
FINAL REPORT - AMENDED

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**City of Boise, Idaho
Impact Fee Study and
Capital Improvement Plans**

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Section I.

Introduction

This report regarding impact fees for the City of Boise, Idaho is organized into the following sections:

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

Background and Objectives

The City of Boise, Idaho (City) hired Galena Consulting to calculate impact fees for the City’s Police, Fire and Parks Departments.

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

Definition of Impact Fees

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

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

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

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

In addition, the Impact Fee Act requires the following:

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

How should fees be calculated? State law requires the City to implement the Capital Improvement Plan methodology to calculate impact fees. The City can implement fees of any amount not to exceed the fees as calculated by the CIP approach. This methodology requires the City to describe its service areas, forecast the land uses, densities and population that are expected to occur in those service areas over the 10-year CIP time horizon, and identify the capital improvements that will be needed to serve the forecasted growth at the planned levels of service, assuming the planned levels of service do not exceed the current levels of service.¹⁵ This list and cost of capital improvements constitutes the capital improvement element to be adopted as part of the City's individual Comprehensive Plan.¹⁶ Only those items identified as growth-related on the CIP are eligible to be funded by impact fees.

The City intending to adopt an impact fee must first prepare a capital improvements plan.¹⁷ To ensure that impact fees are adopted and spent for capital improvements in support of the community's needs and planning goals, the Impact Fee Act establishes a link between the authority to charge impact fees and certain planning requirements of Idaho's Local Land Use Planning Act (LLUPA). The local government must have adopted a comprehensive plan per LLUPA procedures, and that comprehensive plan must be updated to include a current capital improvement element.¹⁸ This study considers the planned capital improvements for the ten-year period from 2022 to the end of 2031 that will need to be adopted as an element the City's Comprehensive Plan.

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

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

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

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

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

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

- Allocation of costs is made using a service unit which is “a standard measure of consumption, use, generation or discharge attributable to an individual unit²² of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvement.”²³ In this study we use calls for service as the standard measure of consumption of police and fire services, and persons per dwelling unit as the standard measure of consumption of parks services.²⁴
- A second consideration involves refinement of cost allocations to different land-uses. According to Idaho Code, the CIP must include a “conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial.”²⁵ In this analysis, residential dwelling units are broken into five dwelling size ranges and persons per square foot, while non-residential square feet are categorized by Retail, Office and Industrial land uses.

Current Assets and Capital Improvement Plans

The CIP approach estimates future capital improvement investments required to serve growth over a fixed period of time. The Impact Fee Act calls for the CIP to “. . . project demand for system improvements required by new service units . . . over a reasonable period of time not to exceed 20 years.”²⁶ The impact fee study team recommends a 10-year time period based on the City’s best available capital planning data.

The types of costs eligible for inclusion in this calculation include any land purchases, construction of new facilities and expansion of existing facilities to serve growth over the next 10 years at planned and/or adopted service levels.²⁷ Equipment and vehicles with a useful life of 10 years or more are also impact fee eligible under the Impact Fee Act.²⁸ The total cost of improvements over the 10 years is referred to as the “CIP Value” throughout this report. The cost of this impact fee study is also impact fee eligible.

The forward-looking 10-year CIPs for Boise’s Police, Fire and Parks Departments each include some facilities that are only partially necessitated by growth (e.g., facility expansion). The study team met with the City to determine a defensible metric for including a portion of these facilities in the impact fee calculations. A general methodology used to determine this metric is discussed below. In some cases, a more specific metric was used to identify the growth-related portion of such improvements. In these cases, notations were made in the applicable section.

Fee Calculation

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

1. **Who is currently served by the City?** This includes the number of residents as well as residential and nonresidential land uses.
2. **What is the current level of service provided by the City?** Since an important purpose of impact fees is to help the City *achieve* its planned level of service²⁹, it is necessary to know the levels of service it is currently providing to the community.
3. **What current assets allow the City to provide this level of service?** This provides a current inventory of assets used by the City, such as facilities, land and equipment. In addition, each asset's replacement value was calculated and summed to determine the total value of the Police, Fire and Parks current assets.
4. **What future growth is expected in the City?** How many new residential households and nonresidential square footage will the City serve over the CIP period?
5. **What new infrastructure is required to serve future growth?** For example, how many new acres of parks will be needed by the City of Boise within the next ten years to continue the current level of service of the City as growth occurs?³⁰
6. **What impact fee is required to pay for the new infrastructure?** We calculated an apportionment of new infrastructure costs to future residential and nonresidential land-uses for the City. Then, using this distribution, the impact fees were determined.

Addressing these six questions, in order, provides the most effective and logical way to calculate impact fees for the City. In addition, these six steps satisfy and follow the regulations set forth earlier in this section.

Proportionate Share Analysis

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

Because there are different reasons why the City invests in capital projects, the study team conducted an analysis on all projects listed in each CIP and identified the percent of each item in each CIP that is attributable to growth:

Growth. To determine if a project is solely related to growth, we ask “Is this project designed to maintain the current level of service as growth occurs?” and “Would the City still need this capital project if it weren’t growing at all?” Growth projects are only necessary to maintain the City’s current level of service as growth occurs. It is thus appropriate to include 100 percent of their cost in the impact fee calculations.

Repair & Replacement. Some capital projects or purchases are related only to fixing or replacing existing capital items. The City would still need to fund these expenditures if it weren't growing at all. The replacement and repair of facilities, apparatus, vehicles and equipment have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.

Upgrade. Some capital projects are designed to upgrade the City's current level of service, such as the construction of additional administrative space for additional police officers needed to improve the current ratio of officers to 1,000 population. As impact fees can only be used to ensure the current level of service does not decline as growth occurs, it is not appropriate to include any of their cost in the impact fee calculations.

Mixed. Some projects on the CIPs are partially necessitated by growth, but also include an element of repair, replacement and/or upgrade. In this instance, a cost amount between 0 and 100 percent is determined and included in the fee calculations. Although the need for these projects is triggered by new development, they will also benefit existing residents.

It should be understood that growth is expected to pay only the portion of the cost of capital improvements that are growth-related. The City will need to plan to fund the pro rata share of these partially growth-related capital improvements with revenue sources other than impact fees within the time frame that impact fees must be spent. These values will be calculated and discussed in Section VI of this report.

Exhibits found in Sections III through V of this report detail all capital improvements planned for purchase over the next ten years by the City.

¹ See Section 67-8203(9), Idaho Code. "System improvements" are capital improvements (i.e., improvements with a useful life of 10 years or more) that, in addition to a long life, increase the service capacity of a public facility. Public facilities include: parks, open space and recreation areas, and related capital improvements; and public safety facilities, including law enforcement, fire, emergency medical and rescue facilities. See Sections 67-8203(3), (24) and (28), Idaho Code.

² See Section 67-8202, Idaho Code.

³ As explained further in this study, proportionality is the foundation of a defensible impact fee. To meet substantive due process requirements, an impact fee must provide a rational relationship (or nexus) between the impact fee assessed against new development and the actual need for additional capital improvements. An impact fee must substantially advance legitimate local government interests. This relationship must be of "rough proportionality." Adequate consideration of the factors outlined in Section 67-8207(2) ensure that rough proportionality is reached. See *Banbury Development Corp. v. South Jordan*, 631 P.2d 899 (1981); *Dollan v. City of Tigard*, 512 U.S. 374 (1994).

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

⁵ See Section 67-8210(4), Idaho Code.

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

⁷ See Section 67-8210(1), Idaho Code.

⁸ See Section 67-8205, Idaho Code.

⁹ See Section 67-8206(2), Idaho Code.

¹⁰ See Section 67-8208, Idaho Code.

¹¹ See Section 67-8207, Idaho Code.

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

¹³ See Section 67-8208, Idaho Code.

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

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

¹⁶ See Sections 67-8203(4) and 67-8208, Idaho Code.

¹⁷ See Section 67-8208, Idaho Code.

¹⁸ See Sections 67-8203(4) and 67-8208, Idaho Code.

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

²⁰ See Section 67-8207, Idaho Code.

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

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

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

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

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

²⁶ See Section 67-8208(1)(h).

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

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

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

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

Section II. Land Uses

As noted in Section I, it is necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage projected to be added from 2021 through 2031 for the City. These projections were based on current growth estimates from COMPASS, 2020 Census data, building permit history and recommendations from City Staff and members of the Development Impact Fee Advisory Committee.

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

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

	2021	2031	Net Growth	10-Year Growth Rate
Population	241,590	272,197	30,607	13%

Boise currently has approximately 241,590 persons residing within the existing City limits. Over the next ten years, we expect the City to grow by approximately 30,607 persons, or at an annual growth rate of approximately 1.3 percent.

The following Exhibit II-2 presents the current and future number of residential units and nonresidential square feet for the City.

Exhibit II-2. Current and Future Land Uses, Boise, Idaho

	2021	2031	Net Growth	Net Growth in Square Feet	Percent of Total Growth in Square Feet
Population	241,590	272,197	30,607		
Residential (dwelling units)	97,608	109,974	12,366	23,124,683	78%
<i>Single-Family</i>	77,110	84,283	7,172	17,930,904	61%
<i>Multi-Family</i>	20,498	25,691	5,194	5,193,779	17%
Nonresidential (square feet)	50,646,572	57,063,076	6,416,504	6,416,504	22%
<i>Retail</i>	10,786,057	12,152,562	1,366,505	1,366,505	5%
<i>Office</i>	17,728,055	19,974,054	2,245,999	2,245,999	8%
<i>Industrial</i>	22,132,460	24,936,461	2,804,001	2,804,001	9%
			Total Square Footage Growth =	29,541,187	100%

We expect the City to have 109,974 residential households and 57 million nonresidential square feet by 2031 based on existing growth rates. This equates to 12,366 additional residential units and 6.4 million nonresidential square feet over the next ten years. Seventy-eight percent of total growth by square foot is attributable to residential land uses, while the remaining twenty-two percent is attributable to nonresidential growth.

Of the additional 12,366 new residential units, 7,172 are anticipated to be single-family dwellings and 5,194 are anticipated to be multi-family dwelling units. This is consistent with a trend over the past ten years toward more multi-family developments. More important, however, is the estimated number of persons per square feet, and the proportionate share of the demand for future capital infrastructure by dwelling size. The following Exhibit II-3 identifies the estimated persons per dwelling size in square feet:

**Exhibit II-3.
Persons per Dwelling Unit by Square Foot, Boise, Idaho**

Dwelling Unit Size	≤ 700 sf	701-1400 sf	1401-2100 sf	2101-2800 sf	≥ 2801 sf
Persons per Dwelling Unit	0.93	1.85	2.78	3.71	4.81

Of the additional 6.4 million non-residential square feet anticipated over the next ten years, 1.4 million square feet are expected to be retail land uses, 2.2 million square feet are expected to be office land uses and 2.8 million square feet are expected to be industrial square feet.

In Section III - Section V we will utilize the data from Exhibits II-1, II-2 and II-3 to calculate the appropriate impact fees for the City.

Section III. Police Department

In this section, we calculate impact fees for the City of Boise Police Department following the six-question method outlined in Section I of this report.

1. Who is currently served by the City of Boise Police Department?

As shown in Exhibit II-2, the Police Department currently serves 97,608 residential units and approximately 50.6 million square feet of nonresidential land use found within Boise.

