

Elmore County, Idaho

Draft Addendum to Development Impact Fee Studies and Capital Improvements Plans

Land Use Assumptions and Schedule of Improvements
July 2025

Prepared for:
Land Use and Building Department, Elmore County, Idaho

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1 Introduction

The Board of County Commissioners for Elmore County, Idaho (“Board”) hired TischlerBise Consulting (“Consultants”) on July 16, 2021, to conduct impact fee studies as authorized by the Idaho Development Impact Fee Act codified at Chapter 82 Title 67 for Sheriff, Jail, and Emergency Medical Services (“EMS”).

Consistent with the authorization, it is the intent of the County to:

1. Collect impact fees to ensure that adequate public facilities are available to serve new growth and development;
2. Promote orderly growth and development by establishing uniform standards for local governments requiring beneficiaries of new development to pay a proportionate, but not more than proportionate share of the cost of new required public facilities;
3. Establish minimum standards for the adoption of development impact fee ordinances by government entities; and
4. Prevent duplicate and ad hoc development requirements.

The Consultants and Land Use and Building Department (“Department”) arranged a meeting with all political subdivisions of Elmore County on September 2, 2021, to offer this funding tool to those districts/agencies. From those agencies, the Mountain Home and King Hill Rural Fire Districts also authorized the Consultants to conduct their own impact fee studies.

A Joint Elmore County Development Impact Fees Advisory Committee (“Committee”), comprised of seven members, was established on April 15, 2022, by the Board to guide these impact fee studies, capital improvement plans, and growth assumptions from County taxpayers’ perspective. The Committee met on five occasions to review the proposal and provide feedback on its assumptions and methodology. With their guidance, the Consultants completed the capital improvement plan development and impact fee studies for Elmore County Sheriff, Jail, and EMS (which is governed through a separate Ambulance District), as well as the Mountain Home and King Hill Rural Fire Districts. On October 7, 2022, the Department and Consultants met with the Board to review the proposed impact fees, share the Committee’s recommendations, and receive authorization to conduct the necessary public hearings for the Development Impact Fee (“DIF”) Studies and Capital Improvements Plans (“CIPs”).

The DIF Studies and CIPs were reviewed by the Elmore County Planning and Zoning Commission (“Commission”) in a duly notified public hearing on December 21, 2022. After closing the hearing, the Commission recommended approval of the Comprehensive Plan Amendment and Zoning Ordinance Amendment for the DIF Studies and CIPs to the Board. The Board conducted two duly notified public hearings on January 13, 2023, and February 17, 2023, after which the Board adopted the DIF Studies and CIPs in the Comprehensive Plan, and added Title 12, Chapters 1 through 4, to the Zoning Ordinance to administer the DIF studies and CIPs on May 12, 2023.

The Department started collecting the impact fees from new development within the unincorporated areas of Elmore County on May 25, 2023, after the appeal period and publication procedures were complete. Subsequently, the Board signed an intergovernmental

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agreement with the Mountain Home Rural Fire District, King Hill Rural Fire District, and Ambulance District to collect these fees for those districts. As authorized in those agreements, the Department started collecting the impact fees for those political subdivisions within the unincorporated areas of Elmore County on July 12, 2023.

To date, the Department has collected the following from the unincorporated areas of Elmore County:

Table 1: Impact Fees Collected To-Date in Elmore County, Idaho

Elmore County, Idaho	Base Year 2021	Year 1 2022	Year 2* 2023	Year 3 2024	Year 4 2025*	Total per Entity
EMS/EAS	0	0	15,421.80	33,991.67	10,971.97	60,385.44
Sheriff - Patrol	0	0	10,016.16	17,479.39	7,054.01	34,549.56
Sheriff - Jail	0	0	60,578.31	99,836.74	43,218.33	203,633.38
MHRFD	0	0	12,487.20	57,632.01	22,919.46	93,038.67
KHRFD	0	0	5,073.00	9,024.35	4,437.24	18,534.59
Total per Year			103,576.47	217,964.16	88,601.01	
Total Collected					410,141.64	410,141.64

