

28
RESOLUTION 2023 - 08

**Adopting
Jefferson County Comprehensive Plan
Text Amendment**

Capital Improvements Plan for Jefferson County, Central Fire District and Roberts Fire District

WHEREAS, Jefferson County did adopt a Comprehensive Plan pursuant to the requirements set forth for such plans at Title 67, Chapter 65, Idaho Code; and

WHEREAS, said Comprehensive Plan was adopted by Resolution 2020-21 on August 24, 2020; and

WHEREAS, the Jefferson County Planning Department has processed an application, File AM 23-04-01 requesting to amend the existing Comprehensive Plan text with the adoption of a Capital Improvement Plan; and

WHEREAS, The Jefferson County Planning and Zoning Commission held a public hearing on July 6, 2023 on the proposed text amendment and did recommend approval of the application to the Board of County Commissioners, finding that it was in accord with the goals and objectives of the Comprehensive Plan; and

WHEREAS, the Board of County Commissioner did hold a public hearing on August 7th, 2023 and approved the application File AM 23-04-01, finding the amendment is in accord with the goals and policies of the Comprehensive Plan;

NOW, THEREFORE BE IT ORDAINED, by the Board of County Commissioners of Jefferson County, Idaho that the amendment to the Comprehensive Plan text for the Capital Improvements Plan is hereby adopted as Appendix A of the Comprehensive Plan.

The official Comprehensive Plan text of Jefferson County, Idaho is hereby amended by the adoption of the Capital Improvements Plan.

The official amendment shall be located in the Jefferson County Planning Department and shall be available to the public for inspection free of charge during normal business hours.

BE IT FURTHER RESOLVED that, with the recording of this document in the records of Jefferson County, Idaho, Section 67-6509 (c), of Idaho Code is fulfilled.

Adopted as a resolution of the Board of County Commissioners of Jefferson County, Idaho, done this 14th day of August 2023 upon the following vote:

Chairman Scott Hancock: _____

Commissioner Shayne Young: _____

Commissioner Roger Clark: _____



Colleen C. Poole

COLLEEN POOLE, County Clerk
Attest

Scott Hancock
SCOTT HANCOCK, Chairman

SHAYNE YOUNG, Commissioner

Roger W. Clark

ROGER CLARK, Commissioner

Shayne Young
Date

8/14/2023



Jefferson County, Idaho Impact Fee Update

FINAL REPORT

Final Report

March 9, 2023

Jefferson County, Idaho Impact Fee Update

Prepared for:

Jefferson County
210 Courthouse Way
Rigby, ID 83442

Prepared by:

BBC Research & Consulting
1999 Broadway, Suite 2200
Denver, Colorado 80202-9750
303.321.2547 fax 303.399.0448
www.bbcresearch.com
bbc@bbcresearch.com



SECTION I.

Introduction

Jefferson County, Idaho is a largely residential county in the Upper Snake River Valley in southeastern Idaho. Jefferson County is approximately 1,100 square miles with a population of over 32,000 as of 2022.

Jefferson County retained BBC Research & Consulting (BBC) in 2008 to conduct a fee feasibility assessment and prepare a report documenting the calculation of appropriate fees. This report provides an update to the County's development impact fees based on new asset valuations and other relevant data as of 2023.

Impact Fee Requirements

Key requirements of impact fees are set by Idaho statute and several United States Supreme Court rulings. Although there is no universally accepted definition of impact fees, most studies emphasize the fees' one-time use, their application to new development, design requirements for proportionality, and their use being restricted to infrastructure expansion only. For example, Juergensmeyer and Thomas (2008) describe impact fees as:

"Fees collected through a set schedule or formula, spelled out in a local ordinance fees are levied only against new development projects as a condition of permit approval to fund infrastructure needed to serve the proposed development. Impact fees are calculated to cover the proportionate share of the capital costs for that infrastructure..."¹

Impact fees are governed by principles established in Title 67, Chapter 82, Idaho Code, known as the Idaho Development Impact Fee Act (Impact Fee Act) that specifically gives cities, towns and counties the authority to levy impact fees. The Idaho Code defines an impact fee as "... a payment of money imposed as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve development."²

Purpose of impact fees. The Impact Fee Act repeats the legislative finding that "... an equitable program for planning and financing public facilities needed to serve new growth and development is necessary in order to promote and accommodate orderly growth and

¹ Juergensmeyer, Julian C., and Thomas E. Roberts. Land Use Planning and Development Regulatory Law. St. Paul, MN: WestGroup, 2003; and ImpactFees.com, Duncan Associates, 20 February 2008.

² See Section 67-8203(9), Idaho Code. "System improvements" are capital improvements (i.e., improvements with a useful life of 10 years or more) that, in addition to a long life, increase the service capacity of a public facility. Public facilities include: parks, open space and recreation areas, and related capital improvements; and public safety facilities, including law enforcement, fire, emergency medical and rescue facilities. See Sections 67-8203(3), (24) and (28), Idaho Code.

development and to protect the public health, safety and general welfare of the citizens of the state of Idaho.”³

Idaho fee restrictions and requirements. The Impact Fee Act places numerous restrictions on the calculation and use of impact fees, all of which help ensure that local governments adopt impact fees that are consistent with federal law.⁴ Some of those restrictions include:

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

In addition, the Impact Fee Act requires the following:

- Establishment of and consultation with a development impact fee advisory committee (Advisory Committee);⁹
- Identification of all existing public facilities;
- Determination of a standardized measure (or service unit) of consumption of public facilities;

³ See Section 67-8202, Idaho Code.

⁴ As explained further in this study, proportionality is the foundation of a defensible impact fee. To meet substantive due process requirements, an impact fee must provide a rational relationship (or nexus) between the impact fee assessed against new development and the actual need for additional capital improvements. An impact fee must substantially advance legitimate local government interests. This relationship must be of “rough proportionality.” Adequate consideration of the factors outlined in Section 67-8207(2) ensure that rough proportionality is reached. See *Banbury Development Corp. v. South Jordan*, 631 P.2d 899 (1981); *Dollan v. City of Tigard*, 512 U.S. 374 (1994).

⁵ See Sections 67-8202(4) and 67-8203(29), Idaho Code.

⁶ See Section 67-8210(4), Idaho Code.

⁷ See Sections 67-8204(1) and 67-8207, Idaho Code.

⁸ See Section 67-8210(1), Idaho Code.

⁹ See Section 67-8205, Idaho Code.

- Identification of the current level of service that existing public facilities provide;
- Identification of the deficiencies in the existing public facilities;
- Forecast of residential and nonresidential growth;¹⁰
- Identification of the growth-related portion of each service provider' or District's Capital Improvement Plans;¹¹
- Analysis of cash flow stemming from impact fees and other capital improvement funding sources;¹²
- Implementation of recommendations such as impact fee credits, how impact fee revenues should be accounted for, and how the impact fees should be updated over time;¹³
- Preparation and adoption of a Capital Improvement Plan pursuant to state law and public hearings regarding the same;¹⁴ and
- Preparation and adoption of a resolution authorizing impact fees pursuant to state law and public hearings regarding the same.¹⁵

How should fees be calculated? State law requires the County and Districts to implement the Capital Improvement Plan methodology to calculate impact fees. The County and Districts can implement fees of any amount not to exceed the full-cost recovery fees calculated by the CIP approach. This methodology requires the County and Districts to describe their service areas, forecast the land uses, densities and population that are expected to occur in those service areas over the next 10 years, and identify the capital improvements that will be needed to serve the forecasted growth at the same level of service found in their existing communities.¹⁶ This list and cost of capital improvements constitutes the capital improvement element to be adopted as part of both the County and Districts' individual Comprehensive Plans.¹⁷ Only those items identified as growth-related on the CIP are eligible to be funded by impact fees.

