

## **CAPITAL IMPROVEMENTS IMPACT FEES**

Idaho Code § 67-8208 – Capital Improvements Plan. (1) Each governmental entity intending to impose a development impact fee shall prepare a capital improvements plan. For governmental entities required to undertake comprehensive planning pursuant to chapter 65, title 67, Idaho Code, such capital improvements plan shall be prepared and adopted according to the requirements contained in the local planning act, section 67-6509, Idaho Code, and shall be included as an element of the comprehensive plan. The capital improvements plan shall be prepared by qualified professionals in fields relating to finance, engineering, planning and transportation. The persons preparing the plan shall consult with the development impact fee advisory committee.

### **Vision 2020**

“Development should pay its own way”

### **Purpose**

Idaho Code § 67-8202. Purpose. The legislature finds 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. It is the intent by enactment of this chapter to:

- (1) Ensure that adequate public facilities are available to serve new growth and development;
- (2) Promote orderly growth and development by establishing uniform standards by which local governments may require that those who benefit from new growth and development pay a proportionate share of the cost of new public facilities needed to serve new growth and development;
- (3) Establish minimum standards for the adoption of development impact fee ordinances by governmental entities;
- (4) Ensure that those who benefit from new growth and development are required to pay no more than their proportionate share of the cost of public facilities needed to serve new growth and development and to prevent duplicate and ad hoc development requirements; and
- (5) Empower governmental entities which are authorized to adopt ordinances to impose development impact fees.

## **Introduction**

In the 2007 Idaho legislative session, impact fee enabling statutes were amended to allow additional local jurisdictions (Counties, highway districts, fire districts and water/sewer districts) to develop and implement capital improvements plans and impact fee regulations. These amendments allowed Kootenai County to coordinate with the highway districts and fire districts to develop capital improvement plans and subsequent impact fee ordinances. The state enabling legislation allowed the County to act as the conduit for districts that are not allowed to develop separate impact fee ordinances. If impact fees for Kootenai County departments, highway and fire districts are considered for implementation by Kootenai County, an ordinance will be developed and Kootenai County will administer the collection and distribution of those fees to the applicable districts and departments.

A steering committee was established to develop a proposal to hire a consultant with expertise in impact fee analysis and development. This steering committee included representatives from the building community (NIBCA), fire districts, highway districts, the sheriff's department, county parks and waterways and emergency services. Based upon the review of several proposals, BBC Research was selected to develop 18 capital improvement plans and subsequent impact fee calculations.

The 18 participating districts and departments met with the consultant to begin the process of planning their capital facility needs for the next 10 years. These needs are delineated in the attached summary of the Capital Improvements Plan (Attachment A). Each plan outlines the population projections for each district or department, the capital needs for each district or department, and the impact fees needed for new growth.

Over a period of several months, the departments and districts worked with the consultant to develop the plans. Once the plans were drafted, the County appointed a impact fee advisory committee. This nine member committee was selected to balance agencies, neighborhood groups, the development community and building contractor interests. Two planning commission members are also on the committee. The committee's purpose is to review the population projections, the capital improvement plans and the proposed impact fees and make recommendations to the Board of County Commissioners. The advisory committee will meet yearly to review and make recommendations on the projections, plans and fees. The review will examine the plans to determine if the projections and the impact fees are still viable based upon existing conditions.

## **Summary of Population Projections**

BBC Research hired J.P. Stravens and Associates to complete the demographics for the capital improvement plans. The consulting firm projected population growth countywide and for each of the districts based upon building permit activity. Several of the districts are responsible for other communities (cities and counties) and as such, the

population projections may be greater than the population projections indicated in Economic Development chapter of the Comprehensive Plan (See district maps in Appendix A). Also, the future population projected over the next 10 years is at a consistent 3.1% growth rate, which as indicated in the summary, is a “fast paced growth rate”. The County-wide population projection for 2017 is 203,000 citizens based upon a growth rate using historical building permit activity and district boundaries. Kootenai County is expected to add approximately 18,700 residential units over the next ten years. This equates to an increase of 31 percent, or an annual increase of 3.1 percent. The total non-residential square footage found within Kootenai County is expected to increase by approximately 26.6 million square feet to a total of 92.1 million square feet by 2017.

### **Summary of Capital Plans**

The CIP (Capital Improvements Plan) approach estimates future capital improvement investments required to serve growth over a fixed period of time. The Impact Fee Act (Title 67-8208) 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.”

The consultant recommended a 10-year time period based on the County and districts’ 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 existing service levels. Equipment and vehicles with a useful life of 10 years or more is also impact fee eligible under the Impact Fee Act. Personnel or maintenance of any facilities is not eligible for impact fees.

