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VIA ELECTRONIC MAIL

February 24, 2026

Ms. Jamie Daniels
Building Contractors Association of Southwest Idaho
6206 N. Discovery Place
Boise, ID 83713

RE: City of Star – Parks, Pathways and Police Development Impact Fee Review

Dear Ms. Dainels:

At your request, Launch Development Finance Advisors (“Launch”) has prepared a high-level review (“Review”) of the City of Star, Idaho (“City”) City of Star Development Impact Fee Analysis + Capital Improvement Plans; Parks, Pathways, Police prepared by Clearwater Financial (“CWF”) date February 2, 2026 (“Fee Study”). The purpose of our Review is to determine whether the Fee Study is compliant with the requirements as outlined in Chapter 67 of the Idaho Statutes (“Act”), as well as industry standards for such matters.

Executive Summary

The following represents the significant findings of our Review.

- I. Fee Study Non-Compliant with Act - The Fee Study is not compliant with the requirements of the Act. Additional updates will be required to ensure the Fee Study adheres to the tenants of the Act. See **Exhibit A** for details.
- II. Land Values – Land values utilized within the Fee Study appear to be as much as 21.5% higher than comparable land sales within the City’s boundaries. The City should provide its comparable land sales supporting their valuation or the land values should be reduces to be in line with market transactions.
- III. Capital Assets are Overvalued - Replacement costs rather than depreciated replacement costs, are utilized through the Fee Study thereby inflating capital costs in the Level of Service (“LOS”) analysis and shifting the financial burden of replacing existing facilities while maintaining the City’s existing LOS to new growth in conflict with the tenants of “rough proportionality.” As a matter of context, pursuant to the City’s Audited Basic Financial Statements for the Year Ended September 30, 2022 (the only City Financial Reports found

by Launch), the total value of the City's capital facilities, including all furniture, fixtures and equipment was \$8,713,860¹ as compared to \$94.9 million (Parks - \$52.1 million; Pathways - \$14.3 million and Police Facilities - \$28.5 million) in the Fee Study. This represents a difference of 991% from 2022 book value. All capital costs should be reduced to depreciated replacement cost and the Fees recalculated.

- IV. No Analysis of Capital Cost Offsets - While the Fee Study included a discussion of Credit Policies in the Appendix, no attempt was made to investigate and/or take into consideration any other City funding sources which new growth may be paying through user fees, debt service payments, general taxes, state shared revenues and/or all other sources of revenue attributable to the new growth potentially leading the double payment of capital asset costs by new growth. This analysis should be conducted and included in the Fee Study and any Fee changes made as appropriate (if any).
- V. No City Funding Sources Identified – The Fee Study does not address how the City intends to fund the \$30 million necessary to accomplish the financing of capital projects outlined in the Fee Study. Should the City not be able to meet its financial obligations, undermining the proportionality principles embedded in the Act. Per 67-8208(1) of the Act.
- VI. Operating Costs Inappropriately Included in LOS Analysis as Capital Assets – The Fee Study inflated the value of Park and Police capital assets by \$9.7 million and \$25.7 million respectively, by treating leased space, which is an operational costs, as a capital asset in direct conflict with the Act. Removing all of the leased facilities from the analysis, we estimate that this revision alone will reduce the estimated Fees by approximately 22%.

Description	Original Value (1)	Revised Value (1)
Parks	\$ 6,410	\$ 5,203
Pathways	\$ 2,216	\$ 2,216
Police	\$ 1,367	\$ 350
Total	\$ 9,993	\$ 7,769
% Change		-22%

Footnotes

(1) Does not reflect changes in Replacement Costs to Depreciated Replacement Costs, land value changes or other revisions that may be required.

¹ Report on Audited Basic Financial Statements and Supplemental Information for the Year Ended September 30, 2022, page 7.

Detailed Findings

The following represents a comprehensive analysis of our findings related to our Review.

