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CITY OF
REXBURG
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ORDINANCE 1227

A NEW ORDINANCE FOR THE CITY OF REXBURG TO BE KNOWN AS THE "DEVELOPMENT IMPACT FEE ORDINANCE" TO ALLOW FOR THE COLLECTION OF DEVELOPMENT IMPACT FEES, ESTABLISHING SUCH FEES, AND MORE PARTICULARLY SETTING FORTH THE TITLE AND PURPOSE AND PRESCRIBING THE PROCEDURES FOR CARRYING OUT THE PURPOSE HEREOF; ATTACHING AND INCORPORATING THE "CITY OF REXBURG CAPITAL IMPROVEMENT PLANS AND IMPACT FEE ANALYSIS REPORTS" DATED MAY 20, 2020 AS APPENDIX "A" HERETO; PROVIDING FOR LIBERAL CONSTRUCTION; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HERewith; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE HEREOF. THIS NEW ORDINANCE SHALL REPLACE ORDINANCES 896 AND 961 AND ESTABLISH THE NEW DEVELOPMENT IMPACT FEES FOR POLICE, FIRE, PARKS AND TRAILS, AND TRANSPORTATION (STREETS).

WHEREAS, after a meeting by the City Council to consider the new Capital Improvement and Impact Fee Analysis for Police, Fire, Parks and Trails, and Transportation on March 18, 2020 and a public hearing meeting by the City Council to consider the new Capital Improvement and Impact Fee Analysis for Police, Fire, Parks and Trails, and Transportation and their related fees to be adopted by resolution dated April 15, 2020, hereinafter referred to in this Ordinance as "Report," the City Council has made and does hereby make the following findings, to wit:

- 1) That the City is responsible for and committed to the provision of public facilities and services at levels necessary to cure any existing public service deficiencies in already developed areas;
- 2) That such facilities and service levels shall be provided by the City utilizing funds allocated via the capital budget and capital improvements programming processes and relying upon the funding sources indicated therein;
- 3) That new development, however, will cause and impose increased and excessive demands on existing City public facilities and services that would not otherwise be necessary;
- 4) That the City Council has considered and accepted the findings contained in the "Report," dated May 20, 2020 which indicates build out projections, public facilities analysis and the methodology for the determination of impact fees and that these findings are incorporated herein by reference;
- 5) That the build out projections as contained in the "Report" are based on the land use assumptions obtained from the Madison County Transportation Plan, adjusted for the study area;
- 6) That the build out projections as contained in the "Report" indicate that such development will continue and will place ever increasing demands on the City to provide necessary public facilities;
- 7) That to the extent that new development places demands on public facility infrastructure, those demands should be satisfied by shifting the

responsibility for financing the provision of such facilities from the public at large to the developments actually creating the demands;

- 8) That the amount of the impact fee to be imposed shall be determined by the cost of the additional public facilities needed to support such development;
- 9) That the City Council, after careful consideration of the matter, hereby finds and declares that an impact fee imposed upon future development to finance public facilities, the demand for which is created by such development is in the best interest of the general welfare of the City and its residents, is equitable, does not impose an unfair burden on such development by forcing developers and builders to pay more than their fair share or proportionate share of the cost, and deems it advisable to adopt this ordinance as hereinafter set forth;
- 10) That there is a reasonable relationship between the amount of the impact fee and the cost of public facilities attributable to the development upon which the fee will be imposed because the fee is based only on the cost of providing the facilities necessary to serve the new development as discussed in the "Report."

It is deemed by the Mayor and City Council to be for the interests of the City of Rexburg, Idaho, that said Ordinance be adopted, NOW, THEREFORE,

BE IT ORDAINED, by the Mayor and City Council of the City of Rexburg that a new ordinance be designated as the **"DEVELOPMENT IMPACT FEE ORDINANCE"**, and is to read as follows:

Section 1
Title, Purpose and Definitions

01.010 TITLE AND PURPOSE: The provisions of this ordinance shall be known as the "City of Rexburg Development Impact Fee Ordinance." The purpose of these regulations is to prescribe the procedure whereby developers of land shall pay an impact fee as set forth in this Ordinance for the purpose of providing the public facilities and system improvements needed to serve future residents and users of such development. It is further the purpose of this Ordinance to:

1. Ensure that adequate facilities are available to serve new growth and development;
2. Promote orderly growth and development by establishing uniform standards by which the City 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. 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;
4. Collect and expend development impact fees pursuant to the enabling powers granted by the provision of the Idaho Development Impact Fee Act, Title 67, Chapter 82, Idaho Code;
5. Provide the legal and procedural basis for the implementation of development impact fees within the area of city impact; and
6. Ensure that any capital improvement funded wholly or in part with impact fee revenue shall first be included in an approved capital improvements plan that lists the capital improvements that may be funded with impact fee revenues as well as the estimated costs and timing for each improvement.

01.020 **DEFINITIONS:** As used in this Title, the following words and terms shall have the following meanings, unless another meaning is plainly intended:

1. **BUILDING PERMIT:** The permit required for new construction and additions.
2. **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, or service improvement.
3. **CAPITAL IMPROVEMENTS PLAN:** A plan adopted and amended pursuant to the provision of the Development Impact Fee Act, Idaho Code 67-8208 that identifies capital improvements for which development impact fees may be used as a funding source. The capital improvements plan is included as a part of the Development Impact Fee Report.
4. **CITY:** The City of Rexburg, a municipal corporation duly organized pursuant to the laws of the state of Idaho.
5. **DEVELOPMENT:** Any man-made change to improved or unimproved real property, the use of any principal structure or land, or any other activity that requires issuance of a building permit, or manufactured/mobile home permit, which creates additional demand and need for public facilities.
6. **DEVELOPMENT APPROVAL:** Any written duly authorized document from the City that authorizes the commencement of a development.
7. **DEVELOPMENT 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. This term is also referred to as an impact fee in this Ordinance. The term does not include the following:

 - a. A charge or fee to pay the administrative, plan review or inspection cost associated with permits required for development;
 - b. Connection or hookup charges;
 - c. Availability charges for drainage, sewer, water, or transportation charges for services provided directly to the development; or
 - d. Amounts collected from a developer in a transaction in which the City has incurred expenses in constructing capital improvements for the development if the owner or developer has agreed to be financially

responsible for the construction or installation of the capital improvements, unless a written agreement is made pursuant to Section 67-8209(3), Idaho Code, for credit or reimbursement.

8. DEVELOPMENT REQUIREMENT:

A requirement attached to a developmental approval or other governmental action approving or authorizing a particular development project including, but not limited to a rezoning, which requirement compels the payment, dedication or contribution of goods, services, land, or money as a condition of approval.

9. EXTRAORDINARY COSTS:

Those costs incurred as a result of an extraordinary impact.

10. EXTRAORDINARY IMPACT:

An impact which is reasonably determined by the City to:

- a. Result in the need for system improvements, the cost of which will significantly exceed the sum of the development impact fees to be generated from the project or the sum agreed to be paid pursuant to a development agreement as allowed by Section 67-8214(2), Idaho Code;
- b. Result in the need for system improvements which are not identified in the Capital Improvements Plan;
- c. Have an impact which results in a lower than acceptable level of service.

11. FEE PAYER:

That person who pays or is required to pay a development impact fee.

12. GROSS FLOOR AREA:

The sum of the areas of the several floors of the building or structure, including areas used for human occupancy or required for the conduct of the business or use, as measured from the exterior faces of the walls. It does not include cellars, unenclosed porches, or attics when not used for human occupancy, nor any floor space in an accessory building, carport, or the main building intended or designed for the parking of motor vehicles in order to meet any City parking requirement nor nonresidential facilities; arcades, porticoes, and similar open areas which are located at or near street level, which are accessible to the general public, and which are not designed or used as sales, display, storage, service, or production areas.

13. IMPACT FEE:

See Development Impact Fee.

14. **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.
15. **LEVEL OF SERVICE:** A measure of the relationship between service capacity and service demand for public facilities.
16. **MANUFACTURED HOME:** A structure, constructed according to HUD/FHA manufactured home construction and safety standards, transportable in one (1) or more sections, which:
- a. In the traveling mode, is eight (8) feet or more in width or is forty (40) body feet or more in length, or
 - b. When erected on site, is three hundred twenty (320) or more square feet; and
 - c. Is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities; and
 - d. Includes the plumbing, heating, air conditioning, and electrical systems contained therein;
 - e. Except that such term shall include any structure which meets all the requirements of this subsection except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary of housing and urban development and complies with the standards established under 42 U.S.C. 5401, et seq.
17. **MOBILE HOME:** A structure similar to a manufactured home, but built to a mobile home code prior to June 15, 1976, the date of enactment of the Federal Manufactured Housing and Safety Standards Act (HUD Code).
18. **MODULAR BUILDING:** Any building or building component, other than a manufactured / mobile home, which is constructed according to standards contained in the Uniform Building Code, as adopted 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.
19. **PRESENT VALUE:** The total current monetary value of past, present, or future payments, contributions or dedications of goods, services, materials, construction, or money.

20. **PROJECT:** A particular development on an identified parcel of land.
21. **PROJECT IMPROVEMENTS:** In contrast to system improvements, project improvements are site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and the convenience of the occupants or users of the project.
22. **PROPORTIONATE SHARE:** That portion of the cost of system improvements determined pursuant to Section 67-8207, Idaho Code, which reasonably relates to the service demands and needs of the project.
23. **PUBLIC FACILITIES:** Means those types of improvements described in Idaho Code 50-1703, including but not limited to the following:
- a. Circulation facilities, streets
 - b. Parks, open space and recreation areas, and related capital improvements; and
 - c. Public safety facilities, including law enforcement, fire, emergency medical and rescue.
24. **RECREATIONAL VEHICLE:** A vehicular type unit primarily designed as temporary quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle.
25. **SERVICE UNIT:** 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 public facility category (i.e. parks, law enforcement, fire, etc.) of capital improvements.
26. **SYSTEM IMPROVEMENTS:** In contrast to project improvements, mean capital improvements to public facilities which are designed to provide service to a service area including and without limitation, the type of improvements described in Section 50-1703, Idaho Code.
27. **SYSTEM IMPROVEMENTS 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 Section 50-1702 (h), Idaho Code, to provide additional public facilities needed to service 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 plan;
- 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. Administrative and operating costs of the City unless such costs are attributable to development of the capital improvements plan, as provided in Section 67-8208, Idaho Code; or
- e. Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the City to finance capital improvements identified in the capital improvements plan.

28. **UNIT(S) OF DEVELOPMENT:** A quantifiable increment of development activity measured in terms of dwelling units, or other appropriate measurements contained in the impact fee schedule incorporated in the "Report."

Section 2
Application

02.010 APPLICATION:

- A. The provisions of this Ordinance shall apply uniformly to all those who benefit from new growth and development except as provided below.
- B. The provisions of this Ordinance shall not apply to the following:
 - 1. Rebuilding the same amount of floor space of a structure that was destroyed by fire or other catastrophe, providing the structure is rebuilt and ready for occupancy within two (2) years of its destruction;
 - 2. Remodeling or repairing a structure that does not increase the number of service units;
 - 3. Replacing a residential unit, including a modular building or manufactured / mobile home, with another residential unit on the same lot, provided that the number of service units does not increase;
 - 4. Placing a temporary construction trailer or office on a lot;
 - 5. Constructing an addition on a residential structure that does not increase the number of service units;
 - 6. Adding uses that are typically accessory to residential uses, such as tennis courts or clubhouse, unless it can be clearly demonstrated that the use creates a significant impact on the capacity of system improvements;
 - 7. Upon demonstration by fee payer by documentation such as utility bills and tax records, to the installation of a modular building, manufactured / mobile home or recreational vehicle on that same lot or space for which a development impact fee has been paid previously, and as long as there is no increase in service units.
- C. An exemption must be claimed by the fee payer upon application for a building permit. Any exemption not so claimed shall be deemed waived by the fee payer. Applications for exemption shall be submitted to and determined by the City Clerk, or his or her duly designated agent, within ninety (90) days. Appeals of the City Clerk's, or his or her duly designated agent, determination shall be made under the provisions of Section 11 of this Ordinance entitled "Appeals."

Section 3
Collection of Impact Fee

03.010 COLLECTION OF IMPACT FEE:

- A. The development impact fee shall be paid and collected at the time of issuance of a building permit or a manufactured/mobile home installation permit.
- B. No building permit or other equivalent City approval shall be issued for development as herein defined unless the impact fee is paid pursuant to this Ordinance.
- C. A manufactured / mobile home unit may not locate on a manufactured / mobile home site unless the impact fee is paid pursuant to this Ordinance or has been paid on a previous manufactured / mobile home unit on the same site.

- D. In the event payment is dishonored, the City shall have all lawful remedies including but not necessarily limited to the withholding of utility services, the imposition of reasonable interest and penalties, the imposition of liens pursuant to Chapter 5, Title 45, Idaho Code, the withholding of other City approvals required for the development of other properties owned by the fee payer, and the issuance of "stop work" orders, and the revocation or suspension of the building permit.

Section 4
Capital Improvement Projects

04.010 CAPITAL IMPROVEMENT PROJECTS:

The capital improvement projects to be financed by the impact fee are those as listed in the "Report," incorporated herein by reference along with all footnotes, exhibits, appendices, and other attachments referenced.

Section 5
Calculation of Impact Fee

05.010 CALCULATION OF IMPACT FEE:

- A. The City shall calculate the amount of the impact fee due for each building permit and manufactured / mobile home installation permit by the procedure set forth in the "Report".
- B. The calculation of a development impact fee shall be in accordance with generally accepted accounting principles. A development impact fee shall not be deemed invalid because payment of the fee may result in an incidental benefit to owners or developers within the service area other than the person paying the fee.
- C. A development impact fee shall be calculated on the basis of the Performance Standard for public facilities adopted in this Ordinance and in the "Report" that are applicable to existing development as well as new growth and development. The construction, improvement, expansion or enlargement of new or existing public facilities for which a development impact fee is imposed must be attributable to the capacity demands generated by the new development.
- D. If the development for which a building permit is sought contains a mix of uses, the impact fee will be calculated for each type of use.
- E. Certification: Prior to making an application for a building permit or manufactured / mobile home installation permit, a prospective applicant may request in writing a written certification of the development impact fee schedule or individual assessment for a particular project which shall establish the development fee for a period of one (1) year from the date of certification. The certification shall include an explanation of facilities considered under Section 67-8207, Idaho Code. The certification shall specify the system improvement(s) for which the impact fee is intended to be used.
- F. Individual Assessment: Individual assessment of impact fees is permitted in situations where the fee payer can demonstrate by clear and convincing evidence that the established impact fee is inappropriate.
1. Individual assessments of development impact fees may be made by application to the City Clerk, or his or her duly designated agent, prior to receiving building permits manufactured / mobile home installation permits, or other necessary approvals from the City. The

City Clerk, or his or her duly designated agent, shall evaluate such individual assessments under the guidelines provided for in section 05.010.F.4. If the guidelines are met, the individual assessment shall be approved by the City Clerk, or his or her duly designated agent. Any decision regarding a request for an individual assessment shall be provided in writing to the applicant and a copy of said decision, along with supporting documentation, shall be provided to the City Council within thirty (30) days of the decision.

2. Late applications for individual assessments may be submitted within thirty (30) days after the receipt of a building permit only if the fee payer makes a showing that the facts supporting such application were not known or discoverable prior to receipt of a building permit and that undue hardship would result if said application is not considered.
3. The City Clerk, or his or her duly designated agent, shall render a written decision regarding the individual assessment and forward it to the City Council within thirty (30) days of the date a complete application is submitted. The decision of the City Clerk, or his or her duly designated agent, shall establish the impact fee for the project in question for a period of one (1) year from the date said decision becomes final.
4. The City Clerk, or his or her duly designated agent, shall evaluate an application for individual assessment and may approve the same if fee payer has shown by clear and convincing evidence that the established impact fee is inappropriate and that the following facts and conditions exist.
 - a. Exceptional or extraordinary circumstances or conditions apply to the development that does not apply generally to other properties in the vicinity of the development.
 - b. An individual assessment is necessary for the reasonable and acceptable development of the property.
 - c. The approval of the individual assessment will not be materially detrimental to the public welfare or injurious to property in the vicinity in which the development is located.
 - d. The approval of the individual assessment will not adversely affect the capital improvement plan for the City.
5. Appeals to the City Clerk, or his or her duly designated agent, determination of individual assessment shall be made to the City Council by the filing of an appeal with the City Clerk within thirty (30) days of the date of mailing, faxing, or personal delivery of written notice of the decision of the City Clerk, or his or her duly designated agent. Final determination regarding the appeal of individual assessments shall be made by the City Council.

Section 6 General Methodology for Calculation

06.010 GENERAL METHODOLOGY FOR CALCULATION:

- A. The amount of the impact fee shall be calculated using the methodology contained in the "Report."

- B. A development impact fee shall not exceed a proportionate share of the cost of system improvements determined in accordance with Section 67-8207, Idaho Code. Development impact fees shall be based on actual system improvement costs or reasonable estimates of such costs.
- C. A developer shall have the right to elect to pay a project's proportionate share of system improvement costs by payment of development impact fees according to the fee schedule as full and complete payment of the development project's proportionate share of system improvement costs, except as provided in Section 67-8214(3), Idaho Code. The schedule of development impact fees for various land users per unit of development shall be as set forth in the "Report."
- D. Proportionate Share Determination:
1. All development impact fees shall be based on a reasonable and fair formula or method under which the development impact fee imposed does not exceed a proportionate share of the costs incurred or to be incurred by the City in the provision of system improvements to serve the new development. The proportionate share is the cost attributable to the new development after the City considers the following:
 - a. Any appropriate credit, offset, or contribution of money, dedication of land, or construction of system improvements;
 - b. Payments reasonably anticipated to be made by or as a result of a new development in the form of user fees, debt service payments, or taxes which are dedicated for system improvements for which development impact fees would otherwise be imposed; and
 - c. All other available sources of funding such system improvements.
 2. In determining the proportionate share of the cost of system improvements to be paid by the developer, the following factors shall be considered by the City:
 - a. The cost of existing system improvements within the service area or areas;
 - b. The means by which existing system improvements have been financed;
 - c. The extent to which the new development will contribute to the cost of system improvements through taxation, assessments, or developer or landowner contributions, or has previously contributed to the cost of system improvements through developer or landowner contributions.
 - d. The extent to which the new development is required to contribute to the cost of existing system improvements in the future.
 - e. The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area or areas;
 - f. Extraordinary costs, if any, incurred in serving the new development;
 - g. The time and price differential inherent in a fair comparison of fees paid at different times; and

- h. 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 City shall develop a plan for alternative sources of revenue, which shall include but not necessarily be limited to plans generated during the City's annual budget process, lobbying efforts, tax increment financing, implementation of user fees and various forms of utilities.

Section 7

Inflationary Adjustment for Impact Fee

07.010 INFLATIONARY ADJUSTMENT INDEX FOR IMPACT FEE:

This ordinance provides for the ability for the City Council to elect to use an automatic annual adjustment to the impact fee based on the Construction Materials index for Seattle. The adjustment may increase or decrease the impact fee depending on the value of the index for that year. The inflationary adjustment will be capped at 2.5% each year. The annual effective date of this fee adjustment shall coincide with the beginning date of the City's annual budget.

