLICE - IMPACT FEE ANALYSIS

The police development impact fee is calculated based on the cost recovery approach for the previously issued debt for the police station expansion and incremental expansion for future police vehicle fleet expansion. Detailed in the body of this chapter, the new police station is projected to reach capacity by 2032. Impact fees are required to be updated every five years, thus, the next update for Idaho Falls will be in 2030. At that point, the City may have to begin exploring further expansion plans of the police station and revise the cost recovery methodology.

Per IDIFA, capital improvements (which include system improvements funded by impact fees) are limited to those improvements that have a useful life of ten years or more. Idaho Code § 67-8203(3). The City of Idaho Falls Police Department has committed to using the impact fee funded patrol vehicles for at least ten years. Also, impact fees are used only to purchase new equipment necessitated by growth. Impact fees are not used for replacement of aging rolling stock. Idaho Falls has a leasing agreement in place to address the replacement of existing vehicles.

POLICE FUNDING SOURCES

The City has studied various ways of providing the funding for police facilities. The sources of revenue for Police are General Fund revenues, grants, or impact fees. In comparing an equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received, the City has determined that impact fees are the most equitable way of financing the growth-related police facilities.

IDIFA requires that local governments must consider available and alternative sources of funding for system improvements. Idaho Code §§ 67-8207(2)(h) and 67-8208(1)(b). Currently, there is an existing fund balance in the Police Development Impact Fee Fund which will be used towards the funding of system improvements. To ensure that the impact fees are only capturing the cost burden to the City's budget, a credit is included to account for these revenue sources. Additionally, the City issued a Certificate of Participation (COP) to fund the police station expansion project. Future impact fees will fund the growth-related share of the annual debt service payments. While general fund revenue will fund the remaining share. Conservatively, a credit is included in the impact fee analysis to account for future residents' portion of the non-impact fee funded COP payments to ensure there is no double payment. Further details can be found below in this chapter.

In accordance with Idaho Code § 67-8207(2)(h), if any maintenance or repair is required, these costs will need to be funded by other sources, such as property taxes, because replacement and addressing existing deficiencies are not eligible to be funded with impact fees. The City Council retains discretion and authority to fund deficiencies through the City's annual CIP budget process, accumulate savings annually, or through the deferred maintenance budget annually appropriated to the Idaho Falls Police Department for these sorts of expenses.

EXISTING POLICE FACILITY DEFICIENCY ANALYSIS

Idaho Code § 67-8208 (1)(a) requires a CIP to include:

A general description of all existing public facilities and their existing deficiencies within the service area or areas of the governmental entity and a reasonable estimate of all costs and a plan to develop the funding resources related to curing the existing deficiencies including, but not limited to, the upgrading, updating, improving, expanding or replacing of such facilities to meet existing needs and usage;

In 2024, the City of Idaho Falls opened its new police station. This facility consolidated six previous locations for the Police Department along with adding capacity for departmental expansion related to future growth and demand on police services. In this case, the new police station addressed facility level of service for both existing and future residents of Idaho Falls compared to previous facilities. The resulting impact fee calculates a level of service which is uniform for existing and future residents. As a result, there is no existing deficiency between the level of service being provided to current residents and the level of service standard that is being assessed in the impact fee.

As noted, the City issued a COP which is paid through 2039 to fund the new police station. Future impact fees will fund the growth-related share of the annual debt service payments. While general fund revenue will fund the remaining share. Conservatively, a credit is included in the impact fee analysis to account for future residents' portion of the non-impact fee funded COP payments.

POLICE SERVICE AREA

The City's previous and future capital planning and service levels for police services are evaluated at a citywide basis. Additionally, the projects in the CIP provide a benefit to all future residents and business throughout the City. Thus, the service area for the Police CIP and resulting impact fees is one citywide area.

POLICE SERVICE UNITS

The residential service units for the Police Development Impact Fee are the persons per housing unit (PPHU) by the square footage of the dwelling unit. Figure 37 lists the PPHU factors for the size groupings included in the impact fee study. See Appendix C. Demographic Assumptions for details on PPHU estimates. The determined consumption of system improvement by land use are found by comparing the persons per housing unit and system improvement levels of service calculated in the following section.

Figure 37. Police Residential Ratio of Service Units and System Improvement Consumption

Housing Size (dwelling sq. ft.)	Police		
	Persons per Housing Unit	Station Square Feet	Police Vehicles
Under 1,000	0.99	0.2950	0.0008
1,000 to 1,499	1.51	0.4500	0.0011
1,500 to 1,999	2.05	0.6109	0.0016
2,000 to 2,499	2.44	0.7271	0.0019
2,500 to 2,999	2.76	0.8225	0.0021
3,000 to 3,499	3.03	0.9029	0.0023
3,500 to 3,999	3.25	0.9685	0.0025
4,000 to 4,499	3.45	1.0281	0.0026
4,500 to 4,999	3.63	1.0817	0.0028
5,000 or More	3.78	1.1264	0.0029

To calculate nonresidential police development impact fees, nonresidential vehicle trips are used as the service units. Trip generation rates are highest for commercial developments, such as shopping centers, and lowest for industrial/warehouse development. Office/institutional trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for police 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, police development impact fees would be too high for office/institutional development. If floor area were used as the demand indicator, the development impact fees would be too high for industrial development. Figure 38 lists the service units for nonresidential development types. See Appendix C. Demographic Assumptions for further discussion on trip rates and calculations. The determined consumption of system improvement by land use are found by comparing the vehicle trips per 1,000 square feet and system improvement levels of service calculated in the following section.

Figure 38. Police Nonresidential Ratio of Service Units and System Improvement Consumption

Development Type (per 1,000 sq. ft.)	Police		
	Vehicle Trips per 1,000 Sq. Ft.	Station Square Feet	Police Vehicles
Retail	14.06	1.4908	0.0045
Office/Service	5.42	0.5745	0.0017
Industrial	2.44	0.2581	0.0008
Institutional	5.39	0.5708	0.0017

The CIP and associated impact fees address only the impacts of new development structure. Based on the Idaho Falls land use assumptions, no new agricultural uses will be allowed within the service area. Thus, there is no need to evaluate the cost of providing capital improvements to serve new agricultural land. Additionally, residential or nonresidential structures built on existing agricultural land will be assessed based on the appropriate development type in the fee schedule. For those reasons, agriculture has been excluded from the tables.

COST ALLOCATION FOR POLICE INFRASTRUCTURE

Calls for service were used to allocate police facilities to residential and nonresidential development. The City of Idaho Falls Police Department provided an annual report of calls for service categorized by residential locations, nonresidential locations, and traffic. Traffic calls for service accounted for a significant share of the demand and must be attributed to residential and nonresidential activity.

Figure 39. Calls for Service for Police

Land Use	Calls for Service	% of Total
Residential	15,828	35%
Nonresidential	14,507	32%
Traffic	14,681	33%
Total	45,016	100%

Source: City of Idaho Falls Police Department

Traffic calls for service are allocated to either residential or nonresidential land uses based on the percentage share of base year vehicle trips for residential and nonresidential land uses. Shown in Figure 40, 48 percent of vehicle trips in Idaho Falls are from residential development while 52 percent of vehicle trips are from nonresidential development.

Figure 40. Base Year Vehicle Trips

Land Use	Base Year Vehicle Trips	% of Total
Residential	147,498	48%
Nonresidential	159,323	52%
Total	306,821	100%

After attributing the traffic calls to residential and nonresidential development, the adjusted calls for service area totaled in Figure 41. As a result, the cost allocation is 51 percent for residential development and 49 percent for nonresidential development.

Figure 41. Adjusted Calls for Service for Police

Land Use	Adj. Calls for Service	% of Total
Residential	22,886	51%
Nonresidential	22,130	49%
Total	45,016	100%

POLICE LEVEL OF SERVICE AND COST ANALYSIS

Idaho Code § 67-8208(1)(c) requires a CIP to include:

An analysis of the total capacity, the level of current usage, and commitments for usage of capacity of existing capital improvements, which shall be prepared by a qualified professional planner or by a qualified engineer licensed to perform engineering services in this state.

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

POLICE STATION

As shown in Figure 42, the new police station space totals 61,189 square feet. The station was financed with the Certificate of Participation (COP) 2020 series with payments through 2039. Including interest, the COP will total \$36.3 million, or \$593 per square foot.

Figure 42. Police Station Cost

Facility	Square Feet	Total COP Series 2020 Payments	Cost per Square Feet
New Police Station	61,189	\$36,280,997	\$593

Source: City of Idaho Falls Police Department

The call for service split is applied to allocate the square footage of the police station. As a result, 31,206 square feet are allocated to residential demand (51 percent), and 29,983 square feet are allocated to nonresidential demand (49 percent).

The new police station consolidated six previous locations for the Police Department along with adding capacity for departmental expansion related to future growth and demand on police services. In this case, the new police station is providing a uniform level of service for existing and future residents. In the 2021 Idaho Falls impact fee study, the capacity of the police station was found to service a citywide population of 79,485 residents and 190,965 nonresidential vehicle trips. This represented a residential growth share of 20 percent and a nonresidential growth share of 21 percent. This impact fee update continues that estimation.

Importantly, based on the updated growth projections, Idaho Falls will reach a population of 79,485 (residential capacity of the police station) by 2032 and nonresidential capacity by 2034. Impact fees are required to be updated every five years, thus, the next update for Idaho Falls will be in 2030. At that point, The City may have to begin exploring further expansion plans of the police station.

Detailed in Figure 43, the residential and nonresidential level of service is found by comparing the allocated square footage to the total capacity. For example, the uniform residential level of service is 0.393 square feet per person (31,206 square feet / 79,485 residents = 0.393 square feet per person). As noted, this is a facility level of service being provided to existing and future residents until the police station hits the indicated capacities (79,485 residents and 190,965 nonresidential vehicle trips).

To find the capital cost per person and per nonresidential vehicle trip, the level of service standards are applied to the average cost per square foot. For example, the residential cost per person is \$232.79 (0.393 square feet per person x \$593 per square foot = \$232.79 per person).

Figure 43. Police Station Level of Service and Cost Analysis**Residential Analysis**

Residential Share	Residential Floor Area (sq. ft.)	Population Served*
51%	31,206	79,485

Square Feet per Person	Cost per Square Feet	Capital Cost per Person
0.393	\$593	\$232.79

Nonresidential Analysis

Nonresidential Share	Nonresidential Floor Area (sq. ft.)	Nonres. Veh. Trips Served*
49%	29,983	190,965

Square Feet per Veh Trip	Cost per Square Feet	Capital Cost per Veh Trip
0.157	\$593	\$93.09

*Note: Population/nonresidential vehicle trips served is based on 2021 Impact Fee Study level of service analysis of new Police Station.

POLICE VEHICLES

As shown in Figure 44, there are 104 law enforcement specific vehicles in the police fleet. The vehicles are allocated to residential and nonresidential demand based on the calls for service analysis. As a result, 53 units are allocated to residential demand and 51 units are allocated to nonresidential demand.

The current level of service is found by dividing the allocated fleet by the 2025 residential and nonresidential service units (population and nonresidential vehicle trips). Specifically, 0.76 units per 1,000 persons and 0.32 units per 1,000 nonresidential vehicle trips.

Additionally, to purchase a fully loaded patrol vehicle the City anticipates a cost of \$95,000 per unit. To find the capital cost per person and per nonresidential vehicle trip, the level of service standards are applied to the cost per vehicle. For example, the residential cost per person is \$72.20 (0.76 units per 1,000 persons x \$95,000 per unit = \$72.20 per person, rounded).

Figure 44. Police Vehicles Level of Service and Cost Allocation

Vehicle Type	Total Units
Mini Van	1
Pickup	6
Sedan	21
SUV	76
Total	104

<i>Level-of-Service Standards</i>	Residential	Nonres
Proportionate Share	51%	49%
Share of Vehicle Fleet	53.04	50.96
2025 Population and Nonres Vehicle Trips	69,538	159,323
Vehicles per 1,000 Persons/Vehicle Trips	0.76	0.32

<i>Cost Analysis</i>	Residential	Nonres
Vehicles per 1,000 Persons/Vehicle Trips	0.76	0.32
Average Cost per Vehicle [1]	\$95,000	\$95,000
Capital Cost per Person and Vehicle Trip	\$72.20	\$30.40

[1] Average cost to purchase a fully loaded patrol vehicle over the next five years

SHARE OF THE DEVELOPMENT IMPACT FEE STUDY

In accordance with IDIFA (Idaho Code § 67-8208(1)), Idaho Falls is authorized to recover the cost of the impact fee study through the collection of future impact fees. The total cost of the study has been evenly attributed to the four infrastructure categories, resulting in the police share being \$16,883. An impact fee study must be completed every five years, so the attributed cost is compared to the five-year projected increase in population and nonresidential vehicle trips. As a result, the cost per person is \$1.16 and the cost per vehicle trip is \$0.49.

Figure 45. Police Share of the Development Impact Fee Study

Impact Fee Study Police Portion	Residential Share (51%)	Nonresidential Share (49%)
\$16,883	\$8,610	\$8,272

Residential Share	5-Year Population Increase	Cost per Person
\$8,610	7,424	\$1.16

Nonresidential Share	5-Year Veh Trip Increase	Cost per Veh Trip
\$8,272	16,955	\$0.49

POLICE CAPITAL IMPROVEMENTS NEEDS TO SERVE GROWTH

Idaho Code § 67-8208(1)(f-h) requires a CIP to include:

- A description of all system improvements and their costs necessitated by and attributable to new development in the service area based on the approved land use assumptions, to provide a level of service not to exceed the level of service adopted in the development impact fee ordinance;
- The total number of service units necessitated by and attributable to new development within the service area based on the approved land use assumptions and calculated in accordance with generally accepted engineering or planning criteria;
- The projected demand for system improvements required by new service units projected over a reasonable period of time not to exceed twenty (20) years;

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.

POLICE STATION

The current police station was expanded to accommodate additional demand from development. It was determined that the station would be able to serve a total population of 79,485 residents and 190,965 nonresidential vehicle trips. Based on the updated growth projections, Idaho Falls will reach residential capacity of the police station by 2032 and nonresidential capacity by 2034. Impact fees are required to be updated every five years, thus, the next update for Idaho Falls will be in 2030. Unless there is an unforeseen rapid increase in development before 2030, capacity exists at the station to continue providing the committed level of service through 2030. However, at that point, the City may have to begin exploring further expansion plans of the police station.

Illustrated in Figure 46 is the five-year projected increase in service units, station square footage, and station cost associated with growth.

Figure 46. Projected Demand for Police Station Space

Service Units	2025	2030	5-Year Increase
Population	69,538	76,962	7,424
Nonres. Veh. Trips	159,323	176,278	16,955

Growth-Related Demand	5-Year Station Sq. Ft. Need	5-Year Station Cost
Residential	2,915	\$1,728,211
Nonresidential	2,662	\$1,578,432
Total	5,577	\$3,306,643

POLICE VEHICLES

Shown in Figure 47, based on a projected development over the next 10 years, the police fleet will have to expand by 22.2 vehicles to continue the current level of service. As a result, the growth-related costs for vehicle purchases are \$2,109,000 (22.2 units x \$95,000 per unit = \$2,109,000).

Figure 47. Projected Demand for Police Vehicles

Infrastructure	Level of Service		Demand Unit	Cost / Unit
Police Vehicles	Residential	0.76	per 1,000 persons	\$95,000
	Nonresidential	0.32	per 1,000 trips	

Growth-Related Need for Police Vehicles						
Year		Population	Nonres. Vehicle Trips	Residential Vehicles	Nonresidential Vehicles	Total Vehicles
Base	2025	69,538	159,323	52.8	50.9	103.7
Year 1	2026	71,022	162,714	53.9	52.0	105.9
Year 2	2027	72,507	166,105	55.1	53.1	108.2
Year 3	2028	73,992	169,496	56.2	54.2	110.4
Year 4	2029	75,477	172,887	57.3	55.3	112.6
Year 5	2030	76,962	176,278	58.4	56.4	114.8
Year 6	2031	78,446	179,669	59.6	57.4	117.0
Year 7	2032	79,931	183,060	60.7	58.5	119.2
Year 8	2033	81,416	186,452	61.8	59.6	121.4
Year 9	2034	82,901	189,843	63.0	60.7	123.7
Year 10	2035	84,386	193,234	64.1	61.8	125.9
Ten-Year Increase		14,848	33,911	11.3	10.9	22.2
Projected Expenditure				\$1,073,500	\$1,035,500	\$2,109,000

Growth-Related Expenditures for Police Vehicles	\$2,109,000
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POLICE SYSTEM IMPROVEMENTS

The Police Development Impact Fee is based on the expanded level of service from the new police station (and related debt payments) and the current level of service for police vehicles. Since the police station is projected to reach capacity starting in 2032 the CIP covers the next five years. The City will need to evaluate police facility needs beyond repayment of the COP in the following impact fee study in five years (2030).

To serve the projected growth at current levels of service, the City will need to expand its fleet by 11 units over the next five years. The projects from the plan are consistent with growth-related needs to continue providing the current level of service. Furthermore, only a portion of the future debt service for the COP that was issued for the police station is considered impact fee eligible. Furthermore, the credit included to ensure there is no double payment reduces the projected impact fee revenue for the COP payments (discussed next in this chapter).

Figure 48. Police 5-Year Growth-Related System Improvements

Idaho Falls Police Department 5-Year Growth-Related Capital Improvement Plan						
Project	Year	Unit	Cost	Impact Fee Eligible	Proj. Impact Fee Revenue	Other Revenues
Police Station COP Debt Service	2026-2030	annual payments	\$9,993,200	\$3,306,643	\$1,701,618	\$8,291,583
Police Vehicle Additions to Fleet	2026-2030	11 units	\$1,045,000	\$1,045,000	\$1,045,000	\$0
Impact Fee Study Updates (2)	2030	-	\$16,883	\$16,883	\$16,883	\$0
Total			\$11,055,083	\$4,368,526	\$2,763,500	\$8,291,583
5-Year Impact Fee Eligible Costs						\$4,368,526
Projected 5-Year Impact Fee Revenue						\$2,763,500
Other Revenues (including general funds for COP)						\$8,291,583

POLICE IMPACT FEE CREDIT ANALYSIS

Idaho Code §§ 67-8207(2)(h) and 67-8208(1)(b) required that impact fee calculations examine and account for funding of system improvements with non-impact fee revenue including:

The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation. The governmental entity shall develop a plan for alternative sources of revenue.