I. Statutory Compliance with the Act

A. Statutory Compliance

- i. The methodology to support Fees must be consistent with the Statute and with the “dual rational nexus” test. The Statute provides specific requirements that must be followed to support a Fee. Case law provides the dual rational nexus test which consists of two guiding principles that must be adhered: (i) benefit, and (ii) proportionality. In plain terms, the dual rational nexus test requires that new development must receive a benefit from paying Fees and the amount of the Fees paid must be roughly proportionate to the benefit received by paying the Fees.

The Act identifies approximately forty (40) requirements that must be addressed to be in compliance with Idaho law. Based upon our preliminary review of the Fee Study, we noted that three (3) items were non-compliant with the Act. Furthermore, information was not available and/or provided to allow us to determine if an additional four (4) statutory requirements were adequately addressed. **In our opinion, the Study currently fails to meet the requirements of the Act related to the imposition of Fees. It is recommended that the Fee Study be revised to fully address all requirements of the Act.**

A full list of all requirements pertaining to impact fees in the Act and whether those requirements were met by the City is attached as **Exhibit A**.

II. General Observations

A. Land Values

- i. The Fee Study utilizes land values of \$225,000 per acre for park and police land values and \$112,500 or one half of this amount for pathway land acquisitions. Based upon our findings of similar sized land sales with the City boundaries, it is our opinion that the land values should begin at \$185,200 for park and police land values and \$92,600 for pathways. **Unless CWF can provide other sale comparables supporting Fee Study’s values, the land values in the Fee Study should be revised to reflect actual closed land transactions.**

Address	Date Closed	Size (Acres)	Sale Price	Per Acre	MLS Reference
23197 Blessinger Rd	4/22/2025	6.09	\$875,000	\$143,678	98931530
6697 Foothill Rd	11/7/2024	5.15	\$850,000	\$165,049	98923536
0 N Pollard Lane	3/24/2024	9.34	\$2,225,000	\$238,223	98902990
6794 Hwy 44	2/1/2024	9.94	\$1,800,000	\$181,087	98899388
22374 Blessinger Rd	11/3/2023	7.58	\$1,500,000	\$197,889	98860985
Average		7.62	\$1,450,000	\$185,185	

B. Replacement Cost vs. Depreciated Replacement Cost

- i. It was noted that the Park and Police Fee estimates utilized “replacement cost” as the basis of valuing its existing capital assets and equipment thereby overstating the actual value of such capital assets.
- ii. Using full replacement costs for aging capital assets when estimating existing LOS in a development impact fee study violates fundamental proportionality principles established under both case law and industry best practices, potentially exposing the Fee to successful legal challenge under the dual rational nexus test.

The more appropriate valuation of existing capital assets / equipment is to use depreciated replacement cost, which accounts for physical deterioration, functional obsolescence, and economic obsolescence accumulated over the asset's service life. When a consultant applies undepreciated replacement cost to estimate the per-capita cost of existing capital assets and equipment and uses that inflated baseline to determine the fee, new development is effectively being charged not only for maintaining current service levels but also for upgrading and/or improving worn-out facilities that have already been paid for by the existing tax base; a form of cross-subsidization expressly prohibited by the "rough proportionality" standard articulated in *Dolan v. City of Tigard* and reaffirmed in *Sheetz v. El Dorado County*.

The dual rational nexus test requires both an impact nexus (demonstrating that growth necessitates the capital expansion) and a benefit nexus (ensuring Fee revenues fund only those improvements that benefit new development), and charging for the full cost to replace old assets at today's prices fails the benefit prong because it shifts the burden of maintaining or refurbishing existing deficiencies to newcomers rather than the existing residents of the City.

Proper methodology dictates calculating the depreciated value of existing assets thereby reflecting their actual remaining useful life and capacity to establish a true baseline level of service, then applying only the incremental cost of expanding that capacity proportionately to accommodate new growth. **It is recommended that CWF revise the Fee Study to reflect the depreciated replacement cost thereby ensuring that new growth is only funding their proportional share of existing capital asset values.**

C. Useful Life – Vehicles/Equipment

- i. The Fee Study assumes that park and police vehicles and equipment have a ten (10) year useful life. For federal tax purposes, vehicles and equipment have a depreciable life of five (5) years. In our experience, given the heavy use of police vehicles, many of them may only have a useful life of three (3) to five (5) years. The Act requires that all capital assets have minimum useful life of ten (10) years. **It is requested that CWF provide third party validation that all vehicles and**

equipment included in the park and police fee categories have a minimum useful life of ten (10) years or more. If this cannot be done, all non-capital assets should be removed from the Fee Study.