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

The Boise Police Department currently provides a level of service of 1.41 sworn officers per 1,000 Boise residents. This was calculated by dividing 341 current officers by the current population of 241,560/1,000. As the City grows, additional infrastructure and equipment will be needed to continue the Department's current level of service.

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

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

Exhibit III-1. Current Assets – Boise Police Department

Type of Capital Infrastructure	Square Feet	Acres	Replacement Value
Facilities			
Headquarters	64,558	8	\$ 43,073,446
Sub-station City Hall	760		\$ 190,000
Downtown Station	4,344	1	\$ 3,267,128
Shooting Range	10,560		\$ 4,000,000
Storage and Evidence Processing	8,347		leased
Narcotics Location	14,122		leased
FACES Office Space	2,000		leased
Report Writing on Vista	300		shared
Vehicles			
Mobile Command Unit			\$ 400,000
BearCat			\$ 300,000
Equipment			
Bomb Robot (2)			\$ 375,000
Bomb Equipment			\$ 87,320
Trunarc Analyzers (3)			\$ 66,000
Crime Lab Equipment			\$ 69,521
Cargo Trailers			\$ 66,000
Vehicle Radios			\$ 1,150,000
Mobile Radios			\$ 1,569,150
UAV Matrice			\$ 26,000
Narcs Xray Imager			\$ 43,000
Rifles			\$ 12,000
	104,991		\$ 54,694,565
Plus Impact Fee Fund Balance			\$ (778,757)
TOTAL CURRENT INVESTMENT			\$ 53,915,808

As shown above, the Police Department currently owns approximately \$53.9 million of eligible current assets. These assets are used to provide the Department's current level of service.

4. What future growth is expected in Boise?

As shown in Exhibit II-2, the City of Boise is expected to grow by 30,607 people, 12,366 additional residential units and 6.4 million square feet of nonresidential land use over the next ten years. The demand for law enforcement services from this amount of growth is best determined using calls for service data. The land use with the highest percentage of calls for police services would bear a larger “share” of the cost of the capital infrastructure needed to support future growth. As shown in Exhibit III-2 below, each land uses creates a different level of demand for service.

**Exhibit III-2.
Boise Police Department Calls for Service and Equivalent Dwelling Units (EDUs)**

Land Use	Unit of Measure	Existing Units	Average Annual CFS	Calls/Unit	Police EDUs/Unit	2021 Total EDUs		2031 Units	Police EDUs/Unit	2031 Total EDUs	Police Net EDU Increase
Total Residential Units	Dwelling Unit	97,608	9,727	0.10	1.00	97,608	53%	109,974	1.00	109,974	12,366
Non-Residential											
Industrial	1,000 sq. ft.	22,132	705	0.03	0.32	7,075	4%	24,936	0.32	7,971	896
Retail	1,000 sq. ft.	10,786	6,528	0.61	6.07	65,507	36%	12,153	6.07	73,806	8,299
Office	1,000 sq. ft.	17,728	1,251	0.07	0.71	12,553	7%	19,974	0.71	14,144	1,590
		<u>50,647</u>	<u>8,484</u>	<u>0.17</u>		<u>85,135</u>	<u>47%</u>	<u>57,063</u>		<u>95,921</u>	<u>10,786</u>

Note: The Police Department does not have data available to break out calls for service among single-family versus multi-family residential units, or by size of dwelling units.

Residential dwelling units and Industrial, Retail and Office development per 1,000 square feet were divided by the past three-year average number of annual calls for service to determine the proportional calls per unit (dwelling or 1,000 square feet of non-residential use). To be able to determine the proportional split between a dwelling unit and a non-residential square foot, the Industrial, Retail and Office land uses were converted to equivalent dwelling units (EDUs) and multiplied by the number of units of each land use in 2021. This determined that 53% of the demand for police services comes from residential uses, while 47% comes from non-residential uses. Moreover, this data also demonstrates that residential and retail land uses create the largest demand for police services.

This process was repeated for the projected number of dwelling units and Industrial, Retail and Office square feet in 2031 to determine the net EDU increase over the next ten years. This information will be used in the calculation of the impact fee.

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

The following Exhibit III-3 displays the capital improvements needed to support growth by the Boise Police Department over the next ten years.

**Exhibit III-3.
Boise Police Department CIP 2022-2031**

Type of Capital Infrastructure	Square Feet	CIP Value	Growth Portion	Amount to Include in Fees	Amount from Other Sources
Facilities					
Administration space for 43 growth-related officers	10,615	\$ 6,761,592	100%	\$ 6,761,592	\$ -
Administration space for 37 officers to increase level of service	9,135	\$ 5,819,226	0%	\$ -	\$ 5,819,226
Police Support Facilities for 2022-2031 Growth	1,600	\$ 370,000	100%	\$ 370,000	\$ -
Police Support Facilities for 2032-2041 Growth	1,600	\$ 370,000	0%	\$ -	\$ 370,000
Police Support Facilities Replacement	12,800	\$ 2,960,000	0%	\$ -	\$ 2,960,000
Equipment					
Mobile radios for 43 growth-related officers		\$ 213,849	100%	\$ 213,849	\$ -
Additional Mobile Command Unit for growth		\$ 400,000	100%	\$ 400,000	\$ -
	SUBTOTAL	\$ 16,494,667		\$ 7,345,441	\$ 9,149,226
Minus Current Impact Fee Fund Balance		\$ (778,757)		\$ (778,757)	\$ -
	TOTAL	\$ 17,273,424		\$ 8,124,198	\$ 9,149,226

As shown above, the total cost of the Boise Police Department’s Capital Improvement Plan from 2022-2031 is approximately \$17.3 million. \$8.1 million of this amount is directly related to supporting the 43 new officer positions and related support staff need to continue the current level of service of 1.41 officers per 1,000 residents. This includes administrative, evidence/records and fleet maintenance space; and mobile radios.

The remaining \$9.2 million includes the cost to provide administrative, evidence/records and fleet maintenance space for an additional 37 officers to be added to the Department over the next ten years (for a total of 80 additional officers, including growth-related and level of service increase), as well as \$370,000 in impact fee-eligible costs for the Police support facilities that will be collected between 2032-2041. The additional 37 officers will improve the level of service from 1.41 officers per 1,000 population to 1.55 officers per 1,000 population. This improvement in the level of service is not growth-related and therefore cannot be funded with impact fees. The Police Department will therefore have to use other sources of revenue including all of those listed in Idaho Code 67-8207(I)(iv)(2)(h).

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

The following Exhibit III-4 takes the projected future growth from Exhibit III-2 and the growth-related CIP from Exhibit III-3 to calculate impact fees for the Boise Police Department. As shown below, the \$8.1 million growth-related portion of the Police Department’s Capital Improvement Plan is multiplied by residential land uses’ demand for service (53%) and non-residential land uses’ demand for service (47%). These calculations are then divided by the additional growth in population (30,607 persons) to determine the per person impact fee for residential units (\$142 per person); the additional growth in Industrial land use EDUs (896) to determine the impact fee per 1,000 square feet of industrial development (\$112); the additional growth in Retail land use EDUs (8,299) to determine the impact fee per 1,000 square feet of retail development (\$2,131); and the additional growth in Office land use EDUs (1,590) to determine the impact fee per 1,000 square feet of office development (\$248).

**Exhibit III-4.
Boise Police Department Fee Calculation**

Impact Fee Calculation	
Amount to Include in Fee Calculation	\$8,124,198
Distribution of Future Calls for Service	
Residential	53%
Nonresidential	47%
Future Assets by Land Use	
Residential	\$ 4,339,360
Nonresidential	\$ 3,784,839
Future Growth	
Residential population increase	30,607
Industrial EDU Increase	896
Retail EDU Increase	8,299
Office EDU Increase	1,590
Impact Fee per Unit	
Residential (per person)	\$ 142
Industrial (per 1,000 sf)	\$ 112
Retail (per 1,000 sf)	\$ 2,131
Office (per 1,000 sf)	\$ 248

The per person cost for residential land use growth is then multiplied by the assumed number of people in each of five dwelling size ranges to determine the impact fee per dwelling unit by size. Exhibit III-5 identifies the final proposed residential and non-residential impact fee schedule.

**Exhibit III-5.
Boise Police Department Fee Calculation per Square Foot**

Police DRAFT Impact Fees						
Residential per Dwelling Unit by Size						
	Dwelling Size	≤ 700 sf	701-1400 sf	1401-2100 sf	2101-2800 sf	≥ 2801 sf
	Persons/Unit	0.93	1.85	2.78	3.71	4.81
	Cost Per Person					
Proposed	\$ 142	\$ 132	\$ 262	\$ 394	\$ 526	\$ 682
Current	\$ 107	\$ 67	\$ 175	\$ 265	\$ 303	\$ 321
Increase	\$ 35	\$ 65	\$ 87	\$ 129	\$ 223	\$ 361
Non-Residential per 1,000 sf						
		Industrial	Retail	Office		
Proposed	Cost per 1,000 sf	\$ 112	\$ 2,131	\$ 248		
Current		\$ 39	\$ 335	\$ 140		
Increase		\$ 73	\$ 1,796	\$ 108		

Section IV.

Fire Department

In this section, we calculate impact fees for the City of Boise Fire Department following the six-question method outlined in Section I of this report.

1. Who is currently served by the City of Boise Fire Department?

As shown in Exhibit II-2, the Fire Department currently serves 97,608 residential units and approximately 50.6 million square feet of nonresidential land use found within Boise.

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

The Boise Fire Department currently provides a level of service of 6 minutes and 2 seconds. As the City grows, additional infrastructure and equipment will be needed to continue the Department's current level of service.

3. What current assets allow the Boise Fire Department to provide this level of service?

The following Exhibit IV-1 displays the current assets of the Boise Fire Department.

Exhibit IV-1. Current Assets – Boise Fire Department

Type of Capital Infrastructure	Square Feet	Replacement Value
Facilities		
Fire Administration	20,768	\$ 10,384,000
Fire Inspection Offices	327	\$ 163,500
Fire Station #1	7,968	\$ 9,163,200
Fire Station #2	7,498	\$ 8,622,700
Fire Station #3	5,164	\$ 5,938,600
Fire Station #4	4,125	\$ 4,743,750
Fire Station #5	10,050	\$ 11,557,500
Fire Station #6	8,180	\$ 9,407,000
Fire Station #7	21,720	\$ 24,978,000
Fire Station #8	6,044	\$ 6,950,600
Fire Station #9	4,324	\$ 4,972,600
Fire Station #10	7,498	\$ 8,622,700
Fire Station #11	4,107	\$ 4,723,050
Fire Station #12	7,498	\$ 8,622,700
Fire Station #14	12,587	\$ 14,475,050
Fire Station #15	10,813	\$ 12,434,950
Fire Station #17	10,008	\$ 11,509,200
Logistics	4,000	\$ 2,800,000
Apparatus/Vehicles		
22 Pumpers		\$ 14,300,000
4 Ladder Trucks		\$ 5,600,000
3 Utility Trucks		\$ 2,250,000
10 Brush Trucks/Tenders		\$ 3,350,000
13 1-Ton Trucks		\$ 455,000
4 ARFF Trucks		\$ 200,000
38 Pickup/SUVs		\$ 1,710,000
1 Bus		\$ 50,000
2 Motorcycles		\$ 30,000
2 Watercraft		\$ 30,000
2 Trailers		\$ 40,000
1 Forklift		\$ 43,000
6 ATVs		\$ 150,000
1 Electric Vehicle		\$ 15,000
Equipment		
SCBA		\$ 1,877,000
	152,679	\$ 190,169,100
Plus Impact Fee Fund Balance		\$ 4,109,652
TOTAL CURRENT INVESTMENT		\$ 194,278,752

As shown above, the Fire Department currently owns approximately \$194.3 million of eligible current assets. These assets are used to provide the Department’s current level of service.