¹⁰ See Section 67-8206(2), Idaho Code.

¹¹ See Section 67-8208, Idaho Code.

¹² See Section 67-8207, Idaho Code.

¹³ See Sections 67-8209 and 67-8210, Idaho Code.

¹⁴ See Section 67-8208, Idaho Code.

¹⁵ See Sections 67-8204 and 67-8206, Idaho Code.

¹⁶ As a comparison and benchmark for the impact fees calculated under the Capital Improvement Plan approach, BBC also calculated the County's and District's current level of service by quantifying the County's and District's current investment in capital improvements for each impact fee category, allocating a portion of these assets to residential and nonresidential development, and dividing the resulting amount by current housing units (residential fees) or current square footage (nonresidential fees). By using current assets to denote the current service standard, this methodology guards against using fees to correct existing deficiencies.

¹⁷ See Sections 67-8203(4) and 67-8208, Idaho Code.

Each countywide service and District intending to adopt an impact fee must first prepare a capital improvement plan.¹⁸ To ensure that impact fees are adopted and spent for capital improvements in support of the community's needs and planning goals, the Impact Fee Act establishes a link between the authority to charge impact fees and certain planning requirements of Idaho's Local Land Use Planning Act (LLUPA). The local government must have adopted a comprehensive plan per LLUPA procedures, and that comprehensive plan must be updated to include a current capital improvement element.¹⁹ This study considers the planned capital improvements for the ten-year period beginning in 2009 through the end of 2018 that will need to be adopted as an element of each individual entity's Comprehensive Plan.

Once the essential capital planning has taken place, impact fees can be calculated. The Impact Fee Act places many restrictions on the way impact fees are calculated and spent, particularly via the principal that local governments cannot charge new development more than a "proportionate share" of the cost of public facilities to serve that new growth. "Proportionate share" is defined as "... that portion of the cost of system improvements ... which reasonably relates to the service demands and needs of the project."²⁰ Practically, this concept requires the County and Districts to carefully project future growth and estimate capital improvement costs so that it prepares reasonable and defensible impact fee schedules.

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

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

- Any appropriate credit, offset or contribution of money, dedication of land, or construction of system improvements;
- Payments reasonably anticipated to be made by or as a result of a new development in the form of user fees and debt service payments;
- That portion of general tax and other revenues allocated by the County and District to growth-related system improvements; and
- All other available sources of funding such system improvements.²¹

¹⁸ Section 67-8208, Idaho Code.

¹⁹ See Sections 67-8203(4) and 67-8208, Idaho Code.

²⁰ See Section 67-8203(23), Idaho Code.

²¹ See Section 67-8207, Idaho Code.

Through data analysis and interviews with each countywide service provider and District, BBC identified the share of each capital improvement needed to serve growth. The total projected capital improvements needed to serve growth are then allocated to residential and nonresidential development with the resulting amounts divided by the appropriate growth projections to 2018. This is consistent with the Impact Fee Act.²² Among the advantages of the CIP approach is its establishment of a spending plan to give developers and new residents more certainty about the use of the particular impact fee revenues.

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

- The allocation of costs is made using a service unit that is “a standard measure of consumption, use, generation or discharge attributable to an individual unit²³ of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvement.”²⁴ The service units chosen by the study team for every fee calculation in this study are linked directly to residential dwelling units and nonresidential development square feet.²⁵ The development of a new service unit, upon which impact fees would be levied, would include the development of a new structure or the conversion of a structure across development types. For instance, if a storage unit were converted to a residential property, that property would then be subject to a residential impact fee. Remodeling or adding on to existing properties would not be subject to impact fees as it is not tied to growth.
- A second consideration involves refinement of cost allocations to different land uses. According to Idaho Code, the CIP must include a “conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial.”²⁶ In this analysis the study team has chosen to use the highest level of detail supportable by available data, and as a result in this study every impact fee is allocated between aggregated residential (i.e., all forms of residential housing) and nonresidential development (all nonresidential uses including retail, office and industrial).

Supreme Court decisions. Impact fees must also be in accordance with a series of United States Supreme Court rulings. The two most notable court decisions that speak to impact fee

²² The impact fee that can be charged to each service unit (in this study, residential dwelling units and nonresidential square feet) cannot exceed the amount determined by dividing the cost of capital improvements attributable to new development (in order to provide an adopted service level) by the total number of service units attributable to new development. *See* Sections 67-8204(16), 67-8208(1)(f) and 67-8208(1)(g), Idaho Code.

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

²⁴ *See* Section 67-8203(27), Idaho Code.

²⁵ The construction of detached garages alongside residential units does not typically trigger the payment of additional impact fees unless that structure will be the site of a home-based business with significant outside employment.

²⁶ *See* Section 67-8208(1)(e), Idaho Code.

requirements are often referred to as *Nollan* and *Dolan*.²⁷ Guidance from those decisions requires that there be an "essential nexus" between the fee and the state's interest being advanced by the fee. In the more recent *Dolan v. City of Tigard* (1994) decision, the Supreme Court held that, in addition to an essential nexus, there must be "rough proportionality" between the proposed fee and the impacts that the fee is intended to mitigate. In *Dolan*, the Court further ruled that rough proportionality need not be derived with mathematical exactitude but must demonstrate some relationship to the specific impact of the project:

*"We think a term such as 'rough proportionality' best encapsulates what we hold to be the requirements of the Fifth Amendment. No precise mathematical calculation is required, but the city must make some sort of individualized determination that the required dedication is related both in nature and extent to the impact of the proposed development."*²⁸

Over the past two decades since *Dolan*, many communities have imposed impact fees, resulting in a broad set of common practices when considering how best to reflect judicial and statutory requirements in designing new fees.

Fee Applicability

As noted above, impact fee revenue can only be used to cover the costs of any necessary expansion of public infrastructure that is needed to serve new development. In addition, fee amounts can only be set in a manner that is proportional to the cost of such infrastructure expansion.

Public infrastructure. *Public or capital infrastructure* is the physical component of public services. Under Idaho Code Section 67-8203, infrastructure can include all equipment that has at least a ten-year lifetime. It does not include personnel or any elements of service costs, even in circumstances where new staff is required to operate the new facilities. Public infrastructure generally includes buildings, facilities, parking, lighting, ball fields, or other support facilities. Capital infrastructure generally includes streets; parks; administrative facilities; specialized fire or police buildings; and recreational facilities.

Nature of infrastructure investments. Not all capital infrastructure costs are associated with community growth or with the expansion of facility capacity. Most communities make many infrastructure investments not because of growth pressures but for the repair and replacement of existing facilities. For example, communities often make infrastructure investments related to:

- **Repair and replacement of existing facilities**, such as annual building maintenance or replacing a roof;
- **Betterment of existing facilities**, such as introducing new services or improving existing infrastructure without increasing service capacity; and

²⁷ *Nollan v. California Coastal Commission*, 483 U.S. 82; 1987 and *Dolan v. City of Tigard* (1994) 114S.Ct. 2309.

²⁸ *Dolan v. City of Tigard* (1994) 114S.Ct. 2309

- **Expansion of facilities**, such as e.g., expanding an existing building to accommodate growing personnel requirements occurring in association with community growth.