D. City Funding Sources

- i. The Fee Study identifies approximately \$30 million² in capital costs that are expressly outside the Fee program and therefore must be funded by the City; however, the Fee Study does not sufficiently document the specific revenue sources, financing mechanism(s), or reasonably achievable timing by which these non-Fee obligations will be satisfied. From both a legal sufficiency and industry-standard perspective, this omission is material because the proportionality and “nexus” underpinning an impact fee program depends not only on the mathematics of the Fee calculation, but also on the realistic feasibility of the City’s capital program on which the adopted LOS is predicated. Where a Fee is supported by a capital improvements plan that assumes complementary City funding that is not identified, programmed, or reasonably secured, there is a substantial risk that new development will be charged based on an intended LOS that is not actually delivered, creating a mismatch between impacts paid for and improvements constructed, and undermining the proportionality principles embedded in the Act. Per 67-8208(1) of the Act, the CIP must provide “a schedule setting forth estimated dates for commencing and completing construction of all improvements identified in the capital improvements plan.” The CIP should also include an analysis of how the City plans to raise the required \$30 million of funding to fulfill its fair share of the CIP.

To align the Fee Study with industry standards and the Idaho statutory framework, the City should revise the capital improvements plan to: (i) clearly identify and quantify the non-Fee funding sources and levels for each project (e.g., general fund, bonded debt, grants, LIDs, other revenues), (ii) include a feasible financing plan and project delivery schedule demonstrating that the City share will be funded and constructed within the applicable statutory timeframes, and (iii) where funding is uncertain, appropriately phase, defer, or remove projects from the Fee basis until a committed funding plan is in place, with corresponding recalculation of the Fees.

E. Offsets

- i. Idaho Statute 67-8207 and 67-8209 require that the governmental entity consider the following funding sources when determining the proportionate share of costs to be funded with Fees; user fees, debt service payments, general tax, and all other sources of revenue attributable to the new growth. During our Review, we

² Fee Study - \$14,404,124 page 22, \$4,787,088 page 33, and \$10,862,637 page 41

noted that no attempt was made by CWF to assesses other revenue City revenue sources that may be currently being collected and used to fund CIP facilities and thereby reduce the amount of funding required by Fees. **It is recommended that the CWF revise the Fee Study to address and, as appropriate, reduce eligible DIF costs and Fees by contributions to be made by new growth through other funding sources.**

III. Park Fee

A. Land Values

- i. Land values appear higher than comparable sales found in the City. See Section II. A. for details.

B. Replacement Cost

- i. As previously noted, the park capital assets are valued at replacement cost thereby overstating their actual value. **All park capital costs, excluding land, should be updated to reflect depreciated replacement costs and the Fee revised according.**

C. LOS

- i. Leased Facilities - The Park Fee LOS analysis includes \$9.7 million of leased Park/Rec. Center indoor courts. Under the Act, fees must be tied to capital improvements with a with a useful life of ten (10) years or more. Leasing a building for operations is typically an operational expense and not a capital improvement. **Accordingly, the leased facilities need to be excluded from the Park LOS analysis and the Fee adjusted accordingly.** The table below indicates that the reduction of the ineligible leased facilities will reduce the value of Park capital assets by approximately 19%.