Section 8

Administration of Impact Fee

08.010 ADMINISTRATION OF IMPACT FEE:

- A. Transfer of funds to City Finance Officer: Upon receipt of impact fees, the City Finance Officer, or his or her duly designated agent, shall be responsible for placement of such funds into separate accounts as hereinafter specified. All such funds shall be deposited in interest-bearing accounts, within the Capital Projects Fund, in a bank authorized to receive deposits of city funds. Interest earned by each account shall be credited to that account and shall be used solely for the purposes specified for funds of such account.
- B. Establishment and maintenance of accounts: The City Finance Officer, or his or her duly designated agent, shall establish separate accounts and maintain records for each such account whereby impact fees collected can be segregated.
- C. Maintenance of records: The City Finance Officer, or his or her duly designated agent, shall maintain and keep accurate financial records for each such account that shall show the source and disbursement of all revenues; that shall account for all monies received; that shall ensure that the disbursement of funds from each account shall be used solely and exclusively for the provision of projects specified in the capital improvements program; and that shall provide an annual accounting for each impact fee account showing the source and amount of all funds collected and the projects that were funded.
- D. Development impact fees shall only be spent for the public facility category (i.e. streets, parks, law enforcement, fire, etc.) of system improvements for which the fees are collected and either within or for the benefit of the service area in which the project is located.
- E. Review and modification: Unless the City Council deems some other time period is appropriate, the City shall at least once every five (5) years commencing from the date of the original adoption of the capital improvement plan, review the development potential of the area and update the capital improvements plan in accordance with the procedures set forth in Idaho Code Section 67-8206. The City may make any updates as are deemed necessary as a result of (1) development occurring in the prior year; (2)

capital improvements actually constructed; (3) changing facility needs; (4) inflation; (5) revised cost estimates for capital improvements; (6) changes in the availability of other funding projects; and (7) such other factors as may be relevant.

- F. The City shall annually adopt a capital budget.
- G. As part of its annual audit process, the City shall prepare an annual Report describing the amount of all development impact fees collected, appropriated, or spent during the preceding year by category of public facility and service area.
- H. All other requirements of Idaho Code 67-8210, regarding earmarking and expenditure of collected development impact fees, shall apply.

Section 9 Credits

09.010 CREDITS AND REIMBURSEMENT:

- A. In the calculation of development impact fees for a particular project, credit or reimbursement shall be given for the present value of any construction of system improvements or contribution or dedication of land or money required by the City from a developer for system improvements of the public facility category (i.e. parks, police, circulation) for which the development impact fee is being collected. Credit or reimbursement shall not be given for project improvements unless those improvements are identified in the "Report" as a system improvement. In that event, the credit given will only be given for those project improvements that are specifically listed in the "Report" and not for any portion of the improvements that would otherwise be required by zoning, subdivision, or other city regulations.
- B. If a developer is required to construct, fund or contribute system improvements in excess of the development project's proportionate share of system improvement costs, the developer shall receive a credit on future impact fees or be reimbursed at the developer's choice for such excess construction, funding or contribution from development impact fees paid by future development which impacts the system improvements constructed, funded or contributed by the developer(s) or fee payer. If a credit for the payment of future impact fees is requested, the credit shall be given only for the public facility category that received system improvements in excess of the development's proportionate share.
- C. If credit or reimbursement is due to the developer pursuant to this section, the City shall enter into a written agreement, with the fee payer, negotiated in good faith, prior to the construction, funding, or contribution. The agreement shall provide for the amount of credit or the amount, time and form of reimbursement.
- D. Any person requesting such credit or reimbursement shall submit their request in writing on a form provided by the City and present documentation of costs or payments for facilities to the City Public Works Director or his or her duly designated agent prior to issuance of a building permit or manufactured / mobile home installation permit. The determination shall be made no more than forty-five (45) days after complete documentation is submitted to the City Public Works Director or his or her duly designated agent. Any appeal from such a determination by the City Public Works Director, or his or her duly designated agent, shall be pursuant to Section 11 of this Ordinance.

Section 10
Refunds

10.010 REFUNDS:

- A. The current owner or contract purchaser of property on which an impact fee has been paid may request a refund of such fee if:
 - 1. Service is available but never provided;
 - 2. The project for which a building permit has been used has been lawfully altered resulting in a decrease in the amount of the impact fee due; or
 - 3. The City, after collecting the fee when service is not available, has failed to appropriate and expend the collected development impact fees pursuant to Section 67-8210(4) Idaho Code.
 - 4. A building permit or permit for installation of a manufactured / mobile home is denied or abandoned.
- B. The request for refund must be filed in writing and submitted to the City Clerk or his or her duly designated agent on a form provided by the City for such purpose. The Owner shall provide such documentation as the City Clerk, or his or her duly designated agent, may require proving such satisfaction, reconveyance, or releases from contract sellers, mortgagees, lien holders, and / or others having an interest in the real property for which an impact fee has been paid.
- C. A request for refund must be filed within the time allowed by law.
- D. Within ninety (90) days of the date of receipt of a request for refund, the City Clerk or his or her duly designated agent must provide the owner, in writing, with a decision on the refund request including the reasons for the decision. If a right to refund exists, the City is required to send a refund to the owner of record within ninety (90) days after it is determined that a refund is due. A refund shall include a refund of interest at one-half (1/2) the legal rate provided for in Section 28-22-104, Idaho Code.
- E. Owner may appeal the determination of the City Clerk, or his or her duly designated agent, to the City Council pursuant to the provisions in Section 11 of this Ordinance.

Section 11
Appeals

11.010 APPEALS:

- A. A developer or fee payer may appeal the written determination of the applicability and amount of the development impact fee, or refund, or any discretionary action or inaction by or on behalf of the City to the City Council.
- B. The developer or fee payer must file a notice of appeal to the City Council with the City Clerk within thirty (30) days following the written determination, discretionary action, or inaction. When filing an appeal, the fee payer shall submit a letter providing a full explanation of the request, the reason for appeal, as well as all supporting documentation.
- C. The filing of an appeal shall not stay required payment of the impact fee, however, a fee payer can pay a development impact fee under protest in order to obtain development approval or building permit.

D. Upon voluntary agreement by the fee payer and the City, any disagreement related to the impact fee for the proposed development may be mediated by a qualified independent party.

1. Mediation may take place at any time during the appeals process and participation in mediation does not preclude the fee payer from pursuing other remedies provided for in this Ordinance.
2. The fee payer and the City shall share mediation costs equally.

Section 12 Extraordinary Impacts

12.010 EXTRAORDINARY IMPACTS:

In determining the proportionate share of the cost of system improvements to be paid by the developer, the City Clerk or his or her duly designated agent shall consider whether any extraordinary costs will be incurred in serving the development based upon an extraordinary impact as defined in Section 1 of this ordinance. This determination shall be made prior to issuance of any permit for development and shall be paid prior to any such issuance except as may be provided pursuant to a private agreement between the parties as authorized by Idaho Code Section 67-8214.

If the City Clerk or his or her duly designated agent determines that the development will result in an extraordinary impact, it shall advise the fee payer in writing what the extraordinary impact is, the reason for the extraordinary impact, and the estimated costs to be incurred as a result of the extraordinary impact.

Nothing in this Ordinance shall obligate the City to approve any development that results in extraordinary impact.

The fee payer may appeal the determination of an extraordinary impact or the amount of extraordinary costs incurred in writing by filing a notice of appeal to the City Council with the City Clerk pursuant to the terms set forth in Section 11, entitled "Appeals." When filing an appeal, the fee payer shall submit a letter providing the reason for the appeal along with supporting documentation. The City Council shall consider the appeal and make a final determination within ninety (90) days of receipt of the written appeal.

Section 13 Development Impact Fee Reports

13.010 ADDENDUM "A":

Addendum "A" entitled "Capital Improvement and Impact Fee Analysis for Police, Fire, Parks and Trails, and Transportation (Streets)," herein after referred to as "Reports," dated May 20, 2020, along with all footnotes, exhibits, appendices, and other attachments referenced therein, all of which are by this reference incorporated herein as if set forth fully. A description of acceptable levels of service for system improvements is described in the "Report."

Section 14 Bonding

14.010 BONDING:

Funds pledged toward retirement of bonds, revenue certificates, or other obligations of indebtedness for such projects may include impact fees and other city revenues as may be allocated by the City Council.

Section 15
Effects of Impact Fee on Zoning and Subdivision
Regulations, Impact Fee as Additional
and Supplemental Requirement

**15.010 EFFECT OF IMPACT FEE ON ZONING AND SUBDIVISION
REGULATIONS:**

This Ordinance shall not affect, in any manner, the permissible use of property, density of development, design and improvement standards and requirements, or any other aspect of the development of land or provision of capital improvements subject to the zoning and subdivision regulations or other regulations of the City, which shall be operative and remain in full force and effect without limitation with respect to all such development.

Section 16
Other Powers and Rights Not Affected

16.010 OTHER POWERS AND RIGHTS NOT AFFECTED:

- A. Nothing in this Ordinance shall prevent the City from requiring a developer to construct reasonable project improvements in conjunction with a development project.
- B. Nothing in this Ordinance shall be construed to prevent or prohibit private agreements between property owners and developers, the Idaho Transportation Department, the City, and other governmental entities in regard to the construction or installation of system improvements or providing for credits or reimbursements for system improvement costs incurred by a developer including inter-project transfers of credits or providing for reimbursement for project improvements which are used or shared by more than one (1) development project. If it can be shown that a proposed development has a direct impact on a public facility under the jurisdiction of the Idaho Transportation Department, then the agreement shall include a provision for the allocation of impact fees collected from the developer for the improvement of the public facility by the Idaho Transportation Department.
- C. Nothing in this Ordinance shall obligate the City to approve development that results in an extraordinary impact. Extraordinary impacts shall be determined and processed pursuant to Section 12 of this Ordinance.
- D. Nothing in this Ordinance shall obligate the City to approve a development request that may reasonably be expected to reduce levels of service below minimum acceptable levels established in the development impact fee ordinance. To this end, the City may impose a development impact fee for system improvement costs incurred subsequent to adoption of the ordinance to the extent that new growth and development will be served by the system improvements.
- E. Nothing in this Ordinance shall be construed to create any additional right to develop real property or diminish the power of the City in regulating the orderly development of real property.
- F. Nothing in this Ordinance shall work to limit the use by the City of the power of eminent domain or supersede or conflict with requirements or procedures authorized in the Idaho Code for local improvement districts or general obligation bond issues.

- G. Nothing herein shall restrict or diminish the power of the City to annex property into its territorial boundaries or exclude property from its territorial boundaries upon request of a developer or owner, or to impose reasonable conditions thereon, including the recovery of project or system improvement costs required as a result of such voluntary annexation.

Section 17
Severability

17.010 SEVERABILITY:

The provisions of this Ordinance are hereby declared to be severable and if any provision of the Ordinance or the application of such provision to any person or circumstance is declared invalid for any reason, such declaration shall not affect the validity of remaining portions of this Ordinance.

Section 18
Public Health, Safety and Welfare

18.010 PUBLIC HEALTH, SAFETY AND WELFARE:

The provisions of this Ordinance are hereby found and declared to be in furtherance of the public health, safety, welfare, and convenience, and it shall be liberally construed to effectively carry out its purposes.

Section 19
Conflicts

19.010 CONFLICTS:

All ordinances and parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 20
Partial Invalidity

20.010 PARTIAL INVALIDITY:

Should any sentence, section, clause, part, or provision of this ordinance be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the ordinance as a whole, or any part thereof, other than the part declared to be invalid.

Section 21
No Waiver

21.010 NO WAIVER:

Neither the adoption of this ordinance nor the repeal of any ordinance shall, in any manner, affect the prosecution for violation of such ordinance committed prior to the effective date of this ordinance or be constructed as a waiver of any license or penalty due under any such ordinance or in any manner affect the validity of any action heretofore taken by the City of Rexburg City Council or the validity of any such action to be taken upon matters pending before the City Council on the effective date of this ordinance.

Section 22
Public Notice

22.010 PUBLIC NOTICE

APPENDIX A



**City of Rexburg
Police Capital Improvement Plan
and Impact Fee Analysis**

ZIONS  PUBLIC FINANCE, INC.

20 May 2020

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Section I: Introduction to the Police Capital Improvement Plan and Impact Fee Analysis

Project Overview

City of Rexburg (the City) has commissioned Zions Public Finance, Inc (Zions) to put together a Capital Improvement Plan (CIP) and Impact Fee Analysis (IFA) prior to updating police and animal control development impact fees authorized by Title 67, Chapter 82, Idaho Code, known as the Idaho Development Impact Fee Act (Impact Fee Act).

Impact Fee Service Area

Rexburg is a city located in Madison County, Idaho. The City is the county seat and the county’s largest city. The 2018 the population was estimated to be 35,093. The City is home to Brigham Young University-Idaho. The purpose of the Police Capital Improvement Plan is to provide Rexburg with substantive planning for future police capital infrastructure including facility sizing, timing, costs and allocation to growth for which development impact fees may be used as a funding source. This information will be used as the basis of calculating the Police impact fees. A current CIP must be prepared before the City can update the police IFA. This CIP and IFA have been prepared for a single, City-wide Service Area (Service Area) with the same impact fee cost per call assessed throughout the Service Area. The cost per call is the relationship between the City’s population and annual police calls generated within the City’s boundaries and will be discussed in Section III: Police and Animal Control Impact Fee Analysis.

Population and Police Call Data

The three-year average calls between 2016 and 2018 were the baseline for police call data. The growth in calls between the current calls and projected 2037 calls was then used to estimate the growth in annual calls that will occur in the City. The 2016-2018 average annual calls were 7,394 and are expected to grow to 11,063 calls by 2037 resulting in an increase of 3,669 annual calls as shown in Figure 1.

FIGURE 1: PROJECTIONS IN POPULATION AND POLICE CALLS

Historic and Future Population Projections				
Year	Rexburg Population	Total Police Calls	Average Calls per Capita	% Call Growth
3-Year Call Avg (2016-2018)	35,093	7,394	0.2107	2.6%
2019	35,840	7,587	0.2117	2.6%
2020	36,603	7,780	0.2126	2.5%
2021	37,383	7,973	0.2133	2.5%
2022	38,179	8,166	0.2139	2.4%
2023	38,992	8,360	0.2144	2.4%
2024	39,688	8,553	0.2155	2.3%
2025	40,396	8,746	0.2165	2.3%
2026	41,117	8,939	0.2174	2.2%
2027	41,850	9,132	0.2182	2.2%
2028	42,597	9,325	0.2189	2.1%
2037	52,507	11,063	0.2107	
Growth in Police Calls				
3 Year Avg (2016-2018)	7,394			
2037 Calls	11,063			
% Future Calls from Growth	33%			
Future Calls from Growth	3,669			

Land Use Analysis

Figure 2 shows the current and proposed residential and non-residential units. It is estimated that the population will grow to 52,507 by 2037 with an estimated 14,580 residential units. The non-residential units, divided by General Commercial, Office, or Institutional land uses, show and existing 8,487,000 SF which is anticipated to increase to 12,698,000 SF by 2037. For residential uses, the current persons per household figures were applied to the 2037 population to determine the projected residential future units. Similarly, the current non-residential square footage per capita estimates were applied to the future population projections to estimate the future non-residential square footage.

FIGURE 2: EXISTING AND FUTURE LAND USE

	Existing Development		Future Development to be Added		Existing + Growth at 2037	
Residential Units	Population	Total Units	Population	Units	Population	Total Units
Single Family	10,646	2,645	5,283	1,313	15,929	3,958
Multi-Family Community Housing	10,723	4,487	5,321	2,227	16,044	6,714
Multi-Family Dormitory Housing	13,724	2,612	6,810	1,296	20,534	3,908
Total	35,093	9,744	17,414	4,836	52,507	14,580
Private Non-Residential Units	SF per Capita	Estimated kSF	SF per Capita	Estimated kSF	SF per Capita	Estimated kSF
Commercial	124.5	4,369	124.5	2,168	124.5	6,536
Government	10.6	373	10.6	185	10.6	558
Institutional*	106.7	3,745	106.7	1,858	106.7	5,603
Total	241.8	8,487	241.8	4,211	241.8	12,698

* Institutional includes churches, schools and private nonprofit uses

Source: Zions Public Finance Land Use Analysis, City of Rexburg

Service Units

A service unit is defined by the Impact Fees Act 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. In the case of police impact fees an emergency call is the basic unit for measuring the demand for services for each land use. The impact fee is calculated based on the “cost per call” and applied to each land use category according to the historic calls per unit generated by that land use category.

Call Data Analysis

The following tables detail the cost per call calculation by showing the existing number of calls that went to each land use category (Figures 3 through 5), the calls per unit of each land use category (Figure 6), and the number of future calls that are estimated to take place when the Service Area is built out (Figure 7).

FIGURE 3: RAW POLICE CALL DATA

Category	2016	2017	2018	Three Year Average (2016-2018)	% of Total
Calls to Private Land Uses					
Single Family Residential	1,227	939	975	1,047	14%
Multi-Family Community Housing	825	211	880	639	9%
Multi-Family Dormitory Housing	991	498	736	742	10%
General Commercial	974	1,151	1,663	1,263	17%
Institutional *	163	192	467	274	4%
Calls to Public Land Uses/Other					
Public Buildings and Land	155	328	615	366	5%
Traffic	1,767	1,746	1,509	1,674	23%
Mutual Aid	36	26	8	23	0.3%
Undefined **	1,059	2,392	648	1,366	18%
All Calls	7,197	7,483	7,501	7,394	100%

* Institutional includes churches, schools and private nonprofit uses

** Undefined includes all calls without a specific address

Undefined Calls

One of the call categories shown in Figure 3 is undefined. Undefined calls are calls that were unable to be geocoded due to lack of available information. One example for an undefined call would be a call where an incomplete or incorrect address was recorded when the call was received. To estimate the land use distribution for undefined calls, the undefined calls are assigned to a land use using the same proportions as the direct calls. For example, 17% of all calls received by the City between 2016-2018 were direct calls to a single-family residential land use. Therefore, 17% of undefined calls were allocated to single family residential as shown in Figure 4 below.

FIGURE 4: ALLOCATION OF UNDEFINED CALLS

Land Use Type	Calls to Direct Land Use	% to Direct Land Use	Undefined Calls to Land Uses	Total Calls by Land Use (After Undefined Allocation)
Residential				
Single Family Residential	1,047	17%	237	1,284
Multi-Family Community Housing	639	11%	145	783
Multi-Family Dormitory Housing	742	12%	168	910
Non-Residential				
General Commercial	1,263	21%	286	1,549
Institutional	274	5%	62	336
Public Land Uses				
Public Buildings and Land	366	6%	83	449
Roads	1,674	28%	379	2,053
Mutual Aid	23	0%	5	29
Undefined	1,366	0%	-	-
Total	7,394	100%	1,366	7,394

Calls to Public Areas, Roads, and Non-Qualifying Calls Generated by Non-Residents

Similar to how undefined calls were allocated to specific land uses, calls to public land uses were also allocated to direct land uses. Public land use calls are generated by either residential developments, non-residential developments, or by non-residents passing through the Service Area.

FIGURE 5: FINAL CALL DATA DISTRIBUTION BY LAND USE

	Total Calls	% of Total Calls	Direct Calls Allocated to Land Use	Indirect Public Areas	Roads	Non-City Resident	Summary of Total Calls
Direct Calls Allocated to Land Use	3,964	54%	4,863				4,863
Public Buildings and Land	366	5%		404		45	449
Roads	1,674	23%			1,643	411	2,053
Mutual Aid	23	0%				29	29
Undefined	1,366	18%	-	-	-	-	-
Total	7,394	100%	4,863	404	1,643	484	7,394

Calls per Unit Calculation

Figure 6 shows that once the final call distributions were determined, the number of calls generated by each land use (single family residential, multi-family residential, general commercial, office, or institutional) referred to as the “calls per unit” could be identified by dividing the calls to each land use by the corresponding land use units.

FIGURE 6: POLICE CALLS PER UNIT

Land Use Type	Avg Calls to Land Use	Undefined Calls to Land Use	Calls to Public Areas	Mutual Aid	Calls to Roads	3 Year Avg Calls (2016-2018)	Existing Land Use Unit	Calls per Unit
Residential								per Unit
Single Family	1,047	237	107	-	434	1,825	2,645	0.690
Multi-Family	639	145	65	-	265	1,113	4,487	0.248
Community Housing								
Multi-Family Dormitory Housing	742	168	76	-	307	1,293	2,612	0.495
Non-Residential								per 1,000 SF
General Commercial	1,263	286	129	-	523	2,201	4,369	0.504
Institutional*	274	62	28	-	114	478	3,745	0.128
Non-Qualifying Police Calls								
Police Calls Allocated to Outside City	-	-	45	29	411	484		
Total	3,964	899	449	29	2,053	7,394		

* Institutional includes churches, schools and private nonprofit uses

Land Use and Future Calls

Figure 7 shows that the calls per unit by land use in Figure 6 are multiplied by the number of 2037 future units. This estimates the number of future police calls that will be created by new development through 2037. By 2037, it is anticipated that 3,669 future annual police calls will be added.