4. What future growth is expected in Boise?

As shown in Exhibit II-2, the City of Boise is expected to grow by 30,607 people, 12,366 additional residential units and 6.4 million square feet of nonresidential land use over the next ten years. The demand for fire and emergency medical services from this amount of growth is best determined using calls for service data. The land use with the highest percentage of calls for fire services would bear a larger “share” of the cost of the capital infrastructure needed to support future growth. As shown in Exhibit IV-2 below, each land uses creates a different level of demand for service.

**Exhibit IV-2.
Boise Fire Department Calls for Service and Equivalent Dwelling Units (EDUs)**

Land Use	Unit of Measure	Existing Units	Average Annual CFS	Calls/Unit	Fire EDUs/Unit	2021 Total EDUs		2031 Units	Fire EDUs/Unit	2031 Total EDUs	Fire Net EDU Increase
Total Residential Units	Dwelling Unit	97,608	14,045	0.14	1.00	97,608	80%	109,974	1.00	109,974	12,366
Non-Residential											
Industrial	1,000 sq. ft.	22,132	217	0.01	0.07	1,508	1.2%	24,936	0.07	1,699	191
Retail	1,000 sq. ft.	10,786	1,932	0.18	1.24	13,427	11.1%	12,153	1.24	15,128	1,701
Office	1,000 sq. ft.	17,728	1,267	0.07	0.50	8,805	7.3%	19,974	0.50	9,921	1,116
		50,647	3,416	0.07		23,740	20%	57,063		26,748	3,008

Note: The Fire Department does not have data available to break out calls for service among single-family versus multi-family residential units, or by size of dwelling units.

Residential dwelling units and Industrial, Retail and Office development per 1,000 square feet were divided by the past three-year average number of annual calls for service to determine the proportional calls per unit (dwelling or 1,000 square feet of non-residential use). To be able to determine the proportional split between a dwelling unit and a non-residential square foot, the Industrial, Retail and Office land uses were converted to equivalent dwelling units (EDUs) and multiplied by the number of units of each land use in 2021. This determined that 80% of the demand for fire services comes from residential uses, while 20% comes from non-residential uses. Moreover, this data also demonstrates that residential and retail land uses create the largest demand for fire services.

This process was repeated for the projected number of dwelling units and Industrial, Retail and Office square feet in 2031 to determine the net EDU increase over the next ten years. This information will be used in the calculation of the impact fee.

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

The following Exhibit IV-3 displays the capital improvements needed to support growth by the Boise Fire Department over the next ten years.

**Exhibit IV-3.
Boise Fire Department CIP 2022-2031**

Type of Capital Infrastructure	Square Feet	CIP Value	Growth Portion	Amount to Include in Fees	Amount from Other Sources
Facilities					
Northwest Station for growth	10,000	\$ 10,400,000	100%	\$ 10,400,000	\$ -
Southwest Station for growth	10,000	\$ 10,400,000	100%	\$ 10,400,000	\$ -
Apparatus/Vehicles					
Ladder Truck for SW		\$ 1,200,000	100%	\$ 1,200,000	\$ -
2 Engines for growth		\$ 1,560,000	100%	\$ 1,560,000	\$ -
2 inspector vehicles for growth		\$ 90,000	100%	\$ 90,000	\$ -
Quick Response Vehicle for Downtown Growth		\$ 200,000	100%	\$ 200,000	\$ -
Logistics Facility					
Fire Logistics Facilities for 2022-2031 Growth	1,628	\$ 962,500	100%	\$ 962,500	\$ -
Fire Logistics Facilities for 2032-2041 Growth	1,628	\$ 962,500	0%	\$ -	\$ 962,500
Fire Logistics Facility Replacement and Storage	13,244	\$ 3,575,000	0%	\$ -	\$ 3,575,000
	SUBTOTAL	\$ 29,350,000		\$ 24,812,500	\$ 4,537,500
Minus Current Impact Fee Fund Balance		\$ 4,109,652		\$ 4,109,652	\$ -
	TOTAL	\$ 25,240,348		\$ 20,702,848	\$ 4,537,500

As shown above, the total cost of the Boise Fire Department’s Capital Improvement Plan from 2022-2031 is approximately \$25.2 million. \$20.7 million of this amount is directly related to creating the capacity of the Department to maintain the current response time as growth occurs through the City. This includes stations, apparatus, vehicles and equipment as well as the growth-related portion of the logistics facility.

The remaining \$4.5 million is the cost to provide for the non-growth portion of the logistics facility and the portion of the facility that is needed for growth outside of the current ten-year planning period. While \$962,500 of this amount can be recovered by impact fees collected in 2031-2040, the Fire Department will have to use other sources of revenue including all of those listed in Idaho Code 67-8207(I)(iv)(2)(h) to “front” the \$962,500, as well as fund the \$3.6 million needed for the non-growth portion of the logistics facility.

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

The following Exhibit IV-4 takes the projected future growth from Exhibit IV-2 and the growth-related CIP from Exhibit IV-3 to calculate impact fees for the Boise Fire Department. As shown below, the \$20.7 million growth-related portion of the Fire Department’s Capital Improvement Plan is multiplied by residential land uses’ demand for service (80%) and non-residential land uses’ demand for service (20%). These calculations are then divided by the additional growth in population (30,607 persons) to determine the per person impact fee for residential units (\$544 per person); the additional growth in Industrial land use EDUs (191) to determine the impact fee per 1,000 square feet of industrial development (\$92); the additional growth in Retail land use EDUs (1,701) to determine the impact fee per 1,000 square feet of retail development (\$1,676); and the additional growth in Office land use EDUs (1,116) to determine the impact fee per 1,000 square feet of office development (\$669).

**Exhibit IV-4.
Boise Fire Department Fee Calculation**

Impact Fee Calculation	
Amount to Include in Fee Calculation	\$20,702,848
Distribution of Future Calls for Service	
Residential	80%
Nonresidential	20%
Future Assets by Land Use	
Residential	\$ 16,652,626
Nonresidential	\$ 4,050,222
Future Growth	
Residential population increase	30,607
Industrial EDU Increase	191
Retail EDU Increase	1,701
Office EDU Increase	1,116
Impact Fee per Unit	
Residential (per person)	\$ 544
Industrial (per 1,000 sf)	\$ 92
Retail (per 1,000 sf)	\$ 1,676
Office (per 1,000 sf)	\$ 669

The per person cost for residential land use growth is then multiplied by the assumed number of people in each of five dwelling size ranges to determine the impact fee per dwelling unit by size. Exhibit IV-5 identifies the final proposed residential and non-residential impact fee schedule.

**Exhibit IV-5.
Boise Fire Department Fee Calculation**

Fire DRAFT Impact Fees						
Residential per Dwelling Unit by Size						
	Dwelling Size	≤ 700 sf	701-1400 sf	1401-2100 sf	2101-2800 sf	≥ 2801 sf
	Persons/Unit	0.93	1.85	2.78	3.71	4.81
	Cost Per Person					
Proposed	\$ 544	\$ 506	\$ 1,007	\$ 1,513	\$ 2,019	\$ 2,617
Current	\$ 230	\$ 145	\$ 375	\$ 568	\$ 651	\$ 690
Increase	\$ 314	\$ 361	\$ 632	\$ 945	\$ 1,368	\$ 1,927
Non-Residential per 1,000 sf						
		Industrial	Retail	Office		
Proposed	Cost per 1,000 sf	\$ 92	\$ 1,676	\$ 669		
Current		\$ 39	\$ 267	\$ 346		
Increase		\$ 53	\$ 1,409	\$ 323		

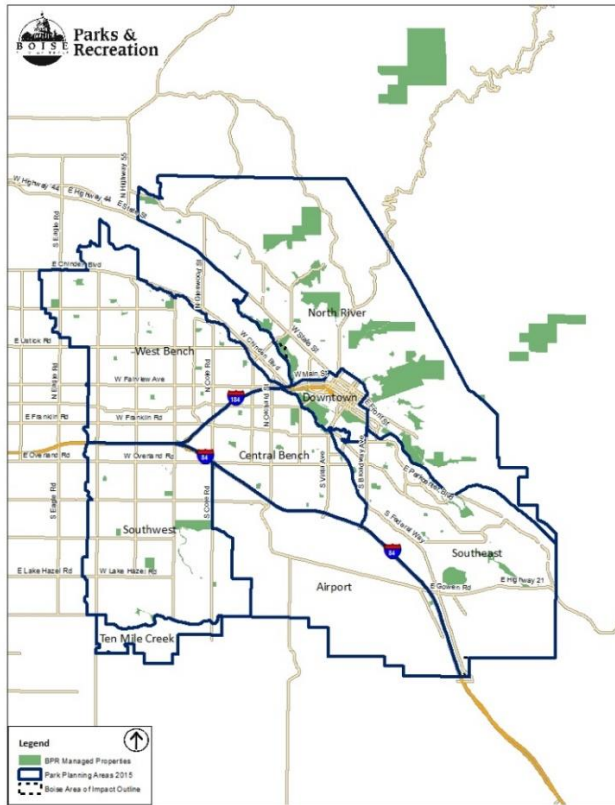
Section V. Parks Department

In this section, we calculate impact fees for the Boise Parks Department following the six-question method outlined in Section I of this report.

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

The Boise Parks Department has eight park planning areas – Airport, Central Bench, Downtown, North River, Southeast-Barber Valley, Southwest, Ten Mile Creek and West Boise. Exhibit V-1 shows the location of each of these planning areas:

Exhibit V-1. Parks Planning Areas – Boise Parks Department



The Parks Department currently serves 276,499 residents. 241,590 of these residents live within the City limits, with the remainder in the unincorporated area of Southwest Boise. These County residents are included in the current population, households and level of service calculations as growth in this area is currently being assessed parks impact fees and parks investments have been made in the Southwest planning area to benefit these County residents. County residents will not be included in the fee calculations going forward as no park improvements are planned outside of the City limits.

Exhibit V-2 identifies the current population and households among the eight planning areas and the regional service population as a whole.

**Exhibit V-2.
Current Population and Households by Park Planning Area**

	<u>2021</u> <u>population</u>	<u>2021</u> <u>households</u>
Airport	992	395
Central Bench	41,259	17,953
Downtown	9,735	4,321
North River	55,528	24,713
Southeast-Barber Valley	41,330	17,710
Southwest	48,080	16,850
Ten Mile Creek	374	111
West Bench	79,199	30,633
Regional	276,499	112,686

There are currently no park assets in the Airport or Ten Mile Creek park planning areas, and all park assets in the boundaries of the Downtown park planning area are considered regional assets. Therefore, in the remainder of this section we will only be considering population, level of service and growth in the remaining five park planning areas – Central Bench, North River, Southeast-Barber Valley, Southwest and West Bench – plus the regional assets as a whole.