Description	Original Value (1)	Revised Value
Park Land and Amenities	\$ 38,426,252	\$ 38,426,252
Facilities		
Riverhouse Event Center	\$ 1,450,000	\$ 1,450,000
Parks/Rec Center Indoor Courts (Leased)(2)	\$ 7,982,400	\$ -
Parks/Rec Center Indoor Courts (Leased)(2)	\$ 157,500	\$ -
Parks/Rec Center Indoor Courts (Leased)(2)	\$ 135,000	\$ -
Parks/Rec Center Indoor Courts (Leased)(2)	\$ 1,440,000	\$ -
Maintenance Shop	\$ 1,204,400	\$ 1,204,400
Maintenance Yard & Shed	\$ 250,000	\$ 250,000
Vehicles (3)	\$ 527,208	\$ 527,208
Equipment (3)	\$ 501,624	\$ 501,624
Other	\$ 46,000	\$ 46,000
Total	\$ 52,120,384	\$ 42,405,484
2025 Estimated Households	8,150	8,150
Current Capital Assets/Households (Existing LOS)	\$ 6,395	\$ 5,203
2035 Estimated Households (Net Growth)	8,617	8,618
Required Investment	\$ 55,106,914	\$ 44,840,547
% Change		-19%

Footnotes

(1) Original Values are "replacement costs" and do not represent depreciated replacement costs. Further changes required to Fee Study and Fees.

(2) Leased facilities are not "Capital Assets" but represent operational expenses and therefore are not eligible for inclusion in the LOS Analysis.

(3) Pending verification that all vehicles and equipment have a minimum useful life of 10 years.

D. Useful Life – Vehicles / Equipment

- i. Confirm and validate that all vehicles and equipment have a minimum useful life of ten (10) years.

E. CIP

- i. The Parks CIP includes a \$20 million Indoor Recreational Center to be located in West Star. The CIP indicates that 49.81% of this facility will be funded with Fees and the remaining cost funded with "Other Funding." As the City does not have any indoor recreational facilities that are capital assets (they are leased) therefore the City has no existing indoor recreational facilities LOS, and no Fees can be used to fund the indoor recreational facilities. All costs of the indoor recreational facilities are required to be funded by the City. Once the indoor recreational facilities have been constructed and funded by the City's General Fund, bonds or other non-DIF funding sources, the City will be able to include these facilities in

their Parks LOS. **Until such time, the \$20 million facility should be removed from the Park's Fee CIP.**

F. Current Proposed Fee

- i. Ignoring the necessary revisions to the Fee Study as indicated herein, CWF illustrates on page 21 of the Fee Study that the current park LOS per household as of 2025 is \$6,395.14. As currently stated, the maximum supportable Fee indicated by CWF is \$6,410.30, which is in excess of the current Park LOS. In order to adhere to the rules of rough proportionality, Fees cannot be used to increase existing LOS.

IV. **Pathway Fee**

A. Land Values

- i. Land values appear higher than comparable sales found in the City. See Section II. A. for details.

B. LOS

- i. It was unclear from the Fee Study if the 21.85 miles of pathway are fully owned by the City or if some of the pathways are privately owned and provided via easements with developers, or within Ada County Highway District's or Idaho Transportation Department's right-of-way. **It is requested that the City provide confirmation of ownership of pathways and to the extent pathways are not owned by the City, such facilities be removed from the estimation of LOS.**

V. **Police Fee**

A. Existing Deficiencies

- i. Page 41 of the Fee Study indicates that the "Existing facilities are undersized" which appears to represent an existing deficiency in the City's LOS. **The Act does not allow the use of development impact fees to correct existing deficiencies.**

B. Land Values

- i. Land Values – Land values appear higher than comparable sales found in the City. See Section II.A. for details.

C. Replacement Costs

- i. As previously noted, the police capital assets are valued at replacement cost thereby overstating their actual value. **All police capital costs, excluding land, should be updated to reflect depreciated replacement costs and the Fee revised according.**

D. Useful Life – Vehicles / Equipment

- i. Confirm and validate that all vehicles and equipment have a minimum useful life of ten (10) years.

E. LOS

- i. Leased Facilities - The Police Fee LOS analysis includes approximately \$25.7 million associated with leased training facilities from the Ada County Sheriff. Under the Act, development impact fees must be supported by capital improvements with a useful life of ten (10) years or more. Lease payments for facility usage are operating expenditures rather than capital improvements.

Accordingly, the leased training facilities should be removed from the Police LOS and fee-calculation basis, and the Police impact fee should be recalculated to reflect only eligible capital assets. As shown in the table below, excluding these ineligible leased facilities reduces the Police capital asset basis by approximately 90%.