FIGURE 7: EXISTING AND FUTURE POLICE CALLS – BASED ON HISTORIC LAND USE

Projected Future Police Calls			
Development Type	Future Units	Calls per Unit	Future 2037 Calls*
Residential			
Single Family	1,313	0.690	906
Multi-Family Community	2,227	0.248	553
Multi-Family Dormitory	1,296	0.495	641
Non-Residential			
General Commercial (kSF)	2,168	0.504	1,092
Institutional (kSF)	1,858	0.128	237
Non-Resident Police Calls			
Development Type	Future Population	Calls per Capita	Future 2037 Calls*
Police Calls Allocated to Outside City	17,414	0.014	240
Total Undeveloped Future Private Police Calls			3,669

*Projected Future Calls are based only on future units in addition to existing calls from existing units

Section II: Police and Animal Control Capital Improvement Plan

System Improvements

The Impact Fee Act allows that an impact fee be collected for the cost to construct system improvements which have capacity to serve future growth. A system improvement is defined as an improvement which will provide service to an entire service area not an improvement than only serves one specific development. The system improvement must also have a useful life of ten or more years. System improvements which are impact fee eligible may be “buy-in” to the City’s existing inventory of equipment and facilities or may be allocated to future improvements within a twenty-year planning horizon. The impact fee should be calculated to assess an impact fee for the proportionate share of system improvement costs which is available to serve future growth. The Police and Animal Control CIP documents the City’s impact fee qualifying existing and future expenditures.

Existing Equipment and Capital Facilities

Existing Equipment Inventory

Figure 8 summarizes the City’s existing police/animal control equipment inventory. A portion of the existing equipment will serve growth and will be included in the impact fee calculation.

FIGURE 8: EXISTING EQUIPMENT INVENTORY

Equipment Inventory			
Asset Description	Total Cost	City Share %	Equipment Cost
Police Equipment	\$ 701,402	100%	\$ 701,402
Police Office Equipment	19,664	100%	19,664
Animal Shelter Equipment	54,157	100%	54,157
Animal Shelter Office Equipment	3,999	100%	3,999
Future Police Station Equipment/ Furnishing/ Office Equipment*	107,373	100%	107,373
Totals:	\$ 886,595		\$ 886,595

Source: City of Rexburg

*3% Annual Inflation

Existing Capital Facilities

The police department currently operates out of an existing police station, training facility, and an animal shelter. As will be discussed throughout this Police CIP and IFA, the current police station will be relocated to a new facility within the 2026 planning horizon; therefore, there is no existing capacity in the existing police station to serve future growth. The building floor space will be used in the impact fee proportionate share to document existing and future level of service, but no costs have been included in the impact fee calculation for the existing police station due to this existing deficiency. The existing animal control facility and training facility have existing excess capacity and will both be used to serve future growth. The portion of the historic costs for those buildings which are impact fee eligible will be included in the impact fee calculation. Figure 9 shows the building floor space for each existing facility.

FIGURE 9: EXISTING CAPITAL FACILITIES

Project	Existing Facilities				
	Total Cost	Acres	Total Building SF	% Impact Fee Eligible	Impact Fee Eligible Cost
Existing Police Station	\$ 638,016	0.46	10,960	0%	\$ -
Existing Police Training/ Storage	418,072		9,500	100%	418,072
Existing Animal Shelter	426,614	0.67	3,088	100%	426,614
Total	\$ 1,482,702		23,548		\$ 844,686

Future Police Infrastructure

Existing Deficiencies

The demand placed on existing police services by new development activity is attributed to growth in emergency calls. This growth will increase demands upon services, requiring an increase in number of officers. This will in turn cause a need for more floor space for offices, evidence rooms, storage areas, training rooms, etc.

Schedule for Improvements

Within the impact fee planning horizon, the City plans to move the police station to a larger facility in 2026. To avoid double counting costs for the same capacity, no cost for the existing police station (which will be replaced by the new facility in 2026) will be included in the impact fee calculation. Once the police station is completed the City anticipates having sufficient capacity to meet the 2037 facility floor space needs for police and animal control demands. Figure 10 shows the future capital facilities planned for police.

FIGURE 10: SUMMARY OF FUTURE POLICE FACILITIES

Project	Year	Floor space (SF)	Cost per SF*	Land (Acres)	PV Project Expense \$	Construction Year Expense**	% to Impact Fee Eligible	Impact Fee Eligible Cost
Future Police Facilities Within 8 Years								
Police Facility Replacement	2026	16,000	\$ 260		\$ 4,160,000	\$ 5,116,275	100%	\$ 5,116,275
Police Facility Land	2026			2.0	400,000	491,950	100%	491,950
Total Future Police Facilities		16,000			\$ 4,560,000	\$ 5,608,225		\$ 5,608,225

*Cost Estimates provided by City of Rexburg

** 3% Annual Inflation

Funding Future Capital Facilities

Historic Funding Sources

Police facilities can be funded in a variety of ways including tax revenues, impact fees, grants, bonds, vehicle leases, etc. Tax revenues—property and sales—are the primary source of revenue for the City. The City has authority to collect a portion of the property and sales taxes within its boundaries. The revenues collected can cover the operational expenses, non-impact fee qualifying capital expenses, and other general needs of the police department. As stated above, due to the relocation of the existing police facility during the impact fee planning horizon no historic costs for that facility have been included in the impact fee calculation, but costs for the existing animal shelter and training facility have been included as both of these facilities have existing excess capacity.

Bond Funding

There are no outstanding bonds related to the police department and no future bonds are currently proposed. If a bond is proposed and approved in the future by City residents, then the impact fees should be revised at that time to include any additional bond costs.

Impact Fees

Impact fees have become an ideal mechanism for funding growth-related infrastructure. It is recommended that impact fees be used to fund growth-related capital projects as they help to maintain an adequate level of service and prevent existing users from subsidizing the capital needs for new growth.

Summary of Time and Price Differential

The Impact Fees Act allows for the inclusion of a time and price differential to ensure that the costs incurred at a later date are accurately calculated. To account for this, project cost estimates for future projects are inflated at 3% annually to a future value cost based on the year of anticipated construction.

Equity of Impact Fees

The impact fee calculations are structured to fund 100% of the growth-related portion of system improvements as presented in the impact fee analysis. Even so, there may be years that impact fee revenues cannot cover the annual growth-related expenses. Other revenues will be used to make up any annual deficits given funding gaps in development or other factors. Any borrowed funds are to be repaid in their entirety through impact fees at the time that impact fee funds become available.

Section III: Police and Animal Control Impact Fee Analysis

Impact Fee Overview

The impact fee for police and animal control services is calculated using the growth projections, current call data and future call projections, current and estimated future land use, and existing and future equipment and facilities costs which have been described in Sections I & II of this document. The final components necessary to complete the Impact Fee Analysis include: level of service (LOS), proportionate share analysis, impact fee cost per call, impact fee cost per development unit, and proposed credits to development. Each of those components are discussed in this section.

Police Level of Service

One key component of the impact fee calculation is the level of service. The level of service is the measure of the relationship between service capacity and service demand for public facilities. In the case of police impact fees that means the total building square footage (capacity) relative to the number of calls the police department receives each year (service demand). Unlike a utility such as culinary water where capacity can be added gradually to the system by upsizing an existing line segment, public safety floor space has to be built station-by-station not line-by-line. To adequately maintain the current level of service, police stations or expansions of existing police stations must be done well ahead of the increase in call volume that the station expansion is designed to serve. Therefore, we look at the call volume the stations are designed to serve (rather than the LOS observed today) as the true measure of LOS. In the case of the police impact fee, the future capital projects identified in the CIP are needed to serve a 2037 population of the City. Any square foot per call calculations that exceed the 2037 LOS are considered unused excess capacity that will be utilized once the City reaches the end of the twenty-year planning horizon. Figure 11 shows the 2037 level of service of 2.58 square feet per call which is lower than the currently observed LOS of 3.18 SF per call. The impact fee LOS being at or below the existing LOS would typically indicate that there is no existing deficiency; however, the existing excess capacity is in the City's training and storage facility and animal control facility which both have capacity to serve the City through 2037. The existing police station does not have excess capacity and will be retired within the impact fee planning horizon. The existing square footage that is serving current call volume will be relocated to the new, larger facility built in 2026. Therefore, a deficiency credit has been calculated in the impact fee. For more information on the deficiency credit see Figure 15.

FIGURE 11: CURRENT AND PROJECTED POLICE LEVEL OF SERVICE

Time Frame	Floorspace (SF)	Calls	SF per Call
Current	23,548	7,394	3.18
2026	28,588	8,939	3.20
2037	28,588	11,063	2.58
Impact Fee Level of Service Used	28,588	11,063	2.58

Proportionate Share Analysis

As part of this analysis, the Impact Fee Act requires that the calculated impact fee be roughly proportionate and reasonably related to the development activity. Ideally, implementing an impact fee to pay for needed infrastructure places a burden on future users that is equal to the burden that was borne in the past by existing users. To determine the fair share an impact fee payer should pay for system capacity in the police and animal control services, a proportionate share analysis was performed as described below.

Calculation of Proportionate Share

Figure 12 displays the current and future facility floor space and the calls they will serve. With this information, it is possible to calculate the percentage that will serve new growth, and thus the portion that future growth will be expected to fund.

FIGURE 12: PROPORTIONATE SHARE CALCULATION

	Station Floor Space	Station Capacities (Call)	3-year Avg Calls	Future Calls	% to Serve Existing Users	% to Serve Future Growth
Police Facilities	28,588	11,063	7,394	3,669	66.8%	33.2%
2037 Demand	28,588	11,063	7,394	3,669		

Impact Fee Cost per Call

Once the proportionate share has been determined the impact fee cost per call can be calculated. The impact fee cost per call divides the impact fee qualifying costs to new growth by the total future calls new growth will generate. The value found in the “% Growth Related” column comes directly from the proportionate share analysis “% to Serve Future Growth” column. The total impact fee qualifying cost is \$7,347,505 of which \$2,442,261 pertains to new growth. This results in a cost per call of \$350.12.

FIGURE 13: POLICE IMPACT COST PER CALL CALCULATION

	Impact Fee Qualifying Cost	% Growth Related	Impact Fee Qualifying Cost Assigned to New Growth	New Growth Calls Added to 2037	Impact Fee Cost per Call
Police Facilities					
Existing Police Station and Animal Shelter	\$ 426,614	33.2%	\$ 141,493	3,669	\$ 39
Existing Training Facility	418,072	33.2%	138,660	3,669	38
Existing Debt Service (Interest)	-	0.0%	-	3,669	-
Future Station Facilities within 10 Years	5,608,225	33.2%	1,860,055	3,669	507
Equipment	886,595	33.2%	294,053	3,669	80
Future Debt Service (Interest)	-	0%	-	3,669	-
Total	\$ 7,339,505		\$ 2,434,261		\$ 663
Miscellaneous					
Deficiency Credit*					\$ (315)
Professional Services	\$ 8,000	100%	\$ 8,000	3,669	2
Total Miscellaneous	\$ 8,000		\$ 8,000		\$ (313)
Grand Total	\$ 7,347,505		\$ 2,442,261		\$ 350.12

*See Figure 15

Impact Fee Cost per Development Unit

The impact fee is assessed to each user category based upon the historic calls per unit generated by that land use. The City’s observed annual police calls per unit by development type are multiplied by the impact fee cost per call to calculate the final impact fee per land use.

FIGURE 14: RECOMMENDED POLICE IMPACT FEE ASSESSMENT

Development Type	Police Cost per Call	Police Calls per Unit	Impact Fee	Impact Fee Assessment
Residential			Impact Fee Per Unit	*Impact Fee per Bed
Single-Family Residential	\$ 350.12	0.690	\$ 241.58	N/A
Multi-Family Community Housing	350.12	0.248	86.87	N/A
Multi-Family Dormitory Housing	350.12	0.495	N/A	\$ 32.98
Non-Residential			Impact Fee Per 1,000 SF	Impact Fee per SF
General Commercial	\$ 350.12	0.504	\$ 176.40	\$ 0.18
Institutional	350.12	0.128	44.65	0.04

*Single Family and Multi-Family Community are assessed an impact fee per unit as shown in the "Maximum Impact Fee" column. Multi-Family Dormitory is assessed an impact fee per bed using the average beds per dormitory (5.254 beds/dorm unit)

Credits Owed to Development

Certain circumstances may result in the need to provide a credit to development. Impact fee credits are detailed below.

Grant Funding

Any improvement donated to the City which the City has no obligation to repay is assumed to be donated to the City residents through buildout. Therefore, if a capital facility is acquired through a grant or another source that does not require the City to pay for the project, then the value of that improvement would not be an impact fee qualifying cost. An impact fee should not be collected for a project or expense otherwise covered through a grant without an appropriate credit. If any grant funding is received for impact fee eligible expenses, then the impact fee will be reviewed at the time that the funding is received to account for any appropriate reduction in impact fee project costs.

Developer Dedications and Exactions

Developer exactions are not the same as grants (which should be credited from the impact fee). If a developer constructs a police station, donates impact fee qualifying equipment to the City, or dedicates land within the development for use by police/animal control facilities, then the value of the dedication is credited against that particular developer’s impact fee liability. It is rare for developers to construct an entire police station for a credit, but land dedication for a station or training facility does sometimes occur. [Ordinance No. 1227: Page 27] [Development Impact Fee Ordinance]

If the situation arises that a developer chooses to construct facilities found in the CIP in-lieu of impact fees, appropriate arrangements must be made through negotiation between the developer and the City on a case by case basis.

All police stations are considered to be system improvements, not project improvements. Thus, an impact fee credit will be due to the developer and the dedication/exaction will be classified in the inventory as if it had been funded directly by the City through impact fees collected.

If the value of the dedication/exaction is less than the development's impact fee liability, the developer will owe the balance of the liability to the City. If the value of the improvements dedicated is worth more than the development's impact fee liability, the City must reimburse the difference to the developer which can be done using impact fee revenues collected from other developments.

Deficiency Credit

The purpose of a deficiency credit is to avoid new growth from being required to fund their capacity through an impact fee and then also having to help pay to correct an existing deficiency through property tax over time and essentially be double charged for their system capacity. To prevent this double charge being assessed to new growth, any appropriate deficiency credit is subtracted from the total impact fees owed to account for any deficiency projects paid for through other funding mechanisms which all City residents/businesses are required to pay (such as bonds, property tax revenue, or user rate revenue when applicable to the project).

The City intends to relocate the police department to a new, larger facility in 2026. 66.8% of the square footage of the new facility is needed to serve existing call demand. To prevent new growth from paying their total cost for the new facility through impact fees and then contributing through other City revenues to fund the portion of the facility attributable to existing growth, an impact fee credit has been calculated. The credit accounts for the portion of the new facility which is attributable to existing residents net of the \$1M in revenue anticipated to be generated from the sale of the existing station. An impact fee credit per call of \$315.46 has been included in the impact fee calculation.

FIGURE 15: CALCULATION OF IMPACT FEE CREDIT

Year	Rate of Growth	Annual Calls	Deficiency Cost Non-Qualifying Future Capital Projects	Revenue from Existing Station Sale	Total Cost to Existing	Annual Cost per Call
2017		7,197	\$ -	\$ -	\$ -	\$ -
2018		7,394	-	-	-	-
2019	2.61%	7,587	-	-	-	-
2020	2.55%	7,780	-	-	-	-
2021	2.48%	7,973	-	-	-	-
2022	2.42%	8,166	-	-	-	-
2023	2.36%	8,360	-	-	-	-
2024	2.31%	8,553	-	-	-	-
2025	2.26%	8,746	-	-	-	-
2026	2.21%	8,939	3,819,931	(1,000,000)	2,819,931	315
2027		9,132	-	-	-	-
			\$ 3,819,931	\$ (1,000,000)	\$ 2,819,931	\$ 315.46

Impact Fee Fund Balance Credit

When an impact fee fund has an available balance, which can be used towards future impact fee qualifying expenditures and thus reduce the cost to new development, then credits are made to the future impact fee. Currently all available funds have been fully expended from the police impact fee fund and the fund has a negative balance; therefore, the inclusion of an impact fee fund balance credit was not necessary at this time.

Individual Impact Fee Assessment

The Impact Fees Act states that the impact fee ordinance should include a process whereby the City shall allow a developer, upon request by the developer, to provide a written individual assessment of the proportionate share of development impact fees. The individual assessment process permits consideration of studies, data, and any other relevant information submitted by the developer to adjust the amount of the fee. For police impact fees the variable that would be reviewed in the individual impact fee assessment would be the average annual police calls generated by the proposed development. Once the City and the developer have reviewed relevant information and determined the number of average annual police calls for the proposed development, then the City can calculate the individual impact fee assessment using the formula in Figure 16.

FIGURE 16: INDIVIDUAL IMPACT FEE ASSESSMENT FORMULA

Police Cost Per Call			Impact Fee Assessed	
\$350.12	x	# of Annual Calls Projected to be Created	=	Individual Impact Fee Assessment



City of Rexburg

Fire Capital Improvement Plan and Impact Fee Analysis

ZIONS  PUBLIC FINANCE, INC.

20 May 2020

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Section I: Introduction to the Fire Capital Improvement Plan and Impact Fee Analysis

Project Overview

City of Rexburg (the City) has commissioned Zions Public Finance, Inc. (Zions) to put together a Capital Improvement Plan (CIP) and Impact Fee Analysis (IFA) prior to updating fire development impact fees authorized by Title 67, Chapter 82, Idaho Code, known as the Idaho Development Impact Fee Act (Impact Fee Act).

Impact Fee Service Area

Rexburg is a city located in Madison County, Idaho. The City is the county seat and the County's largest city. The 2018 the population was estimated to be 35,093. Rexburg is home to Brigham Young University-Idaho. The purpose of the Fire Capital Improvement Plan is to provide Rexburg with substantive planning for future capital infrastructure for which development impact fees may be used as a funding source including facility sizing, costs, funding, and allocation to growth. This information will be used as the basis of calculating the fire impact fee. A CIP must be prepared before the City can adopt and assess an impact fee. This CIP and IFA have been prepared for a single fire service area (Service Area) which encompasses the incorporated boundaries of the City of Rexburg. The cost per call is the relationship between the Service Area's population and annual fire calls generated within the Service Area's boundaries and will be discussed in Section III: Fire Impact Fee Analysis.

Population and Fire Call Data

2018 is the baseline year used in this analysis and the average growth in calls between 2016 and 2018 and projected 2037 calls were used to estimate the growth in annual calls that will occur in the Service Area throughout the impact fee planning horizon. Between 2016 and 2018 there was an average 757 annual calls received which is expected to grow to 1,132 annual calls by 2037 resulting in an increase of 375 calls as shown in Figure 1.

FIGURE 1: PROJECTIONS IN POPULATION AND FIRE CALLS

Historic and Future Population Projections				
Year	Rexburg Population	Total Fire Calls	Average Calls per Capita	% Call Growth
3-Year Call Avg (2016-2018)	35,093	757	0.0216	8.2%
2019	35,840	776	0.0217	2.6%
2020	36,603	796	0.0218	2.5%
2021	37,383	816	0.0218	2.5%
2022	38,179	836	0.0219	2.4%
2023	38,992	855	0.0219	2.4%
2024	39,688	875	0.0220	2.3%
2025	40,396	895	0.0222	2.3%
2026	41,117	915	0.0222	2.2%
2027	41,850	934	0.0223	2.2%
2028	42,597	954	0.0224	2.1%
2037	52,507	1,132	0.0216	
Growth in Fire Calls				
3 Year Avg (2016-2018)	757			
2037 Calls	1,132			
% Growth in Calls	33%			
Future Calls from Growth	375			

Land Use Analysis

Figure 2 shows the current and proposed residential and non-residential units. A projection of future land use units was used to calculate the future calls shown previously in Figure 1. For residential uses, the current persons per household figures were applied to the 2037 population to determine the projected future residential units. It is estimated that the City will grow to 14,580 residential units by 2037. The current non-residential square footage per capita estimates were applied to the future population projections to estimate the future non-residential square footage. The non-residential units, divided by commercial, government, or institutional land uses will increase to 12,698,000 SF by 2037.