*Partial Year from May 25, 2023-December 31, 2023, and January 1, 2025-June 27, 2025

2 Purpose of the Addendum

In order to collect the Elmore County's DIF within the incorporated cities of Mountain Home and Glenns Ferry, the Board needs to enter into intergovernmental agreements with both cities. To keep up with the increasing service demands from new growth and to reduce the burden on the County's taxpayers, Elmore County has made the following coordination efforts with both cities to date to begin collection of the County's DIF from new growth in these incorporated areas. This addendum is created to support the request of the Cities and their Impact Fees Advisory Committees.

The City of Mountain Home:

- September 2, 2021, City participated in the County's Invitation Meeting to Join
- January 9, 2023, Department Presentation to City of Mountain Home City Council
- January 13, 2023, Both cities participated in the first Board Hearing
- February 16, 2023, Joint Meeting of City Council and Board
- February 17, 2023, Both cities participated in the continued Board Hearing
- July 23, 2024, Joint Meeting of City Council and Board
- November 1, 2024, Joint Meeting of City Council and Board
- February 6, 2025, Joint Meeting of Elmore County, City of Mountain Home and City of Glenns Ferry Development Impact Fees Advisory Committees

The City of Glenns Ferry:

- September 2, 2021, City participated in the County's Invitation Meeting to Join
- January 31, 2023, Department Presentation to City of Glenns Ferry City Council
- January 13, 2023, Both cities participated in the first Board Hearing
- February 17, 2023, Both cities participated in the continued Board Hearing
- April 9, 2024, Joint Meeting of City Council and Board
- February 6, 2025, Joint Meeting of Elmore County, City of Mountain Home and City of Glenns Ferry Development Impact Fees Advisory Committees

3 Idaho State Code Title 67 Chapter 82:

Elmore County DIF Studies and CIPs are adopted as Attachment 3 to the 2014 Comprehensive Plan. In light of the current State Code requirements for the Development Impact Fees, the County needs to add two documents to the adopted DIF Study and CIPs. Therefore, the purpose of this addendum is also to establish the following compliance:

1. In compliance with Sections 67-8208(d) and 67- 8203, adopt land use assumptions that provide “a description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a twenty (20) year period.”
2. In compliance with Section 67-8208(k) develop a schedule of improvements for facilities within the CIPs by “setting forth estimated dates for commencing and completing construction of all improvements identified in the capital improvements plan.”

3.1 Land Use Assumption:

The Elmore County Comprehensive Plan (“Plan”) is a guide that establishes goals, objectives, and land use assumptions for future growth and development in the County. The current Comprehensive Plan was adopted in 2014 and anticipated a steady annual population growth rate of 3% over the next 10 years. Prior to 2018, Elmore County experienced a downturn in its population growth. However, Elmore County saw its largest annual population increase of 4.7% between 2019 and 2020. Since 2020, the County is in the unusual position of coordinating development of two planned communities in the Mayfield area on its western border. This area has the potential to develop up to 17,000 new homes and is large enough to change the growth trajectory and land use assumptions of the County.

The planned communities, combined with the recent wind and solar projects; recreational activities in the mountains; as well as industrial developments within the Simco Road District of the Comprehensive Plan, have further started to shift the current residential and non-residential land use patterns in the County. Therefore, the Consultants used the past building permit data in combination with the Comprehensive Plan population growth assumption in development of “Figure 25: Ten-Year Projected Residential and Nonresidential Growth” for the DIF Studies and CIPs. The county’s assessors’ tax roll data was used in the development of Figure 25. That data is provided herein as Table 2 and expanded to provide more current land use trends in the county.

