

# Star Fire Protection District Impact Fee Analysis

*December 5, 2023*

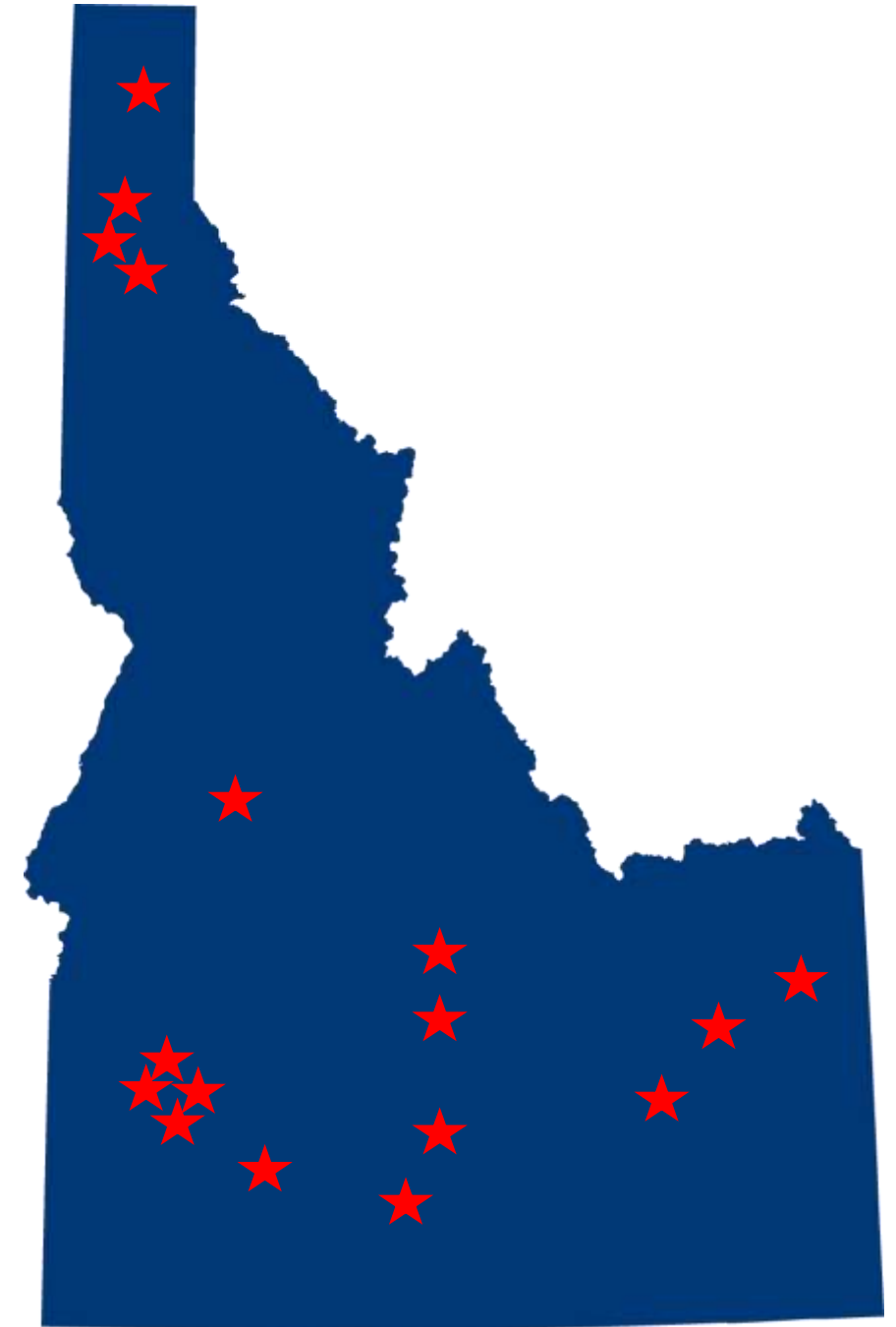


**TischlerBise**  
FISCAL | ECONOMIC | PLANNING

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- Impact fees/infrastructure financing strategies
- Fiscal/economic impact analyses
- Capital improvement planning
- Infrastructure finance/revenue enhancement
- Real estate and market feasibility