FIGURE 2: EXISTING AND FUTURE LAND USE

	Existing Development		Future Development to be Added		Existing + Growth at 2037	
Residential Units	Population	Total Units	Population	Units	Population	Total Units
Single-Family Residence	10,646	2,645	5,283	1,313	15,929	3,958
Multi-Family Community Housing	10,723	4,487	5,321	2,227	16,044	6,714
Multi-Family Dormitory Housing	13,724	2,612	6,810	1,296	20,534	3,908
Total	35,093	9,744	17,414	4,836	52,507	14,580
Private Non-Residential Units	SF per Capita	Estimated kSF	SF per Capita	Estimated kSF	SF per Capita	Estimated kSF
Commercial	124.5	4,369	124.5	2,168	124.5	6,536
Government	10.6	373	10.6	185	10.6	558
Institutional*	106.7	3,745	106.7	1,858	106.7	5,603
Total	241.8	8,487	241.8	4,211	241.8	12,698

* Institutional includes churches, schools and private nonprofit uses

Source: Zions Public Finance Land Use Analysis, City of Rexburg

Service Units

A service unit is defined by the Impact Fees Act as a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development and calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements. In the case of fire impact fees, an emergency call is the basic unit for measuring the demand for services for each land use. The impact fee is calculated based on the “cost per call” and applied to each land use category according to the historic calls per unit generated by that land use category.

Call Data Analysis

The following tables detail the cost per call calculation by showing the existing number of calls that went to each land use category (Figures 3 through 5), the calls per unit of each land use category (Figure 6), and the number of future calls that are estimated to be generated by 2037 (Figure 7).

FIGURE 3: RAW FIRE CALL DATA

Category	2016	2017	2018	Average (2016-2018 Calls)	% of Total
Calls to Private Land Uses					
Single-Family Residence	73	85	93	84	11%
Multi-Family Community Housing	128	123	205	152	20%
Multi-Family Dormitory Housing	145	141	138	141	19%
Commercial	81	68	102	84	11%
Institutional *	118	117	195	143	19%
Calls Public Land Uses/Other					
Public Buildings and Land	11	10	12	11	1%
Traffic	108	121	116	115	15%
Mutual Aid/ Out of Area	0	0	0	0	0%
Undefined **	36	34	10	27	4%
All Calls	700	699	871	757	100%

Undefined Calls

Figure 4 builds upon Figure 3 by allocating undefined calls to a land use category. Undefined calls are calls that were unable to be geocoded due to lack of available information. One example of an undefined call would be a call where an incorrect address may have been recorded when the call was received. To estimate the land use distribution for undefined calls, the undefined calls are assigned to a land use using the same proportions as the direct calls. For example, 11% of all defined calls received by the City between 2016-2018 were direct calls to single-family residences. Therefore, 11% of undefined calls were assumed to have also been generated by single-family residences as shown in Figure 4 below.

FIGURE 4: ALLOCATION OF UNDEFINED CALLS

Land Use Type	Calls to Direct Land Use	% to Direct Land Use	Undefined Calls to Land Uses	Total Calls (After Undefined Allocation)
Residential				
Single-Family Residence	84	11%	3	87
Multi-Family Community Housing	152	21%	6	158
Multi-Family Dormitory Housing	141	19%	5	146
Non-Residential				
Commercial	84	11%	3	87
Institutional	143	20%	5	149
Public Land Uses				
Public Buildings and Land	11	2%	0.4	11
Roads	115	16%	4	119
Mutual Aid	-	0%	-	-
Undefined	27	0%	-	-
Total	757	100%	27	757

Calls to Public Areas, Roads, and Non-Qualifying Calls Generated by Non-Residents

Similar to how undefined calls were allocated to specific land uses, calls to public land uses (roads and public areas) were also allocated to direct land uses. Public land use calls are generated by either residential developments, non-residential developments, or by non-residents passing through the Service Area.

FIGURE 5: FINAL CALL DATA DISTRIBUTION BY LAND USE

	Total Calls	% of Total Calls	Direct Calls Allocated to Land Use	Indirect Public Areas	Roads	Non-City Resident	Summary of Total Calls
Direct Calls Allocated to Land Use	604	83%	604	-	-	-	604
Public Buildings and Land	11	2%	-	10	-	1	11
Roads	115	16%	-	-	91	24	115
Mutual Aid	-	0%	-	-	-	-	-
Undefined	27	N/A	22	0.4	4	-	27
Total	757	100%	626	10	95	25	757

Calls per Unit Calculation

Figure 6 shows the number of calls assigned to each land use type according to a land use call analysis performed by the City of Rexburg (see Figure 3). Once the final call distributions were determined, the number of calls generated by each land use, referred to as the “calls per unit”, could be determined by dividing the calls to each land use by the corresponding land use units.

FIGURE 6: FIRE CALLS PER UNIT

Land Use Type	Avg 2016-2018 Calls to Direct Land Use	Undefined Calls to Land Use	Calls to Public Areas	Calls to Roads	Total Calls (2016-2018)	Existing Land Use	Calls
Residential							per Unit
Single-Family Residence	84	3	1	13	101	2,645	0.038
Multi-Family Community Housing	152	6	3	24	184	4,487	0.041
Multi-Family Dormitory Housing	141	5	2	22	171	2,612	0.066
Non-Residential							per kSF
Commercial	84	3	1	13	101	4,369	0.023
Institutional*	143	5	2	23	174	3,745	0.046
Non-Qualifying Calls							
Calls Outside Service Area	-	-	1	24	25		
Total	604	22	11	119	757		

* Institutional includes churches, schools and private nonprofit uses

Land Use and Future Calls

The calls per unit by land use in Figure 6 are multiplied by the number of future units shown as Figure 7. This results in the number of future fire calls that will be created by new development within a twenty-year planning horizon. By 2037 it is anticipated that 375 future fire calls will be added.

FIGURE 7: EXISTING AND FUTURE FIRE CALLS – BASED ON HISTORIC LAND USE

Projected Future Fire Service Calls - Current to 2037			
Development Type	Future Units	Calls per Unit	Calls Added at 2037*
Residential			
Single-Family Residence	1,313	0.038	50
Multi-Family Community Housing	2,227	0.041	91
Multi-Family Dormitory Housing	1,296	0.066	85
Non-Residential			
General Commercial	2,168	0.023	50
Institutional	1,858	0.046	86
Non-Resident Calls			
Development Type	Future Population	Calls per Capita	Calls Added at 2037*
Calls Outside Service Area	17,414	0.001	12
Total Undeveloped Future Private Fire Calls			375

*Projected Future Calls are based only on future units in addition to existing calls from existing units

Section II: Fire Capital Improvement Plan

System Improvements

The Impact Fee Act allows that an impact fee be collected for the cost to construct system improvements which have capacity to serve future growth. A system improvement is defined as an improvement which will provide service to the service area as a whole, not an improvement than only serves one specific development. The system improvement must also have a useful life of ten or more years. System improvements which are impact fee eligible may be “buy-in” to the City’s existing inventory of equipment and facilities or have their capacity needs met by future improvements within a twenty-year planning horizon. The impact fee should be calculated to assess an impact fee for the proportionate share of system improvement costs available to serve future growth. The Fire CIP documents the City’s impact fee qualifying existing and future expenditures.

Existing Equipment and Capital Facilities

Existing Equipment Inventory

Figure 8 summarizes the City’s existing fire apparatus inventory. The City is only responsible for a portion of the total equipment/apparatus costs and the impact fee eligible cost has been reduced accordingly to reflect the City’s share.

FIGURE 8: EXISTING APPARATUS INVENTORY

Equipment / Apparatus Inventory			
Asset Description	Total Historic Cost	City Share %	Historic Apparatus / Equipment Cost
Fire Equipment	\$ 1,650,840	50%	\$ 825,420
Fire Office Equipment	55,824	33.33%	18,608
Fire Vehicles	2,555,095	50%	1,277,548
Totals:	\$ 4,261,759		\$ 2,121,575

Existing Capital Facilities

The City is currently served by Madison County Fire Station #1. The City was responsible for funding 1/3rd of the station building and office equipment costs as shown in Figure 9.

FIGURE 9: EXISTING CAPITAL FACILITIES

Existing Fire Facilities					
	Total Cost	Acres	SF of Space	% Impact Fee Eligible (City Portion of Costs)	Impact Fee Eligible Cost
Madison County Fire Station #1 (1/3rd Funded by Rexburg)	\$ 2,814,428	0.70	21,213	33.333%	\$ 938,143
Total	\$ 2,814,428	0.70	21,213		\$ 938,143

Future Fire Facilities

Existing Deficiencies

The demand placed on existing fire services by new development activity is attributed to growth in emergency calls. This growth will increase demands upon fire services, requiring an increase in number of fire professionals and public safety equipment and apparatus. This will in turn cause a need for more station floor space for offices, storage areas, training rooms, housing apparatus, etc. The existing station has some capacity to serve future growth, so no existing deficiencies currently exist, but to meet the demand created by future development the City will need to expand its facilities.

Schedule for Improvements

Within the impact fee planning horizon, the City plans to build one new station. Once the fire project is completed the City anticipates having sufficient capacity to meet the 2037 facility floor space needs. Figure 10 shows the future capital facilities planned for fire. The City will be responsible for 1/3rd of the future facility construction costs.

FIGURE 10: SUMMARY OF FUTURE FIRE FACILITIES

Project	Year	Floor space (SF)	Cost per SF*	Land (Acres)	PV Project Expense \$	Construction Year Expense**	% to City (1/3 of Total)	City Cost
Future Fire Facilities Within 8 Years								
Future West Side Area Facility	2026	7,000	\$306		\$ 2,142,000	\$ 2,634,390	33.333%	\$ 878,130
West Side Area Facility Land	2026			1.0	150,000	\$184,481	33.333%	61,494
Total		7,000			\$ 2,292,000	\$ 2,818,871		\$ 939,624

*Cost per SF provided by City of Rexburg

** 3% Annual Inflation

Funding Future Capital Facilities

Historic Funding Sources

Fire capital projects can be funded in a variety of ways including tax revenues, impact fees, grants, bonds, vehicle leases, etc. Tax revenues—property and sales—are the primary source of revenue for the City. The City has authority to collect a portion of the property and sales taxes within its boundaries. The revenues collected should be used primarily to cover the operational expenses, non-impact fee qualifying capital expenses, and other general needs of the fire department.

Bond Funding

There are no outstanding bonds related to the fire department and no future bonds are currently proposed. If a bond is proposed and approved in the future by City residents, then the impact fees will be revised at that time to include any additional bond costs.

Impact Fees

Impact fees have become an ideal mechanism for funding growth-related infrastructure. It is recommended that impact fees be used to fund growth-related capital projects as they help to maintain an adequate level of service and prevent existing users from subsidizing the capital needs for new growth.

Summary of Time and Price Differential

The Impact Fees Act allows for the inclusion of a time and price differential to ensure that the costs incurred at a later date are accurately calculated. To account for this, 2019 project cost estimates for future projects are inflated at 3% annually to a future value cost based on the year of anticipated construction.

Equity of Impact Fees

The impact fee calculations are structured to fund 100% of the growth-related portion of system improvements as presented in the impact fee analysis. Even so, there may be years that impact fee revenues cannot cover the annual growth-related expenses. Other revenues will be used to make up any annual deficits given timing gaps in development or other factors. Any borrowed funds are to be repaid in their entirety through impact fees at the time that impact fee funds become available.

Section III: Fire Impact Fee Analysis

Impact Fee Overview

The impact fee for fire is calculated using growth projections, current call data and future call projections, current and estimated future land use, and existing and future apparatus and facilities costs which have been described in Sections I & II of this document. The final components necessary to complete the impact fee analysis include: level of service (LOS), proportionate share analysis, impact fee cost per call, impact fee cost per development unit, and proposed credits to development. Each of those components are discussed in the following section.

Fire Level of Service

The level of service is the measure of the relationship between service capacity and service demand for public facilities. In the case of fire impact fees that means the total building square footage (capacity) relative to the number of fire calls the department receives each year (service demand). Unlike a utility such as culinary water where capacity can often be added to the system gradually by upsizing an existing line segment, public safety floor space has to be built station-by-station not line-by-line. New fire stations or expansions must be done well ahead of the increase in call volume that the station expansion is designed to serve. Therefore, we look at the call volume the stations are being built to serve (rather than the LOS observed today) as the true measure of LOS. In the case of the fire impact fee, the future capital projects identified in the CIP are needed to serve a 2037 population of the Service Area. Any square foot per call calculations that exceed the twenty-year LOS are considered unused excess capacity that will be utilized once the Service Area reaches 2037. Figure 11 shows the 2037 calls level of service of 24.93 square feet (SF) per call which is lower than the currently observed LOS of 28.03 SF per call. This demonstrates that there is currently excess capacity in the existing fire station square footage and the true LOS measure will be the LOS at 2037.

FIGURE 11: CURRENT AND PROJECTED FIRE LEVEL OF SERVICE

Time Frame	Floor Space (SF)	Current/ Projected Calls	SF per Call
Current	21,213	757	28.03
2023	21,213	855	24.80
2026	28,213	915	30.85
2037	28,213	1,132	24.93
Impact Fee Level of Service Used	28,213	1,132	24.93

Proportionate Share Analysis

As part of this analysis, the Impact Fees Act requires that the calculated impact fee be roughly proportionate and reasonably related to the development activity. Ideally, implementing an impact fee to pay for needed infrastructure places a burden on future users that is equal to the burden that was borne in the past by existing users. To determine the fair share an impact fee payer should pay for emergency services system capacity, a proportionate share analysis was performed as described below.

Calculation of Proportionate Share

Figure 12 displays the current and future facility floor space and the calls they will serve. With this information, it is possible to calculate the percentage that will serve new growth, and thus the portion that future growth will be expected to fund.

FIGURE 12: PROPORTIONATE SHARE CALCULATION

Capital Project Time Frame	Added Station Floorspace	% of Buildout Floor Space	Station Capacities (Call)	3-year Avg Calls	Future Calls	% to Serve Existing Users	% to Serve Future Growth
Existing Floor Space	21,213	75.2%	851	757	94	88.9%	11.1%
Construction Within 8 Years	7,000	24.8%	281	-	281	0.0%	100.0%
Construction Beyond 8 Years	-	-	-	-	-	0.0%	0.0%
8 Years	28,213	100.0%	1,132	757	375		
Existing Floor Space	21,213	75.2%	851	757	94	88.9%	11.1%
Construction Within 8 Years	7,000	24.8%	281	-	281	0.0%	100.0%
Existing and Within 8 Years	28,213	100.0%	1,132	757			

Impact Fee Cost per Call

Once the proportionate share has been determined the impact fee cost per call can be calculated. The impact fee cost per call divides the impact fee qualifying costs to new growth by the total future calls new growth will generate. The value found in the “% Growth Related” column comes directly from the proportionate share analysis “% to Serve Future Growth” column. The total impact fee qualifying cost is \$3,921,348 of which \$1,200,425 pertains to new growth. This results in a cost per call of \$3,201.17.

FIGURE 13: FIRE IMPACT COST PER CALL
CALCULATION

Expense	Impact Fee Qualifying Cost	% to Growth Related	Impact Fee Qualifying Cost Assigned to New Growth	New Growth Calls Added to 2037	Impact Fee Cost per Call
Fire Facilities					
Existing Facilities	\$ 938,143	11.1%	\$ 103,878	375	\$ 277
Existing Apparatus Inventory	2,121,575	11.1%	234,917	375	626
Existing Debt Service (Interest)	-	11.1%	-	375	-
Future Facilities within 10 Years	939,624	100%	939,624	375	2,506
Future Debt Service (Interest)	-	100%	-	375	-
Total	\$ 3,999,342		\$ 1,278,418		\$ 3,409.15
Miscellaneous					
Professional Services	\$ 8,000	100%	\$ 8,000	375	\$ 21
Impact Fee Fund Balance	(85,994)	100%	(85,994)	375	\$ (229)
Total Miscellaneous	\$ (77,994)		\$ (77,994)		\$ (207.99)
Grand Total	\$ 3,921,348		\$ 1,200,425		\$ 3,201.17

Impact Fee Cost per Development Unit

The impact fee is assessed to each user category based upon the historic calls per unit generated by that land use. The Service Area’s observed annual fire calls per unit by development type are multiplied by the impact fee cost per call to calculate the final impact fee per land use.

FIGURE 14: RECOMMENDED FIRE IMPACT FEE ASSESSMENT

Development Type	Fire Cost per Call	Fire Calls per Unit	Impact Fee	Impact Fee Assessment
Residential			Impact Fee Per Unit	*Impact Fee per Bed
Single-Family Residence	\$ 3,201.17	0.038	\$ 122.67	N/A
Multi-Family Community Housing	3,201.17	0.041	131.37	N/A
Multi-Family Dormitory Housing	3,201.17	0.066	N/A	\$ 39.94
Non-Residential			Impact Fee Per 1,000 SF	Impact Fee per SF
General Commercial	\$ 3,201.17	0.023	\$ 74.27	\$ 0.07
Institutional	3,201.17	0.046	148.42	0.15

*Single Family and Multi-Family Community are assessed an impact fee per unit as shown in the "Maximum Impact Fee" column. Multi-Family Dormitory is assessed an impact fee per bed using the average beds per dormitory (5.254 beds/dorm unit)

Credits Owed to Development

Certain circumstances may result in the need to provide a credit to development. Impact fee credits are detailed below.

Grant Funding

Any improvement donated to the City which the City has no obligation to repay is assumed to be donated to the Service Area’s residents through buildout. Therefore, if a capital facility is acquired through a grant or another source that does not require the City to pay for the project, then the value of that improvement would not be an impact fee qualifying cost. An impact fee should not be collected for a project or expense otherwise covered through a grant without an appropriate credit. If any grant funding is received for impact fee eligible expenses, then the impact fee calculation will be reviewed at the time that the funding is received to account for any reduction in impact fee qualifying costs.

Developer Dedications and Exactions

Developer exactions are not the same as grants (which should be credited from the impact fee). If a developer constructs a fire station, donates impact fee qualifying apparatus or equipment to the City, or dedicates land within the development for fire, then the value of the dedication is credited against that particular developer's impact fee liability.

It is rare for developers to construct an entire fire station for a credit, but land dedication for a station or training facility does sometimes occur. If the situation arises that a developer chooses to construct facilities found in the CIP in-lieu of impact fees, appropriate arrangements must be made through negotiation between the developer and the City on a case by case basis. All fire facilities and apparatus are considered to be system improvements, not project improvements. Thus, an impact fee credit will be due to the developer and the dedication/exaction will be classified in the inventory as if it had been funded directly by the City through impact fees collected.

If the value of the dedication/exaction is less than the development's impact fee liability, the developer will owe the balance of the liability to the City. If the value of the improvements dedicated is worth more than the development's impact fee liability, the City must reimburse the difference to the developer which can be done using impact fee revenues collected from other developments benefitting from the system improvement.

Deficiency Credit

When the LOS calculation indicates there is an existing deficiency it is generally appropriate to include a deficiency credit in the impact fee calculation. The purpose of the deficiency credit is to avoid new growth from being required to fund their own capacity through an impact fee while also having to help pay to correct the deficiency for existing residents through other general revenue funds such as taxes and be double charged for system capacity. To prevent this double charge, any appropriate deficiency credit is subtracted from the total impact fees owed to account for any deficiency projects paid for through other funding mechanisms.

The fire department level of service shows there is excess capacity in the existing station; therefore, no existing deficiency credit is required at this time.

Impact Fee Fund Balance Credit

Credits are made for the existing fund balance in the fire impact fee account. The existing funds can be used to offset the capital costs needed for future development and thus reduce the cost to new development. The fire impact fee fund does have a positive fund balance, so an impact fee fund balance credit was calculated. See "Miscellaneous" on Figure 13.