Table 2: Building Data from Assessor’s Tax Roll in Elmore County, Idaho (Building Permit Numbers)

Elmore County, Idaho	2017	2018	2019	2020	Base Year 2021					Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	City of Mountain Home (2023-2025)	City of Glenns Ferry (2023-2025)
					Year 2021	Year 2022	Year 2023	Year 2024	Year 2025						
Single Family	49	24	41	97	91	106	129	131	197	229	12				
Multi-family							1	3	5	4					
Retail		1	1	2	1	2	4	7	1	9	2				
Office	2				2		1		1		1				
Industrial			5				1								
Institutional									1						

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The following table expands upon Figure 25 and provides Figure 25A, Twenty-Year Projected Residential and Non-residential Growth Based on Current Land Use Assumptions, to add to the Comprehensive Plan Attachment 3 and Zoning Ordinance Title 12.

Figure 25A: Twenty-Year Projected Residential and Non-residential Growth Based on Current Land Use Assumptions

Elmore County, Idaho	Base Year 2021	Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	Year 5 2026	Year 6 2027	Year 7 2028	Year 8 2029	Year 9 2030	Year 10 2031	Year 11 2032	Year 12 2033	Year 13 2034	Year 14 2035	Year 15 2036	Year 16 2037	Year 17 2038	Year 18 2039	Year 19 2040	Year 20 2041	
Population	27,342	28,311	29,280	30,248	31,217	33,188	35,159	37,131	39,102	41,073	42,260	43,697	45,183	46,719	48,307	49,950	51,648	53,404	55,220	57,097	59,038	
% Population Increase		3.544	3.4227	3.306	3.2035	6.3139	5.9389	5.6088	5.3082	5.0407	2.89	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	
US Census Population		28,999	29,494	29,729	30,390																	
Single Family Homes	10,981	11,370	11,759	12,148	12,537	13,329	14,120	14,912	15,704	16,496	16,972	17,549	18,146	18,763	19,401	20,061	20,743	21,448	22,177	22,931	23,711	
Multi-family Units	2,060	2,133	2,206	2,279	2,352	2,500	2,649	2,798	2,946	3,095	3,184	3,292	3,404	3,520	3,640	3,763	3,891	4,024	4,160	4,302	4,448	
Retail (1000 sq. ft.)	939	971	1,004	1,038	1,074	1,111	1,150	1,192	1,235	1,273	1,313	1,355	1,398	1,443	1,489	1,537	1,586	1,637	1,689	1,743	1,799	
Office (1000 sq. ft.)	183	189	195	202	209	216	224	232	240	248	256	264	273	281	290	300	309	319	329	340	351	
Industrial (1000 sq. ft.)	1,417	1,464	1,514	1,565	1,619	1,675	1,735	1,797	1,862	1,920	1,980	2,043	2,109	2,176	2,246	2,318	2,392	2,468	2,547	2,629	2,713	
Institutional (1000 sq. ft.)	907	936	966	997	1,029	1,061	1,095	1,130	1,166	1,203	1,242	1,282	1,323	1,365	1,409	1,454	1,500	1,548	1,598	1,649	1,702	
Non-Resi Total sq. ft.	3,446	3,560	3,679	3,802	3,930	4,063	4,204	4,351	4,503	4,644	4,791	4,944	5,103	5,266	5,434	5,608	5,788	5,973	6,164	6,361	6,565	
% sq. ft. Increase		3.3082	3.3427	3.3433	3.3666	3.3842	3.4703	3.4967	103.4934	3.1312	3.1654	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	