# Impact Fee Fundamentals

- One-time payment for growth-related infrastructure, usually collected at the time buildings permits are issued
- Not a tax, similar to a contractual arrangement to build infrastructure with fee revenue, with three requirements
  - **Need (system improvements, not project-level improvements)**
  - **Benefit**
    - Short range expenditures
    - Geographic service areas and/or benefit districts
  - **Proportionate**

# Eligible Costs

- Facilities/improvements required to serve new development – Yes
- Excess capacity in existing facilities – Yes
- Improvements required to correct existing deficiencies – No
  - Unless there is a funding plan
- Maintenance and repairs – No
- Operating costs – No

# Impact Fees in Idaho

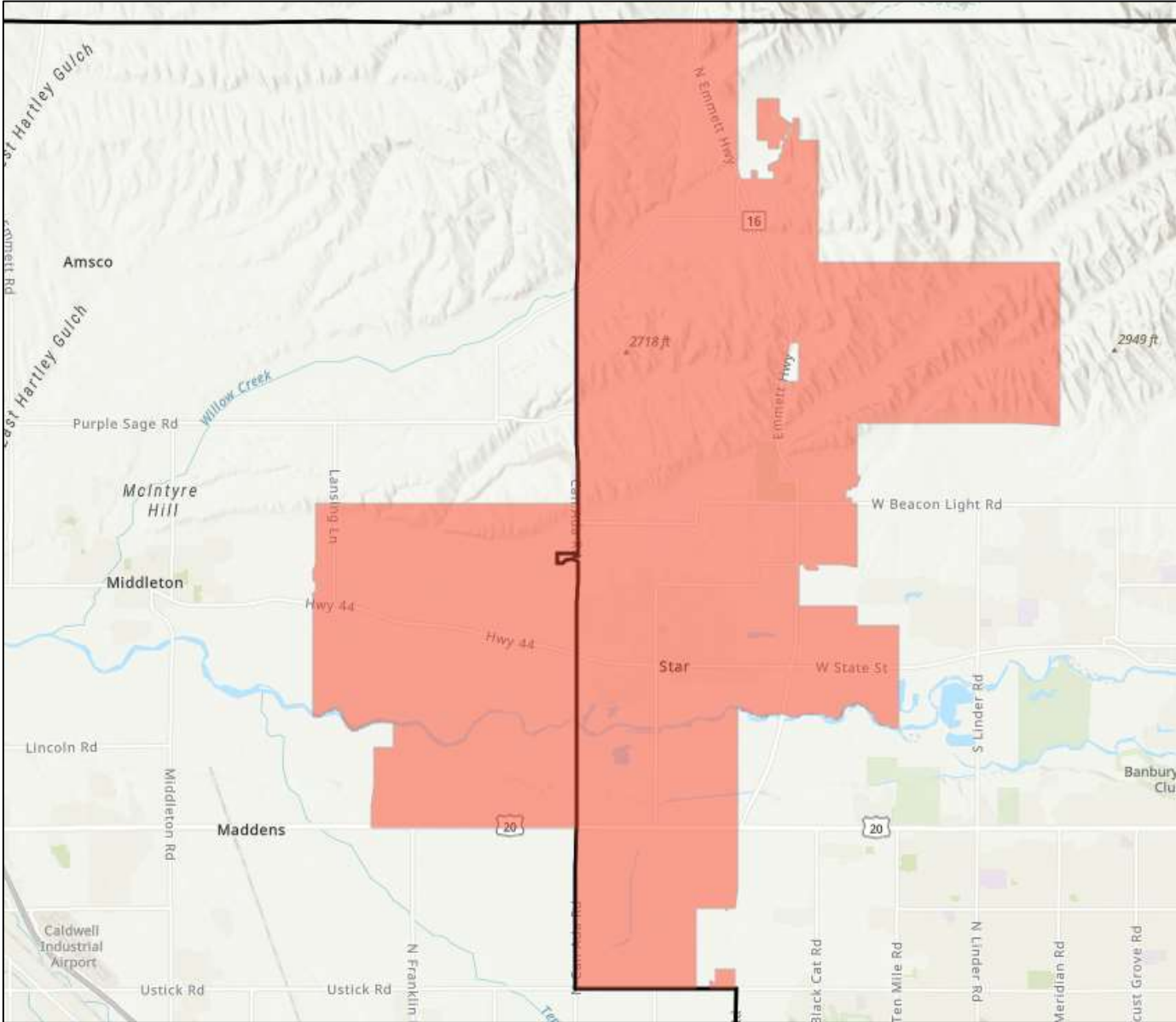
- Impact fee revenue must be maintained in an interest bearing account
- Monies must be spent within 8 years from collection (11 years in certain cases)
- Community must publish an Annual Monitoring Report and have Advisory Committee
- Comprehensive review and update every 5 years
- Capital improvement plan (CIP) required
- Eligible for the following public facilities with useful life of 10 years or more:
  - Water, wastewater, stormwater
  - Transportation
  - Parks & Recreation
  - Public safety: law enforcement, fire, EMS