Each department or district has delineated the types of capital equipment, land purchases or facilities that are needed over the next ten years. The consultant worked with each district and department to determine based upon growth projections, what capital equipment and facilities were needed over the plan timeframe.

Some of the major capital facilities that are needed by the various districts and departments are:

- a. Jail expansion
- b. Land for upland parks (away from water front)
- c. Land and facilities for Additional Fire Stations
- d. Vehicles and Equipment for Fire Districts
- e. Facilities, Vehicles and Equipment for Sheriff Department
- f. Land acquisition for public road expansion – Highway Districts
- g. Facilities expansion for Highway Districts
- h. Vehicles and Equipment for Highway Districts
- i. Vehicles and Equipment for EMS

## **Available Sources and Levels of Funding for Capital Improvements**

There are a variety of sources of funding available to Kootenai County and to the highway districts, fire districts, and EMS system which serve Kootenai County. However, there are limitations on the ability to raise funds for capital improvements from these sources. These sources of funding, and the limitations which apply to each, include the following:

### **Property Taxes**

Property tax revenue is the main revenue source for Kootenai County and the highway districts, fire districts, and EMS system which serve Kootenai County. However, Idaho Code § 63-802 limits the ability of these entities to raise revenue to three percent (3%) over the property tax revenues received in the previous fiscal year, plus revenue from new construction, and any “foregone” balance (any portion of allowable property tax increases not taken in prior fiscal years). In addition, Article VIII, § 3 of the Idaho Constitution prohibits the incursion of any debt or obligation by a county without approval of two-thirds ( $\frac{2}{3}$ ) of those voting at an election to consider the proposed debt or obligation.

### **Override Levies**

Idaho Code § 63-802 provides taxing districts with the ability to increase its budget from property tax revenues beyond the amount authorized in that section. If this increase is to become a permanent increase in the taxing district’s base budget, the vote must occur in a May or November election, and it must be approved by a two-thirds ( $\frac{2}{3}$ ) majority vote. If the proposed increase is to be for no more than two (2) years, only a simple majority vote is required, and the election may be held at any time authorized by law.

### **User Fees**

Idaho Code § 31-870 provides counties with the general authority to impose and collect fees for services provided by the county which would otherwise be funded with property tax revenues. Any such fees must be reasonably related to, and cannot exceed, the actual cost of the service being rendered. Idaho Code § 63-1311 authorizes taxing districts other than counties to impose fees for services provided by that district, which also must be reasonably related to, and cannot exceed, the actual cost of the service being rendered.

Other statutes specifically provide for certain user fees, and place limitations on the fees which must be collected. Examples include: Idaho Code § 31-3203 (sheriff’s fees), Idaho Code § 31-3205 (recorder’s fees), and Idaho Code § 31-4804 (emergency communications fees).

Idaho Code § 63-1311A requires a taxing district to give public notice and to hold a public hearing before it may approve a new fee or an increase in an existing fee in excess of five percent (5%) of the then-current fee amount.

### Bonds

The issuance of bonds to fund capital improvements may be approved by a two-thirds ( $\frac{2}{3}$ ) majority vote. This mechanism of funding is authorized under Title 31 Chapter 19, Idaho Code (counties), Idaho Code § 31-1427 (fire protection districts), and Title 40, Chapter 11, Idaho Code (highway districts). Such bonds must be issued, redeemed and repaid according to the requirements of the Idaho Municipal Bond Law, Title 57, Chapter 2, Idaho Code. These requirements include the establishment of a “sinking fund” for the payment of the principal on such bonds within thirty (30) years from the time that the indebtedness has been incurred.

### Grants

Grants are available from several sources, including the federal government and the State of Idaho. Kootenai County and the taxing districts serving Kootenai County apply for, and receive, grants for a variety of purposes, including fire services, law enforcement and probation services, emergency management, and parks and waterways facilities. Most grants require a local match in the form of either money, services, or use of equipment. While grant funding is vigorously pursued Kootenai County and the taxing districts serving Kootenai County, its uses are limited under the terms of each particular grant and do not address all of the needs generated through growth in population and development. Further, it must be understood that grants from public sources are funded through tax dollars.

### Donations

Idaho Code § 31-807 authorizes counties to “receive by donation ... any real or personal property necessary for the use of the county.” Highway districts are conferred this authority under Idaho Code §§ 40-1309 and 40-1310, while fire districts are conferred this authority under Idaho Code § 31-1417. While this has been a method recently used to fund certain items, and may entitle donors to a charitable contribution under the Internal Revenue Code (Title 26, United States Code) and Idaho income tax law, it is a very irregular and uncertain source of funding.