2. What is the current level of service provided by the Boise Parks Department?

As shown in Exhibit V-3, below, Boise’s Parks Department currently provides a total level of service of 21.3 acres of developed parks per 1,000 population. As the City grows, additional infrastructure and equipment will be needed to continue the Department’s current level of service.

**Exhibit V-3.
Current Level of Service by Parks Planning Area**

	<u>2021 Acres</u>	<u>2021 pop</u>	<u>2021 LOS</u>
Central Bench	75	41,259	1.8
North River	194	55,528	3.5
Southeast-Barber	79	41,330	1.9
Southwest	27	48,080	0.6
West Bench	123	79,199	1.6
Regional	5,388	276,499	19.5
Total	5,887	276,499	21.3
			acres per 1,000

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

The following Exhibit V-4 displays the current assets of the Boise’s Parks Department by park or facility type. The park planning area for each asset is indicated in the exhibit.

Exhibit V-4.
Current Assets by Park and Facility Type

Type of Capital Infrastructure	Planning Area	Acres	Square Feet	Land Replacement Cost	GreenUp Replacement Cost	Amenity Replacement Cost	Total Replacement Cost
Mini-Parks (\$600,000 per acre replacement cost)							
Adalpe Park	NR	0.38	\$ 95,000	\$ 76,000	\$ 57,000	\$ 228,000	
Adams Elementary School Playground	NR	0.94	\$ 235,000	\$ 188,000	\$ 141,000	\$ 564,000	
Bowden Park	CB	2.67	\$ 667,500	\$ 534,000	\$ 400,500	\$ 1,602,000	
Capitol Park	NR	1.92	\$ 480,000	\$ 384,000	\$ 288,000	\$ 1,152,000	
CW Moore Park	NR	0.28	\$ 70,000	\$ 56,000	\$ 42,000	\$ 168,000	
Dewey Park	NR	0.67	\$ 167,500	\$ 134,000	\$ 100,500	\$ 402,000	
Fairview Park	NR	2.27	\$ 567,500	\$ 454,000	\$ 340,500	\$ 1,362,000	
Foothills East Park	NR	8.36	\$ 2,090,000	\$ 1,672,000	\$ 1,254,000	\$ 5,016,000	
Gordon S Bowen Park	NR	0.32	\$ 80,000	\$ 64,000	\$ 48,000	\$ 192,000	
Kristins Park	NR	0.04	\$ 10,000	\$ 8,000	\$ 6,000	\$ 24,000	
Kroeger Park	SE	0.79	\$ 197,500	\$ 158,000	\$ 118,500	\$ 474,000	
McAuley Park	NR	0.35	\$ 87,500	\$ 70,000	\$ 52,500	\$ 210,000	
Robert Noble Park	NR	0.65	\$ 162,500	\$ 130,000	\$ 97,500	\$ 390,000	
Nottingham Park	WB	2.15	\$ 537,500	\$ 430,000	\$ 322,500	\$ 1,290,000	
Owens Park	NR	0.65	\$ 162,500	\$ 130,000	\$ 97,500	\$ 390,000	
Shoreline Park	NR	1.57	\$ 392,500	\$ 314,000	\$ 235,500	\$ 942,000	
Skyline Park	WB	1.61	\$ 402,500	\$ 322,000	\$ 241,500	\$ 966,000	
West Moreland Park	WB	0.26	\$ 65,000	\$ 52,000	\$ 39,000	\$ 156,000	
	<i>subtotal</i>	25.88	\$ 6,470,000	\$ 5,176,000	\$ 3,882,000	\$ 15,528,000	
Neighborhood Parks							
Baggely Park	SE	7.49	\$ 1,872,500	\$ 1,498,000	\$ 1,123,500	\$ 4,494,000	
Boise Hills Park	NR	7.31	\$ 1,827,500	\$ 1,462,000	\$ 1,096,500	\$ 4,386,000	
Camel's Back Park	NR	10.97	\$ 2,742,500	\$ 2,194,000	\$ 1,645,500	\$ 6,582,000	
Castle Hills Park	NR	7.13	\$ 1,782,500	\$ 1,426,000	\$ 1,069,500	\$ 4,278,000	
Catalpa Park	NR	5.54	\$ 1,385,000	\$ 1,108,000	\$ 831,000	\$ 3,324,000	
Coomba Park	WB	3.41	\$ 852,500	\$ 682,000	\$ 511,500	\$ 2,046,000	
Cottonwood Park	WB	7.19	\$ 1,797,500	\$ 1,438,000	\$ 1,078,500	\$ 4,314,000	
Cypress Park	SE	7.28	\$ 1,820,000	\$ 1,456,000	\$ 1,092,000	\$ 4,368,000	
Demeyer Park	WB	12.84	\$ 3,210,000	\$ 2,568,000	\$ 1,926,000	\$ 7,704,000	
Elm Grove Park	NR	4.17	\$ 1,042,500	\$ 834,000	\$ 625,500	\$ 2,502,000	
Fairmont Park	WB	10.31	\$ 2,577,500	\$ 2,062,000	\$ 1,546,500	\$ 6,186,000	
Franklin Park	CB	3.04	\$ 760,000	\$ 608,000	\$ 456,000	\$ 1,824,000	
Golda Harris Park	NR	7.00	\$ 1,750,000	\$ 1,400,000	\$ 1,050,000	\$ 4,200,000	
Florence Park	WB	3.49	\$ 872,500	\$ 698,000	\$ 523,500	\$ 2,094,000	
Helen B Lowder Park	SE	5.00	\$ 1,250,000	\$ 1,000,000	\$ 750,000	\$ 3,000,000	
Hewett Park	WB	6.16	\$ 1,540,000	\$ 1,232,000	\$ 924,000	\$ 3,696,000	
Julion Park	WB	9.38	\$ 2,345,000	\$ 1,876,000	\$ 1,407,000	\$ 5,628,000	
Liberty Park	CB	9.04	\$ 2,260,000	\$ 1,808,000	\$ 1,356,000	\$ 5,424,000	
Magnolia Park site	NR	7.13	\$ 1,782,500	\$ 1,426,000	\$ 1,069,500	\$ 4,278,000	
Manitou Park	SE	9.12	\$ 2,280,000	\$ 1,824,000	\$ 1,368,000	\$ 5,472,000	
Memorial Park	NR	5.47	\$ 1,367,500	\$ 1,094,000	\$ 820,500	\$ 3,282,000	
Morris Hill Park	CB	7.94	\$ 1,985,000	\$ 1,588,000	\$ 1,191,000	\$ 4,764,000	
Mountain View Park	WB	8.68	\$ 2,170,000	\$ 1,736,000	\$ 1,302,000	\$ 5,208,000	
Owyhee Park	CB	5.00	\$ 1,250,000	\$ 1,000,000	\$ 750,000	\$ 3,000,000	
Peppermint Park	SW	7.00	\$ 1,750,000	\$ 1,400,000	\$ 1,050,000	\$ 4,200,000	
Phillippi Park	CB	8.81	\$ 2,202,500	\$ 1,762,000	\$ 1,321,500	\$ 5,286,000	
Pine Grove Park Site	WB	4.31	\$ 1,077,500	\$ 862,000	\$ 646,500	\$ 2,586,000	
Quarry View Park	NR	8.90	\$ 2,225,000	\$ 1,780,000	\$ 1,335,000	\$ 5,340,000	
Redwood Park	WB	6.76	\$ 1,690,000	\$ 1,352,000	\$ 1,014,000	\$ 4,056,000	
Riverside Park	NR	4.31	\$ 1,077,500	\$ 862,000	\$ 646,500	\$ 2,586,000	
Shoshone Park	CB	5.72	\$ 1,430,000	\$ 1,144,000	\$ 858,000	\$ 3,432,000	
Sterling/Mariposa Park	WB	8.08	\$ 2,020,000	\$ 1,616,000	\$ 1,212,000	\$ 4,848,000	
Stewart Gulch Park	NR	5.81	\$ 1,452,500	\$ 1,162,000	\$ 871,500	\$ 3,486,000	
Sunset Park	NR	10.12	\$ 2,530,000	\$ 2,024,000	\$ 1,518,000	\$ 6,072,000	
Sycamore Park	WB	7.18	\$ 1,795,000	\$ 1,436,000	\$ 1,077,000	\$ 4,308,000	
Terry Day Park	CB	7.14	\$ 1,785,000	\$ 1,428,000	\$ 1,071,000	\$ 4,284,000	
Williams Park	SE	7.85	\$ 1,962,500	\$ 1,570,000	\$ 1,177,500	\$ 4,710,000	
Willow Lane Park	NR	4.49	\$ 1,122,500	\$ 898,000	\$ 673,500	\$ 2,694,000	
	<i>subtotal</i>	266.57	\$ 66,642,500	\$ 53,314,000	\$ 39,985,500	\$ 159,942,000	