To ensure there is no double payment or overcollection of police impact fees a revenue credit is included in the analysis to account for future COP payments for the police station project. Under the Idaho Act, impact fees can be used to offset the growth-related portion of debt service. In the case of the COP, the cost recovery methodology examines the growth share of the police station and calculates the remaining debt payments which is impact fee eligible. However, there is a portion of the debt (approximately 80 percent) which is not impact fee eligible and general revenues to the City are being used to fund. A credit is included in the analysis to account for future residents and businesses' share of the remaining payments to ensure there is no double payment. To begin, Figure 49 lists the remaining annual payments of the COP and allocates those payments to residential and nonresidential demand based on the calls for service data.

Figure 49. Future Debt Payments for Police Station

Fiscal Year	Payment	Residential 51%	Nonresidential 49%
2026	\$1,999,600	\$1,019,796	\$979,804
2027	\$1,998,000	\$1,018,980	\$979,020
2028	\$1,999,600	\$1,019,796	\$979,804
2029	\$1,999,200	\$1,019,592	\$979,608
2030	\$1,996,800	\$1,018,368	\$978,432
2031	\$1,997,400	\$1,018,674	\$978,726
2032	\$1,995,800	\$1,017,858	\$977,942
2033	\$1,997,000	\$1,018,470	\$978,530
2034	\$1,995,800	\$1,017,858	\$977,942
2035	\$1,997,200	\$1,018,572	\$978,628
2036	\$1,996,000	\$1,017,960	\$978,040
2037	\$1,997,200	\$1,018,572	\$978,628
2038	\$1,995,600	\$1,017,756	\$977,844
2039	\$1,591,200	\$811,512	\$779,688
Total	\$27,556,400	\$14,053,764	\$13,502,636

As mentioned, 20 percent of the residential costs are growth-related and 21 percent of the nonresidential costs are growth-related. As a result, 80 percent of the residential payments and 79 percent of the nonresidential payments remain to be funded through other revenues. In Figure 50 those remaining annual payments are listed and compared to the service units through 2039 to find a payment per service unit. Those payments are summed into net present value using the current discount rate. As a result, there is a credit of \$111.69 per person and \$46.21 per nonresidential vehicle trip. This represents the

average additional payments through other general fund revenues from a future resident or business towards the COP. This credit is included in the final impact fee calculation, reducing the fee.

Figure 50. Credit for Future Debt Payments for Police Station

Non-Impact Fee Payments				Non-Impact Fee Payments			
Residential 80%				Nonresidential 79%			
Fiscal Year	Payment	Projected Population	Payment/ Capita	Fiscal Year	Payment	Projected Nonres. Vehicle Trips	Payment/ Trip
2026	\$814,361	71,022	\$11.47	2026	\$771,365	162,714	\$4.74
2027	\$813,710	72,507	\$11.22	2027	\$770,748	166,105	\$4.64
2028	\$814,361	73,992	\$11.01	2028	\$771,365	169,496	\$4.55
2029	\$814,198	75,477	\$10.79	2029	\$771,211	172,887	\$4.46
2030	\$813,221	76,962	\$10.57	2030	\$770,285	176,278	\$4.37
2031	\$813,465	78,446	\$10.37	2031	\$770,516	179,669	\$4.29
2032	\$812,814	78,446	\$10.36	2032	\$769,899	179,669	\$4.29
2033	\$813,302	79,931	\$10.18	2033	\$770,362	183,060	\$4.21
2034	\$812,814	81,416	\$9.98	2034	\$769,899	186,452	\$4.13
2035	\$813,384	82,901	\$9.81	2035	\$770,439	189,843	\$4.06
2036	\$812,895	84,386	\$9.63	2036	\$769,976	193,234	\$3.98
2037	\$813,384	85,870	\$9.47	2037	\$770,439	196,433	\$3.92
2038	\$812,732	87,355	\$9.30	2038	\$769,822	199,633	\$3.86
2039	\$648,035	88,840	\$7.29	2039	\$613,821	202,833	\$3.03
Total	\$11,222,678		\$141.45	Total	\$10,630,148		\$58.53
		Discount Rate	3.50%			Discount Rate	3.50%
		Total Credit	\$111.69			Total Credit	\$46.21

The growth-related need for the next ten years to expand the police fleet is \$2,109,000 and there is currently \$168,000 available in the police impact fee fund for future vehicle purchases, accounting for 8 percent of the CIP. To ensure the impact fees are only capturing the growth-related costs to the City's budget, the percentage of the current fee funding of the CIP is applied as a credit.

Figure 51. Police Existing Impact Fee Fund Balance Credit

Idaho Falls Police Department	
Available Impact Fee Fund Balance for Vehicles	\$168,000
10-Year Vehicle Capital Improvement Plan	\$2,109,000
Balance % of Vehicle CIP Cost	8%

POLICE INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

Figure 69 provides a summary of the input variables (described in the chapter sections above) used to calculate the net cost per service unit. After accounting for the credits included in the fee analysis, the net cost per person is \$188.68 and the net cost per nonresidential vehicle trip is \$75.34. The figure continues with the residential and nonresidential conversion tables for the maximum supportable fee amounts. The residential Police Development Impact Fees are the product of persons per housing unit by square footage of the dwelling unit multiplied by the total net capital cost per person. The nonresidential fees are the product of trips per 1,000 square feet multiplied by the net capital cost per nonresidential vehicle trip.

The fees represent the highest supportable amount for each type of applicable land use and represents new growth's fair share of the cost for capital facilities. The City 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 52. Police Conversion Table & Maximum Supportable Impact Fees

Fee Component	Cost per Person	Cost per Nonres. Vehicle Trip
Police Station	\$232.79	\$93.09
Police Vehicles	\$72.20	\$30.40
Impact Fee Study	\$1.16	\$0.49
Gross Total	\$306.15	\$123.98
Credit for Future Debt Payments	(\$111.69)	(\$46.21)
Existing Balance for Vehicles (8%)	(\$5.78)	(\$2.43)
Net Total	\$188.68	\$75.34

Residential Conversion Table					
Housing Size (dwelling sq. ft.)	Net Cost per Person	Persons per Housing Unit	Maximum Supportable Fee	Current Fee [1]	Change
Residential (per housing unit by square footage)					
Under 1,000	\$188.68	0.99	\$187	\$332	(\$145)
1,000 to 1,499	\$188.68	1.51	\$285	\$481	(\$196)
1,500 to 1,999	\$188.68	2.05	\$387	\$481	(\$94)
2,000 to 2,499	\$188.68	2.44	\$460	\$481	(\$21)
2,500 to 2,999	\$188.68	2.76	\$521	\$481	\$40
3,000 to 3,499	\$188.68	3.03	\$572	\$481	\$91
3,500 to 3,999	\$188.68	3.25	\$613	\$481	\$132
4,000 to 4,499	\$188.68	3.45	\$651	\$481	\$170
4,500 to 4,999	\$188.68	3.63	\$685	\$481	\$204
5,000 or More	\$188.68	3.78	\$713	\$481	\$232

[1] Noted that the current fee listed for housing units less than 1,000 square feet is for multifamily development

Nonresidential Conversion Table					
Development Type	Net Cost per Vehicle Trip	Vehicle Trips per 1,000 Sq. Ft.	Maximum Supportable Fee	Current Fee	Change
Nonresidential (per 1,000 square feet)					
Retail	\$75.34	14.06	\$1,060	\$1,367	(\$307)
Office	\$75.34	5.42	\$408	\$464	(\$56)
Industrial	\$75.34	2.44	\$183	\$236	(\$53)
Institutional	\$75.34	5.39	\$406	\$511	(\$105)

CASH FLOW PROJECTIONS FOR POLICE MAXIMUM SUPPORTABLE IMPACT FEE

This section summarizes the potential cash flow to Idaho Falls if the Police 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 C. Demographic Assumptions. Since the residential fee schedule structure has been adjusted to account for square footage, the fee amounts used in the revenue projections are based on PPHU averages for single family and multifamily units in Idaho Falls.

At the top of Figure 53 are the growth-related cost by infrastructure type over the next ten years, totaling \$8.8 million. To approximate growth cost for police station space over the next ten years, the growth cost for the next five years (\$3.3 million) is doubled. Shown at the bottom of the figure, the maximum supportable impact fee is estimated to generate \$5.4 million, approximately 61 percent of growth-related capital costs. The gap in funding is the result of the credit due to future payments towards the police station COP. Additionally, the majority of the total police station cost is not growth-related and not eligible for impact fee funding.

Figure 53. Cash Flow Summary for Police Impact Fees

Infrastructure Costs for Police Facilities

	Total Cost	Growth Cost
Police Station	\$36,280,997	\$6,613,287
Police Vehicles	\$2,109,000	\$2,109,000
Impact Fee Study	\$33,765	\$33,765
Total Expenditures	\$38,423,762	\$8,756,052

Projected Development Impact Fee Revenue

		Single Family \$521 per unit	Multifamily \$349 per unit	Retail \$1,060 per KSF	Office \$408 per KSF	Industrial \$183 per KSF	Institutional \$406 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2025	20,340	8,315	6,002	6,046	6,615	4,835
Year 1	2026	20,699	8,582	6,117	6,172	6,747	4,977
Year 2	2027	21,058	8,849	6,232	6,298	6,880	5,119
Year 3	2028	21,417	9,116	6,348	6,424	7,013	5,261
Year 4	2029	21,776	9,383	6,463	6,549	7,146	5,403
Year 5	2030	22,135	9,650	6,578	6,675	7,279	5,545
Year 6	2031	22,494	9,917	6,694	6,801	7,411	5,687
Year 7	2032	22,853	10,184	6,809	6,926	7,544	5,829
Year 8	2033	23,212	10,451	6,924	7,052	7,677	5,971
Year 9	2034	23,571	10,718	7,040	7,178	7,810	6,113
Year 10	2035	23,930	10,985	7,155	7,304	7,943	6,255
Ten-Year Increase		3,590	2,670	1,153	1,257	1,328	1,420
Projected Revenue		\$1,870,390	\$931,830	\$1,222,365	\$512,948	\$243,054	\$576,350
						Projected Revenue	\$5,357,000
						Total Expenditures	\$38,423,762
						Non-Impact Fee Funding	\$33,066,762

FIRE/EMS - IMPACT FEE ANALYSIS

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

- Fire/EMS stations
- Fire/EMS training facilities
- Fire/EMS apparatus
- Share of the development impact fee

Per IDIFA, capital improvements are limited to those improvements that have a certain lifespan. As specified in 67-8203(3), “Capital improvements’ means improvements with a useful life of ten (10) years or more, by new construction or other action, which increase the service capacity of a public facility.” The City of Idaho Falls Fire Department has committed to using the impact fee funded apparatus for at least ten years, consistent with IDIFA. Also, impact fees are used only to purchase new equipment necessitated by growth. Impact fees are not used for replacement of aging rolling stock.

FIRE/EMS FUNDING SOURCES

The City has studied various ways of providing the funding for Fire/EMS facilities. The sources of revenue for Fire/EMS are General Fund revenues, grants, or impact fees. In comparing an equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received, the City has determined that impact fees are the most equitable way of financing the growth-related Fire/EMS facilities.

IDIFA requires that local governments must consider available and alternative sources of funding for system improvements. Idaho Code §§ 67-8207(2)(h) and 67-8208(1)(b). Currently, there is an existing fund balance in the Fire/EMS Development Impact Fee Fund which will be used towards the funding of system improvements. To ensure that the impact fees are only capturing the cost burden to the City’s budget, a credit is included to account for these revenue sources. Further details can be found below in this chapter. 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.

In accordance with Idaho Code § 67-8207(2)(h), if any maintenance or repair is required, these costs will need to be funded by other sources, such as property taxes, because replacement and addressing existing deficiencies are not eligible to be funded with impact fees. The City Council retains discretion and authority to fund deficiencies through the City’s annual CIP budget process, accumulate savings annually, or through the deferred maintenance budget annually appropriated to the Fire/EMS Department for these sorts of expenses.

EXISTING FIRE/EMS FACILITY DEFICIENCY ANALYSIS

In the following chapter the current level of service for Fire/EMS infrastructure is examined. The resulting impact fee is calculated based on the levels of service the City of Idaho Falls is providing to the existing demand. As a result, there is no existing deficiency between the level of service being provided to current residents and the level of service standard that is being assessed in the impact fee. Thus, no other revenues are required to address facility deficiencies.

FIRE/EMS SERVICE AREA

The City's previous and future capital planning and service levels for fire and EMS services are evaluated at a citywide basis. Additionally, the projects in the CIP provide a benefit to all future residents and business throughout the City. Thus, the service area for the Fire & EMS CIP and resulting impact fees is one citywide area.

However, the Idaho Falls Fire Department (IFFD) serves the entirety of the City, as well as areas outside the City. To determine the City's share of IFFD services, TischlerBise has used data on IFFD calls for service broken down by location. The data shows that the City of Idaho Falls was responsible for approximately 85 percent of IFFD calls for service. This information will be used to attribute the demand for fire department capital facilities to just the demand from the City of Idaho Falls.

Figure 54. Fire/EMS Calls for Service with City Limits

Station	2023 Total Calls	Idaho Falls Calls	% of Calls to Idaho Falls
Station 1	4,740	4,349	92%
Station 2	1,611	572	36%
Station 4	4,643	4,417	95%
Station 5	1,865	1,615	87%
Station 7	390	278	71%
Total	13,249	11,231	85%

Source: City of Idaho Falls Fire Department

COST ALLOCATION FOR FIRE/EMS INFRASTRUCTURE & SERVICE UNITS

Calls for service, shown in Figure 55, were used to allocate capital costs to residential and nonresidential development. The IFFD provided calls for service for the City and categorized the calls by housing type, development type, and traffic. Overall, there were 11,231 calls and the institutional development type was responsible for the largest share.

Figure 55. Calls for Service for Fire/EMS

Housing Type	Fire/EMS Calls
Single Family	3,377
Multifamily	1,268
Subtotal	4,645

Development Type	Fire/EMS Calls
Retail	1,020
Office	89
Industrial	61
Institutional	3,983
Subtotal	5,153

Traffic	1,433
Grand Total	11,231

Calls for service attributed to traffic were allocated to the different housing and nonresidential development types shown in Figure 55 based on the percentage share of base year vehicle trips of residential and nonresidential land uses. As shown in Figure 56, the single family housing type features the greatest share of vehicle trips (40 percent).

Figure 56. Base Year Vehicle Trips

Housing Type	Vehicle Trips	% of Total
Single Family	123,868	40%
Multifamily	23,630	8%
Subtotal	147,498	48%

Development Type	Vehicle Trips	% of Total
Retail	84,407	28%
Office	32,771	11%
Industrial	16,107	5%
Institutional	26,038	8%
Subtotal	159,323	52%
Grand Total	306,821	

The traffic calls are added to each land use based on its share of vehicle trips. For example, with 40 percent of the 1,433 traffic calls for service allocated to its total calls for service, the single family housing type's new calls for service for fire/EMS totals 3,956. As further shown in Figure 57, all 1,433 traffic calls for service are distributed between the other development types, based upon their share of projected base year vehicle trips.

Figure 57. Calls for Service for Fire/EMS – Allocated

Housing Type	Fire/EMS Calls	% of Total
Single Family	3,956	35%
Multifamily	1,378	12%
Subtotal	5,334	47%

Development Type	Fire/EMS Calls	% of Total
Retail	1,414	13%
Office	242	2%
Industrial	136	1%
Institutional	4,105	37%
Subtotal	5,897	53%
Grand Total	11,231	100%

Fire/EMS service units from housing and nonresidential development is found by comparing call totals to the existing housing units or nonresidential floor area. For example, the demand factor from single family housing is 0.194 (3,956 calls for service / 20,340 base year housing units = 0.194 calls per housing unit, rounded).

Also, the data results in an average of 0.077 calls per person from residential development. This factor is used when determining call rates from housing units based on square footage of the dwelling unit.

Figure 58. Fire/EMS Demand Factors

Housing Type	Fire/EMS Calls	Housing Units	Calls per Housing Unit
Single Family	3,956	20,340	0.194
Multifamily	1,378	8,315	0.166

Development Type	Fire/EMS Calls	1,000 Sq. Ft.	Calls per 1,000 Sq. Ft.
Retail	1,414	6,002	0.236
Office	242	6,046	0.040
Industrial	136	6,615	0.021
Institutional	4,105	4,835	0.849

Housing Type	Fire/EMS Calls	Population	Calls per Person
All Residential	5,334	69,538	0.077

The CIP and associated impact fees address only the impacts of new development structure. Based on the Idaho Falls land use assumptions, no new agricultural uses will be allowed within the service area. Thus, there is no need to evaluate the cost of providing capital improvements to serve new agricultural land. Additionally, residential or nonresidential structures built on existing agricultural land will be assessed

based on the appropriate development type in the fee schedule. For those reasons, agriculture has been excluded from the tables.

The growth-related increase in calls for service can be estimated by applying the projected development over the next ten years (as detailed in Appendix C. Demographic Assumptions) and the call rates by development. Shown in Figure 59 there is an estimated increase of 2,695 annual calls for service over the next ten years, a 24 percent increase.

Figure 59. Projected Fire/EMS Calls for Service

Idaho Falls Fire/EMS Calls	Base Year 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	10-Year Increase
Single Family	3,956	4,025	4,095	4,164	4,234	4,304	4,373	4,443	4,513	4,582	4,652	696
Multifamily	1,378	1,423	1,467	1,511	1,556	1,600	1,644	1,689	1,733	1,777	1,822	443
Subtotal	5,334	5,448	5,562	5,676	5,790	5,904	6,018	6,132	6,246	6,360	6,474	1,140
Retail	1,414	1,441	1,469	1,496	1,523	1,550	1,578	1,605	1,632	1,659	1,686	272
Office	242	247	252	257	262	267	272	277	282	287	292	50
Industrial	136	139	142	145	147	150	153	156	159	161	164	28
Institutional	4,105	4,225	4,346	4,466	4,587	4,707	4,828	4,948	5,069	5,189	5,310	1,205
Subtotal	5,897	6,053	6,208	6,364	6,519	6,675	6,830	6,986	7,142	7,297	7,453	1,556
Grand Total	11,231	11,501	11,770	12,040	12,309	12,579	12,848	13,118	13,387	13,657	13,926	2,695

To find fire/EMS service units by housing size, the calls for service per person (0.077) is combined with the PPHU. Further detail on PPHU by square footage of dwelling unit can be found in Appendix C. Demographic Assumptions. Listed in Figure 60 are the resulting calls for service by housing size.

Figure 60. Fire/EMS Residential Service Units by Square Footage of Dwelling Unit

Housing Type	Persons per Unit	Fire/EMS Calls per Unit
Residential (per housing unit by square footage)		
Under 1,000	0.99	0.076
1,000 to 1,499	1.51	0.116
1,500 to 1,999	2.05	0.158
2,000 to 2,499	2.44	0.188
2,500 to 2,999	2.76	0.213
3,000 to 3,499	3.03	0.233
3,500 to 3,999	3.25	0.250
4,000 to 4,499	3.45	0.266
4,500 to 4,999	3.63	0.280
5,000 or More	3.78	0.291

The determined consumption of system improvement by land use are found by comparing the fire/EMS calls per housing size and nonresidential development and system improvement levels of service calculated in the following section.