Other Considerations

Over time a reasonable consensus has emerged as to how best to ensure that impact fees are in compliance with state statutes and court rulings. Many of the factors that communities must consider in designing fees appropriately are described above, but BBC also describes other considerations that communities must make.

Allocation by land use. The courts have indicated that all forms of development that have facility impacts (i.e., residential, industrial and commercial) must pay their fair share of expansion costs. If one type of land use is exempted from fees, then all other land uses have no reasonable expectation of seeing facility expansion completed.

Use specificity. Impact fee calculations vary in how precisely they differentiate between varying forms and sizes of residential development and varying uses of commercial buildings and how such variation impacts the demand for public services. When compelling evidence is available that the forms, sizes, or uses of particular types of development will result in substantially different demands for public services, then communities' impact fees should reflect that information.

Redevelopment. The application of impact fees raises questions about how to deal with the redevelopment of existing properties. The redevelopment of a residence—even if it involves full scraping and redevelopment—does not lead to an increase in service demands, because it is still one residential unit with no implications for service delivery costs or capital needs. In contrast, the redevelopment of a larger lot into multiple homes would be assessed an impact fee based on the net number of new residential units, because then there would be clear implications for service delivery costs and capital needs. Commercial redevelopment would be subject to the same considerations.

Waivers. The city cannot waive fees unless the fund is reimbursed from other sources such as the general fund or the developer is making other contributions to system expansion by other mechanisms that exceed the calculated fees.

Timing. Fees should be assessed at the time that building permits are issued.

Updates. Impact fee calculations should be updated periodically. Most communities update their fees every two or three years. Fees can be updated based on updated capital improvement plans or updated traffic study plans. In addition, the County's fees should be updated annually based on established inflation indices, such as the Consumer Price Index or the Engineering News Record.

Fee design costs. The cost of fee design studies can be recovered through impact fees and used reimburse communities' general funds.

“GRUM” Analysis

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

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

- **Growth.** The “G” in GRUM stands for growth. To determine if a project is solely related to growth, we ask “Is this project designed to maintain the current level of service as growth occurs?” and “Would the County or District still need this capital project if it weren’t growing at all?” “G” projects are only necessary to maintain the County or District’s current level of service as growth occurs. It is thus appropriate to include 100 percent of their cost in the impact fee calculations.
- **Repair & Replacement.** The “R” in GRUM stands for repair and replacement. We ask, “Is this project related only to fixing existing infrastructure?” and “Would the County or District still need it if it weren’t growing at all?” “R” projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.
- **Upgrade.** The “U” in GRUM stands for upgrade. We ask, “Would this project improve the County’s or District’s current level of service?” and “Would the County or District still do it even if it weren’t growing at all?” “U” projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.
- **Mixed.** The “M” in GRUM stands for mixed. It is reserved for capital projects that have some combination of G, R and U. “M” projects by their very definition are partially necessitated by growth, but also include an element of repair, replacement and/or upgrade. In this instance, a cost amount between 0 and 100 percent should be included in the fee calculations. Although the need for these projects is triggered by new development, they will also benefit existing residents.

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

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

Mechanics of Transportation Fee Calculations

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

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

Note:

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

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

Source:

International Transportation Engineering *Trip Generation Manual Sixth Edition*.

Land-Use Category	Trip Generation Relative Weighting
Residential ⁽¹⁾	1.02
Nonresidential ⁽²⁾	2.65

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

SECTION II.

Impact Fee Derivation

In 2008, BBC completed a design analysis of the County's development impact fees to help set fees that accurately reflect the County's future planned facilities and assets. That analysis became the foundation of the impact fees that the County currently charges for new residential and non-residential development and are presented in Figure II-1. This report provides an update to the County's development impact fees based on new asset valuations and other data relevant to six fee areas: Central Fire District, Roberts Fire District, the Sheriff's Department, Parks and Recreation, Road and Bridge, and the Ambulance District. The update relies on BBC's original 2008 analysis. We have used the same design theory, process, and data sources as we did in developing the original analysis. However, the updated analysis is based on: (1) updated and expanded data from the County's asset inventory, which it uses for insurance valuations; (2) updated information on the share of commercial and residential land use; (3) updated growth projections at the County level; and (4) updated capital improvement plans.

Figure II-1.
Current capital impact fees

Facility	Residential (per dwelling unit)	Non-residential (per square foot)
Sheriff	\$7.20	\$0.004
Parks & Recreation	\$43.00	N/A
Road and Bridge	\$191.90	\$0.50
Total Fees	\$242.10	\$0.50
Central Fire	\$68.80	\$0.03
Roberts Fire	\$20.90	\$0.01

As described in Section I, there are several types of information that communities must consider in order to appropriately set their development impact fees, including determining capital standards. BBC used data from various sources to make appropriate considerations in developing the County's new development impact fees.

- **Capital standards:** BBC used the County's planned future investment in facilities as the basis for determining capital standards for its new fees. The valuation included estimates of investments in furniture, fixtures, and durable equipment. Certain specialized equipment, such as police dispatch equipment, were allocated as separate line items.
- **Land use allocation:** It is important for communities to determine how impact fees should be allocated according to land use, so that all forms of development pay their fair share of expansion costs. Although Jefferson County does not maintain a database of all of its uses, data from the Jefferson County Assessor's Office indicates that the vast majority of current development is for residential as opposed to commercial uses (92% residential versus 8%

non-residential). BBC allocated the County's new development impact fees accordingly, because the County's future development is not expected to have an impact of the relative distribution of relative and commercial uses.

- **Use specificity:** To the extent possible, Communities' impact fees should reflect the degree to which different forms, sizes, and uses of particular types of development will result in different demand for public services. However, there is no compelling evidence that suggests that larger homes create more demand for public services than smaller homes. In addition, the County has modest expectations for non-residential growth, and there is substantial uncertainty as to the nature of future non-residential development, which are both arguments for treating all non-residential development comparably with regard to public service demand. As a result, BBC treated all residential units equally and all non-residential units equally as they relate to public service demand. Jefferson County's future development is not expected to have size or use characteristics substantially different from the current community.
- **Fee design costs:** The cost of fee design studies can be recovered through impact fees, so BBC has divided the cost of this report among each relevant fee category.
- **Proportionality:** By using the County's planned future investment in facilities to derive capital standards and then setting fee rates to replace the future standards of facility investment, BBC has ensured that proportionality has been reasonably and fairly derived. New growth is simply replicating its proportional share of an existing facility standard. Existing standards will be the standards to which new growth will be held accountable.

As noted in Section I it was necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage added through 2030 for the County and Districts. These projections were based on data found in the variety of documents provided by Jefferson County¹ and previous impact fee studies performed in Idaho by the Impact Fee Study Team.

Demographic and land-use projections are some of the most variable and potentially debatable components of an impact fee study, and in all likelihood the projections used in our study will not prove to be 100 percent correct. However, as each CIP is tied to the County's and Districts' land-use growth the CIP and resulting fees can be revised based on actual growth as it occurs.

The following Figure II-2 presents the current and future population for Jefferson County, Idaho.

¹ These documents include primarily the Jefferson County Comprehensive Plan adopted April 25, 2005 and the City of Rigby/Jefferson County Transportation Plan published November 19, 2007.

**Figure II-2
Current and Future
Population in Jefferson
County, Idaho**

	2021	2030	Net Growth	Percent Growth
Population	32,202	35,534	3,332	10%

Source: Jefferson County Planning and Zoning Department.

Jefferson County's total population is expected to increase by 3,332 residents, or approximately 10 percent, over the next ten years.