Description	Original Value (1)	Revised Value
Facilities		
Police Station (2)	\$ 1,575,100	\$ 1,575,100
Training Centers (leased) Land (3)	\$ 2,545,500	\$ -
Training Centers (leased) Facility (3)	\$ 15,520,000	\$ -
Training Centers (leased) Driving Range (3)	\$ 7,607,250	\$ -
Vehicles (4)	\$ 1,081,046	\$ 1,081,046
Equipment (4)	\$ 151,155	\$ 151,155
Other	\$ 46,000	\$ 46,000
Total	\$ 28,526,051	\$ 2,853,301
2025 Estimated Households	8,150	8,150
Current Capital Assets/Households (Existing LOS)	\$ 3,500	\$ 350
2035 Estimated Households (Net Growth)	8,617	8,618
Required Investment	\$ 30,160,611	\$ 3,017,147
% Change		-90%

Footnotes

(1) Original Values are "replacement costs" and do not represent depreciated replacement costs. Further changes required to Fee Study and Fees.

(2) To be determined if the Police Facility is a leased asset or owned by City.

(3) Leased facilities are not "Capital Assets" but represent operational expenses and therefore are not eligible for inclusion in the LOS Analysis.

(4) Pending verification that all vehicles and equipment have a minimum useful life of 10 years.

Lastly, to the extent that the current "shared" police station is also leased, the police station should be removed from the analysis as well. **Further information required from the City in relation to this matter.**

- ii. Police Land Acquisition - As indicated on page 39 of the Fee Study, the current LOS for the police station is 0.60 acres yet the Fee Study utilizes acreage sizes from two (2) to five (5) acres. The two (2) acre sites were fully charged to new growth and only 38.06% of the five (5) acre site was charged to new growth, in all cases these amounts are in excess of the current LOS of police facilities. **The new growth portion of land acquisition should be reduced to 0.60 acres and the Fee recalculated.**
- iii. Police Officers to Police Station Square Footage – As shown in the table below, the current LOS for police officers per square footage of police facility is 155 square feet per officer. The proposed LOS is 184 square feet per officer which is an 18.9% increase is the LOS. **Development impact fee can only charge new growth for the existing LOS of the community. As such, the Fee Study should be revised to ensure that new growth is only funding police facilities that are currently being provided.**

Description	2025	2035 (1)
Police Station SF	3,600	8,806
Sworn Officers	23.25	47.83
SF per Officer	154.84	184.11

Footnotes

(1)Represents 2,500 SF East Substation, the 2,500 SF Northern Substation, and 38.6% of the 10,000 SF Main Station Building (Page 41).

- iv. Police Officers Per Vehicle – At present, the police department has sixteen (16) police vehicles for 23.25 police officers, or 1.45 police officers per vehicle. The proposed LOS is one (1) vehicle per one (1) police officer. **This is in excess of the City's current LOS and should be reduced to the reflect the current LOS which would be approximately seventeen (17) police vehicles rather than twenty-four (24).**

E. CIP

- i. Leased Facilities - The Police CIP includes a \$10.0 million Police Training Facility. The CIP indicates that 51.39% of the project cost would be funded with development impact fees, with the remaining balance funded through "Other Funding."

However, the City currently does not own a training facility that qualifies as an existing capital asset; the training facility capacity referenced in the Fee Study is

provided through leased space from Ada County Sheriff's office. As a result, there is no existing City-owned policy training LOS upon which development impact fees may be based for this facility. Accordingly, Fees should not be used to fund the training facility, and the project should be treated as a City-funded improvement.

Once the training facility is constructed and funded through the City's General Fund, bonded debt, or other non-development impact fee sources, the facility may be incorporated into the Policy LOS framework for purposes of future analyses. **Until that time, the \$10.0 million training center should be removed from the Police impact fee CIP and the fee calculations adjusted accordingly.**

We look forward to discussing our findings at your earliest convenience.

Sincerely,

A handwritten signature in black ink, reading "Carter T. Froelich". The signature is fluid and cursive, with the first name "Carter" being more prominent.