Figure 61. Fire/EMS Ratio of System Improvement Consumption by Land Use

Housing Size (dwelling sq. ft.)	Fire		
	Fire/EMS Calls per Housing Unit	Station Square Feet	Fire/EMS Vehicles
Under 1,000	0.076	0.2561	0.0001
1,000 to 1,499	0.116	0.3909	0.0002
1,500 to 1,999	0.158	0.5325	0.0003
2,000 to 2,499	0.188	0.6336	0.0003
2,500 to 2,999	0.213	0.7178	0.0004
3,000 to 3,499	0.233	0.7852	0.0004
3,500 to 3,999	0.250	0.8425	0.0004
4,000 to 4,499	0.266	0.8964	0.0005
4,500 to 4,999	0.280	0.9436	0.0005
5,000 or More	0.291	0.9807	0.0005

Development Type (per 1,000 sq. ft.)	Fire		
	Fire/EMS Calls per 1,000 Sq Ft	Station Square Feet	Fire/EMS Vehicles
Retail	0.236	0.7953	0.00041
Office/Service	0.040	0.1348	0.00007
Industrial	0.021	0.0708	0.00004
Institutional	0.849	2.8611	0.00146

FIRE/EMS LEVEL OF SERVICE AND COST ANALYSIS

Idaho Code § 67-8208(1)(c) requires a CIP to include:

An analysis of the total capacity, the level of current usage, and commitments for usage of capacity of existing capital improvements, which shall be prepared by a qualified professional planner or by a qualified engineer licensed to perform engineering services in this state.

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

FIRE/EMS STATIONS

Listed in Figure 62, the IFFD occupies 47,475 square feet of station space. The floor area of each station is attributed to City demand based on the City's call demand, resulting in 38,366 square feet. The current level of service is found by comparing the attributed square feet to the total calls for service to Idaho Falls. As a result, there are 3.37 square feet per call (38,366 square feet / 11,376 calls for service = 3.37 square feet per call, rounded).

From recent construction bids for the future Station 6, the current fire/EMS station construction cost per square foot is found to be \$405. The average cost per square foot is combined with the current levels of service to find the capital cost per demand unit. This results in a cost of \$1,365 per call (3.37 square feet per call x \$405 per square foot = \$1,365 per call, rounded).

Figure 62. Fire/EMS Station Level of Service & Cost Analysis

Facility	Total Square Feet [1]	% of Calls to Idaho Falls [1]	Idaho Falls Square Feet
Station 1	19,286	92%	17,695
Station 2	6,744	36%	2,395
Station 4	9,618	95%	9,150
Station 5	4,543	87%	3,934
Station 7	7,284	71%	5,192
Total	47,475		38,366

<i>Level-of-Service Standards</i>	Square Feet
Share of Floor Area (sq. ft.)	38,366
Total Idaho Falls Fire/EMS Calls	11,376
Square Feet per Fire/EMS Call	3.37

<i>Cost Analysis</i>	Square Feet
Square Feet per Fire/EMS Call	3.37
Average Cost per Square Foot [2]	\$405
Capital Cost per Fire/EMS Call	\$1,365

[1] Source: Idaho Falls Fire Department

[2] Based on CIP and construction bid for Station 6

FIRE/EMS TRAINING FACILITIES

The City anticipates the need for an expanded training facility. However, design and engineering studies are needed to provide a facility plan. Such studies are anticipated to cost \$80,000. The City has already collected \$7,664 in impact fees for fire/EMS training facilities, thus, \$72,336 remaining for the effort. The City plans to begin the facility planning in the next few years. The cost of growth is found by comparing the remaining cost with the 5-year increase in fire/EMS calls. As a result, there is a cost of \$54 per call.

Figure 63. Fire/EMS Facilities Level of Service & Cost Analysis – Training Facilities

Fire Training Facility Design & Eng. Study	Existing Balance for Study	Remaining Cost
\$80,000	\$7,664	\$72,336
Remaining Cost	5-Year Call Increase	Cost per Call
\$72,336	1,348	\$54

FIRE/EMS APPARATUS

As shown in Figure 64, there is a total of 24 units (ladder trucks, engines, ambulance) in the Fire/EMS Department. The units are attributed to City demand based on the specific call volume at each station. As a result, there are 19.5 units attributed to the City. The current level of service is found by dividing the share of the fleet by the total fire/EMS calls for service from the City of Idaho Falls. Resulting in 1.72 units per 1,000 fire/EMS call.

Based on the current replacement cost of the inventory (\$12,168,235), the average cost per unit is \$624,000. To find the capital cost per call, the vehicles per 1,000 fire/EMS call is combined with the average cost per unit. As a result, the capital cost per call is \$1,073 (1.72 vehicles per 1,000 fire/EMS call x \$624,000 per unit = \$1,073 per call, rounded).

Figure 64. Fire/EMS Apparatus Level of Service & Cost Analysis

Vehicle Type	Total Units	Idaho Falls Units*	Cost per Vehicle [1]	City of Idaho Falls Replacement Cost
Ladder Truck	2	1.8	\$2,150,000	\$3,805,500
Engine	7	5.5	\$930,000	\$5,115,000
Ambulance	15	12.2	\$265,338	\$3,247,737
Total	24	19.5		\$12,168,237

<i>Level-of-Service Standards</i>	<i>Apparatus</i>
Share of Vehicle Fleet	19.5
Total Idaho Falls Fire/EMS Calls	11,376
Units per 1,000 Fire/EMS Call	1.72

<i>Cost Analysis</i>	<i>Apparatus</i>
Units per 1,000 Fire/EMS Call	1.72
Average Cost per Unit	\$624,000
Capital Cost per Fire/EMS Call	\$1,073

[1] Source: Idaho Falls Fire Department

*Units attributed to Idaho Falls based on calls for service by fire station

SHARE OF THE DEVELOPMENT IMPACT FEE STUDY

In accordance with IDIFA (Idaho Code § 67-8208(1)), Idaho Falls is authorized to recover the cost of the impact fee study through the collection of future impact fees. The fire/EMS portion of the study is \$16,883. An impact fee study must be completed every five years, so the attributed cost is compared to the five-year projected increase in calls for service. As a result, the cost per person is \$13.

Figure 65. Fire/EMS Share of the Development Impact Fee Study

Impact Fee Study Fire Portion	5-Year Call Increase	Cost per Call
\$16,883	1,348	\$13

FIRE/EMS CAPITAL IMPROVEMENTS NEEDED TO SERVE GROWTH

Idaho Code §§ 67-8208(1)(f) to (h) requires a CIP to include:

- A description of all system improvements and their costs necessitated by and attributable to new development in the service area based on the approved land use assumptions, to provide a level of service not to exceed the level of service adopted in the development impact fee ordinance;

- The total number of service units necessitated by and attributable to new development within the service area based on the approved land use assumptions and calculated in accordance with generally accepted engineering or planning criteria;
- The projected demand for system improvements required by new service units projected over a reasonable period of time not to exceed twenty (20) years;

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.

The current levels of service are combined with the projected increase in calls for service to illustrate the need for new fire/EMS infrastructure. Shown in Figure 66, over the next ten years there is a need for 9,083 square feet of station space. The current cost per square foot is multiplied by the need to find the projected capital need from growth (\$3.7 million).

Following the same approach there is a need for 4.6 new apparatus units with a current cost of \$2.9 million. The projected growth-related cost at the current level of service is \$6.6 million over the next ten years.

Figure 66. Projected Demand for Fire/EMS Infrastructure

Infrastructure	Level of Service		Demand Unit	Unit Cost
Fire & EMS Stations	3.37	Square Feet	per Calls for Service	\$405
Fire & EMS Apparatus	1.72	Units	per 1,000 Calls for Service	\$624,000

Growth-Related Need for Fire & EMS Facilities				
Year		Calls for Service	Total Station Square Feet	Total Apparatus
Base	2025	11,231	37,848	19.3
Year 1	2026	11,501	38,757	19.8
Year 2	2027	11,770	39,665	20.2
Year 3	2028	12,040	40,573	20.7
Year 4	2029	12,309	41,482	21.2
Year 5	2030	12,579	42,390	21.6
Year 6	2031	12,848	43,298	22.1
Year 7	2032	13,118	44,207	22.6
Year 8	2033	13,387	45,115	23.0
Year 9	2034	13,657	46,023	23.5
Year 10	2035	13,926	46,931	24.0
Ten-Year Increase		2,695	9,083	4.6
			\$3,678,566	\$2,892,741

Total Growth-Related Expenditures for Fire & EMS Facilities	\$6,571,307
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FIRE & EMS SYSTEM IMPROVEMENTS

The fire/EMS development impact fee is based on the current level of service for facilities and apparatus. To serve the projected growth at current levels of service, the City will need to add approximately 9,000 square feet of facility space and 4 fleet units. Listed in Figure 67 are the system improvements for fire/EMS infrastructure identified by Idaho Falls.

As noted in the figure, the projected impact fee revenue is anticipated to fund Fire Station #6, a portion of the Station #6 storage needs, the 4 additional fleet units, the training facility design plans, and future impact fee studies. However, a portion of the storage project and Fire Station #8 will not be able to be funded through impact fees over the next ten years. To fund these projects that go above and beyond the growth-related need at current level of service, the City will have to raise other revenues or delay the projects for when impact fee revenues are available.

The CIP will be reviewed annually to ensure the project list reflects growth trends and, at City Council discretion, the CIP can be revised. Through the impact fee adoption, the City is committing to continue the current level of service and City Council may replace projects on the list as long as it is consistent with the total expansion plan needed to accommodate future growth.

Figure 67. Fire/EMS 10-Year Growth-Related System Improvements

Idaho Falls Fire/EMS 10-Year Growth-Related Capital Improvement Plan						
Project	Year	Unit	Cost	Impact Fee Eligible	Proj. Impact Fee Revenue	Other Revenues
Fire Station #6 - Yellowstone & HWY26	2025	7,284 square feet	\$2,950,000	\$2,950,000	\$2,950,000	\$0
Station #6 Engine	2025	1 unit	\$930,000	\$930,000	\$930,000	\$0
Station #6 Ambulance	2025	1 unit	\$265,338	\$265,338	\$265,338	\$0
Station #6 Storage	2027	18,400 square feet	\$2,000,000	\$2,000,000	\$834,000	\$1,166,000
Training Facility Design & Engineering Study	2027	-	\$80,000	\$80,000	\$80,000	\$0
Fire Station #8 - TBD	2032	5,000-6,000 sq ft	\$2,200,000	\$2,200,000	\$0	\$2,200,000
Station #8 Engine	2032	1 unit	\$930,000	\$930,000	\$930,000	\$0
Station #8 Ambulance	2032	1 unit	\$265,338	\$265,338	\$265,338	\$0
Impact Fee Study Updates (2)	2030-2035	-	\$33,765	\$33,765	\$33,765	\$0
Total			\$9,654,441	\$9,654,441	\$6,288,441	\$3,366,000

10-Year Impact Fee Eligible Costs **\$9,654,441**
 Projected 10-Year Impact Fee Revenue **\$6,288,441**
 Other Revenues **\$3,366,000**

FIRE/EMS IMPACT FEE CREDIT ANALYSIS

Idaho Code §§ 67-8207(2)(h) and 67-8208(1)(b) required that impact fee calculations examine and account for funding of system improvements with non-impact fee revenue including:

The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation. The governmental entity shall develop a plan for alternative sources of revenue.

The Fire/EMS growth-related CIP totals \$9.7 million. Currently, there is \$653,264 in the City's Fire/EMS Impact Fee Fund for future projects in the CIP. The fund balance accounts for 7 percent of the growth-related CIP. To ensure that future impact fees are only capturing the growth-related costs to the City's budget, the balance's percentage of the CIP is applied as a credit.

Figure 68. Fire/EMS Existing Impact Fee Fund Balance Credit

Idaho Falls Fire Department	
Available Impact Fee Fund Balance	\$653,264
10-Year Vehicle Capital Improvement Plan	\$9,654,441
Balance % of CIP Cost	7%

Besides the existing impact fee fund balance there are no other dedicated revenues for the fire/EMS growth-related CIP including previously issued bonds to fund infrastructure expansion. In this case, no other revenue credit is needed.

FIRE/EMS INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

Figure 69 provides a summary of the input variables (described in the chapter sections above) used to calculate the net cost per call for service resulting in \$2,330 per call. The figure continues with the residential and nonresidential conversion tables for the maximum supportable fee amounts. The residential Fire/EMS Development Impact Fees are the product of service calls per housing unit by square footage of the dwelling unit multiplied by the total net capital cost per call. The nonresidential fees are the product of calls for service per 1,000 square feet multiplied by the net capital cost per call.

The fees represent the highest supportable amount for each type of applicable land use and new growth's fair share of the cost for capital facilities. The City 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 69. Fire/EMS Conversion Table & Maximum Supportable Impact Fees

Fee Component	Cost per Fire/EMS Call
Fire/EMS Stations	\$1,365
Fire/EMS Training Facility	\$54
Fire/EMS Vehicles and Apparatuses	\$1,073
Impact Fee Study	\$13
Gross Total	\$2,505
Credit for Existing Fund Balance (7%)	(\$175)
Net Total	\$2,330

Residential Conversion Table

Housing Size (dwelling sq. ft.)	Net Cost per Fire/EMS Call	Fire/EMS Calls per Housing Unit	Maximum Supportable Fee	Current Fee [1]	Change
Residential (per housing unit by square footage)					
Under 1,000	\$2,330	0.076	\$177	\$314	(\$137)
1,000 to 1,499	\$2,330	0.116	\$270	\$389	(\$119)
1,500 to 1,999	\$2,330	0.158	\$368	\$389	(\$21)
2,000 to 2,499	\$2,330	0.188	\$438	\$389	\$49
2,500 to 2,999	\$2,330	0.213	\$496	\$389	\$107
3,000 to 3,499	\$2,330	0.233	\$543	\$389	\$154
3,500 to 3,999	\$2,330	0.250	\$583	\$389	\$194
4,000 to 4,499	\$2,330	0.266	\$620	\$389	\$231
4,500 to 4,999	\$2,330	0.280	\$652	\$389	\$263
5,000 or More	\$2,330	0.291	\$678	\$389	\$289

[1] Noted that the current fee listed for housing units less than 1,000 square feet is for multifamily development

Nonresidential Conversion Table

Development Type	Net Cost per Fire/EMS Call	Fire/EMS Calls per 1,000 Sq. Ft.	Maximum Supportable Fee	Current Fee	Change
Nonresidential (per 1,000 square feet)					
Retail	\$2,330	0.236	\$550	\$347	\$204
Office	\$2,330	0.040	\$93	\$58	\$35
Industrial	\$2,330	0.021	\$49	\$28	\$21
Institutional	\$2,330	0.849	\$1,978	\$1,252	\$726

CASH FLOW PROJECTIONS FOR FIRE/EMS MAXIMUM SUPPORTABLE IMPACT FEE

This section summarizes the potential cash flow to the City of Idaho Falls if the fire/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 C. Demographic Assumptions. Since the residential fee schedule structure has been adjusted to account for square footage, the fee amounts used in the revenue projections are based on PPHU averages for single family and multifamily units in Idaho Falls.

At the top of Figure 70 are the growth-related cost by infrastructure type over the next ten years, totaling \$6.3 million. Shown at the bottom of the figure, the maximum supportable impact fee is estimated to cover 94 percent of growth-related capital costs. The gap in funding is the result of the credit due to existing impact fee monies already collected. Under the incremental expansion approach fee revenue will match the growth-related needs over the next ten years. In the case that growth is slower than projected development, revenue collection will be lower but so will the growth-related need to expand infrastructure.

Figure 70. Cash Flow Summary for Fire/EMS Maximum Supportable Impact Fees

Infrastructure Costs for Fire/EMS Facilities

	Total Cost	Growth Cost
Fire/EMS Stations	\$3,678,566	\$3,678,566
Fire/EMS Training Facility	\$80,000	\$72,336
Fire/EMS Vehicles and Apparatuses	\$2,892,741	\$2,892,741
Impact Fee Study	\$33,765	\$33,765
Total Expenditures	\$6,685,072	\$6,677,408

Projected Development Impact Fee Revenue

		Single Family \$495 per unit	Multifamily \$332 per unit	Retail \$550 per KSF	Office \$93 per KSF	Industrial \$49 per KSF	Institutional \$1,978 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2025	20,340	8,315	6,002	6,046	6,615	4,835
Year 1	2026	20,699	8,582	6,117	6,172	6,747	4,977
Year 2	2027	21,058	8,849	6,232	6,298	6,880	5,119
Year 3	2028	21,417	9,116	6,348	6,424	7,013	5,261
Year 4	2029	21,776	9,383	6,463	6,549	7,146	5,403
Year 5	2030	22,135	9,650	6,578	6,675	7,279	5,545
Year 6	2031	22,494	9,917	6,694	6,801	7,411	5,687
Year 7	2032	22,853	10,184	6,809	6,926	7,544	5,829
Year 8	2033	23,212	10,451	6,924	7,052	7,677	5,971
Year 9	2034	23,571	10,718	7,040	7,178	7,810	6,113
Year 10	2035	23,930	10,985	7,155	7,304	7,943	6,255
Ten-Year Increase		3,590	2,670	1,153	1,257	1,328	1,420
Projected Revenue		\$1,777,050	\$886,440	\$634,246	\$116,922	\$65,080	\$2,807,933
						Projected Revenue	\$6,288,000
						Total Expenditures	\$6,677,000
						Non-Impact Fee Funding	\$389,000

PROPORTIONATE SHARE ANALYSIS

Development impact fees for the City of Idaho Falls 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 City in the provision of system improvements to serve new development. The City will fund non-growth-related improvements with non-development impact fee funds as it has in the past. As specified in IDIFA (Idaho Code § 67-8207), several factors must be evaluated in the development impact fee study and are discussed below.

- 1) The development impact fees for the City of Idaho Falls are based on new growth's share of the costs of previously built projects along with planned public facilities as provided by the City of Idaho Falls. Projects are included in the City'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, citywide 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 regard to existing debt.
- 5) The City 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 Plan. 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 City. These procedures should be addressed in the development impact fee ordinance. One service area represented by the City of Idaho Falls 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.