### Impact Fees

Development impact fees may be imposed by any governmental entity empowered to enact ordinances (including cities, counties, and “single countywide highway districts” formed pursuant to Title 40, Chapter 14, Idaho Code). Imposition of impact fees must be in accordance with Title 67, Chapter 82, Idaho Code. Idaho Code § 67-8204A authorizes the distribution of impact fee revenue to highway districts, fire districts, water

districts, sewer districts, recreational water and sewer districts or irrigation districts pursuant to an intergovernmental agreement with a governmental entity which has adopted such fees.

Kootenai County is committed to ensuring that available sources of revenue other than impact fees are used to cure existing system deficiencies where practical. Nevertheless, the limitations of these other sources, coupled with the explosive growth in population and development over the past 16 years, has resulted in levels of public facilities and services which have not kept up with the demand generated as a result of this growth. Because this growth is expected to continue in the foreseeable future, Kootenai County and the highway districts, fire districts, and EMS system which have participated in the formation of this CIP have found that it is necessary to collect impact fees in order to merely maintain current levels of service.

### **Conclusion**

The population in Kootenai County has almost doubled over the past 16 years, and public facilities and services have not kept up with the growth. In 2007, Kootenai County was instrumental in encouraging the state legislature to amend the impact fee laws to allow fire, highway and water/sewer districts to develop impact fees to mitigate some aspects of new growth. Kootenai County will coordinate and administer the collection and distribution of impact fees. Impact fees are calculated based upon growth projections and the value of the future capital improvements. Impact fees are not the panacea for growth; however they will provide districts the ability to offset capital purchases and a method for “development to pay its own way.”

### **Goals and Policies**

**Goal 1:** Encourage consistency between the Comprehensive Plan and the Capital Improvements Plans of the applicable departments and districts.

### **Policies and Implementation Strategies:**

1. Support efforts of other local districts and departments to ensure that development offsets the financial burden for public services and facilities.
2. Incorporate the impact fee advisory committee’s population projections and capital improvement plans into the County’s Comprehensive Plan.
3. Encourage the Board of County Commissioners to retain two Planning Commission members on the impact advisory committee.
4. Request that the impact fee advisory committee’s annual report include an analysis of consistency with the Comprehensive Plan.

**Goal 2:** Assure that regional growth (associated with capital improvements) is addressed through cooperative planning and actions with local government municipalities, districts and departments.

**Policies and Implementation Strategies:**

1. Encourage the Special Districts to negotiate memorandums of understanding (MOUs) with municipalities to ensure the equitable collection and distribution of impact fees within the boundaries of special districts.
2. Encourage special districts to use the County's Comprehensive Plan in the preparation and review of capital improvement plans.

**RESOLUTION NO. 2008-66**  
**Case No. CP-140-08**  
**COMPREHENSIVE PLAN AMENDMENT**  
**ADOPTION OF CAPITAL IMPROVEMENTS PLAN**

WHEREAS, the Kootenai County Board of Commissioners (“Board”) is considering the adoption of development impact fees pursuant to the authority granted in Idaho Code § 67-8201 *et seq.* to fund expenditures by the Kootenai County Sheriff’s Department (including the Kootenai County Jail), the Kootenai County Parks and Waterways Department, the Kootenai County Emergency Medical Services System, the several fire protection districts located within or serving portions of Kootenai County (with the exception of Hauser Fire Protection District and St. Maries Fire Protection District), and the several highway districts located within Kootenai County, on capital improvements needed to serve new growth and development and maintain current levels of service; and

WHEREAS, Idaho Code §§ 67-8206 and 67-8208 require the adoption of a capital improvements plan prior to, or concurrently with, the adoption of an ordinance imposing development impact fees; and

WHEREAS, Kootenai County is required to undertake comprehensive planning pursuant to Title 67, Chapter 65, Idaho Code, and is therefore required to prepare and adopt such capital improvements plan according to the requirements contained in Idaho Code § 67-6509, and is required to included such capital improvements plan as an element of the comprehensive plan; and

WHEREAS, the Board has established a development impact fee advisory committee as required under Idaho Code § 67-8205, and has afforded this committee the opportunity to review and comment on the proposed capital improvements plan; and

WHEREAS, application has been made by Kootenai County for an amendment to the Kootenai County Comprehensive Plan (“Comprehensive Plan”), wherein the applicant requested the addition of a Capital Improvements Plan based on a report entitled “Kootenai County Impact Fee Study and Capital Improvement Plans,” dated April 15, 2008; which was prepared by BBC Research and Consulting; and

WHEREAS, the Kootenai County Planning Commission conducted a public hearing on May 22, 2008 on this matter following duly-noticed and conducted public hearing procedures by said body, and, after deliberations, voted to recommend approval; and