Carter T. Froelich, CPA
Managing Principal

EXHIBIT A
ACT COMPLIANCE MATRIX

City of Star Summary of Compliance with Idaho Statutes
Star Development Impact Fee Analysis + Capital Improvement Plans: Parks, Pathways, Police

Idaho Statute	Requirement	Compliant
67-8203(3)	"Capital improvements" means improvements with a useful life of ten (10) years or more, by new construction or other action, which increase the service capacity of a public facility.	No
67-8204(2)	A development impact fee shall be calculated on the basis of levels of service for public facilities adopted in the development impact fee ordinance of the governmental entity that are applicable to existing development as well as new growth and development. The construction, improvement, expansion or enlargement of new or existing public facilities for which a development impact fee is imposed must be attributable to the capacity demands generated by the new development.	Yes
67-8204(3)	A development impact fee ordinance shall specify the point in the development process at which the development impact fee shall be collected. The development impact fee may be collected no earlier than the commencement of construction of the development, or the issuance of a building permit.	Yes
67-8204(11)	A development impact fee ordinance shall provide that development impact fees shall only be spent for the category of system improvements for which the fees were collected and either within or for the benefit of the service area in which the project is located.	Yes
67-8204(19)	No system for the calculation of development impact fees shall be adopted which subjects any development to double payment of impact fees.	Yes
67-8204(24)	A development impact fee ordinance shall include a description of acceptable levels of service for system improvements.	Yes
67-8205(1)	Any governmental entity which is considering or which has adopted a development impact fee ordinance, shall establish a development impact fee advisory committee.	Yes
67-8205(4)	The governmental entity shall make available to the advisory committee, upon request, all financial and accounting information, professional reports in relation to other development and implementation of land use assumptions, the capital improvements plan and periodic updates of the capital improvements plan.	Yes
67-8206(2)	A capital improvements plan shall be developed in coordination with the development impact fee advisory committee utilizing the land use assumptions most recently adopted by the appropriate land use planning agency or agencies.	Yes
67-8207(1)	The proportionate share is the cost attributable to the new development after the governmental entity considers the following:	
	(i) any appropriate credit, offset or contribution of money, dedication of land, or construction of system improvements;	Yes
	(ii) 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;	Yes
	(iii) that portion of general tax and other revenues allocated by the jurisdiction to system improvements; and	Yes
	(iv) all other available sources of funding such system improvements.	Yes
67-8207(2)	In determining the proportionate share of the cost of system improvements to be paid by the developer, the following factors shall be considered by the governmental entity imposing the development impact fee and accounted for in the calculation of the impact fee:	
	(a) The cost of existing system improvements within the service area or areas;	Yes
	(b) The means by which existing system improvements have been financed;	Yes
	(c) The extent to which the new development will contribute to the cost of system improvements through taxation, assessment, or developer or landowner contributions, or has previously contributed to the cost of system improvements through developer or landowner contributions;	Yes
	(d) The extent to which the new development is required to contribute to the cost of existing system improvements in the future;	Yes
	(e) The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area or areas;	Yes
	(f) Extraordinary costs, if any, incurred in serving the new development;	Yes
	(g) The time and price differential inherent in a fair comparison of fees paid at different times; and	Yes
	(h) The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation. The governmental entity shall develop a plan for alternative sources of revenue.	Yes

City of Star Summary of Compliance with Idaho Statutes
Star Development Impact Fee Analysis + Capital Improvement Plans: Parks, Pathways, Police