DEFINITIVE AND CONVERSION TABLES

In compliance with IDIFA (Idaho Code § 67-8208(1)(e)), the analyses set out in the chapters above are summarized in the following definitive and conversion tables. Figure 71 mirrors information presented in the analysis chapters and represents the CIP’s definitive table. The reader should refer to the applicable impact fee analysis chapter for details on the analysis. Note that the figure continues on the next four pages.

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Figure 71. Idaho Falls CIP Definitive and Conversion Table

Parks & Recreation				
LOS: Infrastructure per Person		0.00574	0.00206	0.0002
Housing Size (dwelling sq. ft.)	Persons per Housing Unit	Community Park Acres	Community Park Amenities	Civic Park Amenities
Under 1,000	0.99	0.0057	0.0020	0.0002
1,000 to 1,499	1.51	0.0087	0.0031	0.0003
1,500 to 1,999	2.05	0.0118	0.0042	0.0004
2,000 to 2,499	2.44	0.0140	0.0050	0.0005
2,500 to 2,999	2.76	0.0158	0.0057	0.0006
3,000 to 3,499	3.03	0.0174	0.0062	0.0006
3,500 to 3,999	3.25	0.0187	0.0067	0.0007
4,000 to 4,499	3.45	0.0198	0.0071	0.0007
4,500 to 4,999	3.63	0.0208	0.0075	0.0007
5,000 or More	3.78	0.0217	0.0078	0.0008

Parks & Recreation				
Development Type (per 1,000 sq. ft.)	Service Units	Community Park Acres	Community Park Amenities	Civic Park Amenities
Retail	n/a	n/a	n/a	n/a
Office/Service	n/a	n/a	n/a	n/a
Industrial	n/a	n/a	n/a	n/a
Institutional	n/a	n/a	n/a	n/a

Fee Component	Land Cost per Person	Park Amenity Cost per Person
Community Parks	\$344	\$233
Civic Parks	-	\$13
Impact Fee Study	-	\$2

**Total per
Person**

Gross Total	\$344	\$248	\$592
Credit for Fund Balance (11.5%)	(\$40)	(\$29)	(\$69)
Net Total	\$304	\$219	\$523

Residential Conversion Table

Housing Size (dwelling sq. ft.)	Net Total Cost per Person	Persons per Housing Unit	Maximum Supportable Fee
Residential (per housing unit by square footage)			
Under 1,000	\$523	0.99	\$518
1,000 to 1,499	\$523	1.51	\$790
1,500 to 1,999	\$523	2.05	\$1,072
2,000 to 2,499	\$523	2.44	\$1,276
2,500 to 2,999	\$523	2.76	\$1,443
3,000 to 3,499	\$523	3.03	\$1,585
3,500 to 3,999	\$523	3.25	\$1,700
4,000 to 4,499	\$523	3.45	\$1,804
4,500 to 4,999	\$523	3.63	\$1,898
5,000 or More	\$523	3.78	\$1,977

2025 Capital Improvements Plan and Development Impact Fee Study

Transportation	
Housing Size (dwelling sq. ft.)	Vehicle Miles of Travel
Under 1,000	8.61
1,000 to 1,499	12.40
1,500 to 1,999	16.30
2,000 to 2,499	19.22
2,500 to 2,999	21.54
3,000 to 3,499	23.48
3,500 to 3,999	25.14
4,000 to 4,499	26.59
4,500 to 4,999	27.87
5,000 or More	29.02

Transportation	
Development Type (per 1,000 sq. ft.)	Vehicle Miles of Travel
Retail	22.08
Office/Service	12.93
Industrial	5.81
Institutional	12.85

Fee Component	Cost per VMT
Arterial Roadway Expansion	\$150.16
Impact Fee Study	\$0.19
Gross Total	\$150.35
Net Total	\$150.35

Residential Conversion Table

Housing Size (dwelling sq. ft.)	Net Cost per VMT	Vehicle Miles of Travel (VMT)	Maximum Supportable Fee
Residential (per housing unit by square footage)			
Under 1,000	\$150.35	8.61	\$1,295
1,000 to 1,499	\$150.35	12.40	\$1,864
1,500 to 1,999	\$150.35	16.30	\$2,451
2,000 to 2,499	\$150.35	19.22	\$2,890
2,500 to 2,999	\$150.35	21.54	\$3,239
3,000 to 3,499	\$150.35	23.48	\$3,530
3,500 to 3,999	\$150.35	25.14	\$3,780
4,000 to 4,499	\$150.35	26.59	\$3,998
4,500 to 4,999	\$150.35	27.87	\$4,190
5,000 or More	\$150.35	29.02	\$4,363

Nonresidential Conversion Table

Development Type	Net Cost per VMT	Vehicle Miles of Travel (VMT)	Maximum Supportable Fee
Nonresidential (per 1,000 square feet)			
Retail	\$150.35	22.08	\$3,320
Office/Service	\$150.35	12.93	\$1,944
Industrial	\$150.35	5.81	\$874
Institutional	\$150.35	12.85	\$1,932

2025 Capital Improvements Plan and Development Impact Fee Study

Police			
LOS: Infrastructure per Person		0.298	0.00076
Housing Size (dwelling sq. ft.)	Persons per Housing Unit	Station Square Feet	Police Vehicles
Under 1,000	0.99	0.2950	0.0008
1,000 to 1,499	1.51	0.4500	0.0011
1,500 to 1,999	2.05	0.6109	0.0016
2,000 to 2,499	2.44	0.7271	0.0019
2,500 to 2,999	2.76	0.8225	0.0021
3,000 to 3,499	3.03	0.9029	0.0023
3,500 to 3,999	3.25	0.9685	0.0025
4,000 to 4,499	3.45	1.0281	0.0026
4,500 to 4,999	3.63	1.0817	0.0028
5,000 or More	3.78	1.1264	0.0029

Police			
LOS: Infrastructure per Veh. Trip		0.106	0.00032
Development Type (per 1,000 sq. ft.)	Vehicle Trips per	Station Square Feet	Police Vehicles
Retail	14.06	1.4908	0.0045
Office/Service	5.42	0.5745	0.0017
Industrial	2.44	0.2581	0.0008
Institutional	5.39	0.5708	0.0017

Fee Component	Cost per Person	Cost per Nonres. Vehicle Trip
Police Station	\$232.79	\$93.09
Police Vehicles	\$72.20	\$30.40
Impact Fee Study	\$1.16	\$0.49

Gross Total	\$306.15	\$123.98
Credit for Future Debt Payments	(\$111.69)	(\$46.21)
Existing Balance for Vehicles (8%)	(\$5.78)	(\$2.43)
Net Total	\$188.68	\$75.34

Residential Conversion Table

Housing Size (dwelling sq. ft.)	Net Cost per Person	Persons per Housing Unit	Maximum Supportable Fee
Residential (per housing unit by square footage)			
Under 1,000	\$188.68	0.99	\$187
1,000 to 1,499	\$188.68	1.51	\$285
1,500 to 1,999	\$188.68	2.05	\$387
2,000 to 2,499	\$188.68	2.44	\$460
2,500 to 2,999	\$188.68	2.76	\$521
3,000 to 3,499	\$188.68	3.03	\$572
3,500 to 3,999	\$188.68	3.25	\$613
4,000 to 4,499	\$188.68	3.45	\$651
4,500 to 4,999	\$188.68	3.63	\$685
5,000 or More	\$188.68	3.78	\$713

Nonresidential Conversion Table

Development Type	Net Cost per Vehicle Trip	Vehicle Trips per 1,000 Sq. Ft.	Maximum Supportable Fee
Nonresidential (per 1,000 square feet)			
Retail	\$75.34	14.06	\$1,060
Office	\$75.34	5.42	\$408
Industrial	\$75.34	2.44	\$183
Institutional	\$75.34	5.39	\$406

2025 Capital Improvements Plan and Development Impact Fee Study

Fire			
LOS: Infrastructure per Call		3.37	0.00172
Housing Size (dwelling sq. ft.)	Fire/EMS Calls per	Station Square Feet	Fire/EMS Vehicles
Under 1,000	0.076	0.2561	0.0001
1,000 to 1,499	0.116	0.3909	0.0002
1,500 to 1,999	0.158	0.5325	0.0003
2,000 to 2,499	0.188	0.6336	0.0003
2,500 to 2,999	0.213	0.7178	0.0004
3,000 to 3,499	0.233	0.7852	0.0004
3,500 to 3,999	0.250	0.8425	0.0004
4,000 to 4,499	0.266	0.8964	0.0005
4,500 to 4,999	0.280	0.9436	0.0005
5,000 or More	0.291	0.9807	0.0005

Fire			
LOS: Infrastructure per Call		3.37	0.00172
Development Type (per 1,000 sq. ft.)	Fire/EMS Calls per 1,000 Sq Ft	Station Square Feet	Fire/EMS Vehicles
Retail	0.236	0.7953	0.00041
Office/Service	0.040	0.1348	0.00007
Industrial	0.021	0.0708	0.00004
Institutional	0.849	2.8611	0.00146

Fee Component	Cost per Fire/EMS Call
Fire/EMS Stations	\$1,365
Fire/EMS Training Facility	\$54
Fire/EMS Vehicles and Apparatuses	\$1,073
Impact Fee Study	\$13
Gross Total	\$2,505
Credit for Existing Fund Balance (7%)	(\$175)
Net Total	\$2,330

Residential Conversion Table

Housing Size (dwelling sq. ft.)	Net Cost per Fire/EMS Call	Fire/EMS Calls per Housing Unit	Maximum Supportable Fee
Residential (per housing unit by square footage)			
Under 1,000	\$2,330	0.076	\$177
1,000 to 1,499	\$2,330	0.116	\$270
1,500 to 1,999	\$2,330	0.158	\$368
2,000 to 2,499	\$2,330	0.188	\$438
2,500 to 2,999	\$2,330	0.213	\$496
3,000 to 3,499	\$2,330	0.233	\$543
3,500 to 3,999	\$2,330	0.250	\$583
4,000 to 4,499	\$2,330	0.266	\$620
4,500 to 4,999	\$2,330	0.280	\$652
5,000 or More	\$2,330	0.291	\$678

Nonresidential Conversion Table

Development Type	Net Cost per Fire/EMS Call	Fire/EMS Calls per 1,000 Sq. Ft.	Maximum Supportable Fee
Nonresidential (per 1,000 square feet)			
Retail	\$2,330	0.236	\$550
Office	\$2,330	0.040	\$93
Industrial	\$2,330	0.021	\$49
Institutional	\$2,330	0.849	\$1,978

IMPLEMENTATION AND ADMINISTRATION

IDIFA requires jurisdictions to form a Development Impact Fee Advisory Committee. Idaho Code § 67-8205. 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 City formed a Development Impact Fee Advisory Committee (DIFAC). TischlerBise and City 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 City must develop and adopt a CIP that includes those improvements for which fees were developed. IDIFA 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 City 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 City 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 City'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. DEVELOPMENT TYPE DEFINITIONS

RESIDENTIAL DEVELOPMENT

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

Single Family Units:

- 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.
- 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.
- 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:

- 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.”
- 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.

The Idaho Falls City Council and Development Impact Fee Advisory Committee have both requested that the residential impact fee schedule be changed from assessing the fee by housing type to the square footage of the housing unit. The revisions moves the assessment from two housing types (single family and multifamily) to ten size groupings. This report establishes the service units by size groupings with local census data and analysis can be found on page 100. This approach further builds on the proportionately of the existing fee schedule.

The City Council has defined the square footage to be used in the assessment of the fee as the climate-controlled square footage of the structure. The City has determined that unfinished basements should be included in the square footage calculation for impact fee assessment. This decision was made with the consideration that unfinished basements in Idaho Falls tend to become finished basements over time, often including bedrooms which would indicate an addition to the service units being generated by that housing unit. However, many basements are finished without building permits, creating enforcement challenges and unfairness and excluding unfinished basements would penalize those who comply with

permit requirements while rewarding those who do not comply. In other words, the City does not wish to discourage residents from improving their homes or create incentives to avoid building permits and assessing the impact fee when the initial construction is most equitable.

The residential square footage excludes attics, crawl spaces, automobile garages, and accessory storage structures that are not climate controlled. Basements, which are necessarily heated to avoid freezing of pipes, are included in the residential square footage.

This approach ensures the "rough proportionality" as required by IDIFA and constitutional standards, recognizing that unfinished spaces typically generate future demand for City services. The City has exercised its judgment and discretion in determining to include all habitable space in the square footage calculation to maintain fairness and administrative efficiency.

NONRESIDENTIAL DEVELOPMENT CATEGORIES

Nonresidential development categories used throughout this study are based on land use classifications from the book *Trip Generation* (ITE, 2021).

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

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

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

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

APPENDIX B. LAND USE ASSUMPTIONS

IDIFA requires that a CIP include a “description of the land use assumptions by the government entity.” Idaho Code § 67-8208(1)(d). IDIFA defines land use assumptions as “a description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a twenty (20) year period.” Idaho Code § 67-8203(16)

First, the service area for this CIP and the resulting impact fees is the entire City of Idaho Falls boundary. In other cases when a CIP addresses a larger geographies (i.e., a county) multiple services areas may be included to ensure there is a nexus between the fee collection and infrastructure projects being funded by the revenue. However, all the infrastructure being funded by the Idaho Falls impact fees are providing a citywide benefit. Thus, there is no need to establish smaller service areas in this CIP.

Second, IDIFA in essence requires a City to establish underlying demographic and developmental assumptions that form the basis for long term (20+ years) growth projections that drive the need for capital improvements to serve that growth. The CIP is based on and consistent with the land use assumptions set out in the following planning documents:

- **Idaho Falls Comprehensive Plan (2021)** - The City’s Comprehensive Plan reflects its long-term vision for Idaho Falls. It includes an analysis of population trends and projections covering a 90-year period (1940 to 2030) (pp. 57). The Comprehensive Plan references and connects to the City’s IDIFA-based impact fee planning process (pp. 45, 52, 83, 101, 205, 231, and 239).
- **Future Land Use Map** - The Future Land Use Map divides the City into areas reflecting the type of anticipated development (industrial, suburban, urban core, parks, etc.). Note that the map includes no areas whose future use is designated as agricultural, even within the area of impact. The map is set out and discussed at pp. 71-73 of Comprehensive Plan.
- **Idaho Falls’s Zoning Ordinance** – Establishes the land use zones and zoning map.
- **Idaho Falls Parks & Recreation Comprehensive & Strategic Master Plan (2020)** – A guide for future acquisition and development of Parks & Recreation facilities for the next 20 years that incorporates results from public survey and participation.
- **Idaho Falls Strategic Plan Framework (Draft for Review) (December 2020)** – Similar to the Comprehensive Plan, the Strategic Plan captures the community’s vision for Idaho Falls.
- **Bonneville Metropolitan Planning Organization (MPO) 2040 Long Range Transportation Plan (May 18, 2016) (“2040 Transportation Plan”)** - The 2040 Transportation Plan evaluates existing and future multi-modal transportation deficiencies over a 24-year planning horizon throughout Bonneville County including the City of Idaho Falls.

In sum, these land use assumptions envision that the City will soon be entirely urbanized within its boundaries, with a mix of uses identified in the Future Land Use Map. The City’s population, size, and resulting demand for governmental services will continue to increase along the trajectory described in the Comprehensive Plan with an annual population increase ranging from 1.4 to 7 percent.

APPENDIX C. DEMOGRAPHIC ASSUMPTIONS

IDIFA's requirement to identify "land use assumptions" (see Appendix B. Land Use Assumptions) includes a reference to "densities, intensities, and population." Idaho Code § 67-8203(16). These demographic assumptions play a key role in impact fee calculations. Demographic assumptions used in this impact fee analysis are described below.

The following estimates and projections are used in the study's calculations and to illustrate the possible future pace of service demands on the City's infrastructure. Furthermore, the chapter demonstrates the history of development and base year development levels in Idaho Falls. The demographic assumptions are used in the impact fee calculations to determine current and future levels of service.

This chapter includes discussion and findings on:

- Household/housing unit size
- Residential Building Permits
- Current population and housing unit estimates
- Residential projections
- Current employment and nonresidential floor area estimates
- Nonresidential projections
- Functional population
- Vehicle trip generation and projections
- Residential demand factors by square footage of dwelling

Note: calculations throughout this chapter are based on an analysis conducted using Excel software. Results are discussed in the chapter using one-and two-digit places (in most cases), which represent rounded figures. However, the analysis itself uses figures carried to their ultimate decimal places; therefore, the sums and products generated in the analysis may not equal the sum or product if the reader replicates the calculation with the factors shown in the report (due to the rounding of figures shown, not in the analysis).

POPULATION AND HOUSING CHARACTERISTICS

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

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

Thus, TischlerBise recommends that fees for residential development in Idaho Falls be imposed according to persons per housing unit.

Based on housing characteristics, TischlerBise recommends using two housing unit categories for the Impact Fee study: (1) Single Family and (2) Multifamily. Each housing type has different characteristics which results in a different demand on City facilities and services. Figure 72 shows the US Census American Community Survey 2023 5-Year Estimates data for the City of Idaho Falls. Single family units have a household size of 2.76 persons and multifamily units have a household size of 1.85 persons. The PPHU factors are similar to the factors found during the previous Idaho Falls impact fee study (2021).

The estimates in Figure 72 are for household size calculations. Base year population and housing units are estimated with another, more recent data source.

Figure 72. Persons per Housing Unit

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	52,884	19,148	2.76	18,286	2.89	74%
Multifamily [2]	12,457	6,741	1.85	5,930	2.10	26%
Total	65,341	25,889	2.52	24,216	2.70	

[1] Includes attached and detached single family homes and mobile homes

[2] Includes structures with 2+ units

Source: U.S. Census Bureau, 2023 American Community Survey 5-Year Estimates

RESIDENTIAL BUILDING PERMITS

The City provided residential building permit data for single family and multifamily housing units over the previous five years, from 2020 to 2024. Attached housing is considered single family housing in the residential building permit data. In 2021, there was a spike in development compared to previous years (based on the previous impact fee study there was an annual average of 349 housing units). However, housing development in 2023 exceed the spike and in 2024 building permits doubled the 2021 activity.

Overall, there has been an average annual growth of 788 housing units (Figure 73). This is over double the annual average found in the previous impact fee study (349 units). In recent years there has been a noticeable uptick in multifamily construction, representing nearly 50 percent of housing development.

Following the approach applied in the previous impact fee study, building permit data is used for residential growth projections. However, it may be too ambitious to assume that the 5-year average will continue since it includes an outlier of growth in 2024. In this case, the annual average without 2024 is assumed to continue, 359 single family units and 267 multifamily units.