# Impact Fee Study Process

- Determine existing development base and projected future growth ✓
- Determine existing levels of service and capital needs due to new growth ✓
- Determine appropriate indicators of demand ✓
- Evaluate methodological alternatives ✓
- Evaluate need for credits ✓
- Calculate fees ✓
- Review and input from Fire Board ✓
- Review and input from Advisory Committees ✓
- Adoption process

# Star Fire Impact Fee Study

- Fire District Boundary



# Star Fire Impact Fee Study

- Plan-Based Methodology
  - Fire station space, fire apparatus, eligible equipment, cost of fee study
- Fee is attributed to residential and nonresidential development based on calls for service data



# Star Fire Impact Fee Study

- Capital Improvement Plan

10-Year Capital Improvement Plan	Need	Time Frame (Yrs)	Current Cost	Growth Related Cost
Station #55: Floating Feather	8,392 square feet	1 to 3	\$3,000,000	\$3,000,000
Station #52: Training Facility & Engine Bay	3,000 square feet	2 to 5	\$250,000	\$250,000
Station #52: Training Facility Prop & Storage Container	1 unit	1 to 3	\$25,000	\$25,000
Station #58: Hwy 16 & Arie	8,392 square feet	3 to 10	\$4,000,000	\$4,000,000
Station #56: Purple Sage (50% split with Middleton)	4,196 square feet	7 to 10	\$3,000,000	\$3,000,000
Station #55 units: New Brush & Engine	2 units	1 to 8	\$1,400,000	\$1,400,000
Station #56 units: New Brush & Engine (50% split with Middleton)	2 units	7 to 10	\$825,000	\$825,000
Station #58 units: New Brush/Engine/Water Tender	3 units	7 to 10	\$2,050,000	\$2,050,000
SCBAs (6) for Station #55	6 units	1 to 3	\$42,000	\$42,000
SCBAs (6) for Station #58	6 units	7 to 10	\$50,000	\$50,000
New UTV for River Rescue	1 unit	2 to 3	\$35,000	\$35,000
Station #51 units: Replace Tender/Ladder/Brush	3 units	7 to 15	\$2,700,000	\$0
Station #52 units: Replace Engines/Brush	3 units	1 to 10	\$2,150,000	\$0
Replace Battalion Command (50% split with Middleton)	1 unit	2 to 3	\$70,000	\$0
Replace Command 2017 Chevy 502	1 unit	3 to 5	\$65,000	\$0
Replace Command 2022 Chevy 501	1 unit	5 to 10	\$80,000	\$0
<b>Total</b>			<b>\$19,742,000</b>	<b>\$14,677,000</b>