WHEREAS, the Board conducted a public hearing on July 24, 2008 on this matter following duly-noticed and conducted public hearing procedures by said body and, after deliberations, voted to approve Case No. CP-140-08, a request by Kootenai County for an amendment to the Comprehensive Plan consisting of the addition of a Capital Improvements Plan; and

WHEREAS, the Board has reviewed and considered all materials, communications, public testimony and exhibits or current record on said revised, amended, and updated Comprehensive Plan; and

WHEREAS, the Board hereby finds that it is necessary and in the public interest to amend the Comprehensive Plan by the addition of a Capital Improvements Plan in furtherance of long-range planning for capital improvements of public facilities within Kootenai County over the next ten (10) years, and in anticipation of adoption of an ordinance imposing development impact fees to facilitate funding of such improvements;

NOW, THEREFORE, BE IT RESOLVED by the Kootenai County Board of Commissioners that Comprehensive Plan Amendment CP-140-08 be, and is hereby adopted and included in the official Comprehensive Plan of Kootenai County, Idaho.

BE IT FURTHER RESOLVED by the Kootenai County Board of Commissioners that the Comprehensive Plan be, and is hereby amended by the addition of the Capital Improvements Plan attached to this Resolution.

Upon a motion to adopt the foregoing Resolution, made by Commissioner Tondee, seconded by Commissioner Piazza, the following vote was recorded:

Commissioner Tondee	<u>Aye</u>
Commissioner Piazza	<u>Aye</u>
Chairman Currie	<u>Aye</u>

Upon said roll call, the text of the foregoing was duly enacted as a Resolution by the Board of Commissioners of Kootenai County, Idaho, on the 21st day of August, 2008.

KOOTENAI COUNTY  
BOARD OF COMMISSIONERS

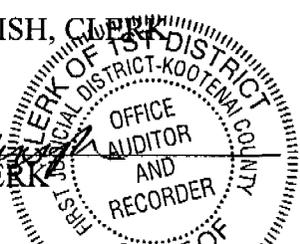
  
\_\_\_\_\_  
Elmer R. Currie, Chairman

ATTEST:

DANIEL J. ENGLISH, CLERK

BY:

  
DEPUTY CLERK



C: Legal Services, Building and Planning, Prosecuting Attorney, Sterling Codifiers, Development Impact Fee Advisory Committee, All Fire Districts (except Hauser and St. Maries Fire Protection Districts), All Highway Districts, Kootenai County EMS System

RESOLUTION NO. 2008-66 – COMPREHENSIVE PLAN AMENDMENT –  
ADOPTION OF CAPITAL IMPROVEMENTS PLAN – 2

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# ATTACHMENT A

## **Exhibits/Materials from Kootenai County Impact Fee Study & Capital Improvements Plans, Final Draft Report**

### **Contents:**

1. Exhibit III-2, East Side Fire Protection District CIP – 2008-2017
2. Exhibit IV-2, Kootenai County Fire and Rescue District CIP – 2008-2017
3. Exhibit V-2, Mica Kidd Fire District CIP – 2008-2017
4. Exhibit VI-2, Northern Lakes Fire District CIP – 2008-2017
5. Exhibit VII-2, Shoshone Fire District #2 CIP – 2008-2017
6. Exhibit VIII-2, Spirit Lake Fire District CIP – 2008-2017
7. Exhibit IX-2, Timberlake Fire District CIP – 2008-2017
8. Exhibit X-2, Worley Fire District CIP – 2008-2017
9. Exhibit XI-2, East Side Highway District CIP – 2008-2017
10. Exhibit XII-2, Lakes Highway District CIP – 2008-2017
11. Exhibit XIII-2, Post Falls Highway District CIP – 2008-2017
12. Exhibit XIV-2, Worley Highway District CIP – 2008-2017
13. Exhibit XV-2, Kootenai County Sheriff Department CIP – 2008-2017
14. Exhibit XVI-2, Kootenai County Jail CIP – 2008-2017
15. Exhibit XVII-2, Kootenai County EMS CIP – 2008-2017
16. Exhibit XVIII-2, Kootenai County Parks and Recreation Department CIP – 2008-2017
17. Section II., Kootenai County Land Uses (pages 13-20)