Figure 73. Residential Building Permits Issued

Housing Type	2020	2021	2022	2023	2024	Total	5-Year Average	Average w/o 2024
Single Family [1]	360	532	326	217	661	2,096	419	359
Multifamily	126	239	95	607	780	1,847	369	267
Total	486	771	421	824	1,441	3,943	788	626

Source: City of Idaho Falls

[1] Single Family building permits include attached housing units

BASE YEAR POPULATION AND HOUSING UNITS

The base year (2025) population and housing units are found by comparing the 2021 estimates from the previous impact fee study and residential development since 2021. To begin, in 2021 there was an estimated 63,473 residents and 25,968 housing units. Since 2021 there have been 1,204 single family and 1,482 multifamily units constructed. Based on PPHU factors, the housing development results in 6,065 net new residents to Idaho Falls. As a result, the base year population is estimated to be 69,538 and 28,654 housing units.

Figure 74. Base Year Population and Housing Units

Idaho Falls, ID	2021 [1]	Net New Since 2021 [2]	Base Year 2025
Population	63,473	6,065	69,538
Housing Units			
Single Family	19,136	1,204	20,340
Multifamily	6,833	1,482	8,315
Total Housing Units	25,968	2,686	28,654

[1] TischlerBise 2021 Idaho Falls impact fee study

[2] Building permit data; Net new population is found by combining the net new housing units and PPHU factors.

RESIDENTIAL PROJECTIONS

As noted, following the approach used in the previous impact fee study, the building permit annual average without the outlier in 2024 is assumed to continue over the next ten years. Population growth is based on persons per housing unit factors and housing development. Shown in Figure 75, an annual growth rate of about 2 percent, 21.4 percent over the next ten years. As a result, an increase of 14,848 residents and 6,260 housing units are assumed over that time period. Single family development accounts for approximately 57 percent of the total housing growth.

Figure 75. Residential Development Projections

Idaho Falls, ID	Base Year 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Increase
Population [1]	69,538	71,022	72,507	73,992	75,477	76,962	78,446	79,931	81,416	82,901	84,386	14,848
Percent Increase		2.1%	2.1%	2.0%	2.0%	2.0%	1.9%	1.9%	1.9%	1.8%	1.8%	21.4%
Housing Units [2]												
Single Family	20,340	20,699	21,058	21,417	21,776	22,135	22,494	22,853	23,212	23,571	23,930	3,590
Multifamily	8,315	8,582	8,849	9,116	9,383	9,650	9,917	10,184	10,451	10,718	10,985	2,670
Total Housing Units	28,654	29,280	29,906	30,532	31,158	31,784	32,410	33,036	33,662	34,288	34,914	6,260

[1] Population growth is based on housing development and persons per housing unit factors

[2] The building permit annual average without 2024 is assumed to continue over the next ten years

CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

The impact fee study will include nonresidential development as well. Estimates from the previous impact fee study (2021) are combined with commercial development since 2021. To begin, in 2021 there was an estimated 53,959 jobs and 22.3 million square feet of nonresidential floor area (Figure 76). Since 2021 there has been 334,000 retail square feet, 202,000 office square feet, 591,000 industrial square feet, and 52,000 institutional square feet constructed. Based on employee density factors (Figure 77), the commercial development results in 2,442 net new jobs to Idaho Falls. As a result, base year employment is estimated to be 56,404.

Figure 76. Base Year Employment by Industry

Idaho Falls, ID	2021 [1]	Net New Since 2021 [2]	Base Year 2025
Jobs			
Retail	13,281	709	13,990
Office	17,354	659	18,013
Industrial	9,796	928	10,724
Institutional	13,528	149	13,677
Total Jobs	53,959	2,445	56,404
Floor Area (1,000 Square Feet)			
Retail	5,668	334	6,002
Office	5,844	202	6,046
Industrial	6,024	591	6,615
Institutional	4,783	52	4,835
Total KSF	22,319	1,179	23,498

[1] TischlerBise 2021 Idaho Falls impact fee study

[2] Net new square footage is from building permit data; Net new jobs is found by combining the net new square foot and employee density factors (ITE, 2021)

The base year nonresidential floor area for the industry sectors is calculated with the Institution of Transportation Engineers' (ITE) square feet per employee averages, Figure 77. For Retail the Shopping Center 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 77. Institute of Transportation Engineers (ITE) Employment Density Factors

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

Source: [Trip Generation](#), Institute of Transportation Engineers, 11th Edition (2021)

NONRESIDENTIAL PROJECTIONS

The Bonneville MPO traffic analysis zone (TAZ) model provides employment projections for small areas within Idaho Falls for 2035 and 2050. By using GIS software, the TAZs are combined to estimate 2035 job growth. Over the ten-year projection period, it is estimated that there will be an increase of 12,685 jobs. The majority of the employment growth will come from office and institutional (i.e. education and healthcare) development. In the previous impact fee study, the Bonneville MPO TAZ model was also used and indicated approximately 8,800 jobs over ten years. The updated projections represent about a 40 percent increase in projected job growth.

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 5.2 million square feet, a 22 percent increase from the base year. There is a relatively even split in floor area development between the four industry categories.

Figure 78. Employment and Nonresidential Floor Area Projections

Idaho Falls, ID	Base Year 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Increase
Jobs [1]												
Retail	13,990	14,235	14,480	14,725	14,970	15,215	15,460	15,705	15,950	16,195	16,440	2,450
Office	18,013	18,422	18,832	19,241	19,650	20,059	20,469	20,878	21,287	21,696	22,106	4,093
Industrial	10,724	10,933	11,141	11,350	11,559	11,767	11,976	12,185	12,393	12,602	12,811	2,087
Institutional	13,677	14,083	14,488	14,894	15,299	15,705	16,110	16,516	16,921	17,327	17,732	4,055
Total	56,404	57,672	58,941	60,209	61,478	62,746	64,015	65,283	66,552	67,820	69,089	12,685
Percent Increase		2.2%	2.2%	2.2%	2.1%	2.1%	2.0%	2.0%	1.9%	1.9%	1.9%	22.5%
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	6,002	6,117	6,232	6,348	6,463	6,578	6,694	6,809	6,924	7,040	7,155	1,153
Office	6,046	6,172	6,298	6,424	6,549	6,675	6,801	6,926	7,052	7,178	7,304	1,257
Industrial	6,615	6,747	6,880	7,013	7,146	7,279	7,411	7,544	7,677	7,810	7,943	1,328
Institutional	4,835	4,977	5,119	5,261	5,403	5,545	5,687	5,829	5,971	6,113	6,255	1,420
Total	23,498	24,014	24,530	25,045	25,561	26,077	26,593	27,109	27,624	28,140	28,656	5,158

[1] Source: Bonneville Metropolitan Planning Organization; American Census Bureau OnTheMap

[2] Source: TischlerBise analysis; Institute of Transportation Engineers, [Trip Generation](#), 2021

VEHICLE TRIP GENERATION

RESIDENTIAL VEHICLE TRIPS BY HOUSING TYPE

A customized trip rate is calculated for the single family and multifamily units in Idaho Falls. In Figure 79, 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 10.50 trip ends and a multifamily unit is estimated to generate 4.90 trip ends on an average weekday. The trip rates have not noticeably changed from the previous impact fee study.

Figure 79. Customized Residential Trip End Rates by Housing Type

Tenure by Units in Structure	Vehicles	Households (2)			Vehicles per HH by Tenure
		Single Family*	Multifamily	Total	
Owner-occupied	36,041	15,334	186	15,520	2.32
Renter-occupied	13,788	2,952	5,744	8,696	1.59
TOTAL	49,829	18,286	5,930	24,216	2.06
Housing Units		19,148	6,741	25,889	

Housing Type	Persons (3)	Trip Ends (4)	Vehicles by Type of Housing	Trip Ends (5)	Average Trip Ends	Local Trip Ends per HH	ITE Trip Ends Per Unit
Single Family*	52,884	141,308	40,290	261,870	201,589	10.50	9.44
Multifamily	12,457	28,446	9,539	37,879	33,162	4.90	5.44
TOTAL	65,341	169,753	49,829	299,748	234,751	9.70	

* Includes Single Family Detached, Single Family Attached, and Manufactured Homes

1. Vehicles available by tenure from Table B25046, US Census ACS, 2023 5-Year Estimates.
2. Households by tenure and units in structure from Table B25032, US Census ACS, 2023 5-Year Estimates.
3. Housing units from Table B25024, US Census ACS, 2022 5-Year Estimates.
4. Total population in households from Table B25033, US Census ACS, 2023 5-Year Estimates.
5. Vehicle trips ends based on persons using formulas from ITE *Trip Generation*. For single-family housing (ITE 210), the fitted curve equation is $\text{EXP}(0.89 \cdot \text{LN}(\text{persons}) + 1.72)$ [ITE 2017]. To approximate the average population of the ITE studies, persons were divided by 65 and the equation result multiplied by 65. For multi-family housing (ITE 221), the fitted curve equation is $(2.29 \cdot \text{persons}) - 81.02$ [ITE 2017].
6. Vehicle trip ends based on vehicles available using formulas from ITE *Trip Generation*. For single-family housing (ITE 210), the fitted curve equation is $\text{EXP}(0.99 \cdot \text{LN}(\text{vehicles}) + 1.93)$ [ITE 2017]. To approximate the average number of vehicles in the ITE studies, vehicles available were divided by 119 and the equation result multiplied by 119. For multifamily housing (ITE 220), the fitted curve equation is $(3.94 \cdot \text{vehicles}) + 293.58$ [ITE 2012].
7. *Trip Generation*, Institute of Transportation Engineers, 11th Edition (2021).

RESIDENTIAL VEHICLE TRIPS ADJUSTMENT FACTORS

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

However, an additional adjustment is necessary to capture City residents' work bound trips that are outside of the City. The trip adjustment factor includes two components. According to the National Household Travel Survey (2009), 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", 45 percent of Idaho Falls workers travel outside the City for work. In combination, these factors account for 7 percent of additional production trips ($0.31 \times 0.50 \times 0.45 = 0.07$). Shown in Figure 80, the total adjustment factor for residential housing units includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (7 percent of production trips) for a total of 57 percent.

Figure 80. Residential Trip Adjustment Factor for Commuters

<i>Trip Adjustment Factor for Commuters</i>	
Employed Idaho Falls Residents (2022)	31,063
Residents Working in the City (2022)	16,955
Residents Commuting Outside of the City for Work	14,108
Percent Commuting Out of the City	45%
Additional Production Trips	7%
Standard Trip Adjustment Factor	50%
Residential Trip Adjustment Factor	57%

Source: U.S. Census, OnTheMap Application, 2022

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 Idaho Falls, the weekday trip end per 1,000 square feet factors listed in Figure 81 are used.

Figure 81. Institute of Transportation Engineers Nonresidential Factors

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

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

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

In Figure 82, the ITE land use code, daily vehicle trip end rate, and trip adjustment factor is listed for each land use. The previous impact fee study used the 10th edition of *Trip Generation* for nonresidential trip rates. In the updated edition, the trip rates have changed slightly.

Figure 82. Daily Vehicle Trip Factors

Land Use	ITE Codes	Daily Vehicle Trip Ends	Trip Adj. Factor	Daily Vehicle Trips
Residential (per housing unit)				
Single Family	210	10.50	58%	6.09
Multifamily	220	4.90	58%	2.84
Nonresidential (per 1,000 square feet)				
Retail	820	37.01	38%	14.06
Office	710	10.84	50%	5.42
Industrial	110	4.87	50%	2.44
Institutional	610	10.77	50%	5.39

Source: Institute of Transportation Engineers, *Trip Generation*, 11th Edition (2021); National Household Travel Survey, 2022

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. Citywide, residential land uses account for 147,498 vehicle trips and nonresidential land uses account for 159,323 vehicle trips in the base year (Figure 83).

Through 2035, it is projected that daily vehicle trips will increase by 63,362 trips with the majority of the growth being generated by single family (35 percent) and retail (26 percent) development.

Figure 83. Total Daily Vehicle Trip Projections

Idaho Falls, ID	Base Year 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Increase
Residential Trips												
Single Family	123,868	126,054	128,240	130,427	132,613	134,799	136,986	139,172	141,358	143,545	145,731	21,863
Multifamily	23,630	24,389	25,148	25,907	26,666	27,424	28,183	28,942	29,701	30,460	31,219	7,588
Subtotal	147,498	150,443	153,388	156,334	159,279	162,224	165,169	168,114	171,059	174,004	176,949	29,451
Nonresidential Trips												
Retail	84,407	86,029	87,651	89,273	90,894	92,516	94,138	95,760	97,382	99,003	100,625	16,218
Office	32,771	33,453	34,134	34,816	35,497	36,179	36,860	37,541	38,223	38,904	39,586	6,814
Industrial	16,107	16,430	16,753	17,077	17,400	17,724	18,047	18,370	18,694	19,017	19,341	3,234
Institutional	26,038	26,802	27,567	28,331	29,096	29,860	30,625	31,389	32,153	32,918	33,682	7,644
Subtotal	159,323	162,714	166,105	169,496	172,887	176,278	179,669	183,060	186,452	189,843	193,234	33,911
Vehicle Trips												
Grand Total	306,821	313,157	319,494	325,830	332,166	338,502	344,838	351,174	357,511	363,847	370,183	63,362

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

RESIDENTIAL FACTORS BY SQUARE FOOTAGE OF DWELLING UNIT

The following section details residential demand factors based on the square footage of the dwelling unit. This analysis will assist if the impact fee schedule assesses residential fees based on the size rather than type of housing type. Key inputs needed for the analysis (i.e., average number of persons and vehicles available per household) are available from American Community Survey (ACS) and Public Use Microdata (PUM). Figure 84 lists the average household size for single family and multifamily units in Idaho Falls. The overall average is 2.52 persons per housing unit.

Figure 84. Persons per Housing Unit

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	52,884	19,148	2.76	18,286	2.89	74%
Multifamily [2]	12,457	6,741	1.85	5,930	2.10	26%
Total	65,341	25,889	2.52	24,216	2.70	

[1] Includes attached and detached single family homes and mobile homes

[2] Includes structures with 2+ units

Source: U.S. Census Bureau, 2023 American Community Survey 5-Year Estimates

Trip generation rates are also dependent upon the average number of vehicles available per dwelling. Key independent variables needed for the analysis (i.e., vehicles available, households, and persons) are available from U.S. Census ACS, indicating an average of 1.92 vehicles per housing unit in Idaho Falls.

Figure 85. Vehicles per Housing Unit

Housing Type	Vehicles Available	Housing Units	Vehicles per Housing Unit
Single Family	40,269	19,148	2.10
Multifamily	9,564	6,741	1.42
Total	49,833	25,889	1.92

Source: U.S. Census Bureau, 2023 American Community Survey 5-Year Estimates

PUMS SURVEY RESULTS

Impact fees must be proportionate to the demand for infrastructure. Because averages per housing unit, for both persons and vehicle trip ends, have a strong, positive correlation to the number of bedrooms, TischlerBise recommends residential fee schedules that increase by unit size. Custom tabulations of demographic data by bedroom range can be created from individual survey responses provided by the U.S. Census Bureau in files known as Public Use Microdata Samples (PUMS). PUMS files are only available for areas of at least 100,000 persons with Idaho Falls included in Public Use Microdata Areas (PUMA) 1200. Cells shaded yellow below are survey results for PUMA 1200. Unadjusted persons per housing unit (2.58), derived from PUMS data, are adjusted downward to match the control totals for Idaho Falls (2.52), as shown above in Figure 86. Adjusted persons per housing unit totals are shaded in gray.

Rather than rely on one methodology, the recommended trip generation rates shown at the bottom of Figure 86, shaded gray, are an average of trip rates based on persons and vehicles available for all types of housing units. In Idaho Falls, the average housing unit is expected to yield 9.35 average weekday vehicle trip ends (AWVTE), compared to the national weighted average of 8.40 trip ends per housing unit.

Figure 86. Average Weekday Vehicle Trip Ends by Bedroom Range

Bedroom Range	Persons ¹	Vehicles Available ¹	Households ¹	Housing Mix	Unadjusted PPHU	Adjusted PPHU ²	Unadjusted VPHU	Adjusted VPHU ²
0-1	174	142	143	7%	1.22	1.19	0.99	0.91
2	754	640	425	19%	1.77	1.73	1.51	1.38
3	1,440	1,253	617	28%	2.33	2.28	2.03	1.86
4	1,417	1,198	496	23%	2.86	2.79	2.42	2.21
5+	1,876	1,370	513	23%	3.66	3.57	2.67	2.44
Total	5,661	4,603	2,194	100%	2.58	2.52	2.10	1.92

National Averages According to ITE

ITE Code	AWVTE per Person	AWVTE per Vehicle	AWVTE per HU	Housing Mix	Persons per Housing Unit	Vehicles per Housing Unit
210 SFD	2.65	6.36	9.44	74%	3.56	1.48
221 Apt	3.31	5.10	5.44	26%	1.64	1.07
Weighted Avg	2.82	6.03	8.40	100%	3.06	1.37

Recommended AWVTE per Household

Bedroom Range	AWVTE per HU Based on Persons ³	AWVTE per HU Based on Vehicles ⁴	AWVTE per Unit ⁵
0-1	3.36	5.49	4.43
2	4.88	8.32	6.60
3	6.43	11.22	8.83
4	7.87	13.33	10.60
5+	10.07	14.71	12.39
Average	7.11	11.58	9.35

1. American Community Survey, Public Use Microdata Sample for Idaho PUMA 1200 (2023 5-Year unweighted data).
2. Adjusted multipliers are scaled to make the average PUMS values match control totals for Idaho based on 2023 American Community Survey 5-Year Estimates.
3. Adjusted persons per housing unit multiplied by national weighted average trip rate per person.
4. Adjusted vehicles available per household multiplied by national weighted average trip rate per vehicle.
5. Average trip rates based on persons and vehicles per housing unit.