Exhibit V-4. Continued
Current Assets by Park and Facility Type

Type of Capital Infrastructure	Planning Area	Acres	Square Feet	Land Replacement Cost	GreenUp Replacement Cost	Amenity Replacement Cost	Total Replacement Cost
Community Parks							
Borah Park	CB	13.14		\$ 3,285,000	\$ 2,628,000	\$ 1,971,000	\$ 7,884,000
Bowler Park	SE	24.63		\$ 6,157,500	\$ 4,926,000	\$ 3,694,500	\$ 14,778,000
Cassia Park	CB	12.84		\$ 3,210,000	\$ 2,568,000	\$ 1,926,000	\$ 7,704,000
Fort Boise Park	NR	28.77		\$ 7,192,500	\$ 5,754,000	\$ 4,315,500	\$ 17,262,000
Hillside Park	NR	10.98		\$ 2,745,000	\$ 2,196,000	\$ 1,647,000	\$ 6,588,000
Hobble Creek Park	WB	19.95		\$ 4,987,500	\$ 3,990,000	\$ 2,992,500	\$ 11,970,000
Ivywild Park	SE	16.52		\$ 4,130,000	\$ 3,304,000	\$ 2,478,000	\$ 9,912,000
Molenaar Diamond Park	SW	19.98		\$ 4,995,000	\$ 3,996,000	\$ 2,997,000	\$ 11,988,000
Municipal Park	NR	27.73		\$ 6,932,500	\$ 5,546,000	\$ 4,159,500	\$ 16,638,000
Warm Springs Park	NR	20.22		\$ 5,055,000	\$ 4,044,000	\$ 3,033,000	\$ 12,132,000
Winstead Park	WB	11.18		\$ 2,795,000	\$ 2,236,000	\$ 1,677,000	\$ 6,708,000
	<i>subtotal</i>	<i>205.94</i>		<i>\$ 51,485,000</i>	<i>\$ 41,188,000</i>	<i>\$ 30,891,000</i>	<i>\$ 123,564,000</i>
Regional Parks							
Ann Morrison Park		148.15		\$ 37,037,500	\$ 29,630,000	\$ 22,222,500	\$ 88,890,000
Julia Davis Park		90.28		\$ 22,570,000	\$ 18,056,000	\$ 13,542,000	\$ 54,168,000
	<i>subtotal</i>	<i>238.43</i>		<i>\$ 59,607,500</i>	<i>\$ 47,686,000</i>	<i>\$ 35,764,500</i>	<i>\$ 143,058,000</i>
Special Use Parks							
Barber Observation Point		2.27		\$ 567,500	\$ 454,000	\$ 340,500	\$ 1,362,000
Bernardine Quinn Park		31.25		\$ 7,812,500	\$ 6,250,000	\$ 4,687,500	\$ 18,750,000
Boise Aquatic Center		0.87		\$ 217,500	\$ 174,000	\$ 130,500	\$ 522,000
Charles F. McDevitt Youth Sports Complex		38.10		\$ 9,525,000	\$ 7,620,000	\$ 5,715,000	\$ 22,860,000
Esther Simplot Park		56.09		\$ 14,022,500	\$ 11,218,000	\$ 8,413,500	\$ 33,654,000
Fire Training Memorial		1.47		\$ 367,500	\$ 294,000	\$ 220,500	\$ 882,000
Idaho Anne Frank Human Rights Memorial		0.59	9,453	\$ 147,500	\$ 118,000	\$ 88,500	\$ 354,000
Kathryn Albertson Park		41.01		\$ 10,252,500	\$ 8,202,000	\$ 6,151,500	\$ 24,606,000
Laura Moore Cunningham Memorial Arboretum		4.80		\$ 1,200,000	\$ 960,000	\$ 720,000	\$ 2,880,000
Lowell Pool Park		0.58		\$ 145,000	\$ 116,000	\$ 87,000	\$ 348,000
Marianne Williams Park		69.78		\$ 17,445,000	\$ 13,956,000	\$ 10,467,000	\$ 41,868,000
Milwaukee Park		9.96		\$ 2,490,000	\$ 1,992,000	\$ 1,494,000	\$ 5,976,000
Natorium and Hydrotube		2.31		\$ 577,500	\$ 462,000	\$ 346,500	\$ 1,386,000
Optimist Youth Sports Complex		53.27		\$ 13,317,500	\$ 10,654,000	\$ 7,990,500	\$ 31,962,000
Parkcenter Park		14.85		\$ 3,712,500	\$ 2,970,000	\$ 2,227,500	\$ 8,910,000
Pioneer Tot Lot		0.14		\$ 35,000	\$ 28,000	\$ 21,000	\$ 84,000
Platt Gardens Park		3.55		\$ 887,500	\$ 710,000	\$ 532,500	\$ 2,130,000
Rhodes Skate Park		1.12		\$ 280,000	\$ 224,000	\$ 168,000	\$ 672,000
Simplot Sports Complex		159.04		\$ 39,760,000	\$ 31,808,000	\$ 23,856,000	\$ 95,424,000
South Pool		0.56		\$ 140,000	\$ 112,000	\$ 84,000	\$ 336,000
Veterans Memorial State Park		78.60		\$ 19,650,000	\$ 15,720,000	\$ 11,790,000	\$ 47,160,000
Boise River Park		-		\$ -	\$ -	\$ -	\$ -
Willow Lane Athletic Complex		60.18		\$ 15,045,000	\$ 12,036,000	\$ 9,027,000	\$ 36,108,000
	<i>subtotal</i>	<i>630.39</i>		<i>\$ 157,597,500</i>	<i>\$ 126,078,000</i>	<i>\$ 94,558,500</i>	<i>\$ 378,234,000</i>
Greenbelt/Linear Parks (\$200 per LF)							
Paved Greenbelt (87,186 LF)		18.60		\$ 8,718,600	\$ 8,718,600		\$ 17,437,200
Spur Trail Connection (15,938 LF)		3.80		\$ 1,593,800	\$ 1,593,800		\$ 3,187,600
Unpaved Greenbelt (16,933 LF)		2.50		\$ 1,693,300	\$ 1,693,300		\$ 3,386,600
	<i>subtotal</i>	<i>24.90</i>		<i>\$ 12,005,700</i>	<i>\$ 12,005,700</i>		<i>\$ 24,011,400</i>
Open Space/Reserves							
Bonneville Monument Park		10.00		\$ 150,000			\$ 150,000
Camel's Back Reserve		63.11		\$ 946,650			\$ 946,650
Castle Rock Reserve		48.49		\$ 727,350			\$ 727,350
Foothills East Reserve		23.61		\$ 354,150			\$ 354,150
Hawkins Range Reserve		393.00		\$ 5,895,000			\$ 5,895,000
Hillside to Hollow Reserve		257.91		\$ 3,868,650			\$ 3,868,650
Hulls Gulch Reserve		291.66		\$ 4,374,900			\$ 4,374,900
Hyatt Hidden Lakes Reserve		41.18		\$ 617,700			\$ 617,700
Military Reserve		734.35		\$ 11,015,250			\$ 11,015,250
Noble Reserve		597.79		\$ 8,966,850			\$ 8,966,850
Oberbillig/Johnston		10.00		\$ 150,000			\$ 150,000
Oregon Trail Historic Reserve		76.74		\$ 1,151,100			\$ 1,151,100
Pole Cat Gulch Reserve		320.19		\$ 4,802,850			\$ 4,802,850
Stack Rock		1,326.98		\$ 19,904,700			\$ 19,904,700
Table Rock Reserve		109.88		\$ 1,648,200			\$ 1,648,200
	<i>subtotal</i>	<i>4,304.89</i>		<i>\$ 64,573,350</i>			<i>\$ 64,573,350</i>
Trails							
Unpaved Foothills Trails		150.00		\$ 2,250,000			\$ 2,250,000
	<i>subtotal</i>	<i>150.00</i>		<i>\$ 2,250,000</i>			<i>\$ 2,250,000</i>
Neighborhood Community Facilities							
Grace Jordan Community Center	CB		4,000				\$ 2,000,000
Whitney Community Center	CB		4,000				\$ 2,000,000
Davis Apartments Afterschool Center	NR		400				\$ 200,000
Pioneer Neighborhood Community Center	NR		2,000				\$ 1,000,000
Morley Nelson Community Center	WB		4,000				\$ 2,000,000
Northwest Pointe Apartments Afterschool Center	WB		400				\$ 200,000
	<i>subtotal</i>		<i>14,800</i>				<i>\$ 7,400,000</i>

Exhibit V-4. Continued
Current Assets by Park and Facility Type

Type of Capital Infrastructure	Planning Area	Acres	Square Feet	Land Replacement Cost	GreenUp Replacement Cost	Amenity Replacement Cost	Total Replacement Cost
Regional Community Facilities							
Boise Depot		3.85	31,394				\$ 15,697,000
Jim Hall Foothills Learning Center		20.00	6,357				\$ 4,778,500
Idaho Black History Museum			1,728				\$ 864,000
Boise Art Museum			36,107				\$ 18,053,500
Cabin Literacy Center		1.23	5,311				\$ 2,655,500
Discovery Center			28,482				\$ 14,241,000
Fort Boise Senior Center			18,517				\$ 9,258,500
Hayman House		0.20	992				\$ 496,000
James Castle House		0.30	2,100				\$ 1,050,000
O'Farrell Cabin		0.02	293				\$ 146,500
	<i>subtotal</i>	25.60	131,281				\$ 67,240,500
Regional Recreational Facilities							
Fort Boise Recreation Center		7.14	25,973				\$ 17,368,800
West Boise Aquatics Center			40,169				\$ 24,101,400
Idaho Ice World		6.96	109,000				\$ 67,140,000
	<i>subtotal</i>	14.10	175,142				\$ 108,610,200
Neighborhood Pools							
Borah Pool	CB		6,000				\$ 5,000,000
South Pool	CB		5,400				\$ 5,000,000
Lowell Pool	NR		5,400				\$ 5,000,000
Natorium and Hydrotube	NR		9,050				\$ 7,000,000
Ivywild Pool	SE		12,700				\$ 8,000,000
Fairmont Pool	WB		6,000				\$ 5,000,000
	<i>subtotal</i>		44,550				\$ 35,000,000
Undeveloped Parks (land cost only)							
Northwest Park Site	NR	1.43					\$ 357,500
Pierce Park Site	NR	2.08					\$ 520,000
Alta Harris Park Site	SE	20.00					\$ 5,000,000
Coughlin Park Site	SW	10.01					\$ 2,502,500
Sue Howell Park	SE	16.00					\$ 4,000,000
Spaulding Ranch Site	WB	20.00	9,125				\$ 8,650,000
Wrigley Park Site	SW	13.21					\$ 3,302,500
Foxridge Park Site	SW	26.20					\$ 6,550,000
Pearl Jensen	SW	64.02	4,926				\$ 17,975,400
Murgoitio	SW	157.15					\$ 39,287,500
	<i>subtotal</i>	330.10	14,051				\$ 87,787,900
Shops and Administration							
Administration Offices			34,023				\$ 17,011,500
Maintenance Facilities			76,756				\$ 38,378,000
	<i>subtotal</i>		110,779				\$ 55,389,500
Vehicles and Equipment with useful life of at least 10 years							
							\$ 15,440,685
		6,217	500,056				\$ 1,288,029,535
Plus Impact Fee Fund Balance							\$ 4,979,686
TOTAL CURRENT INVESTMENT							\$ 1,293,009,221

As shown above, the Boise's Parks Department currently owns approximately \$1.3 billion of eligible current assets. These assets are used to provide the Department's current level of service indicated in Exhibit V-3 above.

4. What future growth is expected in the Boise Parks Department?

Exhibit V-4 identifies the projected growth in population and households from 2021-2031.

**Exhibit V-4.
Projected Growth by Planning Area 2021-2031**

	<u>2021</u>	<u>2021</u>	<u>2031</u>	<u>2031</u>	<u>Net Growth</u>	<u>Net Growth</u>
	<u>population</u>	<u>households</u>	<u>population</u>	<u>households</u>	<u>Population</u>	<u>Households</u>
Central Bench	41,259	17,953	47,985	20,863	6,726	2,910
North River	55,528	24,713	60,051	26,689	4,523	1,976
Southeast-Barber Valley	41,330	17,710	44,810	18,889	3,480	1,179
Southwest	48,080	16,850	53,177	18,659	5,097	1,809
West Bench	79,199	30,633	83,722	32,325	4,523	1,692
Regional	276,499	112,686	307,106	125,053	30,607	12,366

Note: This table does not include growth in the Downtown Planning Area of 6,648 people and 2,960 households, as no projects are planned within the Downtown Planning Area. Development in the Downtown Planning Area will only pay Regional Parks Impact Fees.

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

The following Exhibit V-5 displays the capital improvements planned for purchase by the Boise Parks Department over the next ten years.