The following Figure II-3 presents the current and future number of residential units and nonresidential square feet for Jefferson County.

**Figure II-3.
Current and Future Land Uses, Jefferson County, Idaho**

	2021	2030	Net Growth	Percent Growth
Residential (dwelling units)	9,908	10,934	2,298,567	92%
Nonresidential (square feet)	1,981,662	2,186,708	205,046	8%
			2,503,614	

As shown above, land uses within Jefferson County are expected to grow by approximately 1,025 residential units and 205,046 nonresidential square feet over the next ten years. Approximately 92 percent of this growth is attributable to residential land uses, while the remaining 8 percent is attributable to nonresidential growth. These growth numbers and percentages will be used later in the study. This equates to a 10-year growth rate of approximately 12 percent, meaning that at the end of the 10 year CIP period in 2030, 12 percent of existing development will be new growth over the past 10 years. This percentage will be used throughout the report to represent the "M" or Mixed percentage from GRUM in the "Growth Portion" column of each CIP. Please refer back to Section I for a detailed explanation of GRUM.

The following Figure II-4 displays the current and future land uses for the Central Fire District, which serves roughly 70 percent of Jefferson County.

**Figure II-4.
Current and Future Land Uses, Central Fire District**

	Units or Square Feet		Total Square Footage Growth	Percent of Total Growth
	2021	2030		
Residential	6,928	7,645	1,607,158	92%
Nonresidential	1,385,578	1,528,946	143,368	8%
			1,750,527	

Central Fire District is expected to grow by approximately 717 residential units and 143,368 square feet of nonresidential land use by 2030.

The following Figure II-5 displays the current and future land uses for Roberts Fire District, which serves roughly 22% of Jefferson County. The remaining 8% of Jefferson County is served by other fire districts not included in this fee study.

Figure II-5.
Current and Future Land Uses, Roberts Fire District

	Units or Square Feet		Total Square Footage Growth	Percent of Total Growth
	2021	2030		
Residential	2,188	2,414	507,524	92%
Nonresidential	437,551	482,825	45,274	8%
			552,798	

Roberts Fire District is expected to grow by approximately 226 residential units and 45,274 square feet of nonresidential land use by 2030.

The data found above in Figures II-2 through II-5 will be used in our impact fee calculations in the following five sections of this report.

SECTION III.

Central Fire Impact Fees

Figure III-1 presents current information on assets and associated valuations that inform the facilities and assets amount that BBC used to calculate the proportional Central Fire impact fee. As shown in the last line of Figure III-1, the facilities and assets amount that BBC included in its calculations of current investment was \$7,397,000.

Figure III-1.
Central Fire facilities and assets

Type of Capital Infrastructure	Total Replacement Value	Portion to Include in Impact Fees	Allocated Replacement Value
Buildings and Land			
All facilities and land (7 buildings)	\$4,140,000	100%	\$4,140,000
Vehicles			
Class A Pumpers and Engines	\$1,440,000	100%	\$1,440,000
Water Tenders (4)	\$400,000	100%	\$400,000
EMS/Mini-Pumpers (4)	\$400,000	100%	\$400,000
Rescue/Utility Trucks (4)	\$400,000	100%	\$400,000
Chief Pickup Trucks (3)	\$120,000	100%	\$120,000
Wildland Trucks (3)	\$290,000	0%	\$0
Fire Equipment and Business Property			
SBCAs (70)	\$175,000	100%	\$175,000
SBCA Compressor/Fill Stations (3)	\$120,000	100%	\$120,000
High Capacity Generators (3)	\$80,000	100%	\$80,000
Thermal Imaging Cameras (4)	\$22,000	100%	\$22,000
All Other Fire Related Equipment	\$100,000	100%	\$100,000
Total Value of Fire Infrastructure			\$7,397,000

Source: Jefferson County

Figure III-2 presents the current investment of Central Fire. As shown in the last line of Figure III-2, Central Fire has already invested \$982 per residential dwelling unit and \$0.43 per nonresidential square foot.

**Figure III-2.
Central Fire
Current
Investment
Calculation**

Source:
BBC Research &
Consulting, 2022.

Current Investment	
Total Value of Central Fire Infrastructure	\$ 7,397,000
Current District Land Use	
Residential (in dwelling units)	92%
Nonresidential (in square feet)	8%
Allocated Value by Land Use Category	
Residential	\$ 6,805,240
Nonresidential	\$ 591,760
Current District Development	
Residential (in dwelling units)	6,928
Nonresidential (in square feet)	1,385,578
Calculated Current Investment	
Residential (per dwelling unit)	\$ 982
Nonresidential (per square foot)	\$ 0.43

As shown in Figure II-4, the service population of Central Fire District is expected to grow by approximately 717 residential units and 143,368 square feet of nonresidential land use by 2030. Figure III-3 displays the capital improvements planned for purchase by the District during the next ten years.

**Figure III-3.
Central Fire Capital Improvement Plan**

Type of Capital Infrastructure	CIP Value	times	Growth Portion	times	Shared Facility (% in fee)	equals	Amount to Include in Fees
Facilities							
Re-model district building in Rigby	\$ 90,000		12%		100%		\$ 10,800
Remodel Lewisville Station	\$ 100,000		12%		100%		\$ 12,000
New Fire Station near Jefferson/Booneville County Line	\$ 1,000,000		100%		100%		\$ 1,000,000
Vehicles							
2 Class A Pumpers	\$ 1,200,000		100%		100%		\$ 1,200,000
2 Rescue Trucks	\$ 440,000		100%		100%		\$ 440,000
Structure/Class A Engine	\$ 600,000		100%		100%		\$ 600,000
Ladder Truck for accessing multi-storied buildings	\$ 1,500,000		100%		100%		\$ 1,500,000
Equipment							
70 Handheld Radios	\$ 140,000		100%		100%		\$ 140,000
Total Infrastructure	\$ 5,070,000						\$ 4,902,800
Plus Cost of Fee-Related Research							
Impact Fee Study	\$ 3,000		100%		100%		\$ 3,000
Grand Total	\$ 5,073,000						\$ 4,905,800

Source: Jefferson County

As shown above, the District plans to fund approximately \$5.1 million in capital improvements over the next ten years, of which most is impact fee eligible. These new assets will allow Central Fire to maintain its current level of service in the future. Figure III-4 takes the projected future growth from Figure II-4 and the growth-related CIP from Figure III-3 to calculate impact fees for Central Fire.

**Figure III-4.
Central Fire Fee
Calculation**

Source:
BBC Research & Consulting, 2022.

Impact Fee Calculation		
Allocated Value for Future Fire Capital Improvements	\$	4,905,800
Future District Land Use		
Residential (in dwelling units)		92%
Nonresidential (in square feet)		8%
Allocated Value by Land Use Category		
Residential	\$	4,513,336
Nonresidential	\$	392,464
Future District Development		
Residential (in dwelling units)		717
Nonresidential (in square feet)		143,368
Calculated Impact Fee		
Residential (per dwelling unit)	\$	6,296
Nonresidential (per square foot)	\$	2.74

As shown above, we have calculated full-cost recovery impact fees for the District at \$6,296 per residential unit and \$2.74 per nonresidential square foot. These fees would be collected by Jefferson County and remitted to the District.

The County (on behalf of the District) cannot assess fees greater than the amounts shown above. The County (on behalf of the District) can assess fees lower than these amounts, but the District would then experience a decline in service levels unless other revenues made up the difference.

SECTION IV.