ITE Code	AWVTE per Person	AWVTE per Vehicle	AWVTE per HU
210 SFD	7.78	12.66	10.22
220 Apt	5.22	8.56	6.89
All Types	7.11	11.58	9.35

Unadjusted PPHU	Unadjusted VPHU
2.76	2.10
1.85	1.42
2.52	1.92

PERSONS BY DWELLING SIZE

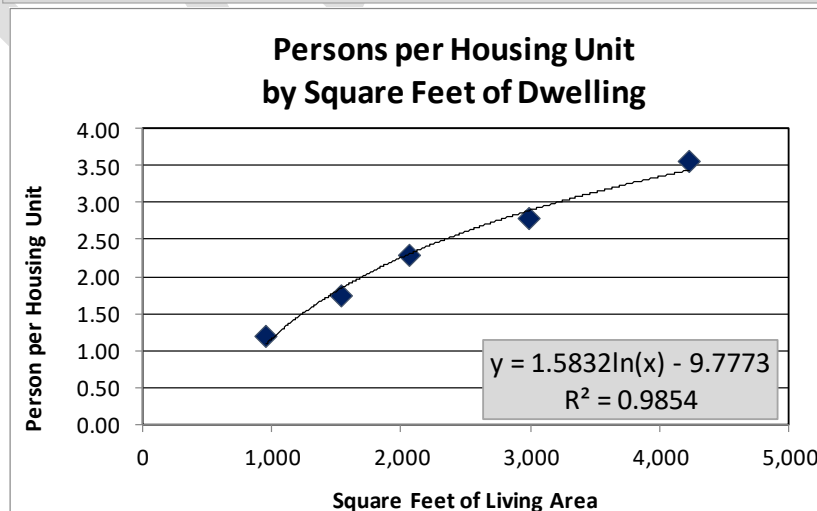
Average floor area and number of persons by bedroom range are plotted in Figure 87 with a logarithmic trend line derived from 2023 square footage estimates provided by the U.S. Census Bureau (West Region). Dwellings with one bedroom or less average 952 square feet of floor area—based on multifamily dwellings constructed in the West Census Region. Two-bedroom dwellings average 1,532 square feet, three-bedroom dwellings average 2,070 square feet, four-bedroom dwellings average 2,986 square feet, and dwellings with five or more bedrooms average 4,235 square feet—based on single family dwellings constructed in West Census Region. Using the trend line formula shown in the chart, TischlerBise derived the estimated average number of persons for groupings of 500 square feet.

As shown in the upper-right corner of the table below, the smallest floor area range (1,000 square feet or less) has an estimated average of 0.99 persons per dwelling (note that the PPHU includes vacancy). The largest floor area range (5,000 square feet or more) has an estimated 3.78 persons per dwelling.

Figure 87. Persons per Housing Unit by Dwelling Size

Actual Averages per Hsg Unit			Fitted-Curve Values	
Bedrooms	Square Feet	Persons	Sq Ft Range	Persons
0-1	952	1.19	Under 1,000	0.99
2	1,532	1.73	1,000 to 1,499	1.51
3	2,070	2.28	1,500 to 1,999	2.05
4	2,986	2.79	2,000 to 2,499	2.44
5+	4,235	3.57	2,500 to 2,999	2.76
			3,000 to 3,499	3.03
			3,500 to 3,999	3.25
			4,000 to 4,499	3.45
			4,500 to 4,999	3.63
			5,000 or More	3.78

Average persons per household derived from 2023 ACS PUMS data for the area that includes Idaho Falls. Unit size for 0-1 bedroom is from the 2023 U.S. Census Bureau average for all multifamily units constructed in the Census West region. Unit size for all other bedrooms is from the 2023 U.S. Census Bureau average for single family units constructed in the Census Mountain division.



VEHICLE TRIP ENDS BY DWELLING SIZE

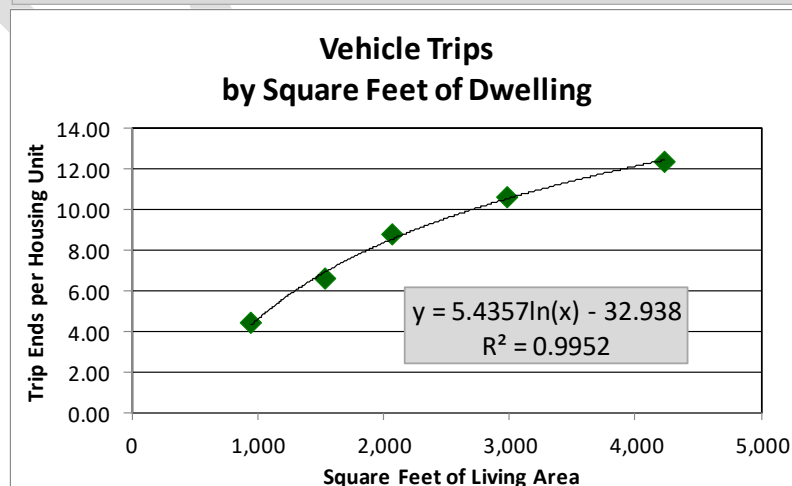
To derive AWWTE by dwelling size, TischlerBise matched trip generation rates and average floor area, by bedroom range, as shown in Figure 88, with a logarithmic trend line derived from 2023 square footage estimates provided by the U.S. Census Bureau (West Region). Dwellings with one bedroom or less average 952 square feet of floor area—based on multifamily dwellings constructed in the West Census Region. Two-bedroom dwellings average 1,532 square feet, three-bedroom dwellings average 2,070 square feet, four-bedroom dwellings average 2,986 square feet, and dwellings with five or more bedrooms average 4,235 square feet—based on single family dwellings constructed in West Census Region. Using the trend line formula shown in the chart, TischlerBise derived the estimated average weekday vehicle trip ends for groupings of 500 square feet.

As shown in the upper-right corner of the table below, the smallest floor area range (1,000 square feet or less) generates an estimated average of 4.04 trip ends per dwelling. The largest floor area range (5,000 square feet or more) generates an estimated average of 13.62 trip ends per dwelling.

Figure 88. Vehicle Trip Ends by Dwelling Size

Actual Averages per Hsg Unit			Fitted-Curve Values	
Bedrooms	Square Feet	Trip Ends	Sq Ft Range	Trip Ends
0-1	952	4.43	Under 1,000	4.04
2	1,532	6.60	1,000 to 1,499	5.82
3	2,070	8.83	1,500 to 1,999	7.65
4	2,986	10.60	2,000 to 2,499	9.02
5+	4,235	12.39	2,500 to 2,999	10.11
			3,000 to 3,499	11.02
			3,500 to 3,999	11.80
			4,000 to 4,499	12.48
			4,500 to 4,999	13.08
			5,000 or More	13.62

Vehicle trips by dwelling size are derived from 2023 ACS PUMS data for the area that includes Idaho Falls. Unit size for 0-1 bedroom is from the 2023 U.S. Census Bureau average for all multifamily units constructed in the Census West region. Unit size for all other bedrooms is from the 2023 U.S. Census Bureau average for single family units constructed in the Census Mountain division.



ORDINANCE NO.

AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; AMENDING TITLE 10, CHAPTER 8, MODIFYING THE DEFINITION FOR RESIDENTIAL DEVELOPMENT AND AMENDING THE IMPACT FEE AMOUNTS AND CALCULATION IN LIGHT OF THE AMENDMENT OF THE CITY'S IMPACT FEE STUDY; REMOVING AFFORDABLE HOUSING IMPACT FEE; PROVIDING SEVERABILITY, CODIFICATION, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

WHEREAS, the City's development impact fee program provides an equitable means to provide public facilities and infrastructure needed to serve the new and sustained growth and development in the City; and

WHEREAS, Idaho Code § 67-8208(2) requires that governmental entities imposing development impact fees update the entity's capital improvement plan at least every five (5) years; and

WHEREAS, the Impact Fee Advisory Committee has reviewed and recommended updates and amendments to the City's Impact Fee Study and Capital Improvement Plan; and

WHEREAS, the recommended changes include changing the City's land use assumptions from evaluating impacts from Residential development from a per unit basis to a square footage basis; and

WHEREAS, the Council has received a recommendation from the Impact Fee Advisory Committee recommending the revocation of the Affordable Housing Impact Fee Waiver program.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF IDAHO FALLS, IDAHO, THAT:

SECTION 1: Title 10, Chapter 8, Section 1 of the City Code of the City of Idaho Falls, Idaho, is hereby amended as follows:

10-8-1: LEGISLATIVE FINDINGS. The City finds that:

A. Based on the City Comprehensive Plan adopted pursuant to Title 67, Chapter 65, Idaho Code, including, but not limited to, the capital improvements element of the Comprehensive Plan, the capital facilities plans of various City Departments, and the general governmental goal of protecting the health, safety, and general welfare of the residents of the City, and its area of City impact, it is necessary that the City's public facilities for public safety (police and fire/EMS); and parks and recreation; and transportation to accommodate new growth and development within the City and its area of City impact.

B. New residential and nonresidential growth and development imposes and will continue

to impose increasing demands upon the Public Facilities, as defined in this Chapter.

C. The revenues generated from new residential and nonresidential growth and development often do not generate sufficient general funds to provide the necessary improvements of these Public Facilities to accommodate new growth and development.

D. New growth and development are expected to continue and will place ever increasing demands on the City to provide and expand the Public Facilities to serve new growth and development.

E. The City has planned for the improvement of the Public Facilities in the capital improvements element of the City Comprehensive Plan.

F. The creation of an equitable impact fee system will enable the City to impose a proportionate share of the costs of needed improvements to the Public Facilities to accommodate new growth and development, and will assist the City in implementing the capital improvements element of the Comprehensive Plan.

G. In order to implement an equitable impact fee system for the Public Facilities, the City ~~retained TischlerBise to~~ has prepared and, from time to time, has amended and updated the Impact Fee Study ~~an impact fee study for these types of facilities. The resulting document titled "Capital Improvement Plan and Development Impact Fee Study of City of Idaho Falls, Idaho 2021", dated December 15, 2021, as amended from time to time by the Council, (the current "Impact Fee Study"), that has been recommended for approval by the Impact Fee Advisory Committee and approved by the Idaho Falls City Council,~~ is on file in the office of the Clerk.

H. The Impact Fee Study is consistent with the capital improvements element of the Comprehensive Plan, and uses the levels of service set forth in the Comprehensive Plan and the Capital Improvement Plan for these Public Facilities.

I. The Impact Fee Study sets forth reasonable methodologies and analyses for determining the impacts of various types of new growth and development on the Public Facilities and determines the cost of acquiring or constructing the improvements necessary to meet the demands for such Public Facilities created by new growth and development.

J. The Impact Fee Study uses a calculation methodology in accordance with generally accepted accounting principles that is net of credits for the present value of revenues that will be generated by new growth and development based on historical funding patterns and that are anticipated to be available to pay for system improvements, including taxes, assessments, user fees, and intergovernmental transfers, and includes consideration of the following factors:

1. The cost of existing system improvements within the service area;
2. The means by which existing system improvements have been financed;
3. The extent to which the new growth and development will contribute to the cost of system improvements through taxation, assessment, or developer or landowner contributions, or has previously contributed to the cost of system improvements

through developer or landowner contributions;

4. The extent to which the new growth and development is required to contribute to the cost of existing system improvements in the future;

5. The extent to which the new growth and development should be credited for providing system improvements, without charge to other properties within the service area;

6. Extraordinary costs, if any, incurred in serving the new growth and development;

7. The time and price differential inherent in a fair comparison of impact fees paid at different times; and

8. The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, transfers, and special taxation.

K. The maximum allowable impact fees described in this Chapter are based on the Impact Fee Study, and do not exceed the costs of system improvements for the Public Facilities to serve new growth and development that will pay the impact fees.

L. The police, fire/EMS, parks and recreation, and transportation Public Facilities included in the calculation of impact fees in the Impact Fee Study will benefit all new growth and development throughout the City, and it is therefore appropriate to treat all areas of the City and the area of City impact as a single service area for purposes of calculating, collecting and spending the impact fees collected.

M. There is both a rational nexus and a rough proportionality between the development impacts created by each type of development covered by this Chapter and the impact fees that such development will be required to pay.

N. This Chapter creates a system by which impact fees paid by new growth and development will be used to finance, defray or to provide capital improvements for the Public Facilities in ways that benefit the development for which impact fees were paid.

O. This Chapter creates a system under which impact fees shall not be used to correct existing deficiencies in Public Facilities, or to replace or rehabilitate existing Public Facilities, or to pay for routine operation or maintenance of those Public Facilities.

P. This Chapter is consistent with all applicable provisions of Title 67, Chapter 82, Idaho Code, concerning impact fee ordinances.

SECTION 2: Title 10, Chapter 8, Section 4 of the City Code of the City of Idaho Falls, Idaho, is hereby amended as follows:

10-8-4: **DEFINITIONS.** The following words and phrases, when used in this Chapter, shall have, unless the context clearly indicates otherwise, the following meanings:

~~**AFFORDABLE HOUSING:** Housing affordable to families whose incomes do not exceed eighty (80) percent of the median income for the service area.~~

APPLICATION: A form, process, or procedure established by the City to gather information to determine a person's compliance with Code requirements related to licenses, permits, authorizations, approvals, uses, or other permission granted to persons pursuant to this Code, authority delegated to Idaho municipalities by the Idaho Code, or Idaho Constitution.

BUILDING PERMIT: An official document or certificate by that name issued by the City authorizing the construction or siting of any building.

CAPITAL IMPROVEMENTS: 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.

CAPITAL IMPROVEMENTS ELEMENT: A component of the City's Comprehensive Plan.

CAPITAL IMPROVEMENTS PLAN: A plan adopted pursuant to this Chapter that, in part, identifies capital improvements for which impact fees may be used as a funding source.

DAY: Each twenty-four (24) hour period of time when the City is generally open for business and which is not a holiday or weekend day (i.e., business day not calendar day).

DEVELOPER: A person who subdivides or proposes to subdivide land, whether as an owner or an agent of an owner, and any person who installs improvements or structures on such land.

DEVELOPMENT: Any construction or installation of a building or structure, or any change in use of a building or structure, or any change in the use, character, or appearance of land, which creates additional demand and need for Public Facilities or the subdivision of property that would permit any change in the use, character, or appearance of land.

DEVELOPMENT APPROVAL: Any written authorization from a governmental entity which authorizes the commencement of a development.

DEVELOPMENT REQUIREMENT: A requirement attached to a development approval or other governmental action approving or authorizing a particular development including, without limitation, a rezoning, which development requirement compels the payment, dedication or contribution of goods, services, land and/or money as a condition of approval.

EXTRAORDINARY COSTS: Those costs incurred as a result of extraordinary impact, as defined in this Chapter.

EXTRAORDINARY IMPACT: An impact which is reasonably determined by the City to result in the need for police, fire/EMS, parks and recreation, and/or transportation system improvements, the cost of which will significantly exceed the sum of the impact fees to be generated from the project; or result in the need for police, fire/EMS, parks and recreation, and transportation system improvements that are not identified in the capital improvements plans.

FEE ADMINISTRATOR: The official appointed by the Mayor, with Council approval, and

authorized to administer this Chapter.

FEE PAYER: A person who pays or is required to pay an impact fee or the fee payer's successor in interest including, but not limited to, taxing districts, as defined in Idaho Code 63-201, and authorized public charter schools, as defined in Idaho Code 33-5202A.

GOVERNMENTAL ENTITY: Any unit of local government that is empowered by Idaho Code § 67-8201, et seq., to adopt an impact fee ordinance.

IMPACT FEE: 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. The term does not include a charge or fee to pay the administrative, plan review or inspection costs associated with permits required for development.

IMPACT FEE STUDY: The document entitled the “Capital Improvement Plan and Development Impact Fee Study of City of Idaho Falls, Idaho 2021”, dated December 15, 2021, as amended on [fill in date, 2025], and as amended from time to time by the Council.

LAND USE ASSUMPTIONS: A description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a twenty (20) year period.

LEVEL OF SERVICE: A measure of the relationship between service capacity and service demand for Public Facilities.

MANUFACTURED HOME: A structure, constructed after June 15, 1976, pursuant to Idaho Code HUD manufactured home construction and safety standards.

MODULAR BUILDING: Any building or building component (other than a Manufactured Home, as defined in this Chapter) which is constructed according to standards contained in any City-adopted building code or any amendments thereto, which is of closed construction and is either entirely or substantially prefabricated or assembled at a place other than the building site.

NONRESIDENTIAL DEVELOPMENT:

A. **RETAIL:** Establishments primarily selling merchandise, eating/drinking places, and entertainment uses. Retail includes, but is not limited to, shopping centers, supermarkets, pharmacies, restaurants, bars, nightclubs, automobile dealerships, movie theaters, and lodging (hotel/motel).

B. **OFFICE:** Establishments providing management, administrative, professional, or business services. Office includes, but is not limited to, banks, business offices, medical offices, and veterinarian clinics.

C. **INDUSTRIAL:** Establishments primarily engaged in the production and transportation of goods. Industrial includes, but is not limited to, manufacturing plants, trucking companies, warehousing facilities, utility substations, power generation facilities, and telecommunications buildings.

D. INSTITUTIONAL: Public and quasi-public buildings providing educational, social assistance, or religious services. Institutional includes, but is not limited to, school districts, schools, universities, churches, daycare facilities, hospitals, health care facilities, and government buildings.

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

PROJECT: A particular development on an identified parcel of land.

PROJECT IMPROVEMENTS: Site improvements and facilities that are planned and designed to provide service for a project and that are necessary for the use and convenience of the occupants or users of the Project.

PROPORTIONATE SHARE: That portion of the cost of system improvements determined pursuant to Idaho Code § 67-8207, and this Chapter, which reasonably relates to the service demands for Public Facilities of a project.

PUBLIC FACILITY(IES):

- A. Public safety facilities, including law enforcement, fire stations and apparatus, emergency medical and rescue, and street lighting facilities~~police and fire/EMS facilities~~; and
- B. Parks, open space and recreation areas, and related capital improvements; and
- C. Transportation facilities, including roads, streets, and bridges, including rights-of-way, traffic signals, landscaping, arterial streets, arterial intersections, arterial bridges, arterial appurtenances, and related arterial capital improvements, and any local components of state or federal highways.

~~RESIDENTIAL DEVELOPMENT-HOUSING UNITS: Development of a structure providing complete, independent, and self-contained living facilities for one (1) or more persons, including permanent provisions for living, sleeping, eating, cooking, and sanitation. The calculation of a residential development impact fee shall be determined by the climate-controlled square footage of the structure, provided that automobile garages and accessory storage structures shall not be included in the calculation of a residential structure's square footage.~~
~~SINGLE FAMILY DETACHED: A one-unit structure detached from any other house 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.~~

~~SINGLE FAMILY ATTACHED (TOWNHOUSE): A one-unit structure that has one or more walls extending from ground to roof separating it from adjoining structures. In row houses (sometimes called townhouses), double houses, or houses attached to nonresidential structures, each house is a separate, attached structure if the dividing or common wall goes from ground to roof.~~

~~MOBILE HOME: A Manufactured Home, Modular Building, including both occupied and vacant mobile homes, to which no permanent rooms have been added. A Mobile Home used only for business purposes or for extra sleeping space or a Mobile Home for sale on a dealer's lot, at the factory, or in storage is not counted in the housing inventory.~~

~~MULTIFAMILY HOUSING UNITS: Two (2) or more units (duplexes and apartments) within a structure containing two (2) 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; a boat, recreational vehicle (RV), van, and the like that 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.~~

SERVICE AREA: The territory within the limits of the City and the City's area of City impact, as amended, expanded, contracted, or adjusted from time to time.

SUCCESSOR IN INTEREST: A person who gains legal title in real property for which an impact fee is paid or a credit is approved pursuant to the terms of this Chapter.