**Exhibit III-2.  
East Side Fire Protection District CIP - 2008-2017**

Type of Capital Infrastructure	Square Feet	CIP Value	Growth times	Portion	Shared Facility times	(% in fee) equals	Amount to Include in Fees
<b>Facilities</b>							
FS#4 Chateau Substation	4,000	\$ 400,000		100%	100%		\$ 400,000
FS#5 Powderhorn	4,000	\$ 800,000		100%	100%		\$ 800,000
1 station living quarters - addition	2,500	\$ 80,000		75%	100%		\$ 60,000
							\$ -
<b>Vehicles</b>							
1 Engine		\$ 275,000		100%	100%		\$ 275,000
QRJ Vehicle		\$ 50,000		50%	100%		\$ 25,000
1 Fire Boat upgrade		\$ 190,000		0%	100%		\$ -
1 Command Vehicle - replace		\$ 40,000		0%	100%		\$ -
1 Brush Truck - replace		\$ 130,000		0%	100%		\$ -
3 Tenders Replace Dept of Lands vehicles		\$ 450,000		0%	100%		\$ -
<b>Equipment</b>							
3 Thermal Imaging Cameras		\$ 24,000		50%	100%		\$ 12,000
<b>Total Infrastructure</b>		<b>\$ 2,439,000</b>					<b>\$ 1,572,000</b>
<b>Plus Cost of Fee-Related Research</b>							
Impact Fee Study		\$ 7,000		100%	100%		\$ 7,000
<b>Grand Total</b>		<b>\$ 2,446,000</b>					<b>\$ 1,579,000</b>

Source: Galena Consulting interview with the Eastside Fire Protection District, October 2007.

**Exhibit IV-2.  
Kootenai County Fire and Rescue District CIP - 2008-2017**

Type of Capital Infrastructure	Square Feet	CIP Value	Growth times	Portion	Shared Facility times	(% in fee) qual	Amount to Include in Fees
<b>Facilities</b>							
New Station on the Prairie	9,704	\$ 1,940,827		100%	100%		\$ 1,940,827
Addition to FS#2 and #3	3,750	\$ 750,000		100%	100%		\$ 750,000
Relocation of FS#4	9,704	\$ 1,940,827		50%	100%		\$ 970,414
Administration Facility	20,000	\$ 4,000,000		50%	100%		\$ 2,000,000
Drill Grounds and Tower	8,750	\$ 1,750,000		100%	100%		\$ 1,750,000
Burn Building	2,000	\$ 400,000		100%	100%		\$ 400,000
Maintenance Shop	5,500	\$ 1,100,000		50%	100%		\$ 550,000
Storage Building	13,000	\$ 300,000		50%	100%		\$ 150,000
Miscellaneous Training Props	10,000	\$ 200,000		50%	100%		\$ 100,000
Physical Fitness Facility	15,000	\$ 3,000,000		50%	100%		\$ 1,500,000
Arrow point station addition	5,190	\$ 1,037,913		100%	100%		\$ 1,037,913
<b>Vehicles</b>							
1 Ladder Truck		\$ 1,000,000		100%	100%		\$ 1,000,000
1 Engine		\$ 600,000		100%	100%		\$ 600,000
1 Tender		\$ 260,000		100%	100%		\$ 260,000
1 Air & Light Vehicle		\$ 600,000		80%	100%		\$ 480,000
1 Brush Truck		\$ 80,000		100%	100%		\$ 80,000
Miscellaneous Support Vehicles		\$ 170,000		100%	100%		\$ 170,000
Fire Prevention Trailer		\$ 30,000		50%	100%		\$ 15,000
ATV/Rescue Sled		\$ 25,000		50%	100%		\$ 12,500
6X6 Tender		\$ 300,000		30%	100%		\$ 90,000
3 Engines Replaced		\$ 1,000,000		0%	100%		\$ -
1 Tender Replaced		\$ 260,000		0%	100%		\$ -
2 Brush Trucks Replaced		\$ 160,000		0%	100%		\$ -
1 Fire Boat Upgrade		\$ 300,000		30%	100%		\$ 90,000
Replacement of Current Existing Support Vehicles		\$ 330,000		0%	100%		\$ -
<b>Equipment</b>							
14 Additional SCBAs		\$ 49,000		100%	100%		\$ 49,000
88 Upgraded SCBA x \$3500		\$ 308,000		0%	100%		\$ -
20 New Portable Radios		\$ 60,000		100%	100%		\$ 60,000
50 Upgraded Radios to 700 MHZ		\$ 150,000		30%	100%		\$ 45,000
120 Upgraded Pagers		\$ 54,000		30%	100%		\$ 16,200
Mobile Generator		\$ 30,000		100%	100%		\$ 30,000
Replacement of Existing Equipment		\$ 366,000		0%	100%		\$ -
<b>Total Infrastructure</b>		<b>\$ 22,551,567</b>					<b>\$ 14,146,854</b>
<b>Plus Cost of Fee-Related Research</b>							
Impact Fee Study		\$ 7,000		100%	100%		\$ 7,000
<b>Grand Total</b>		<b>\$ 22,558,567</b>					<b>\$ 14,153,854</b>

Source: Galena Consulting interview with Chief Ron Sampert, October 2007.