Individual Impact Fee Assessment

The Impact Fees Act states that the impact fee ordinance should include a process whereby the City shall allow a developer, upon request by the developer, to provide a written individual assessment of the proportionate share of development impact fees. The individual assessment process permits consideration of studies, data, and any other relevant information submitted by the developer to adjust the amount of the impact fee. For fire impact fees, the variable that would be reviewed in the individual impact fee assessment would be the average annual fire calls generated by the proposed development. Once the City and the developer have reviewed relevant information and determined the number of average annual fire calls for the proposed development, then the City can calculate the individual impact fee assessment using the formula in Figure 15.

FIGURE 15: INDIVIDUAL IMPACT FEE ASSESSMENT FORMULA

Fire Cost Per Call			Impact Fee Assessed
\$ 3,201.17	x	# of Annual Calls Projected to be Created	= Non-Standard Impact Fee



City of Rexburg

Parks and Trails CIP and Impact Fee Analysis



20 May 2020

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Background

Need for the Study

The City of Rexburg (“City”) completed a Parks and Trails Master Plan in Spring 2018. The City is experiencing strong growth, which puts pressure on the City’s existing parks and trails facilities. It is, therefore, prudent to consider the implementation of impact fees, which are one-time fees charged to new development to offset the capital costs associated with new development. The implementation of impact fees allows the City to maintain its existing service levels for park and trail facilities. Any increase in service levels will need to be funded through sources other than impact fees.

The Master Plan, along with updated input from the City, forms the basis for this Capital Improvement Plan and Impact Fee Analysis. The City has determined that there is one service area citywide and that there is no excess capacity in any existing park or trail facilities. Only residential development is considered to drive demand for parks and trails facilities and therefore only residential growth has been considered in the determination of impact fees.

Capital Improvements Plan

Idaho Statute 67-8208(1)(a) – 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;

Existing Facilities

Project improvements are not included in the analysis; only system improvements are included.¹ Therefore, all mini parks have been excluded from the calculations. The analysis also does not include any park or trail facilities owned by private homeowner associations, or any facilities that have been acquired through grants or donations. Therefore, the following seven parks totaling 114.76 acres have been included in the analysis.

TABLE 1: EXISTING REXBURG PARKS

Rexburg Parks	Park Address	Park Class	Total Acres
Eagle Park	450 W 3rd N	Special Use	18
Nature Park	300 N 5th W	Community	18.3
Riverside Park	50 West 1st N	Community	31.76
Evergreen Park	801 W Main Street	Neighborhood	7.66
Smith Park	300 E Main Street	Community	11.07
Porter Park	100 South 2nd W	Community	11.38
Community Fields	450 E 2 nd N	Community	16.59
Total			114.76

¹ Project improvements are defined by Idaho Statute as “site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project.” System improvements are defined as follows: “System improvements, in contrast to project improvements, means capital improvements to public facilities which are designed to provide service to a service area including, without limitation, the type of improvements described in section 50-1703, Idaho Code.” Idaho Code 67-8203 (22) and (28). Section 67-8204 (1) further states that development fees “shall not exceed a proportionate share of the cost of system improvements.”

A detailed list of improvements at each park is provided in Appendix A. A summary of the improvements found at these parks is as follows:

TABLE 2: EXISTING PARK IMPROVEMENTS

Summary of Improvements		Unit	Total Units
Land	Acres		114.76
Irrigated Acres	Acres		60.20
Paved Acres	Acres		7.48
Outdoor Basketball	Court		3
Volleyball	Court		4
Tennis	Court		10
Baseball/Softball	Field		8
Soccer	Field		12
Football	Field		1
Restrooms	Restroom		7
Picnic Tables	Table		4
Play Equipment	Playground		14
Large Pavilion/Shelter	Pavilion		2
Small Pavilion/Shelter	Pavilion		10
Fire Pit	Fire Pit		0
Benches	Bench		36
Drinking Fountain	Fountain		9
Grills	Grill		7
Tables	Table		21
Garbage Receptacles	Receptacle		35
Track	Track		1
Skate Park	Park		1
Pickleball	Court		4
BMX Park	Park		1
Splash Pad	Pad		1
Field Lighting	Fixtures		2

The City has not identified any existing deficiencies in its park system. Based on the recently completed Parks and Trails Master Plan, the City has established a standard of 3.27 park acres per 1,000 residents.² For the purposes of this Impact Fee Analysis, the level of service will be 3.27 acres per 1,000 residents.

Existing trails as identified by the City are summarized in the table below and total 7.57 linear miles.

TABLE 3: EXISTING TRAILS

Trail ID	Trail Name	From-To	Length (miles)
R-9	Evergreen to Kennedy Trail	Evergreen Park to Kennedy Elementary School	0.30
R-25	Porter Park Trail	Within Porter Park	0.47
R-37	Smith Park Trail	Within Smith Park	0.57
R-27	Rexburg Sugar Trail	Rexburg (2nd East) to the northern City limits along N. Yellowstone Highway	1.37
R-20	Nature Park	Within Nature park	1.51
R-28	Riverside Park Trail	Within Riverside Park	0.86
R-12	Jr. High to Hidden Valley	Hidden Valley Subdivision to Millhollow	0.14
R-23	5th West	Main to Angela	0.34
R-33	University Blvd	5th W to University Village near 7th South	0.68
R-39	Teton River North Side	RR Track to 3rd East	0.73
R-38	Teton River South Side	1st East to Barney Dairy Road	0.61
TOTAL			7.57

² The existing service level is calculated by dividing the 114.76 existing park acres by the 2018 population of 35,093 persons, divided by 1,000.

The City has a current level of service for trail miles of 0.216 trail miles per 1,000 persons, calculated by dividing the existing 7.57 trail miles by the 2018 population of 35,093 persons which has been divided by 1,000.

The City has stated its desire to at least maintain its existing trail service levels. Impact fees can only be charged to maintain existing service levels. Any increase in service levels will need to be paid for with other funding such as the City’s General Fund, Urban Renewal contributions and other grants, donations, etc.

Funding Commitments

Idaho Statute 67-8208(1)(b) - A commitment by the governmental entity to use other available resources of revenue to cure existing system deficiencies where practical;

The City currently has no existing system deficiencies.

Analysis of Current Capacity and Usage

Idaho Statute 67-8208(1)(c) – 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 City currently has 114.76 system park acres that qualify for the impact fee level of service, and 7.57 trail miles. The level of current usage is 3.270 park acres and 0.216 trail miles per 1,000 persons.

TABLE 4: CAPACITY AND USAGE ANALYSIS

	Acres/Miles Existing	Existing LOS per 1,000 Population
Park Acres	114.76	3.270
Trail Miles	7.57	0.216

Land Use Assumptions

Idaho Statute 67-8208(1)(d) – A description of the land use assumptions by the government entity;

Only residential development creates the need for more parks and trails. Therefore, demand projections are included for population growth as follows:

TABLE 5: REXBURG PROJECTED POPULATION GROWTH, 2018-2026

Year	Population
2018	35,093
2019	35,840
2020	36,603
2021	37,383
2022	38,179
2023	38,992
2024	39,688
2025	40,396
2026	41,117

Source: City of Rexburg 2018 Parks Study

Level of Service Analysis

Idaho Statute 67-8208(1)(e) – 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;

The existing level of service that is impact fee eligible is 3.27 park acres per 1,000 persons, calculated by dividing the 114.76 eligible park acres by the 2018 population of 35,093 persons (divided by 1,000). Therefore, impact fees should only be charged to the existing service level. The City calculated using the 2018 population because all infrastructure costs and balances were as of September 30, 2018.

The City can include park improvements, as well as the cost of park land, in its calculation of impact fees. The table below shows the inventory of park improvements and costs. The level of service for park improvements is calculated by taking the existing improvements and multiplying them by the cost per unit to maintain this same level of investment.

TABLE 6: SUMMARY OF EXISTING PARK IMPROVEMENTS

Summary of Improvements	Unit	Cost per Unit	Total
Land	Acres	\$40,757*	
Irrigated Acres	Acres	\$52,000	60.20
Paved Acres	Acres	\$175,000	
Outdoor Basketball	Court	\$20,000	
Volleyball	Court	\$15,000	
Tennis	Court	\$65,000	
Baseball/Softball	Field	\$250,000	
Soccer	Field		
Football	Field		
Restrooms	Restroom	\$150,000	
Picnic Tables	Table	\$800	
Play Equipment	Playground	\$45,000	
Large Pavilion/Shelter	Pavilion	\$52,000	
Small Pavilion/Shelter	Pavilion	\$31,000	
Fire Pit	Fire Pit	\$300	
Benches	Bench	\$500	
Drinking Fountain	Fountain	\$2,200	
Grills	Grill	\$300	
Tables	Table	\$600	
Garbage Receptacles	Receptacle	\$100	
Track	Unit	\$10,000	
Skate Park	Park	\$250,000	
Pickleball	Court	\$11,000	
BMX Park	Park	\$25,000	
Splash Pad	Pad	\$325,000	
Field Lighting	Unit	\$188,579	

TOTAL

*Park land costs are based on recent land purchase comparables – Evergreen Park Extension (1.44 acres at a cost of \$190,297; and Eastwood Park (1.44 acres at a cost of \$190,297).
**Subtracts baseball/softball acres so that they are not double-counted with baseball/softball costs

The total cost is then divided by 114.76 park acres to arrive at an existing standard of \$131,329 per acre. Another way of stating the existing standard for park improvements is \$429.46 per capita (\$15,070,894 divided by the 2018 population of 35,093 persons).

The level of service for trails is identified by identifying existing system trails, as shown in Table #3 above. The existing level of service is 0.216 trail miles per 1,000 persons. Another way of stating the existing level of service is \$53.96 per capita, calculated by dividing the \$1,893,714 of trail costs³ by the 2018 population of 35,093 persons.

A summary table showing the equivalent levels of service (LOS) is as follows for parks and trails:

TABLE 7: SUMMARY OF EXISTING AND PROPOSED SERVICE LEVELS

Summary Equivalency Table	LOS Cost per Acre/Mile	Existing LOS Cost per Capita	Proposed LOS Cost per Capita
Parks	\$131,328.76	\$429.46	\$429.46
Trails	\$250,000	\$53.96	\$53.96

Improvements and Costs Required by New Development

³ Trail costs have been calculated at a cost of \$250,000 per linear mile. With 7.57 trail miles, this results in a total cost of \$1,893,714.

Idaho Statute 67-8208(1)(f) – 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;

Based on existing service levels, Rexburg will need to acquire and develop 19.7 park acres and 1.3 trail miles over the next eight years, as shown in the table below. This is equivalent to a total cost of \$2,911,939 -- \$2,586,887 for parks and \$325,052 for trails. **The additional park acres and trail miles needed are based on maintaining the existing and proposed level of service, which are the same, for new development.** Based on an existing park standard of 3.27 acres per 1,000 persons, 19.7 additional park acres are needed due to the estimated growth of 6,024 persons by 2026. Based on a trails standard of 0.216 trail miles per 1,000 population, 1.3 trail miles are needed to serve the demands created by the additional 6,024 residents by 2026.

TABLE 8: SUMMARY OF SYSTEM IMPROVEMENTS AND COSTS NECESSITATED BY NEW DEVELOPMENT

	Parks	Trails
Existing LOS per 1,000 Persons (Park Acres or Trail Miles)	3.270	0.216
Existing LOS Cost per Capita	\$429.46	\$53.96
Population Growth, 2018-2026	6,024	6,024
Acres/Miles Needed, 2018-2026	19.7	1.3
Cost per Acre/Mile	\$131,329	\$250,000
Total Cost Necessitated by New Development, 2018-2026	\$2,586,887	\$325,052

Service Units Required by New Development

Idaho Statute 67-8208(1)(g) – 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 total cost required by new development over the next eight years (2018-2026) is \$2,911,939. These costs can be spent for both parks and trails facilities, as best meets the needs of the City at the time of their expenditure. The number of service units has been calculated in dollars.

20-Year Projection of Service Units Required by New Development

Idaho Statute 67-8208(1)(h) – 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 population of Rexburg is projected to grow by 18,649 residents over the next 20 years.

TABLE 9: 20-YEAR POPULATION GROWTH PROJECTIONS

Year	Population
2018	35,093
2019	35,840
2020	36,603
2021	37,383
2022	38,179
2023	38,992
2024	39,688
2025	40,396
2026	41,117
2027	41,850
2028	42,597
2029	43,599
2030	44,624
2031	45,673
2032	46,747
2033	47,846
2034	48,971
2035	50,123
2036	51,301
2037	52,507

Year	Population
2038	53,742
Population Growth, 2018-2038	18,649

Over the next 20 years, the City will need to acquire and improve 60.98 park acres and 4.03 trail miles in order to maintain existing service levels for system improvements.

TABLE 10: 20-YEAR CAPITAL FACILITY REQUIREMENTS – PARKS AND TRAILS

20-Year Projections	Amount
Population Growth, 2018-2038	18,649
LOS - Park Acres per 1,000 Persons	3.270
LOS - Trail Miles per 1,000 Persons	0.216
Park Acres Necessitated by New Growth, 2018-2038	60.98
Trail Miles Necessitated by New Growth, 2018-2038	4.03

This represents an investment of \$9,015,273, over 20 years, in \$2019.

TABLE 11: 20-YEAR CAPITAL FACILITY COSTS – PARKS AND TRAILS

20-Year Projections	Acres/Miles	Cost per Acre/Linear Mile	Total Cost, 20 Years
Park Acres Necessitated by New Growth, 2018-2038	60.98	\$131,328.76	\$8,008,922
Trail Miles Necessitated by New Growth, 2018-2038	4.03	\$250,000	\$1,006,351
TOTAL, 2018-2038			\$9,015,273

Funding Sources for System Improvements

Idaho Statute 67-8208(1)(i) – Identification of all sources and levels of funding available to the governmental entity for the financing of the system improvements.

Potential funding sources include grants, donations, general fund, impact fees and revenue allocation funds.

Joint Development of Public Facilities

Idaho Statute 67-8208(1)(j) – If the proposed system improvements include the improvement of public facilities under the jurisdiction of the state of Idaho or another governmental entity, then an agreement between governmental entities shall specify the reasonable share of funding by each unit, provided the governmental entity authorized to impose development impact fees shall not assume more than its reasonable share of funding joint improvements, nor shall the agreement permit expenditure of development impact fees by a governmental entity which is not authorized to impose development impact fees unless such expenditure is pursuant to a developer agreement under section 67-8214, Idaho Code;

Not applicable.

Schedule

Idaho Statute 67-8208(1)(k) – A schedule setting forth estimated dates for commencing and completing construction of all improvements identified in the capital improvements plan.

The City will spend all impact fees collected within the 8-year timeframe required by Idaho law. These funds will be spent for a wide variety of park and trail facilities including, but not limited to: park land, park improvements (restrooms, ball fields, playgrounds, picnic facilities, sport courts, etc.), and trail improvements.

Impact Fee Proportionate Share Analysis

The Proportionate Share Analysis follows the outline provided in Idaho Statute 67-8207 (2).

Cost of Existing System Improvements

Idaho Statute 67-8207(2)(a) – The cost of existing system improvements within the service area or areas;

The City has not identified any excess capacity in any of its parks and trails facilities. Therefore, the cost associated with facilities is related to the cost of constructing similar facilities in 2019 dollars. This establishes the level of service that must be maintained by new development. The cost of existing system improvements is \$15,070,894 for parks per Table 6.

The cost of existing system improvements is \$1,893,714 for trails, calculated by multiplying the City’s 7.57 trail miles by an average cost of \$250,000 per mile.

Financing of Existing System Improvements

Idaho Statute 67-8207(2)(b) – The means by which existing system improvements have been financed;

There is no debt outstanding on any parks and trails system improvements. Therefore, no credits need to be made for outstanding debt. Any parks and trail facilities that were acquired through grants or donations have not been included in the level of service for the calculation of impact fees. The park and trail facilities that were included were paid for through either the General Fund or from Revenue Allocation Funds.

New Development Contributions to System Improvements Other than Impact Fees

Idaho Statute 67-8207(2)(c) – The extent to which the new 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.

The City does not intend to bond for future park improvements; therefore, no double payments will occur by new development. There are no bonds outstanding on existing park and trail facilities and therefore no recent past payments have been made for these types of facilities. The City may choose, at its discretion, to accept donations of land or park/trails improvements from developers. In this case, the impact fee should be offset by the donations.

Financing of Existing System Improvements in the Past

Idaho Statute 67-8207(2)(d) – The extent to which the new development is required to contribute to the cost of existing system improvements in the future.

The City has no existing, outstanding bonds or leases for park or trail facilities. Therefore, new development will not be required to pay for existing facilities.

Credits for System Improvements

Idaho Statute 67-8207(2)(e) – The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area or areas;

For parks and trails, new development will not be required to provide oversize system improvements that will benefit other properties in the service area. Therefore, no reimbursement agreements or credits are applicable.

Extraordinary Costs

Idaho Statute 67-8207(2)(f) – Extraordinary costs, if any, incurred in serving the new development;

Not applicable.

Time and Price Differential in Fees Charged

Idaho Statute 67-8207(2)(g) – The time and price differential inherent in a fair comparison of fees paid at different times;

The City anticipates updating its CIP and Impact Fee Proportionate Share Analysis every few years. At these times, the City will update the costs associated with purchasing land, making park improvements and constructing trails. This will ensure a fair comparison of fees paid at different times.

Other Funding Sources

Idaho Statute 67-8207(2)(h) - 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.

User Charges. User charges are most often charged in connection with the operation and maintenance of facilities. It is not anticipated that user fees would be charged for the construction of parks and trails capital facilities.

General Tax Levies. While general tax levies may be used to fund park and trail facilities, the General Fund is only intended to be used for system improvements if the situation arises that the City desires to raise the existing service levels to meet new proposed service levels. Impact fees are intended to be used to maintain existing service levels through acquisition of the facilities needed due to new growth and development.

Intergovernmental Transfers. The City can borrow money from other City funds in order to construct park and trail facilities and then later repay those funds as impact fee revenues are collected. At this time the City has no plans to use intergovernmental transfers.

Special Taxation. The City does not intend to issue debt or impose special taxes to fund park and trail facilities.

Donations and/or Grants. The City may receive donations or grants from public or private entities, such as urban renewal, to offset some of the costs for constructing parks or trail facilities.

Proportionate Share Calculation

There are three main cost components in the calculation of impact fees:

- New construction of parks and trails facilities;
- Consultant costs; and
- Credits

New Construction of Parks and Trails Facilities

New construction costs are calculated by first taking the number of acres needed (19.7) by new development over the next eight years. This calculation is based on population growth and maintaining the existing level of service of 3.270 acres per 1,000 persons. The cost for the additional acres is then calculated by multiplying the 19.7 acres by the cost of \$131,329 per acre (existing cost for land and improvements) to reach a total cost of \$2,586,887. The total cost is then divided by the projected population growth of 6,024 persons over the next eight years to arrive at a total cost of \$429.46 per capita.

TABLE 12: PROPORTIONATE SHARE CALCULATION – NEW CONSTRUCTION COST FOR PARKS

New Construction – Parks	Amount
Impact-Fee Eligible Park Acres	114.76
Existing LOS - Park Acres per 1,000	3.270
Existing Park Improvements - Total Cost	\$15,070,894
Existing LOS per Capita – Parks	\$429.46
Population Growth, 2018-2026	6,024
Acres Needed, 2018-2026	19.7
Park Improvements Needed at Existing Standard	\$2,586,887
Cost per Capita	\$429.46

The per capita cost for trails is calculated in a similar manner to that of parks. The total trail costs necessitated by new development over the next eight years (\$325,052)⁴ is divided by the population growth of 6,024 over that time period.