Roberts Fire Fees

Figure IV-1 presents current information on assets and associated valuations that inform the facilities and assets amount that BBC used to calculate the proportional Roberts Fire impact fee. As shown in the last line of Figure IV-1, the facilities and assets amount that BBC included in its calculations of the current investment was \$1,296,300.

Figure IV-1.
Roberts Fire facilities and assets

Type of Capital Infrastructure	Total Replacement Value	Portion to Include in Impact Fees	Allocated Replacement Value
Buildings and Land			
Station 1 (land and station)	\$500,000	100%	\$500,000
Vehicles			
1996 Pierce Pumper	\$200,000	100%	\$200,000
1996 Navistar Water Truck	\$50,000	100%	\$50,000
1988 Pierce Pumper	\$200,000	100%	\$200,000
2001 Navistar Wildland Truck	\$160,000	0%	\$0
2005 Hemmett Military Tender	-	100%	\$0
2008 Ford Freedom Fire Rescue F550	\$130,000	100%	\$130,000
Hummer	-	100%	\$0
Hummer	-	100%	\$0
Fire Equipment and Business Property			
Amkus/Genesis Extrication Set	\$30,000	100%	\$30,000
TNT Extrication Tools	\$30,000	100%	\$30,000
Automated External Defibrillators (3)	\$4,800	100%	\$4,800
Desktop computers (2)	\$2,500	100%	\$2,500
Laptop	\$1,000	100%	\$1,000
Printers (2)	\$1,000	100%	\$1,000
SCBA units (15)	\$36,000	100%	\$36,000
Compressed air fill station	\$20,000	100%	\$20,000
Turnouts/structure gear (16)	\$32,000	100%	\$32,000
Fire shelters (15)	\$7,500	100%	\$7,500
Handheld radios (25)	\$44,000	100%	\$44,000
Wildland PPE (18)	\$5,000	0%	\$0
Wildland fire tools	\$5,000	0%	\$0
Chain saws and miscellaneous power tools	\$6,000	100%	\$6,000
Washer/dryer	\$1,500	100%	\$1,500
Total Value of Fire Infrastructure			\$1,296,300

Source: Jefferson County

Figure IV-2 presents the current investment of Roberts Fire. As shown in the last line of Figure IV-2, Roberts Fire has already invested \$481 per residential dwelling unit and \$0.21 per nonresidential square foot.

**Figure IV-2.
Roberts Fire Current
Investment Calculation**

Source:
BBC Research & Consulting, 2022.

Current Investment	
Total Value of Roberts Fire Infrastructure	\$1,296,300
Current District Land Use	
Residential (in dwelling units)	92%
Nonresidential (in square feet)	8%
Allocated Value by Land Use Category	
Residential	\$ 1,192,596
Nonresidential	\$ 103,704
Current District Development	
Residential (in dwelling units)	2,188
Nonresidential (in square feet)	437,551
Calculated Current Investment	
Residential (per dwelling unit)	\$ 545
Nonresidential (per square foot)	\$ 0.24

As shown in Figure II-5, the service population of the District is expected to grow by approximately 226 residential units and 45,274 square feet of nonresidential land use by 2030. Figure IV-3 displays the capital improvements planned for purchase by the District during the next ten years.

**Figure IV-3.
Roberts Fire Capital Improvement Plan**

Type of Capital Infrastructure	CIP Value	times	Growth Portion	times	Shared Facility (% in fee)	Amount to Include in Fees
Facilities						
Land for new fire station	\$ 100,000		100%		100%	\$ 100,000
Equipment						
Hoses, pumps, valves, ladders, etc	\$ 20,000		100%		100%	\$ 20,000
Total Infrastructure	\$ 120,000					\$ 120,000
Plus Cost of Fee-Related Research						
Impact Fee Study	\$ 3,000		100%		100%	\$ 3,000
Grand Total	\$ 123,000					\$ 123,000

Source: Jefferson County

As shown above, the District plans to fund approximately \$123,000 in capital improvements over the next ten years, all of which is impact fee eligible. These new assets will allow Roberts Fire to maintain its current level of service in the future. Figure IV-4 takes the projected future growth from Figure II-5 and the growth-related CIP from Figure IV-3 to calculate impact fees for Roberts Fire.

**Figure IV-4.
Roberts Fire Fee
Calculation**

Source:
BBC Research & Consulting, 2022.

Impact Fee Calculation		
Allocated Value for Future Fire Capital Improvements	\$	123,000
Future District Land Use		
Residential (in dwelling units)		92%
Nonresidential (in square feet)		8%
Allocated Value by Land Use Category		
Residential	\$	113,160
Nonresidential	\$	9,840
Future District Development		
Residential (in dwelling units)		226
Nonresidential (in square feet)		45,274
Calculated Impact Fee		
Residential (per dwelling unit)	\$	500
Nonresidential (per square foot)	\$	0.22

As shown above, we have calculated full-cost recovery impact fees for the District at \$500 per residential unit and \$0.22 per nonresidential square foot. These fees would be collected by Jefferson County and remitted to the District.

The County (on behalf of the District) cannot assess fees greater than the amounts shown above. The County (on behalf of the District) can assess fees lower than these amounts, but the District would then experience a decline in service levels unless other revenues made up the difference.

SECTION V.

Sheriff Impact Fees

Figure V-1 presents current information on assets and associated valuations that inform the facilities and assets amount that BBC used to calculate the proportional Sheriff's Department impact fee. As shown in the last line of Figure V-1 the facilities and assets amount that BBC included in its calculations of current investment was \$11,341,000.

Figure V-1.
Sheriff facilities and assets

Type of Capital Infrastructure	Total Replacement Value	Portion to Include in Impact Fees	Allocated Replacement Value
Buildings and Land			
Sheriff's Office Building	\$1,500,000	100%	\$1,500,000
Jail Facility	\$7,500,000	100%	\$7,500,000
Vehicles			
2006 Chevrolet Siverado	\$35,000	100%	\$35,000
2006 GMC Yukon	\$35,000	100%	\$35,000
2007 Ford Expedition	\$35,000	100%	\$35,000
2008 Chevrolet Passenger Van	\$30,000	100%	\$30,000
2008 Chevrolet Tahoe	\$35,000	100%	\$35,000
2009 Ford Expedition (2)	\$70,000	100%	\$70,000
2011 Chevrolet Tahoe (2)	\$70,000	100%	\$70,000
2011 Ford Crown Victoria (2)	\$60,000	100%	\$60,000
2011 Ford Expedition	\$35,000	100%	\$35,000
2013 Ford Taurus (2)	\$60,000	100%	\$60,000
2015 Ford Explorer	\$35,000	100%	\$35,000
2015 Ford Police Interceptor	\$30,000	100%	\$30,000
2015 Ford Taurus (2)	\$60,000	100%	\$60,000
2016 Ford Police Interceptor	\$30,000	100%	\$30,000
2017 Ford Explorer (2)	\$70,000	100%	\$70,000
2017 Ford Police Utility Vehicle (2)	\$70,000	100%	\$70,000
2017 Ford Taurus - Limited Edition	\$30,000	100%	\$30,000
2018 Chevrolet Tahoe	\$62,000	100%	\$62,000
2018 Ford Transit 350 Prisoner Transport Van	\$50,000	100%	\$50,000
2019 Chevrolet Silverado 1500	\$60,000	100%	\$60,000
2019 Chevrolet Tahoe (2)	\$124,000	100%	\$124,000
Vehicle Equipment	\$268,000	100%	\$268,000
Sheriff Department Equipment and Business Property			
Radios & video cameras	\$147,000	100%	\$147,000
Firearms	\$76,800	100%	\$76,800
Waterways & trailers	\$125,000	100%	\$125,000
Miscellaneous Items	\$175,000	100%	\$175,000
CAD dispatch stations	\$300,000	100%	\$300,000
Radio tower	\$45,000	100%	\$45,000
Transmission equipment	\$45,000	100%	\$45,000
Pelco surveillance system	\$60,000	100%	\$60,000
Finger print station	\$12,000	100%	\$12,000
LifeLoc breath testing & printer	\$1,200	100%	\$1,200
Total Value of Sheriff Department Infrastructure			\$11,341,000

Source: Jefferson County

Figure V-2 presents the current investment of the Sheriff's Department. As shown in the last line of Figure V-2, the Sheriff's Department already invested \$1,053 per residential dwelling unit and \$0.46 per nonresidential square foot.