**Exhibit V-2.**  
**Mica Kidd Fire District CIP - 2008-2017**

Type of Capital Infrastructure	Square Feet	CIP Value	Growth Portion	times	Shared Facility (% in fee)	Amount to Include in Fees
<b>Facilities</b>						
FS#2	12,000	\$ 1,200,000	0%		100%	\$ -
FS#3	2,000	\$ 400,000	85%		100%	\$ 340,000
Administration Building		\$ 1,000,000	0%		100%	\$ -
						\$ -
<b>Vehicles</b>						
2 Engines		\$ 600,000	100%		100%	\$ 600,000
2 Brush trucks - replacement		\$ 172,000	0%		100%	\$ -
2 Water Tenders - replacement		\$ 520,000	0%		100%	\$ -
						\$ -
<b>Equipment</b>						
20 SCBAs		\$ 70,000	100%		100%	\$ 70,000
Communications Equipment		\$ 151,172	16%		100%	\$ 24,188
Extrication Equipment		\$ 30,000	20%		100%	\$ 6,000
<b>Total Infrastructure</b>		<b>\$ 4,143,172</b>				<b>\$ 1,040,188</b>
Plus Cost of Fee-Related Research						
Impact Fee Study		\$ 7,000	100%		100%	\$ 7,000
<b>Grand Total</b>		<b>\$ 4,150,172</b>				<b>\$ 1,047,188</b>

Source: Galena Consulting interview with Chief Les Sandstrom, October 2007.

**Exhibit VI-2.**  
**Northern Lakes Fire District CIP - 2008-2017**

Type of Capital Infrastructure	Square Feet	CIP Value	Growth Portion	times	Shared Facility (% in fee)	Amount to Include in Fees
<b>Facilities</b>						
Garwood Station (#1-relocate due to growth)	20,000	\$ 4,000,000	100%		100%	\$ 4,000,000
South Rathdrum Station	12,000	\$ 2,400,000	50%		100%	\$ 1,200,000
North Rathdrum Station	12,000	\$ 2,400,000	100%		100%	\$ 2,400,000
Chase Street Station (#6-relocate due to growth)	5,000	\$ 1,000,000	100%		100%	\$ 1,000,000
Training Facility (at Garwood Station)	2,500	\$ 500,000	50%		100%	\$ 250,000
						\$ -
<b>Vehicles</b>						
Ladder, Tender and Brush Unit - Garwood St		\$ 1,434,000	100%		100%	\$ 1,434,000
Engine, Tender and Brush Unit - No Rathdrum St		\$ 973,000	100%		100%	\$ 973,000
Engine and Brush Unit - Chase Rd St		\$ 684,000	100%		100%	\$ 684,000
Engine, Tender and Brush Unit - So Rathdrum St		\$ 973,000	50%		100%	\$ 486,500
						\$ -
<b>Equipment</b>						
Communications Equipment		\$ 88,000	80%		100%	\$ 70,400
4 Generators		\$ 52,000	75%		100%	\$ 39,000
Air Unit/Cascade		\$ 50,000	100%		100%	\$ 50,000
3 Cascade Banks		\$ 30,000	66%		100%	\$ 19,800
Opticomms		\$ 80,000	100%		100%	\$ 80,000
Upgraded radios to 700 MHZ		\$ 206,400	35%		100%	\$ 72,240
<b>Total Infrastructure</b>		<b>\$ 14,870,400</b>				<b>\$ 12,758,940</b>
Plus Cost of Fee-Related Research						
Impact Fee Study		\$ 7,000	100%		100%	\$ 7,000
<b>Grand Total</b>		<b>\$ 14,877,400</b>				<b>\$ 12,765,940</b>

Source: Galena Consulting interview with the Northern Lakes Fire District, October 2007.

**Exhibit VII-2.  
Shoshone Fire District #2 CIP - 2008-2017**

Type of Capital Infrastructure	Square Feet	CIP Value	times	Growth Portion	times	Shared Facility (% in fee)	equals	Amount to Include in Fees	
<b>Facilities</b>									
Station in Medimont	5,375	\$ 1,075,000		100%		100%		\$ 1,075,000	
Pinehurst Remodel	1,200	\$ 240,000		100%		100%		\$ 240,000	
								\$ -	
<b>Vehicles</b>									
Kellogg Engine - replace		\$ 400,000		0%		100%		\$ -	
Doyle Road Engine		\$ 325,000		100%		100%		\$ 325,000	
Medimont Engine		\$ 325,000		100%		100%		\$ 325,000	
Doyle Road Tender		\$ 350,000		100%		100%		\$ 350,000	
Medimont Tender		\$ 350,000		100%		100%		\$ 350,000	
<b>Total Infrastructure</b>		<b>\$ 3,065,000</b>						<b>\$ 2,665,000</b>	
Plus Cost of Fee-Related Research									
Impact Fee Study		\$ 2,000		100%		100%		\$ 2,000	
<b>Grand Total</b>		<b>\$ 3,067,000</b>						<b>\$ 2,667,000</b>	
								Kootenai County Portion (5%)	\$ 133,350

Source: Galena Consulting interview with Chief Dale Costa, October 2007.