**Exhibit V-5.
Boise Parks Department CIP by Park and Facility Type 2022-2031**

Type of Capital Infrastructure	Year	Area	Acres	CIP Value	Growth Portion	Amount to Include in Fees	Amount from Other Sources
New Park Acreage/Development of Currently Undeveloped Land							
Spaulding Ranch	2023/26	Reg	20.0	\$ 3,000,000	100%	\$ 3,000,000	\$ -
Micro Park	2023	WB	2.0	\$ 1,250,000	100%	\$ 1,250,000	\$ -
Gary Lane	2023	NR	2.0	\$ 700,000	100%	\$ 700,000	\$ -
Pierce Park	2024	NR	2.1	\$ 800,000	100%	\$ 800,000	\$ -
Alta Harris - Greenup and limited amenities	2025	SE	20.0	\$ 3,000,000	100%	\$ 3,000,000	\$ -
Alta Harris - Regional amenities	2025	Reg	0.0	\$ 1,200,000	100%	\$ 1,200,000	\$ -
Micro Park	2026	WB	2.0	\$ 1,250,000	100%	\$ 1,250,000	\$ -
Coughlin Park	2028/30	SW	10.1	\$ 5,000,000	100%	\$ 5,000,000	\$ -
Micropark	TBD	SE	2.0	\$ 1,250,000	100%	\$ 1,250,000	\$ -
Sue Howell	2030	Reg	16.0	\$ 3,000,000	100%	\$ 3,000,000	\$ -
Parks Amenities - New/Expanded for Growth							
Veteran's Park	2022	Reg		\$ 660,000	100%	\$ 660,000	\$ -
Franklin Park	2022	CB		\$ 993,510	67%	\$ 670,540	\$ 322,970
Sunset Park	2022	NR		\$ 96,000	100%	\$ 96,000	\$ -
Pine Grove Park	2022	WB		\$ 975,000	100%	\$ 975,000	\$ -
Julia Davis - Additional Restroom Facilities	2022	Reg		\$ 420,000	80%	\$ 340,000	\$ 80,000
Stewart Gulch	2022	NR		\$ 253,000	100%	\$ 253,000	\$ -
Molenaar Park	2021/2025	SW		\$ 2,950,000	100%	\$ 2,516,932	\$ 433,068
Borah Park	2023	CB	4.6	\$ 920,000	100%	\$ 920,000	\$ -
Liberty Park	2024	CB	2.8	\$ 550,000	100%	\$ 550,000	\$ -
Charles F. McDevitt Youth Sports Complex	2023	Reg	6.0	\$ 1,200,000	100%	\$ 1,200,000	\$ -
Magnolia Park	2023	NR		\$ 1,450,000	100%	\$ 1,450,000	\$ -
Optimist Sports Complex	2024	Reg		\$ 400,000	100%	\$ 400,000	\$ -
Boise Hills Park	2027	NR		\$ 600,000	100%	\$ 600,000	\$ -
Mariposa Park	2026	WB		\$ 1,450,000	100%	\$ 1,450,000	\$ -
Park Connectivity for Growth							
Acquisition of property for park access	2023	CB	TBD	\$ 500,000	100%	\$ 500,000	\$ -
Acquisition of property for park access	2024	WB	TBD	\$ 500,000	100%	\$ 500,000	\$ -
Acquisition of property for park access	2026	CB	TBD	\$ 500,000	100%	\$ 500,000	\$ -
Acquisition of property for park access	2028	CB	TBD	\$ 500,000	100%	\$ 500,000	\$ -
Acquisition of property for park access	2029	CB	TBD	\$ 500,000	100%	\$ 500,000	\$ -
Acquisition of property for park access	2030	WB	TBD	\$ 500,000	100%	\$ 500,000	\$ -
Trails and Open Space for Growth							
Connectivity	2022	Reg	TBD	\$ 29,000	100%	\$ 29,000	\$ -
Construction within existing reserves to accommodate population increase	2024	Reg	TBD	\$ 210,000	100%	\$ 210,000	\$ -
Trail development on Pierce Park parcel	2027	Reg	TBD	\$ 200,000	100%	\$ 200,000	\$ -
Trails and Open Space Acquisition	2028	Reg	TBD	\$ 620,000	100%	\$ 620,000	\$ -
Barber Valley Trailhead	2030	Reg	TBD	\$ 800,000	100%	\$ 800,000	\$ -
Greenbelt							
Connect in Barber Valley	2023	Reg	TBD	\$ 200,000	100%	\$ 200,000	\$ -
Eckert Underpass through Alta Harris Park	2031	Reg	TBD	\$ 3,200,000	100%	\$ 3,200,000	\$ -
Recreation Facilities							
Lowell Pool Replacement	2024	CB		\$ 3,321,750	0%	\$ -	\$ 3,321,750
South Pool Replacement	2025	NR		\$ 3,250,000	0%	\$ -	\$ 3,250,000
Support Facilities - Relocation, Consolidation and Expansion							
Relocate Central Shop from Julia Davis Park	2023	Reg		\$ 3,162,500	0%	\$ -	\$ 3,162,500
Central Shop Expansion for 2022-2031 Growth	2023	Reg		\$ 1,581,250	100%	\$ 1,581,250	\$ -
Central Shop Expansion for 2032-2041 Growth	2023	Reg		\$ 1,581,250	0%	\$ -	\$ 1,581,250
Equipment and Vehicles							
Additional Equipment and Vehicles for Growth				\$ 234,730	100%	\$ 234,730	\$ -
			SUBTOTAL	89.5	\$ 54,757,990	\$ 42,606,452	\$ 12,151,538
Minus Current Impact Fee Fund Balance				\$ 4,979,686		\$ 4,979,686	
				TOTAL	\$ 49,778,304	\$ 37,626,766	\$ 12,151,538

As shown above, the Boise Parks Department plans to purchase approximately \$49.8 million in capital improvements over the next ten years, \$37.6 million of which is impact fee eligible. The remaining \$12.2 million is the cost for the non-growth-related portions of Franklin, Julia Davis and Molenaar Parks; the non-growth-related capital items including the replacement of two existing pools and the relocation of the Central Shop from Julia Davis Park; and the portion of the new Central Shop facility that is needed for growth outside of the current ten-year planning period.

The Parks Department will have to use other sources of revenue including all of those listed in Idaho Code 67-8207(I)(iv)(2)(h) to “front” the cost of the portion of the new Central Shop facility that is needed for growth outside of the current ten-year planning period, as well as fund the \$10.6 million of other non-impact fee eligible improvements.

Many of these capital improvements are identified to specifically serve the growth anticipated in one of the five planning areas, or to serve growth City-wide, referred to as the “Regional” category. Exhibit V-6 reflects the capital improvement plan shown above by planning area.

Exhibit V-6.
Boise Parks Department CIP by Park Planning Area 2022-2031

Planning Area	Estimated Date	Acres	Total Cost	Growth Portion	Included in Impact Fees	From Other Sources
Central Bench						
Franklin Park - new	2022	CB	\$ 993,510	67%	\$ 670,540	\$ 322,970
Borah Park	2023	CB	4.6 \$ 920,000	100%	\$ 920,000	\$ -
Acquisition of property for park access	2023	CB	TBD \$ 500,000	100%	\$ 500,000	\$ -
Liberty Park	2024	CB	2.8 \$ 550,000	100%	\$ 550,000	\$ -
South Pool Replacement	2025	CB	TBD \$ 3,321,750	0%	\$ -	\$ 3,321,750
Acquisition of property for park access	2026	CB	TBD \$ 500,000	100%	\$ 500,000	\$ -
Acquisition of property for park access	2028	CB	TBD \$ 500,000	100%	\$ 500,000	\$ -
Acquisition of property for park access	2029	CB	TBD \$ 500,000	100%	\$ 500,000	\$ -
<i>Subtotal</i>			<u>7.4 \$ 7,785,260</u>		<u>\$ 4,140,540</u>	<u>\$ 3,644,720</u>
					<u><i>Minus Current Fund Balance</i></u>	
					<u>\$ 189,363</u>	
					<u>\$ 3,951,177</u>	
North River						
Sunset Park	2022	NR	\$ 96,000	100%	\$ 96,000	\$ -
Stewart Gulch	2022	NR	\$ 253,000	100%	\$ 253,000	\$ -
Gary Lane	2023	NR	2.0 \$ 700,000	100%	\$ 700,000	\$ -
Magnolia Park	2023	NR	\$ 1,450,000	100%	\$ 1,450,000	\$ -
Pierce Park	2024	NR	2.1 \$ 800,000	100%	\$ 800,000	\$ -
Lowell Pool Replacement	2024	NR	\$ 3,250,000	0%	\$ -	\$ 3,250,000
Boise Hills Park	2027	NR	\$ 600,000	100%	\$ 600,000	\$ -
<i>Subtotal</i>			<u>4.1 \$ 7,149,000</u>		<u>\$ 3,899,000</u>	<u>\$ 3,250,000</u>
					<u><i>Minus Current Fund Balance</i></u>	
					<u>\$ 920,948</u>	
					<u>\$ 2,978,052</u>	
Southeast-Barber Valley						
Alta Harris - Greenup and limited amenities	2025	SE	20.0 \$ 3,000,000	100%	\$ 3,000,000	\$ -
Micropark	TBD	SE	2.0 \$ 1,250,000	100%	\$ 1,250,000	\$ -
<i>Subtotal</i>			<u>22.0 \$ 4,250,000</u>		<u>\$ 4,250,000</u>	<u>\$ -</u>
					<u><i>Minus Current Fund Balance</i></u>	
					<u>\$ (395,659)</u>	
					<u>\$ 4,645,659</u>	
Southwest						
Molenaar Park	2022/25	SW	\$ 2,950,000	100%	\$ 2,516,932	\$ 433,068
Coughlin Park	2028/30	SW	10.1 \$ 5,000,000	100%	\$ 5,000,000	\$ -
<i>Subtotal</i>			<u>10.1 \$ 7,950,000</u>		<u>\$ 7,516,932</u>	<u>\$ 433,068</u>
					<u><i>Minus Current Fund Balance</i></u>	
					<u>\$ 691,456</u>	
					<u>\$ 6,825,476</u>	
West Bench						
Pine Grove Park	2022	WB	\$ 975,000	100%	\$ 975,000	\$ -
Micro Park	2023	WB	2.0 \$ 1,250,000	100%	\$ 1,250,000	\$ -
Acquisition of property for park access	2024	WB	\$ 500,000	100%	\$ 500,000	\$ -
Micro Park	2026	WB	2.0 \$ 1,250,000	100%	\$ 1,250,000	\$ -
Mariposa Park	2026	WB	\$ 1,450,000	100%	\$ 1,450,000	\$ -
Acquisition of property for park access	2030	WB	\$ 500,000	100%	\$ 500,000	\$ -
<i>Subtotal</i>			<u>4.0 \$ 5,925,000</u>		<u>\$ 5,925,000</u>	<u>\$ -</u>
					<u><i>Minus Current Fund Balance</i></u>	
					<u>\$ 634,543</u>	
					<u>\$ 5,290,457</u>	
Regional						
Veteran's Park	2022	Reg	\$ 660,000	100%	\$ 660,000	\$ -
Julia Davis - Additional Restroom Facilities	2022	Reg	\$ 420,000	80%	\$ 340,000	\$ 80,000
Trail Connectivity	2022	Reg	\$ 29,000	100%	\$ 29,000	\$ -
Charles F. McDevitt Youth Sports Complex	2023	Reg	6.0 \$ 1,200,000	100%	\$ 1,200,000	\$ -
Connect Greenbelt in Barber Valley	2023	Reg	\$ 200,000	100%	\$ 200,000	\$ -
Spaulding Ranch	2023/26	Reg	20.0 \$ 3,000,000	100%	\$ 3,000,000	\$ -
Optimist Sports Complex	2024	Reg	\$ 400,000	100%	\$ 400,000	\$ -
Trail Construction within existing reserves to add capacity	2024	Reg	\$ 210,000	100%	\$ 210,000	\$ -
Alta Harris - Regional amenities	2025	Reg	\$ 1,200,000	100%	\$ 1,200,000	\$ -
Trail development on Pierce Park parcel	2027	Reg	\$ 200,000	100%	\$ 200,000	\$ -
Trails and Open Space Acquisition	2028	Reg	\$ 620,000	100%	\$ 620,000	\$ -
Barber Valley Trailhead	2030	Reg	\$ 800,000	100%	\$ 800,000	\$ -
Sue Howell	2030	Reg	16.0 \$ 3,000,000	100%	\$ 3,000,000	\$ -
Eckert Greenbelt Underpass through Alta Harris Park	2031	Reg	\$ 3,200,000	100%	\$ 3,200,000	\$ -
Relocate Central Shop from Julia Davis Park			\$ 3,162,500	0%	\$ -	\$ 3,162,500
Central Shop Expansion for 2022-2031 Growth			\$ 1,581,250	100%	\$ 1,581,250	\$ -
Central Shop Expansion for 2031-2040 Growth			\$ 1,581,250	0%	\$ -	\$ 1,581,250
Additional Equipment and Vehicles for Growth			\$ 234,730	100%	\$ 234,730	\$ -
<i>Subtotal</i>			<u>42.0 \$ 21,698,730</u>		<u>\$ 16,874,980</u>	<u>\$ 4,823,750</u>
					<u><i>Minus Current Fund Balance</i></u>	
					<u>\$ 2,939,035</u>	
					<u>\$ 13,935,945</u>	
			Subtotal CIP Value		\$ 54,757,990	\$ 42,606,452
			Minus Current Fund Balance		\$ 4,979,686	\$ 4,979,686
			89.5		\$ 49,778,304	\$ 37,626,766
						\$ 12,151,538