SYSTEM IMPROVEMENT COSTS: Costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering and other costs attributable thereto, and also including, without limitation, the type of costs described in Idaho Code § 50-1702(h), to provide additional public facilities needed to serve new growth and development. For clarification, system improvement costs do not include:

- A. Construction, acquisition or expansion of public facilities other than capital improvements identified in the capital improvements plans;
- B. Repair, operation or maintenance of existing or new capital improvements;
- C. Upgrading, updating, expanding or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
- D. Upgrading, updating, expanding or replacing existing capital improvements to provide better service to existing development;
- E. Administrative and operating costs of the governmental entity unless such costs are attributable to development of the capital improvements plans, as provided in Idaho Code § 67-8208; or
- F. Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the governmental entity to finance capital improvements identified in the capital improvements plans.

SYSTEM IMPROVEMENTS: In contrast to project improvements, means capital improvements to public facilities that are designed to provide service to a service area including, without limitation, the type of improvements the City has the authority to make as described in Idaho Code

§ 50-1703.

SECTION 3: Title 10, Chapter 8, Section 5 of the City Code of the City of Idaho Falls, Idaho, is hereby amended as follows:

10-8-5: IMPOSITION AND COMPUTATION OF IMPACT FEES.

A. Any application for or building permit required or issued, enabling the construction or the alteration or expansion of an existing structure or improvement, and, in the case of construction that does not require a building permit, any building that takes place on or after the effective date of this Chapter, shall be subject to the imposition of impact fees in the manner and amount set forth in this Chapter. The methodology adopted for the purpose of determining police, fire/EMS, parks and recreation, and transportation impact fees shall be based upon the assumptions set forth in the Impact Fee Study.

B. Impact fees shall be required as a condition of approval of all residential and nonresidential development in the service area for which a building permit is required or issued, including the alteration or expansion of an existing structure or improvement, and shall be payable prior to the issuance of any building permit (or installation permit in the case of a manufactured home) for a residential development housing unit or a nonresidential development. Except as otherwise provided herein, after the effective date of this Chapter, no building permit shall be issued, or occupancy or use allowed, until the impact fees described in this Chapter have been paid, unless the development or alteration or improvement for which the permit is sought is exempted pursuant this Chapter or approved credits are used to cover the impact fee, as set forth in this Chapter. The Fee Administrator shall have the authority to withhold a building permit or stop construction, as the case may be, until the appropriate impact fee has been collected.

C. A fee payer required by this Chapter to pay an impact fee may choose to have the amount of such impact fee determined pursuant to either the fee schedule or subsections (D) through (F) of this Section. If the fee payer chooses to have the amount of such impact fee determined pursuant to subsections (D) through (F) of this Section, such impact fee shall be subject to the adjustment described in this Chapter, if applicable. If the project is a mix of those uses listed on the fee schedule, then the impact fees shall be determined by adding up the impact fees that would be payable for each use as if it were a freestanding use pursuant to the fee schedule.

D. As an alternative to payment of impact fees assessed following submission of a complete building permit application, a fee payer may request an individual assessment of impact fees where the fee payer can demonstrate by clear and convincing evidence in the fee payer's independent impact fee calculation study that the established impact fee is inappropriate for the Project. Written application for individual assessment shall be made to the Fee Administrator at any time prior to building permit(s) issuance. Such independent impact fee calculation study for the fee payer's development shall be prepared at the fee payer's cost by a qualified professional and contain studies, data and other relevant information and be submitted to the Fee Administrator for review. Any such study shall be based on the same methodology and the same level of service standards, improvements and costs used in the Impact Fee Study, and shall document the methodologies and assumptions used. The City may

hire a professional consultant to review any independent impact fee calculation study on behalf of the City, and may charge the reasonable costs of such review to the fee payer.

E. Any independent impact fee calculation study submitted by a fee payer may be accepted, rejected or accepted with modifications by the City as the basis for calculating impact fees. The City shall not be required to accept any study or documentation the City reasonably deems to be inaccurate or unreliable. The City shall have the authority to request that the fee payer submit additional or different documentation for consideration in connection with review of any independent impact fee calculation study. If such additional or different documentation is accepted or accepted with modifications as a more accurate measure of the impact fees due in connection with fee payer's proposed development than the applicable impact fees set forth in the fee schedule, then the impact fee due under this Chapter shall be calculated according to such documentation.

F. The Fee Administrator shall render a written decision establishing the impact fees in connection with the individual assessment within thirty (30) days from the date a request for individual assessment is submitted. The decision shall include an explanation of the calculation of the impact fees, shall specify the system improvement(s) for which the impact fees are intended to be used, and shall include an explanation of the following factors considered:

1. The cost of existing system improvements within the service area;
2. The means by which existing system improvements have been financed;
3. The extent to which the new growth and development will contribute to the cost of system improvements through taxation, assessment, or developer or landowner contributions, or has previously contributed to the cost of system improvements through developer or landowner contributions;
4. The extent to which the new growth and development is required to contribute to the cost of existing system improvements in the future;
5. The extent to which the new growth and development should be credited for providing system improvements, without charge to other properties within the service area;
6. Extraordinary costs, if any, incurred in serving the new growth and development;
7. The time and price differential inherent in a fair comparison of impact fees paid at different times; and
8. The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, transfers, and special taxation.

G. Certification of the impact fee for a Project may be applied for in the following manner:

1. Written request for an individual impact fee assessment shall be made to the Fee

Administrator not later than thirty (30) days following applications for, or requirement of, a building permit for construction or alteration or expansion of an existing structure, or improvement on or within a Project. Late applications for certification of the impact fee will not be considered unless the fee payer demonstrates that the facts supporting such application were not known or discoverable until after the time had run and that undue hardship would result if said application is not considered.

2. The Fee Administrator shall provide the fee payer with a written impact fee certification for the Project within thirty (30) days of the date a request for individual impact fee assessment is submitted. The certification provided by the Fee Administrator shall establish the impact fee for the Project in question, so long as there is no material change to the Project as identified in the certification application or the impact fee schedule. The certification shall include an explanation of factors considered, and shall specify the system improvement(s) for which the impact fee is intended to be used.

The certification shall include an explanation of the calculation of the impact fee, shall specify the system improvement(s) for which the impact fee is intended to be used, and shall include an explanation of the factors considered, which factors are identified in subsection (F) of this Section.

H. Appeals of the Fee Administrator's determination of an individual assessment or certification shall be made to the City as provided further in this Chapter.

I. The City recognizes that there may be circumstances where the anticipated fiscal impacts of a proposed development are of such magnitude that the City may be unable to accommodate the development without excessive or unscheduled public expenditures that exceed the amount of the anticipated impact fees from such development. If the City determines that a proposed development would create such an extraordinary impact on the City's police, fire/EMS, parks and recreation, and/or transportation public facilities, the City may refuse to approve the proposed development. In the alternative, the City may calculate a pro rata share ~~per residential development housing unit, or per square feet of residential and nonresidential development,~~ of the extraordinary impact and charge a reasonable extraordinary impact fee that is greater than would ordinarily be charged.

J. If the City discovers an error in its impact fee formula that results in assessment or payment of more than a proportionate share, City shall, at the time of assessment on a case-by-case basis, adjust the impact fee to collect no more than a proportionate share or discontinue the collection of any impact fees until the error is corrected by Ordinance.

SECTION 4: Title 10, Chapter 8, Section 6 of the City Code of the City of Idaho Falls, Idaho, is hereby amended as follows:

10-8-6: PAYMENT OF IMPACT FEES

A. After the effective date of this Chapter, all fee payers shall pay the impact fees as provided by this Chapter to the Fee Administrator following application for a building permit and prior to the issuance of any building permit for ~~a residential development housing unit, or~~

nonresidential development.

B. All impact fees paid by a fee payer pursuant to this Chapter shall be promptly deposited in the impact fee fund described in this Chapter.

SECTION 5: Title 10, Chapter 8, Section 8 of the City Code of the City of Idaho Falls, Idaho, is hereby amended as follows:

10-8-8: EXEMPTIONS FROM IMPACT FEES

A. The following types of land development shall be exempt from payment of the impact fees imposed by this Chapter:

1. Rebuilding or replacing the same amount of square feet of a residential development ~~housing unit or the same amount of square feet of a nonresidential development~~ on the same lot and existing on the effective date of this Chapter, provided that the rebuilt or replaced ~~residential development housing unit or nonresidential development~~ does not increase the need for police, fire/EMS, parks and recreation, and transportation public facilities, and such ~~residential development housing unit or nonresidential development~~ is rebuilt or replaced and ready for occupancy within two (2) years of removal or substantial damage. For the purposes of this Subsection, "substantial damage" shall mean damage from any cause or source whereby the cost of restoring the residential development ~~housing unit or nonresidential development~~ to a condition allowing use of occupancy would be equal to or exceeds fifty percent (50%) of the market value before the damage occurred.
2. Construction of an unoccupied, detached accessory structure, or addition of uses related to a residential development ~~housing unit~~ unless it can be clearly demonstrated that the use creates a significant impact on the capacity of system improvements.
3. Remodeling or repairing a residential development ~~housing unit or a nonresidential development~~ in a manner that does not increase the need for police or fire/EMS or parks and recreation or transportation public facilities.
4. Placing a temporary construction trailer or office on a lot.

B. An impact fee shall be assessed for installation of a modular building or manufactured home unless the fee payer can demonstrate (by documentation, such as utility bills and tax records), either:

1. That a modular building or manufactured home was legally in place on the lot or space prior to the effective date of this Chapter; or
2. That an impact fee has been paid previously for the installation of a modular building or manufactured home on that same lot or space.

~~C. Developments determined by the Council that provide affordable housing may be granted a waiver of a portion of the impact fee payment required, provided that the exempt development's~~

~~proportionate share of system improvements is funded through a general fund revenue source other than from impact fees collected.~~

~~1. Any waiver granted by the Council shall be based on the degree to which the development meets the following:~~

- ~~a. Current housing affordability guidelines published by the U.S. Department of Housing and Urban Development ("HUD") shall be used to determine whether residential development housing units in the development qualify as affordable housing.~~
 - ~~b. Affordable housing projects are required to demonstrate that the projects will provide residential development housing units to eligible families based on HUD income and family size guidelines.~~
 - ~~c. Providers of affordable residential development housing units shall demonstrate a long term commitment to provide affordable housing for a period of not less than twenty (20) years.~~
 - ~~d. The developer shall demonstrate the need for the proposed development.~~
 - ~~e. the number of dwellings units in the development shall be identified, along with those for which the waiver is sought.~~
 - ~~f. Funding to offset the amount waived is available from a general City Fund dedicated to support affordable housing.~~
- ~~2. No waiver shall exceed thirty percent (30%) of impact fee payment required for the development.~~
- ~~3. Failure to develop housing as presented to Council, as determined by the Community Development Services Department Director, shall result in automatic cancellation of the approved waiver and shall require payment of all waived fees within sixty (60) days following cancellation or all building permits and certificates of occupancy shall be revoked.~~

~~CD.~~ Appeals of the Fee Administrator's determination shall be made as provided further in this Chapter.
(Ord. 3510, 04-13-2023)

SECTION 6: Title 10, Chapter 8, Section 11 of the City Code of the City of Idaho Falls, Idaho, is hereby amended as follows:

10-8-11: ADDITIONAL PROVISIONS

- A. Nothing in this Chapter shall limit or modify the rights of any person to complete any development for which a lawful building permit was issued prior to the effective date hereof.
- B. Nothing in this Chapter shall prevent the City from requiring a developer to construct reasonable project improvements in conjunction with a project.

C. Nothing in this Chapter shall limit the ability of the City to enter into intergovernmental agreements as provided in Idaho Code § 67-8204A.

D. Time requirements or deadlines in this Chapter shall be extended or waived only by written mutual agreement between the City and the applicant and only where such extension of waiver is not reasonably likely to materially change the legal position or status of the application.

E. The impact fees described in this Chapter, and the administrative procedures of this Chapter shall be reviewed at least once every five (5) years to ensure that:

1. The demand and cost assumptions and other assumptions underlying such impact fees are still valid;
2. The resulting impact fees do not exceed the actual costs of providing police, fire/EMS, parks and recreation, and/or transportation system improvements required to serve new growth and development;
3. The monies collected in any impact fee fund have been and are expected to be spent for system improvements of the type for which such impact fees were paid; and
4. Such system improvements will benefit those developments for which the impact fees were paid.

F. Violation of this Chapter shall be subject to those remedies provided in this Code. Knowingly furnishing false information to any official of the City charged with the administration of this Chapter on any matter relating to the administration of this Chapter including, without limitation, the furnishing of false information regarding the expected size or use of a proposed development, shall be a violation of this Chapter and a misdemeanor.

G. Except for such impact fee as may be calculated, paid and accepted pursuant to an independent impact fee calculation study, the amount of each impact fee shall be as follows:

~~1. Residential (per housing unit/square foot)~~	
~~a. Single Family~~	~~Maximum Supportable Fee \$6,027~~
~~i. Police~~	~~\$480.75~~
~~ii. Fire/EMS~~	~~\$389.25~~
~~iii. Parks and Recreation~~	~~\$1,390.50~~
~~iv. Transportation~~	~~\$3,013~~
~~b. Multifamily~~	~~Maximum Supportable Fee \$3,479~~
~~i. Police~~	~~\$332.25~~
~~ii. Fire/EMS~~	~~\$313.50~~
~~iii. Parks and Recreation~~	~~\$961.50~~
~~iv. Transportation~~	~~\$1,336~~
~~2. Nonresidential (per 1,000 square feet)~~	
~~a. Retail~~	~~Maximum Supportable Fee \$6,119~~
~~i. Police~~	~~\$1,366.50~~

ii. Fire/EMS	\$346.50
iii. Parks and Recreation	\$0
iv. Transportation	\$3,835
b. Office	Maximum Supportable Fee \$2,135
i. Police	\$463.50
ii. Fire/EMS	\$57.75
iii. Parks and Recreation	\$0
iv. Transportation	\$1,440
c. Industrial	Maximum Supportable Fee \$1,085
i. Police	\$236.25
ii. Fire/EMS	\$27.75
iii. Parks and Recreation	\$0
iv. Transportation	\$733
d. Institutional	Maximum Supportable Fee \$3,935
i. Police	\$510.75
ii. Fire/EMS	\$1,251.75
iii. Parks and Recreation	\$0
iv. Transportation	\$1,585

Type	Parks & Recreation	Transportation	Police	Fire/EMS	Maximum Supportable Fee
a. Residential (per Residential Development by square footage)					
i. Under 1,000	\$518	\$1,295	\$187	\$177	\$2,177
ii. 1,000 to 1,499	\$790	\$1,864	\$285	\$270	\$3,209
iii. 1,500 to 1,999	\$1,072	\$2,451	\$387	\$368	\$4,278
iv. 2,000 to 2,499	\$1,276	\$2,890	\$460	\$438	\$5,064
v. 2,500 to 2,999	\$1,443	\$3,239	\$521	\$496	\$5,699
vi. 3,000 to 3,499	\$1,585	\$3,530	\$572	\$543	\$6,230
vii. 3,500 to 3,999	\$1,700	\$3,780	\$613	\$583	\$6,676
viii. 4,000 to 4,499	\$1,804	\$3,998	\$651	\$620	\$7,073
ix. 4,500 to 4,999	\$1,898	\$4,190	\$685	\$652	\$7,425

x. <u>5,000 or more</u>	<u>\$1,977</u>	<u>\$4,363</u>	<u>\$713</u>	<u>\$678</u>	<u>\$7,731</u>
b. <u>Nonresidential (per 1,000 square feet)</u>					
i. <u>Retail</u>	<u>\$0</u>	<u>\$3,320</u>	<u>\$1,060</u>	<u>\$550</u>	<u>\$4,930</u>
ii. <u>Office</u>	<u>\$0</u>	<u>\$1,944</u>	<u>\$408</u>	<u>\$93</u>	<u>\$2,445</u>
iii. <u>Industrial</u>	<u>\$0</u>	<u>\$874</u>	<u>\$183</u>	<u>\$49</u>	<u>\$1,106</u>
iv. <u>Institutional</u>	<u>\$0</u>	<u>\$1,932</u>	<u>\$406</u>	<u>\$1,978</u>	<u>\$4,316</u>

SECTION 7. Savings and Severability Clause. The provisions and parts of this Ordinance are intended to be severable. If any section, sentence, clause, or phrase of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this Ordinance.

SECTION 8. Codification Clause. The Clerk is instructed to immediately forward this Ordinance to the codifier of the official municipal code for proper revision of the Code.

SECTION 9. Publication and Effective Date. This Ordinance, or a summary thereof in compliance with Idaho Code, shall be published once in the official newspaper of the City, and shall take effect not less than thirty (30) days following its passage, approval, and publication.

PASSED by the City Council and APPROVED by the Mayor of the City of Idaho Falls, Idaho, this _____ day of _____, 2025.

ATTEST:

CITY OF IDAHO FALLS, IDAHO

EMILY GEISLER, CITY CLERK

REBECCA L. NOAH CASPER, Ph.D., MAYOR

(SEAL)

STATE OF IDAHO)
) ss:
County of Bonneville)

I, EMILY GEISLER, CITY CLERK OF THE CITY OF IDAHO FALLS, IDAHO, DO
HEREBY CERTIFY:

That the above and foregoing is a full, true and correct copy of the Ordinance entitled, “AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; AMENDING TITLE 10, CHAPTER 8, MODIFYING THE DEFINITION FOR RESIDENTIAL DEVELOPMENT AND AMENDING THE IMPACT FEE AMOUNTS AND CALCULATION IN LIGHT OF THE AMENDMENT OF THE CITY’S IMPACT FEE STUDY; REMOVING AFFORDABLE HOUSING IMPACT FEE; PROVIDING SEVERABILITY, CODIFICATION, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.”

EMILY GEISLER, CITY CLERK

(SEAL)



IMPACT FEE ADVISORY COMMITTEE
Recommendations for Impact Fee Study Update

The Impact Fee Advisory Committee met on Tuesday, May 20, 2025, in the City Hall Conference Room. In attendance were:

Mayor Casper
Council President Burtenshaw
Richard Stewart -Committee Chair
Julie Anglesey, Committee Member (Virtual)
TJ Nottestad, Committee Member
Pam Alexander, Impact Fee Administrator
Cristina Hanson, Impact Fee Secretary
Jacob Beck, Assistant City Attorney
Wade Sanner, Community Development Services Director
Margaret Wimborne, Chief of Staff
Catherine McClure, Economic Development and Government Affairs Administrator (Virtual)

Consultant
Colin McAweeney, TischlerBise/Galena (Virtual)

Absent
Nick Terry, Committee Member
Jeff Freiberg, Committee Vice-Chair

The Impact Fee Study update recommendations from the advisory committee are:

Impact Fee Definitions, Residential and Nonresidential categories and fee calculation

1. The Committee agreed (3-0, 2 absent) to transition the Impact Fee Dwelling Unit Residential development categories from Single-Family and Multi-Family to be assessed by square footage.
2. The Committee agreed (3-0, 2 absent) to maintain the Impact Fee Nonresidential development categories of Retail, Office, Industrial and Institutional to be assessed by 1,000 square footage.