Figure V-2.
Sheriff's Department
Current Investment
Calculation

Source:
BBC Research & Consulting, 2022.

Current Investment	
Total Value for Sheriff Department Infrastructure	\$11,341,000
Current District Land Use	
Residential (in dwelling units)	92%
Nonresidential (in square feet)	8%
Allocated Value by Land Use Category	
Residential	\$ 10,433,720
Nonresidential	\$ 907,280
Current District Development	
Residential (in dwelling units)	9,908
Nonresidential (in square feet)	1,981,662
Calculated Current Investment	
Residential (per dwelling unit)	\$ 1,053
Nonresidential (per square foot)	\$ 0.46

As shown in Figure II-3, the service population of Jefferson County is expected to grow by approximately 1,025 residential units and 205,046 square feet of nonresidential land use by 2030. Figure V-3 displays the capital improvements planned for purchase by the Department during the next ten years.

Figure V-3.
Sheriff's Department Capital Improvement Plan

Type of Capital Infrastructure	Square Footage	CIP Value	times	Growth Portion	times	Shared Facility (% in fee)	equals	Amount to Include in Fees
Facilities								
Expand Sheriff's Office ⁽¹⁾	1,668	\$ 250,200		0%		100%	\$	-
Expand Jail Facility ⁽²⁾	11,634	\$ 2,908,500		0%		100%	\$	-
BLM land for firearms range (15 acre)		\$ 150		12%		100%	\$	18
Shooting Range Facility		\$ 75,000		12%		100%	\$	9,000
Vehicles								
Mobile Crime Lab		\$ 130,000		12%		100%	\$	36,326
Patrol Vehicles (6)		\$ 246,000		100%		100%	\$	246,000
Animal Control Truck		\$ 40,000		12%		100%	\$	11,177
Equipment								
Equipment Package per Deputy (6)		\$ 42,000.00		100%		100%	\$	42,000
Total Infrastructure		\$ 3,616,700					\$	344,521
Plus Cost of Fee-Related Research								
Impact Fee Study		\$ 3,000		100%		100%	\$	3,000
Grand Total		\$ 3,618,700					\$	347,521

Source: Jefferson County

As shown above, the Department plans to fund approximately \$3,618,700 in capital improvements over the next ten years, of which \$347,521 is impact fee eligible. These new assets will allow the Sheriff's Department to maintain its current level of service in the future. Figure V-4 takes the projected future growth from Figure II-3 and the growth-related CIP from Figure V-3 to calculate impact fees for the Sheriff's Department.

**Figure V-4.
Sheriff's Department
Fee Calculation**

Source:
BBC Research & Consulting, 2022.

Impact Fee Calculation		
Allocated Value for Future Capital Improvements	\$	347,521
Future District Land Use		
Residential (in dwelling units)		92%
Nonresidential (in square feet)		8%
Allocated Value by Land Use Category		
Residential	\$	319,720
Nonresidential	\$	27,802
Future District Development		
Residential (in dwelling units)		1,025
Nonresidential (in square feet)		205,046
Calculated Impact Fee		
Residential (per dwelling unit)	\$	312
Nonresidential (per square foot)	\$	0.14

As shown above, we have calculated full-cost recovery impact fees for the Department at \$312 per residential unit and \$0.14 per nonresidential square foot.

The County (on behalf of the Department) cannot assess fees greater than the amounts shown above. The County (on behalf of the Department) can assess fees lower than these amounts, but the Department would then experience a decline in service levels unless other revenues made up the difference.

SECTION VI.

Parks and Recreation Fees

Figure VI-1 presents current information on assets and associated valuations that inform the facilities and assets amount that BBC used to calculate the proportional Parks & Recreation impact fee. As shown in the last line of Figure VI-1, the facilities and assets amount that BBC included in its calculations of current investment was \$2,963,600.

Figure VI-1.
Parks & Recreation facilities and assets

Type of Capital Infrastructure	Total Replacement Value	Portion to Include in Impact Fees	Allocated Replacement Value
Buildings and Land			
Office Space at the Lake	\$15,000	100%	\$15,000
The Well house	\$50,000	100%	\$50,000
Shed	\$8,000	100%	\$8,000
Mud Lake Park	\$7,500	100%	\$7,500
Jefferson County Lake	\$2,380,000	100%	\$2,380,000
Mike Walker Boat Dock	\$70,000	100%	\$70,000
Jefferson County Fairgrounds	\$350,000	100%	\$350,000
Mud Lake Rodeo	\$70,000	100%	\$70,000
Vehicles			
2012 Suzuki King Quad	\$4,000	100%	\$4,000
2015 Kymco 700 Side by Side	\$6,000	100%	\$6,000
1994 Chevrolet Truck	\$2,500	100%	\$2,500
Utility Trailer	\$600	100%	\$600
Total Value of Parks and Rec Infrastructure			\$2,963,600

Source: Jefferson County

Figure VI-2 presents the current investment of the Parks and Recreation Department. As shown in the last line of Figure VI-2, Parks and Recreation already invested \$299 per residential dwelling unit.

**Figure VI-2.
Parks & Recreation
Current Investment
Calculation**

Source:
BBC Research & Consulting, 2022.

Current Investment	
Total Value for Parks & Recreation Infrastructure	\$2,963,600
Current District Land Use	
Residential (in dwelling units)	100%
Nonresidential (in square feet)	-
Allocated Value by Land Use Category	
Residential	\$ 2,963,600
Nonresidential	-
Current District Development	
Residential (in dwelling units)	9,908
Nonresidential (in square feet)	1,981,662
Calculated Current Investment	
Residential (per dwelling unit)	\$ 299
Nonresidential (per square foot)	-

As shown in Figure II-3, the service population of Jefferson County is expected to grow by approximately 1,025 residential units by 2030. Figure VI-3 displays the capital improvements planned for purchase by the Department during the next ten years.

**Figure V1-3.
Parks & Recreation Capital Improvement Plan**

Type of Capital Infrastructure	CIP Value ⁽¹⁾	time	Growth Portion	times	Shared Facility	equals	Amount to Include in Fees
Community Parks							
New parkland to meet growth needs at current level of service (5 new lots)	\$ 200,000		100%		100%		\$ 200,000
Park Facilities							
Utilities for new parkland	\$ 10,000		100%		100%		\$ 10,000
Bridge	\$ 300,000		100%		100%		\$ 300,000
Septic dump	\$ 20,000		100%		100%		\$ 20,000
Drip system for new trees	\$ 10,000		100%		100%		\$ 10,000
Vault toilets (10)	\$ 150,000		100%		100%		\$ 150,000
Shelters (10)	\$ 250,000		100%		100%		\$ 250,000
Baseball field	\$ 15,000		12%		100%		\$ 1,800
Total Infrastructure	\$ 955,000						\$ 941,800
Plus Cost of Fee-Related Research							
Impact Fee Study	\$ 3,000		100%		100%		\$ 3,000
Grand Total	\$ 958,000						\$ 944,800

Source: Jefferson County

As shown above, the Department plans to fund approximately \$958,000 in capital improvements over the next ten years, of which \$944,800 is impact fee eligible. These new assets will allow Parks & Recreation to maintain its current level of service in the future. Figure VI-4 takes the projected future growth from Figure II-3 and the growth-related CIP from Figure VI-3 to calculate impact fees for Parks & Recreation.