The capital improvements identified in Exhibit V-6 above will result in a change in the level of service for each planning area and the City as a whole. Exhibit V-7 identifies this slight reduction in level of service over the ten-year period.

**Exhibit V-7.
Change in Level of Service by Planning Area**

	<u>2021 Acres</u>	<u>2021 pop</u>	<u>2021 LOS</u>	<u>2031 Acres</u>	<u>2031 pop</u>	<u>2031 LOS</u>
Central Bench	75	41,259	1.8	83	47,985	1.7
North River	194	55,528	3.5	199	60,051	3.3
Southeast-Barber	79	41,330	1.9	101	44,810	2.2
Southwest	27	48,080	0.6	37	53,177	0.7
West Bench	123	79,199	1.6	127	83,722	1.5
Regional	5,388	276,499	19.5	5,430	307,106	17.7
Total	5,887	276,499	21.3	5,976	307,106	19.5
			acres per 1,000			acres per 1,000

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

Parks impact fees are only assessed on residential development. The following Exhibit V-8 takes the projected future growth by planning area from Exhibit V-4 and the growth-related CIP from Exhibit V-6 to calculate impact fees for the Boise Parks Department.

To determine the impact fee per person prior to calculating the parks impact fees per dwelling size, Exhibit V-8 reflects the total CIP value by park planning area, and the portion of the CIP value that is impact fee eligible by park planning area. The impact fee portion by planning area reflected below is net of the current fund balance in each planning area’s account as reflected in exhibit V-6. The impact fee eligible cost is divided by the projected population growth in each park planning area and the regional total over the ten-year period to determine the impact fee per person.

Exhibit V-8. Boise Parks Department Fee Calculation – per Person

	<u>CIP Total</u>	<u>Impact Fee Eligible</u>	<u>Population Growth</u>	<u>Impact Fee per Person</u>
Central Bench	\$ 7,785,260	\$ 3,951,177	6,726	\$ 587
North River	\$ 7,149,000	\$ 2,978,052	4,523	\$ 658
Southeast-Barber	\$ 4,250,000	\$ 4,645,659	3,480	\$ 1,335
Southwest	\$ 7,950,000	\$ 6,825,476	5,097	\$ 1,325
West Bench	\$ 5,925,000	\$ 5,290,457	4,523	\$ 1,170
Regional	\$ 21,698,730	\$ 13,935,945	30,607	\$ 455
TOTAL	\$ 54,757,990	\$ 37,626,766		

* Population growth in the Downtown planning areas is only included under Regional population growth.

Exhibit V-9 takes the impact fee per person by planning area and multiplies it by the assumed number of persons per dwelling size to determine the parks impact fee per dwelling unit. It is important to note that this fee schedule is additive - each dwelling unit will be assessed an

impact fee for the planning area it is built in, as well as the Regional impact fee. Development in the Airport, Downtown or Ten Mile Creek areas will only pay the Regional impact fee as there are no capital improvements planned for those park planning areas.

Exhibit V-9. Boise Parks Department Fee Calculation – per Residential Dwelling Size

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

Parks DRAFT Impact Fees						
	Dwelling Size Persons/Unit	≤ 700 sf	701-1400 sf	1401-2100 sf	2101-2800 sf	≥ 2801 sf
		0.93	1.85	2.78	3.71	4.81
	Cost Per Person	Per Dwelling Unit by Size				
Central Bench	\$ 587	\$ 546	\$ 1,087	\$ 1,633	\$ 2,179	\$ 2,826
North River	\$ 658	\$ 612	\$ 1,218	\$ 1,830	\$ 2,443	\$ 3,167
Southeast-Barber	\$ 1,335	\$ 1,242	\$ 2,470	\$ 3,711	\$ 4,953	\$ 6,422
Southwest	\$ 1,325	\$ 1,232	\$ 2,451	\$ 3,683	\$ 4,916	\$ 6,373
West Bench	\$ 1,170	\$ 1,088	\$ 2,164	\$ 3,252	\$ 4,340	\$ 5,626
Regional	\$ 455	\$ 423	\$ 842	\$ 1,266	\$ 1,689	\$ 2,190
Current						
Central Bench	\$ 118	\$ 77	\$ 200	\$ 303	\$ 347	\$ 368
North River	\$ 482	\$ 315	\$ 815	\$ 1,235	\$ 1,415	\$ 1,500
Southeast-Barber	\$ 506	\$ 330	\$ 854	\$ 1,294	\$ 1,483	\$ 1,572
Southwest	\$ 355	\$ 232	\$ 600	\$ 909	\$ 1,041	\$ 1,104
West Bench	\$ 371	\$ 242	\$ 626	\$ 949	\$ 1,087	\$ 1,152
Regional	\$ 266	\$ 167	\$ 433	\$ 656	\$ 752	\$ 797
Increase						
Central Bench	\$ 469	\$ 469	\$ 887	\$ 1,330	\$ 1,832	\$ 2,458
North River	\$ 176	\$ 297	\$ 403	\$ 595	\$ 1,028	\$ 1,667
Southeast-Barber	\$ 829	\$ 912	\$ 1,616	\$ 2,417	\$ 3,470	\$ 4,850
Southwest	\$ 970	\$ 1,000	\$ 1,851	\$ 2,774	\$ 3,875	\$ 5,269
West Bench	\$ 799	\$ 846	\$ 1,538	\$ 2,303	\$ 3,253	\$ 4,474
Regional	\$ 189	\$ 256	\$ 409	\$ 610	\$ 937	\$ 1,393

Section VI. Summary

The following Exhibit VI-1 summarizes the calculated Impact Fees for the City of Boise.

Exhibit VI-1. City of Boise Impact Fee Summary

Police DRAFT Impact Fees						
Residential per Dwelling Unit by Size						
Dwelling Size	≤ 700 sf	701-1400 sf	1401-2100 sf	2101-2800 sf	≥ 2801 sf	
Persons/Unit	0.93	1.85	2.78	3.71	4.81	
Cost Per Person						
Proposed	\$ 142	\$ 132	\$ 262	\$ 394	\$ 526	\$ 682
Current	\$ 107	\$ 67	\$ 175	\$ 265	\$ 303	\$ 321
Increase	\$ 35	\$ 65	\$ 87	\$ 129	\$ 223	\$ 361
Non-Residential per 1,000 sf						
Industrial Retail Office						
Proposed	Cost per 1,000 sf	\$ 112	\$ 2,131	\$ 248		
Current		\$ 39	\$ 335	\$ 140		
Increase		\$ 73	\$ 1,796	\$ 108		
Fire DRAFT Impact Fees						
Residential per Dwelling Unit by Size						
Dwelling Size	≤ 700 sf	701-1400 sf	1401-2100 sf	2101-2800 sf	≥ 2801 sf	
Persons/Unit	0.93	1.85	2.78	3.71	4.81	
Cost Per Person						
Proposed	\$ 544	\$ 506	\$ 1,007	\$ 1,513	\$ 2,019	\$ 2,617
Current	\$ 230	\$ 145	\$ 375	\$ 568	\$ 651	\$ 690
Increase	\$ 314	\$ 361	\$ 632	\$ 945	\$ 1,368	\$ 1,927
Non-Residential per 1,000 sf						
Industrial Retail Office						
Proposed	Cost per 1,000 sf	\$ 92	\$ 1,676	\$ 669		
Current		\$ 39	\$ 267	\$ 346		
Increase		\$ 53	\$ 1,409	\$ 323		
Parks DRAFT Impact Fees						
Dwelling Size	≤ 700 sf	701-1400 sf	1401-2100 sf	2101-2800 sf	≥ 2801 sf	
Persons/Unit	0.93	1.85	2.78	3.71	4.81	
Cost Per Person						
Per Dwelling Unit by Size						
Central Bench	\$ 587	\$ 546	\$ 1,087	\$ 1,633	\$ 2,179	\$ 2,826
North River	\$ 658	\$ 612	\$ 1,218	\$ 1,830	\$ 2,443	\$ 3,167
Southeast-Barber	\$ 1,335	\$ 1,242	\$ 2,470	\$ 3,711	\$ 4,953	\$ 6,422
Southwest	\$ 1,325	\$ 1,232	\$ 2,451	\$ 3,683	\$ 4,916	\$ 6,373
West Bench	\$ 1,170	\$ 1,088	\$ 2,164	\$ 3,252	\$ 4,340	\$ 5,626
Regional	\$ 455	\$ 423	\$ 842	\$ 1,266	\$ 1,689	\$ 2,190
Current						
Central Bench	\$ 118	\$ 77	\$ 200	\$ 303	\$ 347	\$ 368
North River	\$ 482	\$ 315	\$ 815	\$ 1,235	\$ 1,415	\$ 1,500
Southeast-Barber	\$ 506	\$ 330	\$ 854	\$ 1,294	\$ 1,483	\$ 1,572
Southwest	\$ 355	\$ 232	\$ 600	\$ 909	\$ 1,041	\$ 1,104
West Bench	\$ 371	\$ 242	\$ 626	\$ 949	\$ 1,087	\$ 1,152
Regional	\$ 266	\$ 167	\$ 433	\$ 656	\$ 752	\$ 797
Increase						
Central Bench	\$ 469	\$ 469	\$ 887	\$ 1,330	\$ 1,832	\$ 2,458
North River	\$ 176	\$ 297	\$ 403	\$ 595	\$ 1,028	\$ 1,667
Southeast-Barber	\$ 829	\$ 912	\$ 1,616	\$ 2,417	\$ 3,470	\$ 4,850
Southwest	\$ 970	\$ 1,000	\$ 1,851	\$ 2,774	\$ 3,875	\$ 5,269
West Bench	\$ 799	\$ 846	\$ 1,538	\$ 2,303	\$ 3,253	\$ 4,474
Regional	\$ 189	\$ 256	\$ 409	\$ 610	\$ 937	\$ 1,393