3.2 Schedule of Improvements for Capital Improvements Plans

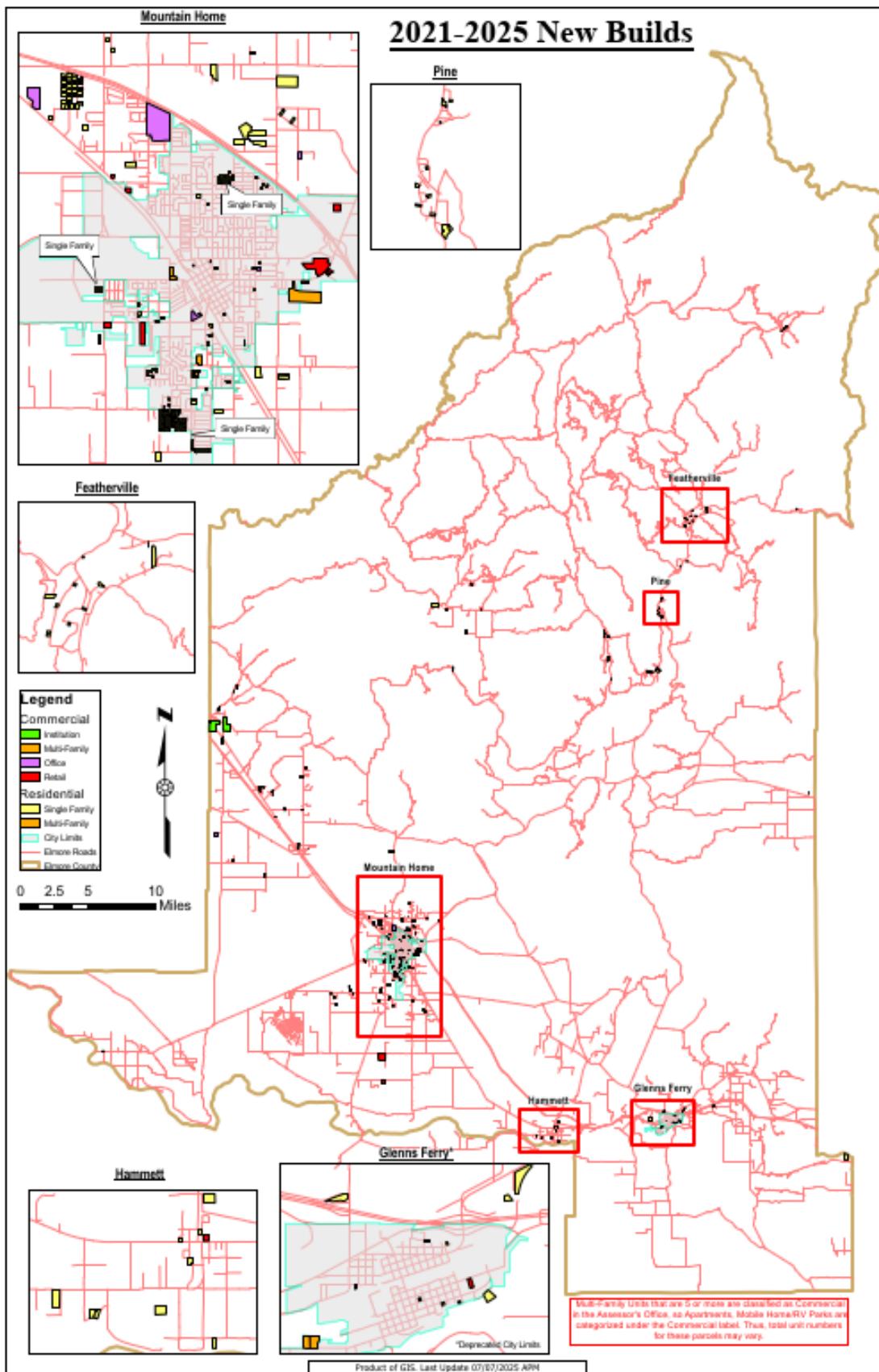
The Attachment 3 of the Elmore County Comprehensive Plan outlines impact fees as the primary source of funding, with a few exceptions, for most systems improvements needed for new growth in Figure 26, 27, and 28 for Elmore County Sheriff, Jail, and EMS respectively. The following Table 3 adds a Schedule of Improvements for facilities anticipated within Elmore County's CIPs based on current development activities depicted in Map 1.

Year three into its implementation, the County does not have the necessary intergovernmental agreements for collection of DIF within incorporated cities where most growth has occurred as demonstrated in Map 1. Which means that the total potential DIF revenue in any given year so far has not kept up with the growth and new construction roll. This capital outlay is becoming cost-prohibitive on Elmore County's Schedule of Improvements and political will to prioritize capital improvements in and around its existing cities. Furthermore, the County has started to think about diversifying funding and financing tools necessary to support the adopted CIPs in order to adhere to the following Schedule of Improvements of the requisite capital improvements instead of mostly relying on DIF.

