

2024 Capital Improvement Plan and Development Impact Fee Study

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

FEE METHODOLOGIES

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

Figure 1. Summary of Impact Fee Methodologies

Fee Category	Service Area	Cost Recovery	Incremental Expansion	Plan-Based	Cost Allocation
Coroner	Countywide	Impact Fee Study	Coroner Facilities		Person & Vehicle Trips

CAPITAL IMPROVEMENT PLAN

The coroner development impact fee is based on the existing level of service provided for coroner facilities. The development impact fee is calculated for residential and nonresidential development. To serve projected growth at current levels of service, the coroner will need to provide 2,653 square feet of new facility space over the next ten years. Listed in Figure 2 Ada County is in the process of constructing a new facility for the County Coroner on Touchmark Way in Meridian, Idaho. The facility is being constructed to serve the existing demand along with potentially 40 years of growth. The coroner services will expand within the new facility to accommodate growth-related needs and continue providing the current level of service. The Touchmark Way facility was financed through revenue bonds issued by the Idaho Health Facility Authority (IHFA) that are serviced by an annual appropriation lease between IHFA and the County which is set to renew annually through 2050. As a result, the impact fee collection will pay the growth-share of the County’s annual lease obligation related to the new facility.

Figure 2. Coroner Capital Improvement Plan

10-Year Capital Improvement Plan	Square Feet	Current Cost
Touchmark Way Office	39,600	\$46,696,637
Total	39,600	\$46,696,637

MAXIMUM SUPPORTABLE DEVELOPMENT IMPACT FEES BY TYPE OF LAND USE

Figure 3 provides a schedule of the maximum supportable development impact fees by type of land use for Ada County. The fees represent the highest supportable amount for each type of applicable land use and represents new growth's fair share of the cost for capital facilities. The County may adopt fees that are less than the amounts shown. However, a reduction in impact fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in levels of service.

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

Importantly, the Ada County Coroner's Office provides a countywide service and benefit. Thus, the impact fee study has calculated the maximum supportable fee based on a countywide level of service. In this case, Figure 3 lists the maximum amounts for all development within Ada County.

Figure 3. Summary of Maximum Supportable Development Impact Fees - Countywide

Development Type	Coroner Maximum Supportable Fee
Residential (per housing unit)	
Single Family	\$59
Multifamily	\$41
Nonresidential (per 1,000 square feet)	
Retail	\$39
Office	\$15
Industrial	\$7
Institutional	\$15