**Figure VI-4.
Parks & Recreation Fee
Calculation**

Source:
BBC Research & Consulting, 2022.

Impact Fee Calculation		
Allocated Value for Future Capital Improvements	\$	944,800
Future District Land Use		
Residential (in dwelling units)		100%
Nonresidential (in square feet)		
Allocated Value by Land Use Category		
Residential	\$	944,800
Nonresidential	\$	-
Future District Development		
Residential (in dwelling units)		1,025
Nonresidential (in square feet)		205,046
Calculated Impact Fee		
Residential (per dwelling unit)	\$	922
Nonresidential (per square foot)	\$	-

As shown above, we have calculated full-cost recovery impact fees for the Department at \$922 per residential unit. Impact fees for Parks & Recreation are not levied on nonresidential development.

The County (on behalf of the Department) cannot assess fees greater than the amounts shown above. The County (on behalf of the Department) can assess fees lower than these amounts, but the Department would then experience a decline in service levels unless other revenues made up the difference.

SECTION VII.

Road and Bridge Fees

Figure VII-1 presents current information on assets and associated valuations that inform the facilities and assets amount that BBC used to calculate the proportional Road & Bridge impact fee. As shown in the last line of Figure VII-1, the facilities and assets amount that BBC included in its calculations of current investment was \$697,149,070.

Figure VII-1.
Road & Bridge facilities and assets

Type of Capital Infrastructure	Total Replacement Value	Portion to Include in Impact Fees	Allocated Replacement Value
Buildings and Land			
Main Shop Facility	\$4,300,000	100%	\$4,300,000
Hamer Satellite Facility	\$45,263	100%	\$45,263
Roberts Satellite Facility	\$1,222,105	100%	\$1,222,105
Gravel pits (Hamer, Montevue, Crystal)	\$15,238,596	100%	\$15,238,596
Roadways	\$543,157,895	100%	\$543,157,895
Bridges	\$117,684,211	100%	\$117,684,211
Vehicles			
Trucks - Dump, General, Tractors, Etc. (22)	\$6,050,000	100%	\$6,050,000
Pickup Trucks (17)	\$1,020,000	100%	\$1,020,000
SUVs (2)	\$96,000	100%	\$96,000
Equipment and Business Property			
Backhoes (2)	\$440,000	100%	\$440,000
Loaders (3)	\$1,260,000	100%	\$1,260,000
Graders (7)	\$3,220,000	100%	\$3,220,000
Dozers (2)	\$1,000,000	100%	\$1,000,000
Rollers (4)	\$460,000	100%	\$460,000
Trailers (5)	\$150,000	100%	\$150,000
Minor miscellaneous equipment (misc.)	\$50,000	100%	\$50,000
Paver	\$465,000	100%	\$465,000
RotoMil	\$250,000	100%	\$250,000
Street Brooms (2)	\$150,000	100%	\$150,000
Wood Chipper	\$65,000	100%	\$65,000
Skidsteer	\$110,000	100%	\$110,000
Truck Plows (9)	\$360,000	100%	\$360,000
Grader Plows (7)	\$280,000	100%	\$280,000
Pickup Plows (5)	\$75,000	100%	\$75,000
Total Value of R&B Infrastructure			\$697,149,070

Source: Jefferson County, 2023

Figure VII-2 presents the current investment of the Road and Bridge Department. The Road & Bridge Department currently provides a level of service based on 720 miles of roadway and 78 bridges in excess of 20 feet in length, all under County maintenance.¹

As shown in the last line of Figure VII-2, Road and Bridge already invested \$64,733 per residential dwelling unit and \$28.14 per nonresidential square foot.

**Figure VII-2.
Road & Bridge Current
Investment Calculation**

Source:
BBC Research & Consulting, 2023.

Current Investment	
Total Value for Road and Bridge Infrastructure	\$697,149,070
Current District Land Use	
Residential (in dwelling units)	92%
Nonresidential (in square feet)	8%
Allocated Value by Land Use Category	
Residential	\$ 641,377,145
Nonresidential	\$ 55,771,926
Current District Development	
Residential (in dwelling units)	9,908
Nonresidential (in square feet)	1,981,662
Calculated Current Investment	
Residential (per dwelling unit)	\$ 64,733
Nonresidential (per square foot)	\$ 28.14

As shown in Figure II-3, the service population of the county is expected to grow by approximately 1,025 residential units and 205,046 square feet of nonresidential land use by 2030. Figure VII-3 displays the capital improvements planned for purchase by the Road & Bridge Department over the next ten years. Some capital projects are listed as “12 percent” growth-related. This is consistent with their status as “Mixed” projects under the GRUM concept explained earlier in Sections I and II of this report.

¹ City of Rigby/Jefferson County Transportation Plan published November 19, 2007.

**Figure VII-3.
Road & Bridge Capital Improvement Plan**

Type of Capital Improvement	Qty	Unit Cost	CIP Value	times	Growth %	times	Shared Facility	equals	Amount to Include in Fees
Improvement Projects									
Intersection Upgrade 4100E/200N	1	\$ 240,000	\$ 240,000		12%		100%		\$ 28,800
Intersection Upgrade 4000E/200N	1	\$ 240,000	\$ 240,000		12%		100%		\$ 28,800
Intersection Upgrade 4200E/200N	1	\$ 240,000	\$ 240,000		12%		100%		\$ 28,800
Intersection Upgrade Y'stone Hwy/200N	1	\$ 240,000	\$ 240,000		12%		100%		\$ 28,800
Intersection Upgrade 4200E/100N	1	\$ 240,000	\$ 240,000		12%		100%		\$ 28,800
Mile Grid Roadway Upgrade 4000N/100N	1	\$ 4,400,000	\$ 4,400,000		12%		100%		\$ 528,000
Intersection Upgrade 3600E/500N	1	\$ 750,000	\$ 750,000		12%		100%		\$ 90,000
Mile Grid Roadway Upgrade 4000N/Y'stone	1	\$ 4,400,000	\$ 4,400,000		12%		100%		\$ 528,000
Traffic Signal at 4000E/SH-48	1	\$ 500,000	\$ 500,000		12%		100%		\$ 60,000
Traffic Signal at 4000E/SH-48	1	\$ 500,000	\$ 500,000		12%		100%		\$ 60,000
Intersection Upgrade Y'stone Hwy/Cnty	1	\$ 8,200,000	\$ 8,200,000		12%		100%		\$ 984,000
MileGrid Improvements & Widening 4200E	1	\$ 8,800,000	\$ 8,800,000		12%		100%		\$ 1,056,000
Intersection Upgrade Rigby Lake/4760N	1	\$ 300,000	\$ 300,000		12%		100%		\$ 36,000
Improvements on Rigby Lake Drive	1	\$ 1,400,000	\$ 1,400,000		12%		100%		\$ 168,000
Mile Grid & Intersection Improvements	1	\$ 4,400,000	\$ 4,400,000		12%		100%		\$ 528,000
Expand Shop Facility	1	\$ 4,000,000	\$ 4,000,000		12%		100%		\$ 480,000
New Equipment to Maintain Current Level of Service	1	\$ 1,000,000	\$ 1,000,000		100%		100%		\$ 1,000,000
Grade Separation 200N from Y'stone to 3900E	1	\$ 15,000,000	\$ 15,000,000		12%		100%		\$ 1,800,000
Total Infrastructure			\$ 54,850,000						\$ 7,462,000
Fee-Related Research									
Impact Fee Study			\$ 3,000		100%		100%		\$ 3,000
Grand Total			\$ 54,853,000						\$ 7,465,000

Source: Jefferson County, 2023

As shown above, the Department plans to fund approximately \$54,853,000 in capital improvements over the next ten years, of which \$7,465,000 is impact fee eligible. These new assets will allow Road & Bridge to maintain its current level of service in the future.