Each capital improvement eligible for DIF funding will have its own set of parameters and conditions impacting how the Schedule of Improvements in Table 3 will be implemented. Phasing pressures, existing facilities locations and conditions, and interrelated projects will significantly influence how and when each CIP improvement is made. It is expected that once these additions are made to the Comprehensive Plan, some circumstances will change. Therefore, the proposed Schedule of Improvement as a framework and record of thoughtful planning, will be guided and reestablished as a result of future leadership changes, their decisions, program expectations, and annual budget appropriations.

In the proposed Schedule of Improvements, a three-year construction period is expected for capital improvements of \$1,000,000 or less, with the first year dedicated to site preparation, planning costs, and the beginning of design. For the larger capital improvements (mostly jail expansion) of more than \$1,000,000, a five-year construction period is expected in the proposed Schedule of Improvements with the first year of construction dedicated to planning costs and the beginning of design.

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Map-1: New Build Trends Based on Assessor's Tax Roll – 2021-2025

Table 3: Schedule of Improvements for CIPs (May need further refinement after agency comments)

Elmore County, Idaho	CIP Cost	DIF Allocation	DIF Eligible	Base Year	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
				2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041

EMS Facilities/Vehicles/Equipment

Mountain Home West	\$720,000	100%	\$720,000									\$144,000	\$252,000	\$324,000										
Glenns Ferry Station	\$630,000	100%	\$630,000											\$126,000	\$220,500	\$283,500								
Pine Station	\$630,000	100%	\$630,000									\$126,000	\$220,500	\$283,500										
Mayfield Station	\$720,000	100%	\$720,000																					
Mayfield Quick Response	\$250,000	100%	\$250,000																					
Total Equipment	\$449,400	100%	\$449,400																					
DIF Study			\$10,000																					

Total Capital for Growth **\$3,399,400****\$3,409,400**Impact Fee Balance **\$60,385**Needed Capital Outlay **\$126,000****\$220,500****\$427,500****\$252,000****\$450,000****\$220,500****\$427,500****\$252,000****\$324,000**

Sheriff Patrol Facilities/Equipment

Headquarters	\$430,000	100%	\$430,000									\$86,000	\$150,500	\$193,500										
Pine Substation	\$1,000,000	25%	\$250,000									\$50,000	\$87,500	\$112,500										
Mayfield Substation	\$490,000	100%	\$490,000																					
Glenns Ferry Substation	\$1,000,000	40%	\$400,000																					
Prairie Substation	\$400,000	40%	\$160,000																					
Sheriff Total Equipment	\$479,516	N/A	\$445,766																					
DIF Study			\$10,000																					

Total Capital for Growth **\$3,799,516****\$2,185,766**Impact Fees Balance **\$34,595**Needed Capital Outlay **\$50,000****\$87,500****\$198,500****\$150,500****\$273,500****\$140,000****\$278,000****\$171,500****\$252,500****\$56,000****\$72,000**

Sheriff Jail Facilities/Vehicles/Equipment

Jail Expansion - Growth	\$8,727,333	90%	\$7,854,600									\$392,730	\$1,178,190	\$1,963,650	\$2,120,742	\$2,199,288								
Jail Expansion - Mayfield	\$5,454,583	100%	\$5,454,583																					
Sheriff-Jail Equipment	\$29,900	100%	\$29,900																					
DIF Study			\$10,000																					

Total Capital for Growth **\$14,211,816****\$13,349,083**Impact Fees Balance **\$203,633**Needed Capital Outlay **\$392,730****\$1,178,190****\$1,963,650****\$2,120,742****\$2,199,288****\$272,729****\$818,187****\$1,363,646****\$1,472,737****\$1,527,283**

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