Idaho Statute	Requirement	Compliant
67-8208(1)	The capital improvements plan shall contain all of the following:	
	(a) A general description of all existing public facilities and their existing deficiencies within the service area or areas of the governmental entity and a reasonable estimate of all costs and a plan to develop the funding resources related to curing the existing deficiencies including, but not limited to, the upgrading, updating, improving, expanding or replacing of such facilities to meet existing needs and usage;	Not Determinable
	(b) A commitment by the governmental entity to use other available sources of revenue to cure existing system deficiencies where practical;	Not Determinable
	(c) An analysis of the total capacity, the level of current usage, and commitments for usage of capacity of existing capital improvements, which shall be prepared by a qualified professional planner or by a qualified engineer licensed to perform engineering services in this state;	Not Determinable
	(d) A description of the land use assumptions by the government entity;	Yes
	(e) A definitive table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of system improvements and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial;	Yes
	(f) A description of all system improvements and their costs necessitated by and attributable to new development in the service area based on the approved land use assumptions, to provide a level of service not to exceed the level of service adopted in the development impact fee ordinance;	Yes
	(g) The total number of service units necessitated by and attributable to new development within the service area based on the approved land use assumptions and calculated in accordance with generally accepted engineering or planning criteria;	Yes
	(h) The projected demand for system improvements required by new service units projected over a reasonable period of time not to exceed twenty (20) years;	Yes
	(i) Identification of all sources and levels of funding available to the governmental entity for the financing of the system improvements;	No
	(j) If the proposed system improvements include the improvement of public facilities under the jurisdiction of the state of Idaho or another governmental entity, then an agreement between governmental entities shall specify the reasonable share of funding by each unit, provided the governmental entity authorized to impose development impact fees shall not assume more than its reasonable share of funding joint improvements; and	Not Determinable
	(k) A schedule setting forth estimated dates for commencing and completing construction of all improvements identified in the capital improvements plan.	No
67-8209(1)	Credit or reimbursement shall be given for the present value of any construction of system improvements or contribution or dedication of land or money required by a governmental entity from a developer for system improvements of the category for which the development impact fee is being collected, including such system improvements paid for pursuant to a local improvement district.	Yes
67-8209(2)	Credit shall be given for the present value of all tax and user fee revenue generated by the developer, within the service area where the impact fee is being assessed... If the amount of credit exceeds the proportionate share for the particular project, the developer shall receive a credit on future impact fees for the amount in excess of the proportionate share. The credit may be applied by the developer as an offset against future impact fees only in the service area where the credit was generated.	Yes
67-8209(3)	If a developer is required to construct, fund or contribute system improvements in excess of the development project's proportionate share of system improvement costs, including such system improvements paid for pursuant to a local improvement district, the developer shall receive a credit on future impact fees or be reimbursed at the developer's choice for such excess construction, funding or contribution from development impact fees paid by future development which impacts the system improvements constructed, funded or contributed by the developer(s) or fee payer.	Yes
67-8209(4)	If credit or reimbursement is due to the developer pursuant to this section, the governmental entity shall enter into a written agreement with the fee payer, negotiated in good faith, prior to the construction, funding or contribution. The agreement shall provide for the amount of credit or the amount, time and form of reimbursement.	Yes
67-8210(1)	All development impact fee funds shall be maintained in one (1) or more interest-bearing accounts within the capital projects fund. Accounting records shall be maintained for each category of system improvements and the service area in which the fees are collected.	Yes

City of Star Summary of Compliance with Idaho Statutes
Star Development Impact Fee Analysis + Capital Improvement Plans: Parks, Pathways, Police

Idaho Statute	Requirement	Compliant
67-8210(2)	Expenditures of development impact fees shall be made only for the category of system improvements and within or for the benefit of the service area for which the development impact fee was imposed as shown by the capital improvements plan and as authorized in this chapter.	Yes
67-8210(3)	The governmental entity shall prepare an annual report.	Yes
67-8210(4)	Collected development impact fees must be expended within eight (8) years from the date they were collected, on a first-in, first-out (FIFO) basis, except that the development impact fees collected for wastewater collection, treatment and disposal and drainage facilities must be expended within twenty (20) years. Any funds not expended within the prescribed times shall be refunded. A governmental entity may hold the fees for longer than eight (8) years if it identifies, in writing: (a) A reasonable cause why the fees should be held longer than eight (8) years; and (b) An anticipated date by which the fees will be expended but in no event greater than eleven (11) years from the date they were collected.	Yes

Footnote:

(1) Additional information is necessary to assess compliance with Statute due to: i) inadequate information provided in the Study, and/or ii) concerns raised in this report.