The calculation of transportation impact fees is based on the projected number of trips each land-use type will generate in the next ten years. Figure VII-4 below displays this projection for the County.

**Figure VII-4.
Projected Trips
2021-2030,
Jefferson
County, Idaho**

Source:
BBC Research &
Consulting, 2022.

Land Use	Weighted Trip		Percent Distribution
	Future Development	Generation Factor	
Residential (in dwelling units)	1,025	1,046	66%
Nonresidential (in square feet)	205,046	<u>543</u>	<u>34%</u>
Total		1,589	100%

As shown above, the number of daily trips in Jefferson is expected to increase by approximately 1,589 trips by 2030. Sixty-six percent of those trips will be for residential uses and the remaining 34 percent will be for nonresidential uses.

Figure VII-5 takes the trip generation figures from Figure VII-4 and the growth-related CIP from Figure VII-3 to calculate impact fees for Road & Bridge.

**Figure VII-5.
Road & Bridge
Fee Calculation**

Source:
BBC Research &
Consulting, 2023.

Impact Fee Calculation		
Allocated Value for Future Road & Bridge Capital Improvements	\$	7,465,000
Percent of Future Trips		
Residential (in dwelling units)		66%
Nonresidential (in square feet)		34%
Allocated Value by Land Use Category		
Residential	\$	4,926,900
Nonresidential	\$	2,538,100
Future County Development		
Residential (in dwelling units)		1,025
Nonresidential (in square feet)		205,046
Calculated Impact Fee		
Residential (per dwelling unit)	\$	4,806
Nonresidential (per square foot)	\$	12.38

As shown above, we have calculated full-cost recovery impact fees for the Department at \$4,806 per residential unit, and \$12.38 per nonresidential square foot.

The County (on behalf of the Department) cannot assess fees greater than the amounts shown above. The County (on behalf of the Department) can assess fees lower than these amounts, but the Department would then experience a decline in service levels unless other revenues made up the difference.

SECTION VIII.

Ambulance District Impact Fees

As of October 2022, Jefferson County does not currently have an Ambulance District, but the County wishes to purchase three ambulances that will provide services throughout the entirety of the County. Because this department does not currently exist, current assets and investment levels are not presented. Figure VIII-1 displays the capital improvements planned for purchase by the Department during the next ten years.

Figure VIII-1.
Ambulance District Capital Improvement Plan

Type of Capital Infrastructure	CIP Value ⁽¹⁾	times	Growth Portion	times	Shared Facility	equals	Amount to Include in Fees
Vehicles							
Ambulances (3)	\$ 1,035,000		12%		100%		\$ 124,200
Ambulance equipment	\$ 300,000		12%		100%		\$ 36,000
Total Infrastructure	\$ 1,335,000						\$ 160,200

Source: Jefferson County

As shown above, the County plans to fund approximately \$1,335,000 in capital improvements over the next ten years, of which \$160,200 is impact fee eligible. As shown in Figure VIII-2, the service population of Jefferson County is expected to grow by approximately 1,025 residential units and 205,046 square feet of nonresidential land use by 2030. Figure VIII-2 takes the projected future growth and the growth-related CIP from Figure VIII-1 to calculate impact fees for the Ambulance District.

Figure VIII-2.
Ambulance District Fee Calculation

Source:
BBC Research & Consulting, 2023.

Impact Fee Calculation	
Allocated Value for Future Capital Improvements	\$ 160,200
Future District Land Use	
Residential (in dwelling units)	92%
Nonresidential (in square feet)	8%
Allocated Value by Land Use Category	
Residential	\$ 147,384
Nonresidential	\$ 12,816
Future District Development	
Residential (in dwelling units)	1,025
Nonresidential (in square feet)	205,046
Calculated Impact Fee	
Residential (per dwelling unit)	\$ 144
Nonresidential (per square foot)	\$ 0.06

As shown above, we have calculated full-cost recovery impact fees for the Ambulance District at \$144 per residential unit and \$0.06 per nonresidential square foot.

The County (on behalf of the Ambulance District) cannot assess fees greater than the amounts shown above. The County (on behalf of the Ambulance District) can assess fees lower than these amounts, but the District would then experience a decline in service levels unless other revenues made up the difference. The County should formally create an Ambulance District prior to collecting fees for the District's future assets.

SECTION IX.

Overall Capital Impact Fees

BBC combined updated proportional impact fees for the Sheriff Department, Parks & Recreation, Road & Bridge, and the Ambulance District, along with Central Fire and Roberts Fire Districts to calculate revised overall development impact fees for the County, which are presented in Figure IX-1. BBC recommends that Jefferson County revise its overall development impact fees to \$6,183 per residential dwelling unit and \$12.58 per non-residential square foot. In addition, BBC recommends the County revise impact fees for developments within Central Fire District to \$6,296 per residential dwelling unit and \$2.74 per non-residential square foot, and to \$500 per residential dwelling unit and \$0.22 per non-residential square foot for developments within Roberts Fire District. The County can choose to charge less than the recommended fees, but it must apply any discounts uniformly to residential and non-residential development.

Figure IX-1.
Revised overall
facilities impact fees

Source:
BBC Research & Consulting, 2023.

Facility	Residential (per dwelling unit)		Non-residential (per square foot)	
Sheriff	\$	312	\$	0.14
Parks & Recreation	\$	922		N/A
Road and Bridge	\$	4,806	\$	12.38
Ambulance	\$	144	\$	0.06
Total Fees	\$	6,183	\$	12.58
Central Fire	\$	6,296	\$	2.74
Roberts Fire	\$	500	\$	0.22

SECTION X.

Summary and Recommendations

The development impact fees that BBC recommends for the County to consider represent amounts, and we recognize that the County may choose not to adopt fees as high as the maximum defensible amounts. BBC also offers the following recommendations for the County's consideration:

- The County should maintain the Impact Fee Fund separate and apart from the General Fund, and make withdrawals from the former only to pay for growth-related infrastructure.
- The County should adhere to a written policy governing its expenditure of monies from the Impact Fee Fund. The County should be prohibited from paying for operational expenses, including the repair and replacement of existing infrastructure not necessitated by growth. In cases when the County expects new infrastructure to partially replace existing capacity and to partially serve new growth, cost sharing between the General Fund (or Capital Fund) and Impact Fee Fund should be allowed on a prorated basis as determined by the County's board.
- The County's impact fees should be updated periodically as the County invests in additional infrastructure beyond what is listed in this report or the County's population or inventory of commercial square footage changes substantially.
- The County's fees should be updated annually based on established inflation indices, such as the Consumer Price Index or the Engineering News Record.