**Exhibit VIII-2.  
Spirit Lake Fire District CIP - 2008-2017**

Type of Capital Infrastructure	Square Feet	CIP Value	times	Growth Portion	times	Shared Facility (% in fee)	equals	Amount to Include in Fees
<b>Facilities</b>								
Station #1 with additional land; rebuild for capacity	15,500	\$ 2,000,000		80%		100%		\$ 1,600,000
Station #2 - rebuild for capacity	8,600	\$ 1,000,000		80%		100%		\$ 800,000
Station #3 - with land; rebuild for capacity	4,000	\$ 600,000		80%		100%		\$ 480,000
								\$ -
<b>Vehicles</b>								
2 Pumpers replacement		\$ 1,200,000		0%		100%		\$ -
1 Pumper additional		\$ 600,000		100%		100%		\$ 600,000
3 tenders replacement		\$ 700,000		0%		100%		\$ -
1 tender additional		\$ 350,000		100%		100%		\$ 350,000
2 Brush trucks		\$ 172,000		0%		100%		\$ -
1 Brush truck additional		\$ 86,000		100%		100%		\$ 86,000
1 Ambulance		\$ 125,000		0%		100%		\$ -
1 Fire Boat		\$ 125,000		0%		100%		\$ -
Support Vehicles		\$ 135,000		33%		100%		\$ 44,550
<b>Equipment</b>								
<b>Emergency Equipment</b>		\$ 80,000		100%		100%		\$ 80,000
Communications Equipment		\$ 80,000		100%		100%		\$ 80,000
1 Generator		\$ 39,000		100%		100%		\$ 39,000
Air Unit/Cascade		\$ 50,000		100%		100%		\$ 50,000
1 Cascade Bank		\$ 46,000		100%		100%		\$ 46,000
76 SCBA Bottles		\$ 89,376		100%		100%		\$ 89,376
Ice Sled		\$ 8,000		100%		100%		\$ 8,000
Compressors (3)		\$ 7,500		100%		100%		\$ 7,500
Amkus Extrication		\$ 20,000		100%		100%		\$ 20,000
TNT/Holmatro		\$ 40,000		100%		100%		\$ 40,000
2 Thermal Imaging Cameras		\$ 30,000		100%		100%		\$ 30,000
Exhaust System		\$ 130,000		100%		100%		\$ 130,000
700 Mhz Repeater Communications		\$ 350,000		100%		100%		\$ 350,000
<b>Total Infrastructure</b>		<b>\$ 8,062,876</b>						<b>\$ 4,930,426</b>
Plus Cost of Fee-Related Research								
Impact Fee Study		\$ 7,000		100%		100%		\$ 7,000
<b>Grand Total</b>		<b>\$ 8,069,876</b>						<b>\$ 4,937,426</b>

Source: Galena Consulting interview with Spirit Lake Fire Protection District, October 2007.

**Exhibit IX-2.**  
**Timberlake Fire District CIP - 2008-2017**

Type of Capital Infrastructure	Square Feet	CIP Value	times	Growth Portion	times	Shared Facility (% in fee)	equals	Amount to Include in Fees
<b>Facilities</b>								
Station #1 rebuild to 15000sf on owned land	15,000	\$ 3,000,000		50%		100%		\$ 1,500,000
Station #2	2,800	\$ 560,000		100%		100%		\$ 560,000
Station #4	2,800	\$ 560,000		100%		100%		\$ 560,000
<b>Vehicles</b>								
Add 1 new Engine		\$ 550,000		100%		100%		\$ 550,000
Add 2 new Water Tenders		\$ 400,000		100%		100%		\$ 400,000
Add 2 new Brush Trucks		\$ 180,000		100%		100%		\$ 180,000
<b>Equipment</b>								
Communications Equipment		\$ 40,000		50%		100%		\$ 20,000
Radio Upgrade to 700 MHZ		\$ 206,400		25%		100%		\$ 51,600
<b>Total Infrastructure</b>		<b>\$ 5,496,400</b>						<b>\$ 3,821,600</b>
<b>Plus Cost of Fee-Related Research</b>								
Impact Fee Study		\$ 7,000		100%		100%		\$ 7,000
<b>Grand Total</b>		<b>\$ 5,503,400</b>						<b>\$ 3,828,600</b>

Source: Galena Consulting interview with Timberlake Fire Protection District, October 2007.