⁴ Total trail costs necessitated by new development over the next eight years (\$325,052) is calculated by multiplying the 1.3 additional trail miles necessitated by new development by an average cost per mile of \$250,000. The additional 1.3 trail miles necessitated by new development is calculated by multiplying the existing level of service (LOS) of 0.216 miles per 1,000 population by the population growth of 6,024 persons (divided by 1,000) over the next eight years

TABLE 13: PROPORTIONATE SHARE CALCULATION – NEW CONSTRUCTION COST FOR TRAILS

New Construction – Trails	Amount
Impact-Fee Eligible Trail Miles	7.57
Existing LOS per Capita – Trails	0.216
Existing Trail Improvements - Total Cost	\$1,893,714*
Existing LOS per Capita – Trails	\$53.96
Population Growth, 2018-2026	6,024
Trail Miles with Improvements Necessitated by New Development, 2018-2026	1.3
Cost per Mile	\$250,000
Trail Costs Necessitated by New Development, 2018-2026	\$325,052
Cost per Capita	\$53.96
*The cost of existing trail improvements is calculated by multiplying the existing 7.57 trail miles by an average cost of \$250,000 per trail mile.	

Consultant Costs

The cost of preparing this analysis can also be included in the calculation of impact fees. The cost of \$10,000 is divided among the projected population growth of 6,024 persons over the next eight years.

TABLE 14: PROPORTIONATE SHARE CALCULATION – CONSULTANT COSTS

Consultant Costs	Amount
Parks Consultant Costs	\$10,000
Population Growth, 2018-2026	6,024
Cost per Capita	\$1.66

Credits

Credits are made for the existing fund balance in the park impact fee account. The existing funds can be used to offset the capital costs needed for future development and thus reduce the cost to new development.

TABLE 15: PROPORTIONATE SHARE CALCULATION – CREDIT FOR PARKS AND TRAILS IMPACT FEE FUND BALANCE

Credits for Fund Balance	
Park Impact Fee Fund Balance	\$1,133,376*
Population Growth, 2018-2026	6,024
Credit per Capita	(\$188.15)
*Impact fee fund balance as of 9/30/18 provided by the City of Rexburg	

No other credits are necessary for outstanding bonds, debt obligations, leases or other factors.

Summary of Proportionate Share Analysis

Total costs per capita are summarized as follows:

TABLE 16: PARKS AND TRAILS IMPACT FEE SUMMARY – PER CAPITA COSTS

Summary of Per Capita Fee	
Park Cost	\$429.46
Trails Cost	\$53.96
Consultant Cost	\$1.66
Less: Fund Balance Credit	(\$188.15)
TOTAL Maximum Per Capita Fee	\$296.92

Fees will be charged on a residential unit basis for Single-Family and Multi-Family Community Housing; and on a per capita basis for Multi-Family Dormitory Housing. Therefore, the per capita cost has been multiplied by the average household size of single-family and multi-family community housing units. The City can choose to charge up to the maximum fee for single-family units and multi-family community housing units. For multi-family dormitory housing, it is recommended that the City charge on a per bed basis, with the per bed fee the same as the maximum per capita fee.

TABLE 17: PARKS AND TRAILS IMPACT FEE SUMMARY – PER HOUSEHOLD MAXIMUM FEES

Maximum Impact Fees	Household Size*	Maximum Fees
Single-Family Residence	4.025	\$1,195.12
Multi-Family Community Housing	2.390	\$709.65
Multi-Family Dormitory Housing	Assess by # of beds	\$296.92 per bed
*Source: City of Rexburg		
**For example, 6 beds in Multi-Family Dormitory Housing would equal a fee of \$1,781.52		



City of Rexburg

**Transportation CIP
and Impact Fee Analysis**



20 May 2020

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Background

Need for the Study

The City of Rexburg (“City”), working with Horrocks Engineers, completed a Transportation Study in Summer 2019 to analyze its current roadway facilities and the demands that will be created by new development. The City is experiencing strong growth, which puts pressure on the City’s existing transportation facilities. It is, therefore, prudent to consider the updating of impact fees, which are one-time fees charged to new development to offset the capital costs associated with new development. The implementation of impact fees will allow the City to maintain its existing service levels for roadway facilities. Any increase in service levels will need to be funded through sources other than impact fees.

The Transportation Study, along with updated input from the City, forms the basis for this Capital Improvement Plan and Impact Fee Analysis. The City has determined that there is one service area citywide. Both residential and non-residential development is considered to increase road trips, and therefore impact fees have been calculated for both residential and non-residential development.

Capital Improvements Plan

Idaho Statute 67-8208(1)(a) – 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;

Existing Facilities

Project improvements are not included in the analysis; only system improvements are included.⁵ Therefore, all neighborhood streets have been excluded from the calculations; only collector and arterial streets are included. The following roads have been included in the analysis.

TABLE 1: EXISTING SYSTEM IMPROVEMENTS

Project Number	Description	Existing Traffic Volume
1	7th South and Pioneer Yellowstone (Juniper Sands Roundabout)	N/A
2	2000 North (Moody) / Yellowstone Highway	N/A
3	2nd East/Moody Road Intersection	1,200
4	State Highway 33 Realignment on North end	0
5	2nd South/2nd East Signal	N/A
6	East Parkway Corridor (Barney Dairy to 7th N)	0
7	East Parkway Corridor (2nd W to 2nd E)	0
8	Yellowstone Highway / Trejo Street	N/A
9	North Interchange Signal	N/A
10	Traffic Signal Synchronization-City Wide (Rexburg)	N/A

⁵ Project improvements are defined by Idaho Statute as “site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project.” System improvements are defined as follows: “System improvements, in contrast to project improvements, means capital improvements to public facilities which are designed to provide service to a service area including, without limitation, the type of improvements described in section 50-1703, Idaho Code.” Idaho Code 67-8203 (22) and (28). Section 67-8204 (1) further states that development fees “shall not exceed a proportionate share of the cost of system improvements.”

Project Number	Description	Existing Traffic Volume
11	2nd East (Main Street to 3rd South)	10,200
12	Main Street (US 20 to 12th West)	10,700
13	University Boulevard (Yellowstone to 5th West)	5,700
14	2nd East (4th North to 7th North)	20,700
15	East Parkway Corridor (Barney Dairy to 7th S)	0
16	5th West Extension	0
17	Barney Dairy Road to 2nd North	0
33	Corridor Preservation (East Parkway Corridor 7th S to 2nd E ROW Purchase)	0

Source: Horrocks Engineers

A map of the existing improvements is shown in Appendix A.

Existing Deficiencies

As noted by Horrocks Engineers, there are no current deficiencies in the existing system. The table below shows the existing traffic volumes compared to the existing capacity.

TABLE 2: EXISTING DEFICIENCIES

Project	Location	Existing Capacity	Existing Traffic Volume	Existing Volume Over Capacity	Reduction for Existing Deficiencies
1	7th South and Pioneer Yellowstone (Juniper Sands Roundabout)	N/A	N/A	N/A	N/A
2	2000 North (Moody) / Yellowstone Highway	N/A	N/A	N/A	N/A
3	2nd East/Moody Road Intersection	11,500	1,200	0	0%
4	State Highway 33 Realignment on North end	0	0	0	0%
5	2nd South/2nd East Signal	N/A	N/A	N/A	N/A
6	East Parkway Corridor (Barney Dairy to 7th N)	0	0	0	0%
7	East Parkway Corridor (2nd W to 2nd E)	0	0	0	0%
8	Yellowstone Highway / Trejo Street	N/A	N/A	N/A	N/A
9	North Interchange Signal	N/A	N/A	N/A	N/A
10	Traffic Signals (Rexburg)	N/A	N/A	N/A	N/A
11	2nd West (Main Street to 3rd South)	11,500	10,200	0	0%
12	Main Street (US 20 to 12th West)	11,500	10,700	0	0%
13	University Boulevard (Yellowstone to 5th West)	9,700	5,700	0	0%
14	2nd East (4th North to 7th North)	26,500	20,700	0	0%
15	East Parkway Corridor (Barney Dairy to 7th S)	0	0	0	0%
16	5th West Extension	0	0	0	0%
17	Barney Dairy Road to 2nd North	0	0	0	0%
33	Corridor Preservation (East Parkway Corridor 7th S to 2nd E ROW Purchase)	0	0	0	0%

Source: Horrocks Engineers

Funding Commitments

Idaho Statute 67-8208(1)(b) - A commitment by the governmental entity to use other available resources of revenue to cure existing system deficiencies where practical;

The City currently has no existing system deficiencies.

Analysis of Current Capacity and Usage

Idaho Statute 67-8208(1)(c) – 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;

Horrocks Engineers has prepared the following table of existing traffic volumes and capacity of system improvements. **Table 3** also shows the percent usage of the expected 2028 capacity being used today and the percent usage of the 2028 capacity expected by 2028.

TABLE 3: CURRENT CAPACITY AND USAGE

	Existing Traffic Volume	Existing Capacity	2028 Volume	2028 Capacity	Current Usage of 2028 Capacity	Projected Usage of 2028 Capacity
7th South and Pioneer Yellowstone (Juniper Sands Roundabout)	N/A	NA	NA	NA	NA	NA
2000 North (Moody) / Yellowstone Highway	N/A	NA	NA	NA	NA	NA
2nd East/Moody Road Intersection	1,200	11,500	19,500	26,500	5%	74%
State Highway 33 Realignment on North end	0	0	7,500	9,700	0%	77%
2nd South/2nd East Signal	N/A	NA	NA	NA	NA	NA
East Parkway Corridor (Barney Dairy to 7th N)	0	0	5,400	11,500	0%	47%
East Parkway Corridor (2nd W to 2nd E)	0	0	5,500	30,500	0%	18%
Yellowstone Highway / Trejo Street	N/A	NA	NA	NA	NA	NA
North Interchange Signal	N/A	NA	NA	NA	NA	NA
Traffic Signal Synchronization-City Wide (Rexburg)	N/A	NA	NA	NA	NA	NA
2nd East (Main Street to 3rd South)	10,200	11,500	12,700	26,500	38%	48%
Main Street (US 20 to 12th West)	10,700	11,500	20,900	26,500	40%	79%
University Boulevard (Yellowstone to 5th West)	5,700	9,700	11,400	26,500	22%	43%
2nd East (4th North to 7th North)	20,700	26,500	25,200	40,000	52%	63%
East Parkway Corridor (Barney Dairy to 7th S)	0	0	900	11,500	0%	8%
5th West Extension	0	0	600	11,500	0%	5%
Barney Dairy Road to 2nd North	0	0	1,700	26,500	0%	6%
Corridor Preservation (East Parkway Corridor 7th S to 2nd E ROW Purchase)	0	0	0	0	0%	0%

Source: Horrocks Engineers

Land Use Assumptions

Idaho Statute 67-8208(1)(d) – A description of the land use assumptions by the government entity;

Growth in road trips forms the basis for increased demand for transportation facilities. Growth in road trips will come both from residential and nonresidential development. Projected growth in residential units, as well as non-residential development, is shown in the table below.

TABLE 4: PROJECTED GROWTH IN REXBURG (UPDATE ALL OF FUTURE AND EXISTING + GROWTH AS WELL)

	Existing Development		Future Development Added		Existing + Growth at 2037	
Residential Units	Population	Units	Population	Units	Population	Units
Single Family	10,646	2,645	4,349	1,204	13,113	3,631
Multi-Family Community Housing	10,723	4,487	8,211	2,274	24,757	6,856
Multi-Family Dormitory Housing	13,724	2,612	4,854	1,344	14,637	4,053
Total	35,093	9,744	17,414	4,822	52,507	14,540
Private Non-Residential Units	SF per Capita	Estimated kSF	SF per Capita	Estimated kSF	SF per Capita	Estimated kSF
Commercial	124	4,369	124	2,168	124	6,536
Government	11	373	11	185	11	558
Institutional	107	3,745	107	1,858	107	5,603
Total	242	8,487	242	4,211	242	12,698

Source: Zions Public Finance Land Use Analysis, City of Rexburg

Using this growth as the basis for their model, the transportation engineers calculated the growth in PM peak hour trips.

TABLE 5: PROJECTED GROWTH IN PM PEAK HOUR TRIPS

Description	PM Peak Hour Trips
2018 PM Peak Hour Trips	19,200
2028 PM Peak Hour Trips	24,500
Growth in PM Peak Hour Trips, 2018-2028	5,300

Source: Horrocks Engineers

Level of Service Analysis

Idaho Statute 67-8208(1)(e) – 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;

Roadway LOS is determined based on the number of lanes and functional classification of the roadway. In the City of Rexburg, a standard of LOS A – LOS C is acceptable for roadway segments. This allows for speeds at or near free-flow speeds, but with some congestion during the peak times of the day. **Any roadway which currently performs at LOS C or better but which will perform at LOS D or worse in the future due to new development in Rexburg will be mitigated and is impact fee eligible.** Appendix B shows service levels that would occur by 2028 if no road improvements are made – the “no-build” scenario. The following table summarizes the maximum capacities (LOS D) for roadway segments used by the City of Rexburg.

TABLE 6: ROADWAY SEGMENT MAXIMUM CAPACITY (LOS D)

Lanes	Arterial	Collector
2	10,000	9,000
3	11,500	10,000
5	26,500	N/A
7	40,000	N/A

Source: Horrocks Engineers

Table 7 summarizes the ratio of PM peak hour trips (service units) to various land use types, based on the Institute of Transportation Engineers (ITE) Trip General Manual, 10th ed. There is a minor discrepancy in the way ITE calculates trips and the way trips or roadway volumes are calculated in the travel demand model used in the Rexburg Study. This discrepancy is explained by the model roadway volumes and capacities being calculated using

daily traffic volumes rather than trips on the roadway. Essentially, this means that a travel demand model “trip” or unit of volume is counted once as a vehicle leaves home, travels on the road network, and then arrives at work. This vehicle will only be counted as it travels on the roadway network. The ITE Trip Generation method uses driveway counts as its measure of a trip. Therefore, a vehicle making the same journey will be counted once as it leaves home and once again as it arrives at work for a total of two trips. This can be rectified simply by adjusting the ITE Trip Generation rates by one half as shown in the table below.

An additional consideration is that certain developments do not generate primary trips or trips that originated for the sole purpose of visiting that development. An example of a primary trip is a home-based work trip where someone leaves their house with the express purpose of going to work. This primary trip has been generated by a combination of the home where the trip originated and the place of occupation where the trip is terminated. Thus, it is easily understood that the impact of this trip should be attributed to the housing development and workplace development since without either of these locations, the trip doesn’t happen. Some trips are not primary trips, they are defined as pass-by trips. This means that the trip (crossing the driveway of a development) was generated by a driver deciding to make a stop on their way to their primary destination. Good examples of pass-by trips are someone that stops at the gas station on their way to work (a gas station is a pass-by trip) or a driver that is enticed to stop at a fast food restaurant as they drive by because the “HOT DONUTS” sign is illuminated (the fast food restaurant is a pass-by trip). Pass-by trips do not add traffic to the roadway and, therefore, do not create additional impact. Each land use type in the ITE Trip Generation Manual has a suggested reduction for pass-by trips where applicable. In each case, the trip reduction rate will be applied to the trip generation rate used in the IFA.

TABLE 7: QUANTITY OF USE BY DEVELOPMENT TYPE

ITE Code	ITE Land Use	Unit	ITE Trip Rate	Pass-By	Adjusted Trip Rate
21	Commercial Airport	Employees	10.28		5.14
130	Industrial Park 130	1000 Sq. Feet Gross Floor Area	0.4		0.20
140	General Manufacturing	1000 Sq. Feet Gross Floor Area	0.67		0.34
151	Mini-Warehouse	1000 Sq. Feet Gross Floor Area	0.17		0.09
210	Single-Family Detached Housing	Dwelling Unit	0.99		0.50
220	Multi-Family / (Low-Rise 1-2 Levels) – Community Housing	Dwelling Unit	0.56		0.28
221	Multi-Family (Mid-Rise 3-10 Levels) – Community Housing	Dwelling Unit	0.44		0.22
222	Multi-Family (High-Rise >10 Levels) – Community Housing	Dwelling Unit	0.36		0.18
225	Off-Campus Apartment (Adjacent to Campus)*	Resident	0.28		0.14
225	Off-Campus Apartment (Over 1/2 mile from Campus)*	Resident	0.31		0.16
240	Mobile Home / RV Park	Occupied Dwelling Unit	0.59		0.30
254	Assisted Living Center	Bed	0.26		0.13
310	Hotel	Room	0.6		0.30
416	Campground/Recreational	Acres	0.98		0.49

ITE Code	ITE Land Use	Unit	ITE Trip Rate	Pass-By	Adjusted Trip Rate
	Vehicle Park				
444	Movie Theater < 10 Screens	1000 Sq. Feet Gross Floor Area	6.17		3.09
445	Movie Theater > 10 Screens	1000 Sq. Feet Gross Floor Area	4.91		2.46
492	Health/Fitness Club	1000 Sq. Feet Gross Floor Area	3.45		1.73
520	Elementary School	1000 Sq. Feet Gross Floor Area	1.37		0.69
522	Middle School / Junior High School	1000 Sq. Feet Gross Floor Area	1.19		0.60
530	High School	1000 Sq. Feet Gross Floor Area	0.97		0.49
534	Private School (K-8)	Students	0.26		0.13
550	University/College	1000 Sq. Feet Gross Floor Area	1.17		0.59
560	Church	1000 Sq. Feet Gross Floor Area	0.49		0.25
565	Day Care Center	1000 Sq. Feet Gross Floor Area	11.12		5.56
590	Library	1000 Sq. Feet Gross Floor Area	8.16		4.08
610	Hospital	1000 Sq. Feet Gross Floor Area	0.97		0.49
710	General Office Building	1000 Sq. Feet Gross Floor Area	1.15		0.58
720	Medical-Dental Office Building	1000 Sq. Feet Gross Floor Area	3.46		1.73
730	Government Office Building	1000 Sq. Ft. Gross Floor Area	1.71		0.86
770	Business Park	1000 Sq. Feet Gross Floor Area	0.42		0.21
812	Building Material and Lumber Store	1000 Sq. Feet Gross Floor Area	2.06		1.03
816	Hardware/Paint Store	1000 Sq. Ft. Gross Floor Area	2.68	26%	0.99
817	Nursery (Garden Center)	1000 Sq. Feet Gross Floor Area	6.94		3.47
820	Shopping Center / Strip Mall	1000 Sq. Feet Gross Leasable Area	3.81	34%	1.26
841	Automobile Sales	1000 Sq. Feet Gross Floor Area	3.75		1.88
848	Tire Store	1000 Sq. Feet Gross Floor Area	3.98	28%	1.43
850	Supermarket	1000 Sq. Feet Gross Floor Area	9.24	36%	2.96
851	Convenience Market	1000 Sq. Feet Gross Floor Area	49.11	61%	9.58
880	Pharmacy/Drugstore without Drive-Thru Window	1000 Sq. Ft. Gross Floor Area	8.51	53%	2.00
881	Pharmacy/Drugstore with Drive-Thru Window	1000 Sq. Ft. Gross Floor Area	10.29	49%	2.62
890	Furniture Store	1000 Sq. Ft. Gross Floor Area	0.52	53%	0.12
911	Walk-In Bank	1000 Sq. Ft. Gross Floor Area	12.13		6.07
912	Drive-in Bank	1000 Sq. Feet Gross Floor Area	20.45	47%	5.42
918	Hair Salon	1000 Sq. Feet	1.45		0.73

ITE Code	ITE Land Use	Unit	ITE Trip Rate	Pass-By	Adjusted Trip Rate
Gross Floor Area					
932	Restaurant, Sit-Down (High Turnover)	1000 Sq. Feet Gross Floor Area	9.77	44%	2.74
933	Fast Food without Drive-Through Window	1000 Sq. Feet Gross Floor Area	28.34	43%	8.08
934	Restaurant with Drive Through Window	1000 Sq. Feet Gross Floor Area	32.67	50%	8.17
942	Auto Care Center	1000 Sq. Feet Gross Leasable Area	3.11		1.56
944	Gasoline/Service Station	Fueling Position	14.03	42%	4.07
945	Gasoline/Service Station with Convenience Store	1000 Sq. Feet Gross Leasable Area	88.35	56%	19.44
947	Self Service Car Wash	Wash Stall	5.54		2.77
948	Automated Car Wash	1000 Sq. Feet Gross Floor Area	14.2		7.10
*Dormitory housing would be included in this category and fees would be calculated on a per-bed basis. ITE does not have a separate category for dormitory housing.					