# Calls for Service Data

- Used to assign proportionate share for Fire services

Land Use	Annual Calls for Service	% of Total
Residential	783	68%
Nonresidential	64	6%
Traffic	308	27%
<b>Total</b>	<b>1,155</b>	<b>100%</b>

Land Use	Base Year Vehicle Trips	% of Total
Residential	51,939	89%
Nonresidential	6,593	11%
<b>Total</b>	<b>58,532</b>	<b>100%</b>

Land Use	Adj. Calls for Service	% of Total
Residential	1,056	91%
Nonresidential	99	9%
<b>Total</b>	<b>1,155</b>	<b>100%</b>

Source: Star Fire Protection District

# Star Fire Impact Fee Study

- Fire Station 10-Year Capital Plan Compared to 10-Year Growth

Fire Stations	Square Feet	Replacement Cost
Station #55: Floating Feather	8,392	\$3,000,000
Station #52: Training Facility & Engine Bay	3,000	\$250,000
Station #52: Prop & Storage Container	-	\$25,000
Station #58: Hwy 16 & Arie	8,392	\$4,000,000
Station #56: Purple Sage (50% split)	4,196	\$3,000,000
<b>Total</b>	<b>23,980</b>	<b>\$10,275,000</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	91%	9%
Share of Square Feet	21,931	2,049
10-Year Population/Nonres. Vehicle Trips Increase	14,929	17,108
<b>Square Feet per 1,000 Persons/Vehicle Trips</b>	<b>1,469</b>	<b>120</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per 1,000 Persons/Vehicle Trips	1,469	120
Average Cost per Square Foot	\$428	\$428
<b>Capital Cost per Person/Vehicle Trip</b>	<b>\$629</b>	<b>\$51</b>

# Star Fire Impact Fee Study

- Fire Apparatus 10-Year Capital Plan Compared to 10-Year Growth

Apparatus	Units	Replacement Cost
Fire Engine	2	\$1,950,000
Water Tender	1	\$500,000
Brush Truck	2	\$1,000,000
Engine & Brush (50% split)	2	\$825,000
<b>Total</b>	<b>7</b>	<b>\$4,275,000</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	91%	9%
Share of Units	6.4	0.6
10-Year Population/Nonres. Vehicle Trips Increase	14,929	17,108
<b>Units per 1,000 Persons/Vehicle Trips</b>	<b>0.43</b>	<b>0.03</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Units per 1,000 Persons/Vehicle Trips	0.43	0.03
Average Cost per Unit	\$611,000	\$611,000
<b>Capital Cost per Person/Vehicle Trip</b>	<b>\$263</b>	<b>\$18</b>



# Star Fire Impact Fee Study

- Fire Equipment 10-Year Capital Plan Compared to 10-Year Growth

Equipment Type	Units	Replacement Cost
SCBAs	12	\$92,000
UTV - River Rescue	1	\$35,000
<b>Total</b>	<b>13</b>	<b>\$127,000</b>

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	91%	9%
Share of Units	11.9	1.1
10-Year Population/Nonres. Vehicle Trips	14,929	17,108
<b>Units per 1,000 Persons/Vehicle Trips</b>	<b>0.80</b>	<b>0.06</b>

<i>Cost Analysis</i>	Residential	Nonresidential
Units per 1,000 Persons/Vehicle Trips	0.80	0.06
Average Cost per Unit	\$10,000	\$10,000
<b>Capital Cost per Person/Vehicle Trip</b>	<b>\$8</b>	<b>\$1</b>

# Star Fire Impact Fee Study

- Cost of impact fee study can be recovered by the collection

Share of Study Cost	Residential Share	Nonresidential Share
\$19,720	91%	9%

Residential Growth Share	Five-Year Population Increase	Capital Cost per Person
100%	10,208	\$2

Nonresidential Growth Share	Five-Year Veh. Trip Increase	Capital Cost per Trip
100%	9,240	\$1