A comparison of the proposed fees to similar fees in Southern Idaho is provided in Exhibit VI-2:

Exhibit VI-2. Impact Fee Comparisons

all fees per residential unit and non-residential sf except for Boise and Meridian; for these cities we use a 2,500 sf dwelling unit

	City of Boise DRAFT <i>2500 sf as example non-res averaged psf</i>	City of Boise DRAFT <i>NOT INCLUDING ADA COUNTY PROPOSED FEES</i>	Unincorporated Ada County DRAFT	City of Nampa/ Nampa Fire District DRAFT	City of Meridian <i>2500 sf as example non-res averaged psf</i>	City of Caldwell/ Caldwell Fire District adopted 2020	Garden City/ North Ada Fire District adopted 2019	City of Eagle/ Eagle Fire District adopted 2020	City of Kuna/ Kuna Fire District <i>being updated</i>	City of Star/ Star Fire District adopted 2019	City of Middleton/ Middleton Fire District adopted 2019	Twin Falls/ Twin Falls Fire District adopted 2021	City of Emmett adopted 2021	Gem County/ Gem Fire District adopted 2021	City of Mountain Home DRAFT
Police															
per Residential Unit	\$ 526	\$ 526		\$ 700	\$ 128	\$ 97	\$ -	\$ 111	\$ 90	\$ -	\$ 367	\$ 180	\$ 731		\$ 663
per Non-Residential sf (average)	\$ 0.83	\$ 0.83		\$ 0.31	\$ 0.18	\$ 0.05	\$ -	\$ 0.04	\$ 0.04	\$ -	\$ 0.15	\$ 0.09	\$ 0.39		\$ 0.37
Retail	\$ 2.13	\$ 2.13			\$ 0.24										
Office	\$ 0.25	\$ 0.25			\$ 0.24										
Industrial	\$ 0.11	\$ 0.11			\$ 0.05										
Sheriff (draft fees under County consideration)															
per Residential Unit			\$ 666											\$ 277	
per Non-Residential sf			\$ 0.29											\$ 0.11	
Jail (draft fees under County consideration)															
per Residential Unit	\$ 715		\$ 715	\$ 715	\$ 715	\$ 715	\$ 715	\$ 715	\$ 715	\$ 715					
per Non-Residential sf	\$ 0.31		\$ 0.31	\$ 0.31	\$ 0.31	\$ 0.31	\$ 0.31	\$ 0.31	\$ 0.31	\$ 0.31					
Coroner's Office (draft fees under County consideration)															
per Residential Unit	\$ 88		\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88					
per Non-Residential sf	\$ 0.04		\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04					
Fire/Fire District															
			<i>average of districts</i>												
per Residential Unit	\$ 2,019	\$ 2,019	\$ 1,041	\$ 1,567	\$ 585	\$ 649	\$ 647	\$ 897	\$ 1,792	\$ 829	\$ 849	\$ 657	\$ 1,555	\$ 1,407	\$ 1,338
per Non-Residential sf (average)	\$ 0.81	\$ 0.81	\$ 0.45	\$ 0.63	\$ 0.56	\$ 0.32	\$ 0.32	\$ 0.36	\$ 0.72	\$ 0.39	\$ 0.42	\$ 0.33	\$ 0.83	\$ 0.56	\$ 0.74
Retail	\$ 1.68	\$ 1.68			\$ 0.64										
Office	\$ 0.67	\$ 0.67			\$ 0.64										
Industrial	\$ 0.09	\$ 0.09			\$ 0.41										
EMS (draft fees under County consideration)															
per Residential Unit	\$ 181		\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181			\$ 401	\$ 401	
per Non-Residential sf	\$ 0.08		\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08			\$ 0.16	\$ 0.16	
Parks															
per residential unit (average)	\$ 5,455	\$ 5,455	\$ -	\$ 2,341	\$ 1,770	\$ 1,190	\$ -	\$ 1,446	\$ 939	\$ 2,050	\$ 2,204	\$ 1,560	\$ -	\$ -	\$ 1,806
Streets															
per single-family residential unit	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,008	\$ 3,433	exacted	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	\$ 2,572	\$ 1,385	\$ 2,853	\$ 7,326	\$ 2,141
per multi-family residential unit	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,474	\$ 1,682	exacted	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 2,572	\$ 742	\$ 1,655	\$ 4,249	\$ 1,146
per retail/commercial sf	\$ 8.04	\$ 8.04	\$ 8.04	\$ 7.44	\$ 8.04	exacted	\$ 8.04	\$ 8.04	\$ 8.04	\$ 8.04	\$ 2.32	\$ 3.07	\$ 6.88	\$ 17.67	\$ 3.30
per office sf	\$ 3.98	\$ 3.98	\$ 3.98	\$ 3.50	\$ 3.98	exacted	\$ 3.98	\$ 3.98	\$ 3.98	\$ 3.98	\$ 2.32	\$ 1.83	\$ 4.26	\$ 10.94	\$ 3.30
per industrial sf	\$ 1.37	\$ 1.37	\$ 1.37	\$ 1.21	\$ 1.37	exacted	\$ 1.37	\$ 1.37	\$ 1.37	\$ 1.37	\$ 0.09	\$ 0.56	\$ 1.53	\$ 3.92	\$ 3.30
TOTAL															
per single-family residential unit	\$ 12,417	\$ 11,433	\$ 6,124	\$ 7,616	\$ 6,900	\$ 1,936	\$ 5,064	\$ 6,871	\$ 7,238	\$ 7,296	\$ 5,992	\$ 3,782	\$ 5,540	\$ 9,411	\$ 5,948
per multi-family residential unit	\$ 10,666	\$ 9,682	\$ 4,373	\$ 6,081	\$ 5,149	\$ 1,936	\$ 3,313	\$ 5,120	\$ 5,487	\$ 5,545	\$ 5,992	\$ 3,139	\$ 4,342	\$ 6,334	\$ 4,953
per retail/commercial sf	\$ 10.11	\$ 9.68	\$ 9.20	\$ 8.38	\$ 9.21	\$ 0.37	\$ 8.79	\$ 8.87	\$ 9.23	\$ 8.86	\$ 2.89	\$ 3.49	\$ 8.26	\$ 18.50	\$ 4.41
per office sf	\$ 6.05	\$ 5.62	\$ 5.15	\$ 4.44	\$ 5.15	\$ 0.37	\$ 4.73	\$ 4.81	\$ 5.17	\$ 4.80	\$ 2.89	\$ 2.25	\$ 5.64	\$ 11.77	\$ 4.41
per industrial sf	\$ 3.45	\$ 3.02	\$ 2.54	\$ 2.15	\$ 2.54	\$ 0.37	\$ 2.12	\$ 2.20	\$ 2.56	\$ 2.19	\$ 0.66	\$ 0.98	\$ 2.91	\$ 4.75	\$ 4.41

For comparison purposes, fees shown for the cities of Boise and Meridian are based on a 2,500 square foot dwelling unit. Fees in blue are those proposed to be assessed by the City of Boise; totaling an average of \$8,366 for a 2,500 sf dwelling unit (depending on park planning area). The fee structure for all cities in Ada County includes the proposed Ada County fees for Sheriff (where applicable), Jail, Coroner's Office and Ada County Paramedics, as well as impact fees assessed by the Ada County Highway District.

City Participation

Because not all the capital improvements listed in the CIPs are 100 percent growth-related, the City would assume the responsibility of paying for those portions of the capital improvements that are not attributable to new growth. These payments would come from other sources of revenue including all of those listed in Idaho Code 67-8207(iv)(2)(h).

Exhibit VI-3 divides the City’s participation amount into two categories: purely non-growth-related improvements, and the portion of *growth-related* improvements that are *not* impact fee eligible.

It should be noted that the participation amount associated with purely non-growth improvements is discretionary. The City can choose not to fund these capital improvements (although this could result in a decrease in the level of service if the deferred repairs or replacements were urgent). However, the non-growth-related portion of improvements that are impact fee eligible *must* be funded in order to maintain the integrity of the impact fee program.

Exhibit VI-3.

City of Boise Participation Summary, 2022-2031

	Required	Discretionary	Total
Police	\$ -	\$ 9,149,226	\$ 9,149,226
Fire	\$ -	\$ 4,537,500	\$ 4,537,500
Parks	\$ 836,038	\$ 11,315,500	\$ 12,151,538
TOTAL	\$ 836,038	\$ 25,002,226	\$ 25,838,264

\$ 83,604 <-- Annual amount required over 10-year CIP period

\$ 2,583,826 <-- Annual amount required and discretionary over 10-year CIP period

The total amount the City would be *required* to contribute over 10 years, should the City adopt fees at the calculated amount, will be approximately \$836,038 for the non-growth portion of parks improvements at Franklin, Julia Davis and Molenaar Parks. The City could also choose to fund the discretionary infrastructure of \$25 million for additional capital improvements in Police, Fire and Parks over the 10-year period including administrative space for officers needed to increase the current level of service, the non-growth portions of logistics and storage facilities, and swimming pool replacements. While City has the option to fund these capital improvements over the 10-year period, these payments are not required.

Implementation Recommendations

As City Council evaluates whether or not to adopt the Capital Improvement Plans and impact fees presented in this report, we also offer the following information for your consideration. Please note that this information will be included each individual impact fee enabling ordinance.

Capital Improvements Plan. Should the Advisory Committee recommend this study to City Council and should City Council adopt the study, the City should revise its existing Capital Improvement Plans using the information in this study. A revised capital improvement plan would then be presented to the City for adoption as an element of the Comprehensive Plan pursuant to the procedures of the Local Land Use Planning Act.

Impact Fee Ordinance. Following adoption of the Capital Improvement Plan, City Council should review the proposed Impact Fee Ordinance for adoption as reviewed and recommended by the Advisory Committee.

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

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

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

Grants. If a grant is expected and regular, the growth-related portion of that grant amount should be reflected upfront in the fee calculations, meaning that the impact fees will be lower in anticipation of the contribution. If the grant is speculative or uncertain, this should not be reflected up-front in the fee calculations since the entity cannot count on those dollars as it undergoes capital planning. The rational nexus is still maintained because the unexpected higher fund balance, due to the receipt of a grant, is deducted from the calculations as a "down payment on the CIP" when the fee study is updated.

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

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

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

Spending policy. The City should establish and adhere to a policy governing their expenditure of monies from the Impact Fee Fund. The Fund should be prohibited from paying for any operational expenses and the repair and replacement or upgrade of existing infrastructure not necessitated by growth. In cases when *growth-related capital improvements are constructed*, impact fees are an allowable revenue source as long as only new growth is served. In cases when new capital improvements are expected *to partially replace existing capacity and to partially serve new growth*, cost sharing between the General Fund or other sources of revenue listed in Idaho Code 67-8207(I)(iv), (2)(h) and Impact Fee Fund should be allowed on a pro rata basis.

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

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

³⁸ See Section 67-8209(4), Idaho Code.