Impact Fee Study Update

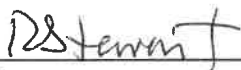
1. The Committee agreed (3-0, 2 absent), that the Impact Fee Study update analysis is valid in regard to identifying capital needs that are growth-related.
2. The Committee discussed concerns with the home ownership affordability and its correlation to the definition of the residential finished and unfinished area and agreed (3-0, 2 absent), to the following draft finished residential definition as "a structure providing complete independent and self-contained living facilities for one (1) or more persons, including permanent provisions for living, sleeping, eating, cooking, and sanitation. The square footage of a residential structure shall be determined by the finished space within the structure. Finished spaces must include all the following characteristics:
 - a. Climate controlled by a heating or cooling system.

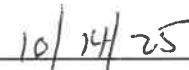


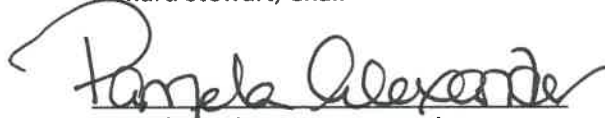
Pamela Alexander
Impact Fee Administrator
208.612.8249 | palexanderl@idahofalls.gov

- b. Directly accessible from other finished living areas through a door, hallway, or stairway and
 - c. Walls and ceilings completed with interior drywall, plaster, paneling, or other generally accepted interior wall finishes.
 - d. Excludes unfinished basement and garages as a finished space.
3. The Committee agreed (3-0, 2 absent), based on the draft finished residential definition and the detailed capital plans presented, the committee is in support of the maximum supportable fee at 100% (with the Police vehicle exception) for:
- a. Fire/EMS
 - b. Streets/Transportation
 - c. Parks and Recreation
 - d. Police (with the removal of using impact fees for the Police Vehicles as it is the consensus of the committee that the Police vehicles do not have a 10-year lifespan and therefore impact fees should not be used to purchase Police vehicles). The Consultant noted that not including the Police vehicles would decrease the impact fee of approximately \$150.00 - \$200.00.

The Impact Fee Advisory Committee respectfully submits the above listed recommendations for the City Council adoption of the draft 2025 Impact Fee Study Update.


Richard Stewart, Chair


Date


Pam Alexander, Impact Fee Administrator


Date



MEMORANDUM

TO: Honorable Mayor and Council

FROM: Wade Sanner, Community Development Services Director

DATE: October 9, 2025

RE: October 7, 2025, Planning Commission Action

Planning Commission took the following action during the October 7, 2025, meeting.

1. **PUD25-002: PLANNED UNIT DEVELOPMENT for Willows Place Townhomes. Lot 7, and a portion of Lots 4 & 6, Block 5, New Sweden Estates Division No. 3.** Located north of the Highland Canal, east of Blue Bird Lane, south of Plommon Street, and west of S Bellin Road. On October 7, 2025, the Planning Commission recommended approval of the PUD to the Mayor and City Council with a vote of 5-1.
2. **PUD25-003: PLANNED UNIT DEVELOPMENT for Sage Lakes. A Portion of the SW ¼ of the NE ¼ of the SE ¼ of Section 31, Township 3 North, Range 38 East.** Located north of Sage Lakes Boulevard, east of Cypress Creek, south of Sage Lakes Golf Course, and west of N 5th East. On October 7, 2025, the Planning Commission recommended approval of the PUD to the Mayor and City Council with a vote of 5-1.
3. **PLT25-025: FINAL PLAT for Affinity Division No. 1. NE ¼ of the SW ¼ of Section 26, Township 2 North, Range 37 East.** Located north of Pioneer Drive, east of Interstate 15, south of the Battle Creek Canal, and west of Pioneer Road. On October 7, 2025, the Planning Commission unanimously voted to recommend approval of the final plat for Affinity Division No. 1 to the Mayor and City Council as presented.
4. **PLT25-026: FINAL PLAT for Anderson Townhomes Division No. 2. Lot 1, Block 1, Berkshire Apartments Division No. 1.** Located north of W Anderson Street, east of US Hwy 20, south of Science Center Drive, and west of N Boulevard. On October 7, 2025, the Planning Commission unanimously voted to recommend approval of the final plat for Anderson Townhomes Division No. 2 to the Mayor and City Council as presented.

RECOMMENDED COUNCIL ACTION: To receive recommendation(s) from the Planning and Zoning Commission pursuant to the Local Land Use Planning Act (LLUPA).

07/10/2025 SISTER CITIES ADVISORY COMMITTEE MEETING MINUTES

The July 10, 2025, Sister Cities Advisory Committee meeting was held in Room 310A of Building 3 at the College of Eastern Idaho (1600 S 25th E, Idaho Falls, ID 83404).

ACTION ITEMS**5:38PM****Roll Call and Confirmation of Quorum**

- In attendance: Lisa Armstrong, Julie McMurtrey, Amanda Logan, Cindy Ozaki, Catherine McClure
- Absent: Caroline Combs, Laura Combs, Sunny Katseanes, Jake Durtschi

Approval of June 10, 2025 Meeting Minutes

- *Lisa moved to approve the June 10, 2025 meeting minutes. Cindy seconded the motion. The motion passed unanimously.*

Approval of Reimbursements

- The Adult Association submitted a reimbursement request for \$427.50 for a deposit (25% of the total fee) for the Holiday Motor Coach tour bus the Adult Association will use to visit Yellowstone when the Japanese Delegation visits this fall.
 - *Lisa moved to approve a reimbursement to the Adult Association of \$427.50 for the tour bus deposit. This would come from the "Hosting" line of the budget. Amanda seconded the motion. The motion passed unanimously.*
- The Youth Association submitted a reimbursement request of \$699.60 for 22 glass art pieces which will be given from the Youth Association to Tokai-Mura.
 - *Cindy moved to approve a reimbursement to the Youth Association of \$699.60 for the Association's gifts to Tokai mura. This would come from the "Visiting" line of the budget. Lisa second the motion. The motion passed unanimously.*
- The Youth Association submitted a reimbursement request
 - *Lisa moved to approve a reimbursement to the Youth Association of \$689.00 for two large glass art pieces for the City and mayor's gifts. This would come from the "Visiting" line of the budget. Cindy seconded the motion. The motion passed unanimously.*

DISCUSSION ITEMS

- **City Code**
 - The Committee reviewed the Sister Cities Advisory Committee ordinance.
 - The group discussed voting restrictions, member classifications, and term lengths. Sunny and Chloe submitted comments via email.
 - Sunny raised concerns about overly prescriptive member roles potentially excluding interested community members and the length of service terms.
 - Cindy noted that a three-year term aligns well with the two-year delegation cycle. Catherine stated that three-year terms are standard for other committees (e.g., War Bonnet). The group agreed to keep terms as-is.

- Under Section 2-8-01, Establishment, the Committee recommends:
 - Having ten members on the Committee overall, with nine voting members and one, non-voting youth member
 - References to the number of voting and non-voting members would need to be updated with these new numbers throughout the ordinance
 - This change is recommended to help encourage continued membership in the Committee, as non-voting seats have been harder to keep filled, understandably so.
 - Maintaining the current categories of Committee members with the exception of:
 - Replacing “one member of a service organization located within the City” with “one member of the agriculture sector within Bonneville County”
 - Replacing “one member of a local service club or cultural or arts organization” with “one member of a service club or organization of cultural or arts organization located within the City”
- Under Section 2-8-4: Organization, the Committee recommends
 - Adding that during the first meeting of each calendar year, the Committee shall elect from its membership a person to act as Secretary
 - Updating the language regarding the Chair's selection, which currently states the Committee elects the Chair during the first meeting of each calendar year.. The proposed revision would reflect the current practice of mayoral appointment.
- Amanda and Catherine will finalize the proposed changes and present them to the City Council.

Updates from the City

- **Open Committee Seat:** Catherine has not yet contacted a potential agriculture representative but plans to do so this week.
- **Friendship Garden Sign:**
 - The meeting with Parks & Recreation regarding the Friendship Garden sign is tentatively scheduled for August 5.
 - Amanda asked about the timeline for installing the sign in relation to a possible delegation ceremony. Catherine noted that the delegation visit agenda includes time at the Friendship Garden.
- Amanda provided a brief readout of her and Catherine's visit to Tokai-mura during the June trade mission for those who missed it during the June meeting. She reported strong impressions from the Department of Commerce and positive reception by Tokai leadership.

Report from Sister Cities Adult Association

- The Adult Association is finalizing the schedule for the Tokai-mura delegation's visit this fall.
 - The Tokai delegation will be led by their school superintendent.
 - The delegation will arrive on September 10th, City Day and the Community Reception will take place on September 12th, and Education Day is scheduled for September 15 and may include a visit to CEI. The delegation will depart on the 19th

- Other activities include a Yellowstone trip, a visit to a potato processing facility, a Snake River ferry ride, and a homestay weekend. City Day is scheduled for
- Tokai-mura recently celebrated its 70th anniversary (July 6). Mayor Casper recorded a congratulatory video message that was played during the formal celebration. Former Mayor Linda Milam attended the festivities in Tokai. The City and Associations also gave gifts to Tokai in celebration.

Report from Sister Cities Youth Association

- No report was given as Laura and Caroline were absent.

Community Outreach

- **Social Media, Traditional Media, Websites**
 - Chloe has been updating the Adult Association website and Committee members commented on how professional it looks.
- **Local Educator Grants**
 - Cindy noted a discussion about a potential renewal of the Japanese educator exchange program. Lisa mentioned interest in future participation.
- **Presence at Community Events**
 - The Committee's/Associations' booth was a success. Participants created welcome post cards for Tokai delegates and several community members expressed interest in joining the Associations.
 - The next "event" will be the Japanese delegation's visit in September. The Committee is encouraged to help welcome the group when they arrive at IDA on the 10th, attend City Day and the Community Reception on the 12th, and help bid them farewell when they depart from IDA on the 19th.
- **Cultural Exhibits**
 - No updates as Chloe was absent.

NEW BUSINESS

Date and Agenda Items for Next Meeting

- The next meeting is tentatively scheduled for **Wednesday, August 13, 2025, at 5:30 PM** in the same location.
 - The change in the usual schedule (second Wednesday of the month instead of second Thursday of the month) is due to conflicts with Committee members' schedules.
 - Amanda will confirm with the group and notify the City to officially reschedule the meeting if the date/time works for the majority of members.

ADJOURNMENT

6:57 PM

08/13/2025 SISTER CITIES ADVISORY COMMITTEE MEETING MINUTES

The August 13, 2025, Sister Cities Advisory Committee meeting was held in Room 310A of Building 3 at the College of Eastern Idaho (1600 S 25th E, Idaho Falls, ID 83404).

ACTION ITEMS

Roll Call and Confirmation of Quorum

5:35 PM

- In attendance: Sunny Katseanes, Julie McMurtrey, Amanda Logan, Cindy Ozaki, Laura Combs, Caroline Combs, Lisa Armstrong, Catherine McClure,
- Absent: Jake Durtschi, Chloe Doucette

Approval of July 10, 2025 Meeting Minutes

- Cindy asked for City Day to be added as September 12 in the section of the meeting minutes describing the agenda for the Tokai-Mura delegation's visit.
- *Cindy moved to adopt the minutes as amended. Lisa seconded. The motion passed unanimously.*

Approval of Reimbursements

- The Adult Association submitted a reimbursement request for \$272.40 for Farmer's Daughter of IDA. These were gifts for the Japanese delegation. It's a large mirror that will need to be shipped to Japan.
 - *Lisa moved to approve a reimbursement to the Adult Association of \$272.40 from the Hosting line of the budget. Laura seconded the motion. The motion passed unanimously.*
- The Adult Association submitted a reimbursement request for \$176.00 to pay the Snake River Ferry for the rides for the delegation during their visit.
 - *Lisa moved to approve a reimbursement to the Adult Association of \$176.00 from the Hosting line of the budget. Laura seconded the motion. The motion passed unanimously.*

DISCUSSION ITEMS

Updates from the City

- **Proposed Ordinance Changes:** Amanda recapped the suggested changes discussed during the Committee's July meeting. Catherine explained that this is on hold until a new City Attorney is identified to replace Michael Kirkham.
- **City Budget:** Catherine proposed a \$25,000 budget for the Committee in FY26, however, the City will likely approve a \$15,000 for the Committee. The reason for the decrease is a result of the ramifications from State House Bill 398. Catherine may have some funds in her budget to supplement a portion of this loss.
- **Open Committee Seat:** Catherine has not yet contacted a potential agriculture representative but will try to do it before the next meeting.

- **Friendship Garden Sign:** A meeting was held on August 5th with the Idaho Falls Parks & Recreation Director, Catherine, Master Gardeners, founders of the Friendship Garden, and representatives from the Sister Cities Associations and Committee. They met at the Japanese Friendship Garden and had a passionate discussion, mainly focused on the location of the sign. Idaho Falls Parks & Recreation will take all opinions into consideration and make the decision as to where the sign will be placed. This Advisory Committee feels our role was to develop the sign in relation to our mission to educate the community about our sister city and that role has been fulfilled. Catherine recommended that the Committee write a letter to the Idaho Falls Parks & Recreation Director providing our support of placing signs at the two entrances to the Friendship Garden, taking up the Master Gardeners' offer to pay for a second sign in order to adhere to their wishes of no signs being placed in the Friendship Garden. Amanda will draft the letter.

Report from Sister Cities Adult Association

- The Adult Association is finalizing the schedule for the Tokai-mura delegation's visit this fall. Cindy reviewed what's currently planned.
 - The delegation requested the focus of this visit be education. Cindy is waiting to hear from Karla LaOrange if District 91 can accommodate and be involved. Lisa will follow up with Carla's admin, Jessica Cushman.
 - CEI President Lori Barber has expressed interest in CEI being involved in the delegations but the Tokai Superintendent is hoping for more attention on elementary education.
 - Julie mentioned Elevate Charter School may be interested.
 - Cindy will send the itinerary for the delegation's visit to the Committee once it is finalized. Committee members are encouraged to attend the Community Reception and may also attend other events, depending on space

Report from Sister Cities Youth Association

- Laura and Caroline reported on their trip to Tokai-Mura. All went well without incident (despite a tsunami warning). Lots of fun activities and shopping for the teens in Tokai-mura, Tokyo, and other areas. The Japanese said they loved their gifts.

Community Outreach

- This section was tabled due to time constraints.

NEW BUSINESS

Date and Agenda Items for Next Meeting

- The next meeting is tentatively scheduled for **Thursday, September 25, 2025, at 5:30 PM** in the same location.
 - The change in the usual schedule is due to the Japanese adult delegation being here September 10th - 19th.
 - Amanda will confirm with the group and notify the City to officially reschedule the meeting if the date/time works for the majority of members.

ADJOURNMENT

7:02 PM



PARKS & RECREATION COMMISSION MEETING
September 8th, 2025
Recreation Center
12:00 Noon

Members in Attendance: T. Hersh, B. Combo, M. Hill, J. Walker, N. Birch, T. Hobson, C. White, B. Lee, P. Holm, L. Burtenshaw, J. Francis, Z. Jones, B. Stevens

Members Not in Attendance: B. Nitschke

Call to Order

P. Holm called the meeting to order at 12:04 pm.

Approval of Minutes

C. White moved to approve the May 5th minutes. T. Hersh seconded. All were in favor.

Director's Report – P. Holm

P. Holm reported on the following.

- The Parks and Recreation Department had a very busy summer, and a great golf season with our new golf leadership.
- He discussed the ground water conversion project and the limited amount of water the Parks Department can use presenting challenges for the department.
- He reported on budget cuts for the Parks and Recreation Department. He will send out the full budget report to the commissioners.
- He was asked about the restroom progress at Heritage Park. He reported that the exterior is complete, and they are working on the interior.
- P. Holm stated that Gateway Parks is required to landscape the tubing hill at Ryder Park. They are also required to cover the Conex box.
- P. Holm and D. Pennock will be giving a report to City Council on the zoo's AZA Inspection report.
- The War Bonnet Round Up was a success. Upon receipt of the final revenue reports he will present the final financial results.

Commission Reports

Golf Advisory – T. Hersh

T. Hersh reported the following:

- The Golf Advisory Board established two subcommittees to discuss ways to resolve problems related to tee times, walk-ons, tournaments, cancellations, season pass usage, etc. All three courses are constantly busy. The subcommittees are considering consolidating tournaments to free up more time when the general public can play. He also discussed the season pass usage and whether there should be a trail fee after a prescribed number of rounds played.

Shade Tree - M. Hill

M. Hill reported the following:

- The Shade Tree Committee hasn't met since Arbor Day, but they will be meeting later this month.
- Arbor Day was a great success, especially with their growing partnership with District 91 Career Technical Education Center.

Bonneville County – J. Walker (No report)**School District 91 – N. Birch**

N. Birch reported the following:

- The district's boys' and girls' soccer teams had a fantastic season.
- The Tiger-Grizz cross country meet begins the week of September 15th with eighty-four teams.
- The district golf teams are doing great.
- Soccer fields are being planned at Frontier Fields, which will be a much-needed addition.
- There's a cheer/dance tournament in February with 180 schools planning to participate. It will be a big boost to the local economy.

School District 93 – T. Hobson

T. Hobson reported the following:

- The district is starting to plan winter sports.
- The golf leagues are doing well.
- Football is underway.
- The upcoming volleyball tournament will be huge with thirty-three schools participating.

National Trends on Aging – C. White

C. White will be emailing a report out to the commissioners.

Sports Tourism – B. Combo/B. Lee

No report

Park Conditions and Needs – B. Nitschke (absent but emailed his report)

B. Nitschke reported the following:

- The Parks and Recreation Department has done very well, keeping everything watered during this very hot and dry summer including all the hanging baskets in the downtown area.
- The landscaping around both Heritage Park and the second Becker Pond are looking much better than last year.
- He likes the new bike symbol on the bike paths.
- He was part of a group that rented a shelter at Freeman Park. When they arrived, the shelter had not updated the previous day's reservation information, had not been swept out and there were no picnic tables.

Adjournment at 1:12 pm.

Next meeting – October 6, 2025

Recorded by:

*Tracy Sessions, Executive Assistant
Parks & Recreation Dept.*