Improvements and Costs Required by New Development

Idaho Statute 67-8208(1)(f) – 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 following table shows the total projects necessitated by new development, as well as the funding source and the resulting amount remaining to be paid for by Rexburg City.

TABLE 8: IMPROVEMENTS AND COSTS REQUIRED BY NEW DEVELOPMENT AND FUNDING SOURCE

Project	Location	Total Price	Funding Source	Rexburg City %	Rexburg City Total
1	7th South and Pioneer Yellowstone (Juniper Sands Roundabout)	\$1,500,000	Urban Renewal/Developers	0%	\$0
2	2000 North (Moody) /Yellowstone Highway	\$1,200,000	Rexburg/ITD/Urban Renewal	17%	\$200,000
3	2nd East/Moody Road Intersection	\$200,000	Rexburg/Urban Renewal	40%	\$80,000
4	State Highway 33 Realignment on North end	\$4,000,000	Rexburg/Urban Renewal/IDOC (State)	75%	\$3,000,000
5	2nd South/2nd East Signal	\$375,000	Rexburg	100%	\$375,000
6	East Parkway Corridor (Barney Dairy to 7th N)	\$6,000,000	Rexburg/Urban Renewal	67%	\$4,000,000
7	East Parkway Corridor (2nd W to 2nd E)	\$2,350,000	Rexburg/Urban Renewal	15%	\$350,000
8	Yellowstone Highway / Trejo Street	\$500,000	Rexburg	100%	\$500,000
9	North Interchange Signal	\$700,000	Rexburg/ITD	50%	\$350,000

Project	Location	Total Price	Funding Source	Rexburg City %	Rexburg City Total
10	Traffic Signal Synchronization-City Wide (Rexburg)	\$500,000	Rexburg/ITD	50%	\$250,000
11	2nd East (Main Street to 3rd South)	\$1,125,000	Rexburg	100%	\$1,125,000
12	Main Street (US 20 to 12th West)	\$750,000	Rexburg/ITD/Developers	50%	\$375,000
13	University Boulevard (Yellowstone to 5th West)	\$1,200,000	Rexburg/Urban Renewal/Developers	25%	\$300,000
14	2nd East (4th North to 7th North)	\$1,000,000	Rexburg/ITD	50%	\$500,000
15	East Parkway Corridor (Barney Dairy to 7th S)	\$2,500,000	Rexburg	100%	\$2,500,000
16	5th West Extension	\$8,000,000	Rexburg	100%	\$8,000,000
17	Barney Dairy Road to 2nd North	\$3,000,000	Rexburg/Urban Renewal	83%	\$2,500,000
Total		\$34,900,000			\$24,405,000

Source: Horrocks Engineers

However, new development is not responsible to pay for the entire \$24,405,000 attributable to the City. This amount must be reduced by the following factors:

- Reductions for existing deficiencies
- Pass-through volume
- Existing excess capacity
- Existing user share

Reduction for Existing Deficiencies
Horrocks Engineers has calculated that there does not need to be any reduction for existing deficiencies.

TABLE 9: EXISTING DEFICIENCY COST REDUCTION CALCULATION

Project	Location	2028 Added Capacity	Existing Volume Over Capacity	Reduction for Existing Deficiencies
1	7th South and Pioneer Yellowstone (Juniper Sands Roundabout)	N/A	N/A	N/A
2	2000 North (Moody) / Yellowstone Highway	N/A	N/A	N/A
3	2nd East/Moody Road Intersection	15,000	0	0%
4	State Highway 33 Realignment on North end	9,700	0	0%
5	2nd South/2nd East Signal	N/A	N/A	N/A
6	East Parkway Corridor (Barney Dairy to 7th N)	11,500	0	0%
7	East Parkway Corridor (2nd W to 2nd E)	30,500	0	0%
8	Yellowstone Highway / Trejo Street	N/A	N/A	N/A
9	North Interchange Signal	N/A	N/A	N/A
10	Traffic Signal Synchronization-City Wide (Rexburg)	N/A	N/A	N/A
11	2nd East (Main Street to 3rd South)	15,000	0	0%
12	Main Street (US 20 to 12th West)	15,000	0	0%
13	University Boulevard (Yellowstone to 5th West)	16,800	0	0%
14	2nd East (4th North to 7th North)	13,500	0	0%
15	East Parkway Corridor (Barney Dairy to 7th S)	11,500	0	0%
16	5th West Extension	11,500	0	0%
17	Barney Dairy Road to 2nd North	26,500	0	0%

Project	Location	2028 Added Capacity	Existing Volume Over Capacity	Reduction for Existing Deficiencies
Source: Horrocks Engineers				

Pass-Through Traffic

An adjustment must also be made for pass-through traffic. Pass-through traffic does not have its origination or destination in Rexburg. New development cannot be charged for the increase in traffic due to development outside of the City. Rather, these additional costs must be shared by the entire community. Pass-through percentage is determined based on roadway functional classification with arterial roads being assigned a pass-through of 3% and collector roads assigned a pass-through of 1%. The 2028 added capacity is multiplied by the assigned pass-through percent resulting in a pass-through volume which new development in Rexburg is not responsible for. Pass-Through for intersections are based on the functional classification of the major roadway.

TABLE 10: PASS-THROUGH TRAFFIC COST REDUCTION CALCULATION

Project	Location	2028 Added Capacity	Pass-Through Volume	Pass-Through Percent	Reduction for Pass-Through
1*	7th South and Pioneer Yellowstone (Juniper Sands Roundabout)	N/A	N/A	N/A	N/A
2*	2000 North (Moody) / Yellowstone Highway	N/A	71	1%	1%
3	2nd East/Moody Road Intersection	15,000	585	3%	4%
4	State Highway 33 Realignment on North end	9,700	225	3%	3%
5*	2nd South/2nd East Signal	N/A	381	3%	3%
6	East Parkway Corridor (Barney Dairy to 7th N)	11,500	162	3%	2%
7	East Parkway Corridor (2nd W to 2nd E)	30,500	165	3%	1%
8*	Yellowstone Highway / Trejo Street	N/A	393	3%	3%
9*	North Interchange Signal	N/A	567	3%	3%
10	Traffic Signal Synchronization-City Wide (Rexburg)	N/A	N/A	N/A	N/A
11	2nd East (Main Street to 3rd South)	15,000	381	3%	3%
12	Main Street (US 20 to 12th West)	15,000	627	3%	5%
13	University Boulevard (Yellowstone to 5th West)	16,800	342	3%	3%
14	2nd East (4th North to 7th North)	13,500	756	3%	6%
15	East Parkway Corridor (Barney Dairy to 7th S)	11,500	27	3%	1%
16	5th West Extension	11,500	18	3%	1%
17	Barney Dairy Road to 2nd North	26,500	51	3%	1%

*Intersection improvement project pass-through reductions are based on major roadway pass-through percentages

Source: Horrocks Engineers

Excess Capacity Cost Reduction Calculation

The projects built will have capacity to serve new development beyond the next 8-10 years. This excess capacity cannot be included in the impact fees charged to new development. This cost reduction is made in the table below.

TABLE 11: EXCESS CAPACITY COST REDUCTION CALCULATION

Project	Location	Future Capacity	Added Capacity	2028 Traffic Volume	2028 Excess Capacity	Cost Reduction %
1	7th South and Pioneer Yellowstone (Juniper Sands Roundabout)	N/A	N/A	N/A	N/A	N/A
2	2000 North (Moody) / Yellowstone Highway	N/A	N/A	N/A	N/A	N/A
3	2nd East/Moody Road Intersection	26,500	15,000	19,500	7,000	27%
4	State Highway 33 Realignment on North end	9,700	9,700	7,500	2,200	23%
5	2nd South/2nd East Signal	N/A	N/A	N/A	N/A	N/A

Project	Location	Future Capacity	Added Capacity	2028 Traffic Volume	2028 Excess Capacity	Cost Reduction %
6	East Parkway Corridor (Barney Dairy to 7th N)	11,500	11,500	5,400	6,100	54%
7	East Parkway Corridor (2nd W to 2nd E)	30,500	30,500	5,500	25,000	82%
8	Yellowstone Highway / Trejo Street	N/A	N/A	N/A	N/A	N/A
9	North Interchange Signal	N/A	N/A	N/A	N/A	N/A
10	Traffic Signal Synchronization-City Wide (Rexburg)	N/A	N/A	N/A	N/A	N/A
11	2nd East (Main Street to 3rd South)	26,500	15,000	12,700	13,800	53%
12	Main Street (US 20 to 12th West)	26,500	15,000	20,900	5,600	22%
13	University Boulevard (Yellowstone to 5th West)	26,500	16,800	11,400	15,100	57%
14	2nd East (4th North to 7th North)	40,000	13,500	25,200	14,800	37%
15	East Parkway Corridor (Barney Dairy to 7th S)	11,500	11,500	900	10,600	93%
16	5th West Extension	11,500	11,500	600	10,900	95%
17	Barney Dairy Road to 2nd North	26,500	26,500	1,700	24,800	94%

Source: Horrocks Engineers

Existing User Share Cost Reduction Calculation

There will also be some use of these new facilities by existing development. Again, new development is not responsible for the existing user share of costs. The existing user percentages assigned were dependent on project location and predicted trip distributions. The existing user volumes are calculated by multiplying the assigned existing user percent by the added capacity. These reductions are summarized in the table below.

TABLE 12: EXISTING USER SHARE COST REDUCTION CALCULATION

Project	Description	Added Capacity	Existing User Volume	Existing User %
1	7th South and Pioneer Yellowstone (Juniper Sands Roundabout)	N/A	N/A	N/A
2	2000 North (Moody) / Yellowstone Highway	N/A	N/A	N/A
3	2nd East/Moody Road Intersection	15,000	300	2%
4	State Highway 33 Realignment on North end	9,700	97	1%
5	2nd South/2nd East Signal	N/A	N/A	N/A
6	East Parkway Corridor (Barney Dairy to 7th N)	11,500	115	1%
7	East Parkway Corridor (2nd W to 2nd E)	30,500	305	1%
8	Yellowstone Highway / Trejo Street	N/A	N/A	N/A
9	North Interchange Signal	N/A	N/A	N/A
10	Traffic Signal Synchronization-City Wide (Rexburg)	N/A	N/A	N/A
11	2nd East (Main Street to 3rd South)	15,000	300	2%
12	Main Street (US 20 to 12th West)	15,000	300	2%
13	University Boulevard (Yellowstone to 5th West)	16,800	336	2%
14	2nd East (4th North to 7th North)	13,500	270	2%
15	East Parkway Corridor (Barney Dairy to 7th S)	11,500	115	1%
16	5th West Extension	11,500	115	1%
17	Barney Dairy Road to 2nd North	26,500	265	1%

Source: Horrocks Engineers

Summary of Cost Reduction Calculations

The following table summarizes the cost reductions for existing user share,⁶ reduction for pass-through traffic, and reduction for excess capacity.

TABLE 13: SUMMARY OF COST REDUCTION CALCULATIONS

Description	Reduction for Existing User Share	Reduction for Pass-Through	Reduction for Excess Capacity	Impact Fee Eligible Proportion
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⁶ The existing user share reduction has been combined with the existing deficiency reduction in this table.

	Description	Reduction for Existing User Share	Reduction for Pass-Through	Reduction for Excess Capacity	Impact Fee Eligible Proportion
1*	7th South and Pioneer Yellowstone (Juniper Sands Roundabout)	N/A	0%	N/A	N/A
2*	2000 North (Moody) / Yellowstone Highway	N/A	1%	N/A	99%
3	2nd East/Moody Road Intersection	2%	4%	27%	67%
4	State Highway 33 Realignment on North end	1%	3%	23%	73%
5*	2nd South/2nd East Signal	N/A	3%	N/A	97%
6	East Parkway Corridor (Barney Dairy to 7th N)	1%	2%	54%	43%
7	East Parkway Corridor (2nd W to 2nd E)	1%	1%	82%	16%
8*	Yellowstone Highway / Trejo Street	N/A	3%	N/A	97%
9*	North Interchange Signal	N/A	3%	N/A	97%
10	Traffic Signal Synchronization-City Wide (Rexburg)	N/A	3%	N/A	100%
11	2nd East (Main Street to 3rd South)	2%	3%	53%	42%
12	Main Street (US 20 to 12th West)	2%	5%	22%	71%
13	University Boulevard (Yellowstone to 5th West)	2%	3%	57%	38%
14	2nd East (4th North to 7th North)	2%	6%	37%	55%
15	East Parkway Corridor (Barney Dairy to 7th S)	1%	1%	93%	5%
16	5th West Extension	1%	1%	95%	3%
17	Barney Dairy Road to 2nd North	1%	1%	94%	4%
*Intersection improvement project reductions are based solely on pass-through. Source: Horrocks Engineers					

Using the above cost reduction percentages, the total cost attributable to growth is \$7,250,000.

TABLE 14: COST ATTRIBUTABLE TO GROWTH

	Description	Total Price	Rexburg City Total	Impact Fee Eligible Proportion	Cost Attributable to Growth
1	7th South and Pioneer Yellowstone (Juniper Sands Roundabout)	\$1,500,000	\$0	0%	\$0
2	2000 North (Moody) / Yellowstone Highway	\$1,200,000	\$200,000	99%	\$198,000
3	2nd East/Moody Road Intersection	\$200,000	\$80,000	67%	\$54,000
4	State Highway 33 Realignment on North end	\$4,000,000	\$3,000,000	73%	\$2,190,000
5	2nd South/2nd East Signal	\$375,000	\$375,000	97%	\$364,000
6	East Parkway Corridor (Barney Dairy to 7th N)	\$6,000,000	\$4,000,000	43%	\$1,720,000
7	East Parkway Corridor (2nd W to 2nd E)	\$2,350,000	\$350,000	16%	\$56,000
8	Yellowstone Highway / Trejo Street	\$500,000	\$500,000	97%	\$485,000
9	North Interchange Signal	\$700,000	\$350,000	97%	\$340,000
10	Traffic Signal Synchronization-City Wide (Rexburg)	\$500,000	\$250,000	100%	\$250,000
11	2nd East (Main Street to 3rd South)	\$1,125,000	\$1,125,000	42%	\$473,000
12	Main Street (US 20 to 12th West)	\$750,000	\$375,000	71%	\$266,000
13	University Boulevard (Yellowstone to 5th West)	\$1,200,000	\$300,000	38%	\$114,000
14	2nd East (4th North to 7th North)	\$1,000,000	\$500,000	55%	\$275,000
15	East Parkway Corridor (Barney Dairy to 7th S)	\$2,500,000	\$2,500,000	5%	\$125,000
16	5th West Extension	\$8,000,000	\$8,000,000	3%	\$240,000
17	Barney Dairy Road to 2nd North	\$3,000,000	\$2,500,000	4%	\$100,000
	TOTAL	\$34,900,000	\$24,405,000		\$7,250,000

Description	Total Price	Rexburg City Total	Impact Fee Eligible Proportion	Cost Attributable to Growth
Source: Horrocks Engineers				

Service Units Required by New Development

Idaho Statute 67-8208(1)(g) – 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 total cost required by new development is \$7,250,000. The total number of PM peak hour trips forecast is as follows:

TABLE 15: PM PEAK HOUR TRIP GROWTH

Description	PM Peak Hour Trips
2018 PM Peak Hour Trips	19,200
2028 PM Peak Hour Trips	24,500
Growth in PM Peak Hour Trips, 2018-2028	5,300
Source: Horrocks Engineers	

20-Year Projection of Service Units Required by New Development

Idaho Statute 67-8208(1)(h) – 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 following table shows how capacity will be consumed by new development over the next 20 years.

TABLE 16: FUTURE CAPACITY

Project	Location	2028 Traffic Volume	2038 Traffic Volume	Current Usage of 2028 Capacity	Projected Usage of 2028 Capacity	Projected Usage of 2038 Capacity
1*	7th South and Pioneer Yellowstone (Juniper Sands Roundabout)	10,000	10,700	0%	38%	40%
2*	2000 North (Moody) / Yellowstone Highway	7,100	7,800	17%	27%	29%
3	2nd East/Moody Road Intersection	19,500	22,900	5%	74%	86%
4	State Highway 33 Realignment on North end	7,500	8,500	0%	77%	88%
5*	2nd South/2nd East Signal	12,700	13,900	38%	48%	52%
6	East Parkway Corridor (Barney Dairy to 7th N)	5,400	9,200	0%	47%	80%
7	East Parkway Corridor (2nd W to 2nd E)	5,500	9,300	0%	18%	30%
8*	Yellowstone Highway / Trejo Street	13,100	14,500	30%	43%	48%
9*	North Interchange Signal	18,900	21,800	0%	62%	71%
10	Traffic Signal Synchronization-City Wide (Rexburg)	NA	NA	NA	NA	NA
11	2nd East (Main Street to 3rd South)	12,700	13,200	38%	48%	50%
12	Main Street (US 20 to 12th West)	20,900	25,800	40%	79%	97%
13	University Boulevard (Yellowstone to 5th West)	11,400	12,000	22%	43%	45%
14	2nd East (4th North to 7th North)	25,200	33,100	52%	63%	83%
15	East Parkway Corridor (Barney Dairy to 7th S)	900	5,000	0%	8%	43%
16	5th West Extension	600	2,000	0%	5%	17%
17	Barney Dairy Road to 2nd North	1,700	3,000	0%	6%	26%
*Intersection improvement project capacities and volumes reflect major roadway values.						
Source: Horrocks Engineers						

Funding Sources for System Improvements

Idaho Statute 67-8208(1)(i) – Identification of all sources and levels of funding available to the governmental entity for the financing of the system improvements.

Potential funding sources include grants, donations, general fund, impact fees and revenue allocation funds.

Joint Development of Public Facilities

Idaho Statute 67-8208(1)(j) – If the proposed system improvements include the improvement of public facilities under the jurisdiction of the state of Idaho or another governmental entity, then an agreement between governmental entities shall specify the reasonable share of funding by each unit, provided the governmental entity authorized to impose development impact fees shall not assume more than its reasonable share of funding joint improvements, nor shall the agreement permit expenditure of development impact fees by a governmental entity which is not authorized to impose development impact fees unless such expenditure is pursuant to a developer agreement under section 67-8214, Idaho Code;

Total anticipated funding by other governmental sources is shown in the following table:

TABLE 17: TRANSPORTATION FUNDING SOURCES BY PROJECT

Project	Location	Total Price	Funding Source	Rexburg City %	Rexburg City Total
1	7th South and Pioneer Yellowstone (Juniper Sands Roundabout)	\$1,500,000	Urban Renewal	0%	\$0
2	2000 North (Moody) / Yellowstone Highway	\$1,200,000	Rexburg/ITD	17%	\$200,000
3	2nd East/Moody Road Intersection	\$200,000	Rexburg/Urban Renewal	40%	\$80,000
4	State Highway 33 Realignment on North end	\$4,000,000	Rexburg/County	75%	\$3,000,000
5	2nd South/2nd East Signal	\$375,000	Rexburg	100%	\$375,000
6	East Parkway Corridor (Barney Dairy to 7th N)	\$6,000,000	Rexburg/Urban Renewal	67%	\$4,000,000
7	East Parkway Corridor (2nd W to 2nd E)	\$2,350,000	Rexburg/Urban Renewal	15%	\$350,000
8	Yellowstone Highway / Trejo Street	\$500,000	Rexburg	100%	\$500,000
9	North Interchange Signal	\$700,000	Rexburg/ITD	50%	\$350,000
10	Traffic Signal Synchronization-City Wide (Rexburg)	\$500,000	Rexburg/ITD	50%	\$250,000
11	2nd East (Main Street to 3rd South)	\$1,125,000	Rexburg	100%	\$1,125,000
12	Main Street (US 20 to 12th West)	\$750,000	Rexburg/ITD	50%	\$375,000
13	University Boulevard (Yellowstone to 5th West)	\$1,200,000	Rexburg/Urban Renewal	25%	\$300,000
14	2nd East (4th North to 7th North)	\$1,000,000	Rexburg/ITD	50%	\$500,000
15	East Parkway Corridor (Barney Dairy to 7th S)	\$2,500,000	Rexburg	100%	\$2,500,000
16	5th West Extension	\$8,000,000	Rexburg	100%	\$8,000,000
17	Barney Dairy Road to 2nd North	\$3,000,000	Rexburg/Urban Renewal	83%	\$2,500,000
Total		\$34,900,000			\$24,405,000

Source: Horrocks Engineers

Schedule

Idaho Statute 67-8208(1)(k) – A schedule setting forth estimated dates for commencing and completing construction of all improvements identified in the capital improvements plan.