# Star Fire Impact Fee Study

- Credit included for existing fund balance

Fire Impact Fee Fee Credit	
Available Fund Balance	\$2,390,184
10-Year Capital Plan	\$14,677,000
<b>Available Fund Balance % of Plan</b>	<b>16%</b>

# Star Fire Impact Fee Study

- Maximum Supportable Impact Fees

Fee Component	Cost per Person	Cost per Vehicle Trip
Fire Stations	\$629	\$51
Fire Apparatus	\$263	\$18
Fire Equipment	\$8	\$1
Impact Fee Study	\$2	\$1
<b>Gross Total</b>	<b>\$902</b>	<b>\$71</b>
<b>Credit for Fund Balance (16%)</b>	<b>(\$144)</b>	<b>(\$11)</b>
<b>Net Total</b>	<b>\$758</b>	<b>\$60</b>

## Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
<b>Residential (per housing unit)</b>				
Single Family	2.84	\$2,152	\$809	\$1,343
Multifamily	1.62	\$1,227	\$809	\$418

## Nonresidential

Development Type	Vehicle Trips per KSF	Maximum Supportable Fee	Current Fee	Increase/ (Decrease)
<b>Nonresidential (per 1,000 square feet)</b>				
Retail	14.06	\$839	\$380	\$459
Office	5.42	\$323	\$380	(\$57)
Industrial	2.44	\$145	\$380	(\$235)
Institutional	9.76	\$582	\$380	\$202



# Star Fire Impact Fee Study

- Projected Revenue from Maximum Supportable Fees

## Infrastructure Costs for Fire Facilities

	Total Cost	Growth Cost
Fire Stations	\$10,275,000	\$10,275,000
Fire Apparatus	\$4,275,000	\$4,275,000
Fire Equipment	\$127,000	\$127,000
Impact Fee Study	\$39,440	\$39,440
<b>Total Expenditures</b>	<b>\$14,716,440</b>	<b>\$14,716,440</b>

<b>Projected Revenue =&gt;</b>	<b>\$12,508,000</b>
<b>Projected Expenditures =&gt;</b>	<b>\$14,716,000</b>
<b>Non-Impact Fee Funding =&gt;</b>	<b>\$2,208,000</b>

## Projected Development Impact Fee Revenue

		Single Family \$2,152 per unit	Multifamily \$1,227 per unit	Retail \$839 per KSF	Office \$323 per KSF	Industrial \$145 per KSF	Institutional \$582 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2023	6,494	556	223	102	204	246
1	2024	6,994	601	351	148	204	368
2	2025	7,494	646	416	176	253	438
3	2026	7,994	691	481	205	302	508
4	2027	8,494	736	546	233	351	577
5	2028	8,994	781	611	262	400	647
6	2029	9,494	826	676	290	449	717
7	2030	9,994	871	741	319	497	787
8	2031	10,494	916	806	347	546	857
9	2032	10,994	961	871	375	595	927
10	2033	11,494	1,006	936	404	644	997
Ten-Year Increase		5,000	450	713	302	439	750
Projected Revenue		\$10,760,385	\$551,931	\$597,885	\$97,644	\$63,695	\$436,652

Funding gap is the result of existing balance credit and will be funded with balance

# Star Fire Impact Fee Study

- Comparables

Jurisdiction	Single Family per Unit	Retail per 1,000 Sq. Ft.
Star Fire District - Maximum*	\$2,152	\$839
Eagle Fire District - Maximum*	\$2,111	\$2,779
City of Boise	\$2,019	\$1,670
City of Kuna	\$1,792	\$720
Middleton Fire District - Maximum*	\$1,481	\$780
Eagle Fire District - Current*	\$897	\$360
North Ada Fire - Maximum*	\$879	\$1,238
Middleton Fire District*	\$849	\$420
Star Fire District - Current*	\$809	\$380
City of Meridian	\$693	\$640
North Ada Fire - Current*	\$647	\$320

List is ordered based on single family impact fee per unit

\* Currently being updated

# Discussion