The City will spend all impact fees collected within the 8-year timeframe required by Idaho law. These funds will be spent for transportation facilities described in this report.

Impact Fee Proportionate Share Analysis

The Proportionate Share Analysis follows the outline provided in Idaho Statute 67-8207 (2).

Cost of Existing System Improvements

Idaho Statute 67-8207(2)(a) – The cost of existing system improvements within the service area or areas;

The City has not identified any excess capacity that new development needs to buy into in its existing roadway facilities.

Financing of Existing System Improvements

Idaho Statute 67-8207(2)(b) – The means by which existing system improvements have been financed;

There is no debt outstanding on any transportation system improvements. Therefore, no credits need to be made for outstanding debt.

New Development Contributions to System Improvements Other than Impact Fees

Idaho Statute 67-8207(2)(c) – The extent to which the new 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.

The City does not intend to bond for future transportation improvements; therefore, no double payments will occur by new development. The City may choose, at its discretion, to accept donations of roadway improvements from developers. In this case, the impact fee should be offset by the donations.

Financing of Existing System Improvements in the Past

Idaho Statute 67-8207(2)(d) – The extent to which the new development is required to contribute to the cost of existing system improvements in the future.

The City has no existing, outstanding bonds or leases for transportation facilities. Therefore, new development will not be required to pay for existing facilities.

Credits for System Improvements

Idaho Statute 67-8207(2)(e) – The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area or areas;

If new development is required to provide oversize system improvements that will benefit other properties in the service area, then reimbursement agreements or credits must be made at that time.

Extraordinary Costs

Idaho Statute 67-8207(2)(f) – Extraordinary costs, if any, incurred in serving the new development;

Not applicable.

Time and Price Differential in Fees Charged

Idaho Statute 67-8207(2)(g) – The time and price differential inherent in a fair comparison of fees paid at different times;

The City anticipates updating its CIP and Impact Fee Proportionate Share Analysis every few years. At these times, the City will update the costs associated with purchasing land and making transportation improvements.

Other Funding Sources

Idaho Statute 67-8207(2)(h) - 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.

User Charges. User charges are most often charged in connection with the operation and maintenance of facilities. It is not anticipated that toll roads would be implemented for the construction of roadway capital facilities.

General Tax Levies. While general tax levies may be used to fund transportation facilities, impact fees are intended to be used to maintain existing service levels through acquisition of the facilities needed due to new growth and development. General tax levies are anticipated to be used for road maintenance and funding any facilities that would raise service levels.

Intergovernmental Transfers. The City can borrow money from other City funds in order to construct transportation facilities and then later repay those funds as impact fee revenues are collected. At this time the City has no plans to use intergovernmental transfers.

Special Taxation. The City does not intend to issue debt or impose special taxes to fund transportation improvements.

Donations and/or Grants. The City may receive donations or grants from public or private entities to offset some of the costs for constructing roads.

Urban Renewal. The City may choose to use urban renewal funds for transportation infrastructure.

Proportionate Share Calculation

There are three main cost components in the calculation of impact fees:

- New construction of transportation facilities;
- Consultant costs; and
- Credits

Capital Costs of Transportation Improvements

Capital costs are calculated by taking the new improvements cost of \$7,250,000 and dividing by the projected growth in PM peak hour trips through 2028 as shown previously in Table 15. This results in a cost of \$1,367.92 per PM peak hour trip.

TABLE 18: CAPITAL COST PROPORTIONATE SHARE ANALYSIS

Description	Amount
Total Eligible Costs for Rexburg	\$7,250,000
Growth in PM Peak Hour Trips, 2018-2028	5,300
Cost per PM Peak Hour Trip	\$1,367.92

Consultant Costs

The cost of preparing this analysis, as well as the costs incurred by Horrocks Engineers in preparing the Transportation Study, can also be included in the calculation of impact fees. The cost of \$35,000 is divided among the projected PM peak hour trip growth of 5,300 trips by 2028.

TABLE 19: PROPORTIONATE SHARE CALCULATION – CONSULTANT COSTS

Consultant Costs	Amount
Transportation Consultant Costs	\$35,000
PM Peak Hour Trip Growth, 2018-2028	5,300
Cost per PM Peak Hour Trip	\$6.60

Credits

Credits are made for the existing fund balance in the transportation impact fee account. The existing funds can be used to offset the capital costs needed for future development and thus reduce the cost to new development.

TABLE 20: PROPORTIONATE SHARE CALCULATION – CREDIT FOR TRANSPORTATION IMPACT FEE FUND BALANCE

Credits for Fund Balance	Amount
Transportation Impact Fee Fund Balance	\$1,423,579*
Growth in PM Peak Hour Trips, 2018-2028	5,300
Credit for Impact Fee Fund Balance	(\$268.60)
*Impact fee fund balance as of 9/30/18 provided by the City of Rexburg	

No other credits are necessary for outstanding bonds, debt obligations, leases or other factors.

Summary of Proportionate Share Analysis
Total costs per PM peak hour trip are summarized as follows:

TABLE 21: TRANSPORTATION IMPACT FEE SUMMARY – PER PM PEAK HOUR TRIP

Capital Costs	\$1,367.92
Consultant Costs	\$6.60
Credit for Impact Fee Fund Balance	(\$268.60)
Cost per PM Peak Hour Trip	\$1,105.92

The cost per PM peak hour trip is multiplied by the ITE trip rate that is adjusted for the following factors:
1) model differences regarding trip ends; and 2) reduction for pass-by trips.

The ITE trip rate is reduced by 50 percent to account for trip ends, which is a difference in the model used by the engineers in the IFFP and the Institute of Transportation Engineers (ITE). These standards have been further reduced to adjust for pass-by trips.

The City may choose to combine many of the categories listed by ITE to avoid large differences in fees charged to developments of different types. The following table shows groupings commonly used by cities and the maximum fee that may be charged for these categories.

TABLE 22: MAXIMUM TRANSPORTATION IMPACT FEES

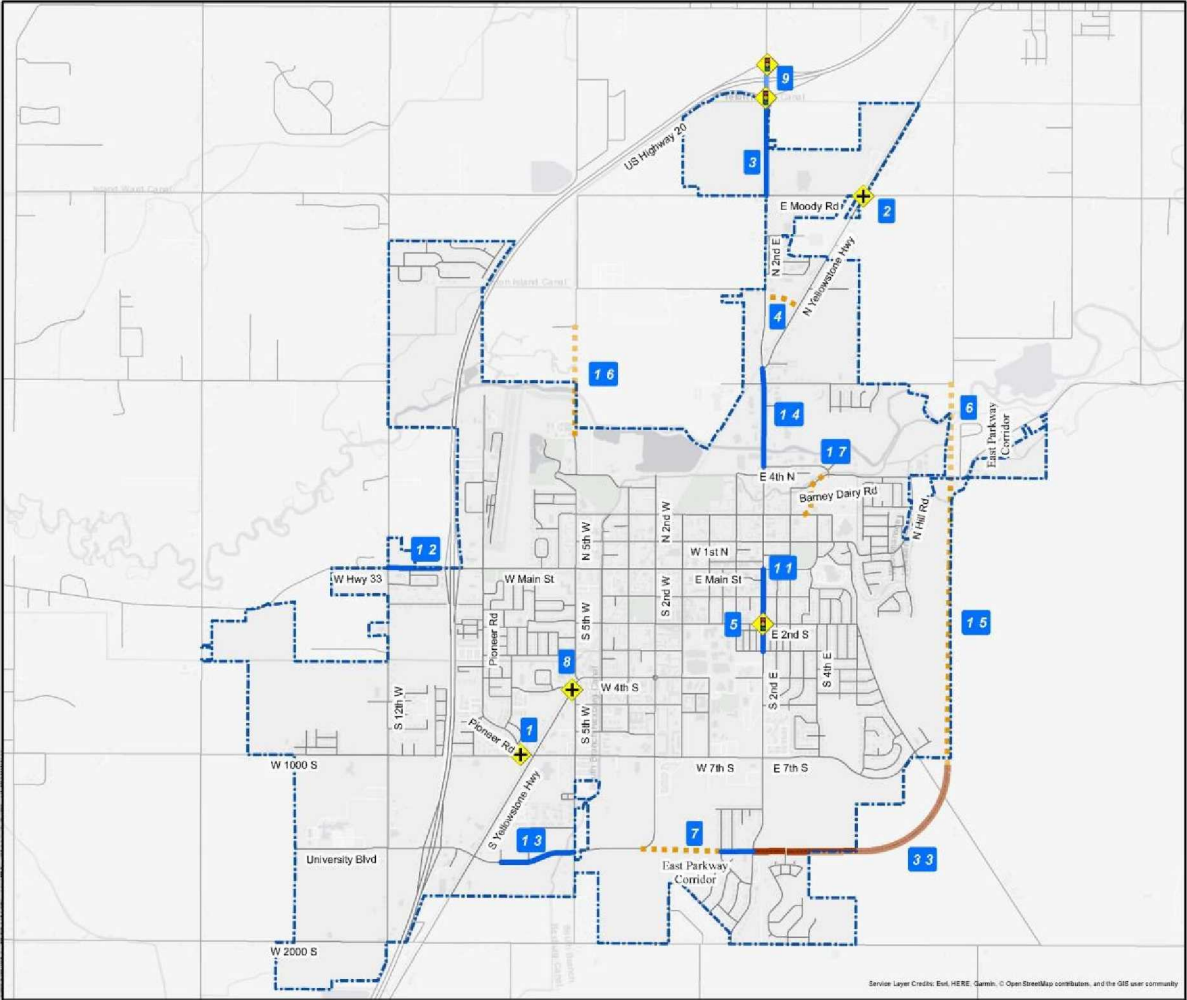
ITE Code	ITE Land Use	Unit	Trip Rate	Impact Fee per Unit
21	Commercial Airport	Employees	5.14	\$5,684.47
130	Industrial Park 130	1000 Sq. Feet Gross Floor Area	0.20	\$221.19
140	General Manufacturing	1000 Sq. Feet Gross Floor Area	0.34	\$370.49
151	Mini-Warehouse	1000 Sq. Feet Gross Floor Area	0.09	\$94.00
210	Single-Family Detached Housing	Dwelling Unit	0.50	\$547.43
220	Multi-Family / (Low-Rise 1-2 Levels) – Community Housing	Dwelling Unit	0.28	\$309.66
221	Multi-Family (Mid-Rise 3-10 Levels) – Community Housing	Dwelling Unit	0.22	\$243.30
222	Multi-Family (High-Rise >10 Levels) – Community Housing	Dwelling Unit	0.18	\$199.07
225	Off-Campus Apartment (Adjacent to Campus)*	Resident	0.14	\$154.83
225	Off-Campus Apartment (Over 1/2 mile from Campus)*	Resident	0.16	\$171.42
240	Mobile Home / RV Park	Occupied Dwelling Unit	0.30	\$326.25
254	Assisted Living Center	Bed	0.13	\$143.77
310	Hotel	Room	0.30	\$331.78
416	Campground/Recreational Vehicle Park	Acres	0.49	\$541.90
444	Movie Theater < 10 Screens	1000 Sq. Feet Gross Floor Area	3.09	\$3,411.79
445	Movie Theater > 10 Screens	1000 Sq. Feet Gross Floor Area	2.46	\$2,715.05
492	Health/Fitness Club	1000 Sq. Feet Gross Floor Area	1.73	\$1,907.73
520	Elementary School	1000 Sq. Feet Gross Floor Area	0.69	\$757.56
522	Middle School / Junior High School	1000 Sq. Feet Gross Floor Area	0.60	\$658.03
530	High School	1000 Sq. Feet Gross Floor Area	0.49	\$536.38
534	Private School (K-8)	Students	0.13	\$143.77
550	University/College	1000 Sq. Feet Gross Floor Area	0.59	\$646.97
560	Church	1000 Sq. Feet Gross Floor Area	0.25	\$270.95
565	Day Care Center	1000 Sq. Feet Gross Floor Area	5.56	\$6,148.96
590	Library	1000 Sq. Feet Gross Floor Area	4.08	\$4,512.19
610	Hospital	1000 Sq. Feet Gross Floor Area	0.49	\$536.38
710	General Office Building	1000 Sq. Feet Gross Floor Area	0.58	\$635.91
720	Medical-Dental Office Building	1000 Sq. Feet Gross Floor Area	1.73	\$1,913.26
730	Government Office Building	1000 Sq. Ft. Gross Floor Area	0.86	\$945.57

ITE Code	ITE Land Use	Unit	Trip Rate	Impact Fee per Unit
770	Business Park	1000 Sq. Feet Gross Floor Area	0.21	\$232.24
812	Building Material and Lumber Store	1000 Sq. Feet Gross Floor Area	1.03	\$1,139.11
816	Hardware/Paint Store	1000 Sq. Ft. Gross Floor Area	0.99	\$1,096.64
817	Nursery (Garden Center)	1000 Sq. Feet Gross Floor Area	3.47	\$3,837.57
820	Shopping Center / Strip Mall	1000 Sq. Feet Gross Leasable Area	1.26	\$1,390.48
841	Automobile Sales	1000 Sq. Feet Gross Floor Area	1.88	\$2,073.62
848	Tire Store	1000 Sq. Feet Gross Floor Area	1.43	\$1,584.57
850	Supermarket	1000 Sq. Feet Gross Floor Area	2.96	\$3,270.01
851	Convenience Market	1000 Sq. Feet Gross Floor Area	9.58	\$10,590.87
880	Pharmacy/Drugstore without Drive-Thru Window	1000 Sq. Ft. Gross Floor Area	2.00	\$2,211.69
881	Pharmacy/Drugstore with Drive-Thru Window	1000 Sq. Ft. Gross Floor Area	2.62	\$2,901.90
890	Furniture Store	1000 Sq. Ft. Gross Floor Area	0.12	\$135.14
911	Walk-In Bank	1000 Sq. Ft. Gross Floor Area	6.07	\$6,707.46
912	Drive-in Bank	1000 Sq. Feet Gross Floor Area	5.42	\$5,993.30
918	Hair Salon	1000 Sq. Feet Gross Floor Area	0.73	\$801.80
932	Restaurant, Sit-Down (High Turnover)	1000 Sq. Feet Gross Floor Area	2.74	\$3,025.38
933	Fast Food without Drive-Through Window	1000 Sq. Feet Gross Floor Area	8.08	\$8,932.47
934	Restaurant with Drive Through Window	1000 Sq. Feet Gross Floor Area	8.17	\$9,032.67
942	Auto Care Center	1000 Sq. Feet Gross Leasable Area	1.56	\$1,719.72
944	Gasoline/Service Station	Fueling Position	4.07	\$4,499.69
945	Gasoline/Service Station with Convenience Store	1000 Sq. Feet Gross Leasable Area	19.44	\$21,495.93
947	Self Service Car Wash	Wash Stall	2.77	\$3,063.42
948	Automated Car Wash	1000 Sq. Feet Gross Floor Area	7.10	\$7,852.09

*Dormitory housing would be included in this category and fees would be calculated on a per-bed basis. ITE does not have a separate category for dormitory housing.

If additional categories are desired, the City can use the ITE Trip Generation Manual, 10th ed., and multiply the total PM peak hour trips by 50 percent, by any reduction for pass-by trips, by the total cost per PM peak hour trip as shown in Table 22 above.

Appendix A – Existing System Improvements



Impact Fee Facilities Plan

CAPITAL FACILITIES PROJECTS

Legend

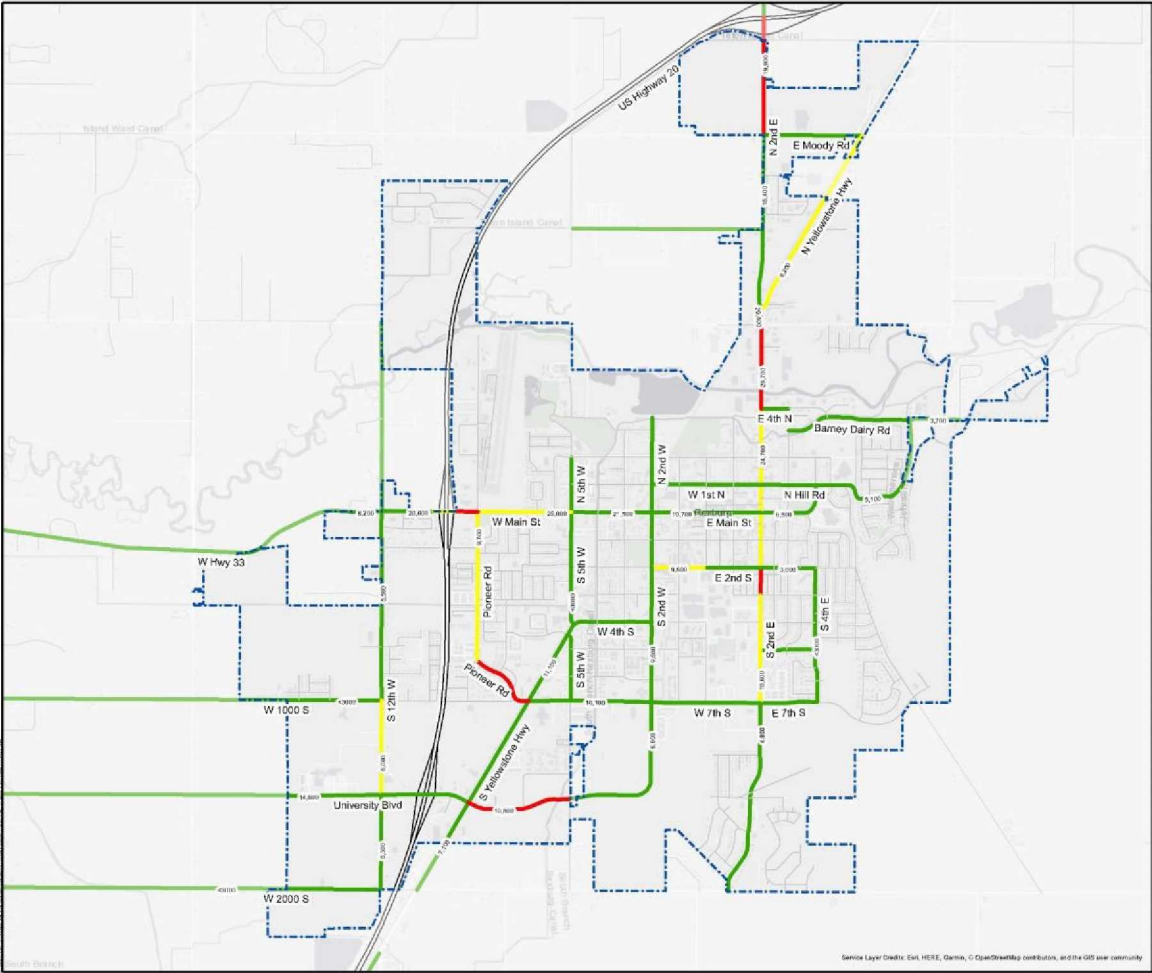
- Rexburg City Limits
- Intersection Improvement
- Signal
- New Roads
- Road Widening
- Corridor Preservation (ROW)
- Existing Roads



0 0.25 0.5 1 Miles

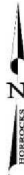


Appendix B – No-Build Scenario



Impact Fee Facilities
Plan
2028 No BUILD
LEVEL OF SERVICE

- Legend**
- Rexburg City Limits
 - Acceptable (LOS B or Better)
 - Acceptable (LOS C)
 - Unacceptable (LOS D or Worse)
 - Highway
 - Local Road



0 0.25 0.5 1
Miles

HORROCKS
ENGINEERS