**Exhibit X-2.**  
**Worley Fire District CIP - 2008-2017**

Type of Capital Infrastructure	CIP Value	times	Growth Portion	times	Shared Facility (% in fee)	equals	Amount to Include in Fees
<b>Facilities</b>							
New Station & Administration	\$ 1,800,000		50%		100%		\$ 900,000
Burn Tower	\$ -		0%		100%		\$ -
Maintenance Shop	\$ -		0%		100%		\$ -
<b>Vehicles</b>							
Ladder/Quint - replace	\$ -		0%		100%		\$ -
Engine (1)	\$ 600,000		100%		100%		\$ 600,000
Engines (2) Replace	\$ -		0%		100%		\$ -
Brush Engine, Type 4 (1)	\$ 250,000		100%		100%		\$ 250,000
Brush Engine, Type 4 (1) - replace	\$ -		0%		100%		\$ -
Tender (1)	\$ -		0%		100%		\$ -
Support Vehicles (2)	\$ -		0%		100%		\$ -
Support Vehicles (1) - replace	\$ -		0%		100%		\$ -
<b>Equipment (Revised CIP lists Equipment &amp; Facilities)</b>							
Twenty Five (25) New 700 MHZ Portable Radios	\$ -		0%		100%		\$ -
Twenty Five (25) New 700 MHZ Mobile Radios	\$ -		0%		100%		\$ -
Fifty (50) New Upgraded Pagers	\$ -		0%		100%		\$ -
Upgrades to Existing Equipment	\$ -		0%		100%		\$ -
<b>Total Infrastructure</b>	<b>\$ 3,393,000</b>						<b>\$ 2,493,000</b>
<b>Plus Cost of Fee-Related Research</b>							
Impact Fee Study	\$ 7,000		100%		100%		\$ 7,000
<b>Grand Total</b>	<b>\$ 3,400,000</b>						<b>\$ 2,500,000</b>

Source: Galena Consulting interview with Worley Fire Protection District, October 2007.

**Exhibit XI-2.  
East Side Highway District CIP - 2008-2017**

Type of Capital Improvement	CIP Value	times	Growth Portion	times	Shared Facility (% in fee)	equals	Amount to Include in Fees
<i>Roadways</i>							
<i>Collector Roads</i>							
Fernan Hill Road - reconstruction, grind and pave part (1.6 miles)	\$664,000		20%		100%		\$132,800
Fernan Lake Road - Federal aid project	\$16,000,000		0%		0%		\$0
French Gulch Road - grind and pave (3.2 miles)	\$968,000		50%		100%		\$484,000
Mullan Trail Road - grind and pave (2 miles)	\$453,750		50%		100%		\$226,875
Blue Creek Road - grind and pave (4.7 miles)	\$1,421,750		50%		100%		\$710,875
Wolf Lodge Creek Road - Grind and pave (4.2 miles)	\$1,270,500		50%		100%		\$635,250
Sunny Side - grind and pave (1 mile)	\$302,500		50%		100%		\$151,250
Latour Creek Road - overlay (1 mile), pave gravel (1 mile) - 2 miles total	\$275,000		20%		100%		\$55,000
Burma Road - Gotham Bay to SH 97 (2.8 miles) - Fed Aid pays \$2.7 million	\$1,500,000		80%		100%		\$1,200,000
<i>Other High Priority Roads</i>							
Carlin Bay Road - reconstruction (3.3 miles)	\$3,638,250		50%		100%		\$1,819,125
<i>Intersections</i>							
O' Gara Road and SH 97 (south end)	\$353,750		100%		100%		\$353,750
Gotham Bay Road and SH 97	\$353,750		100%		100%		\$353,750
Asbury Road and SH 97 (south end)	\$353,750		100%		100%		\$353,750
Asbury Road and SH 97 (north end)	\$353,750		100%		100%		\$353,750
Half Round Bay Road and SH 97	\$353,750		100%		100%		\$353,750
Harlow Point Road and SH 97	\$353,750		100%		100%		\$353,750
Sunnyside and Bonnell	\$353,750		100%		100%		\$353,750
Asbury Road and Half Round Bay	\$353,750		100%		100%		\$353,750
<i>Facilities/Equipment</i>							
2 Trucks	\$360,000		100%		100%		\$360,000
1 Deicer; for Subdistrict 3	\$200,000		100%		100%		\$200,000
1 Deicer Storage Station; for subdistrict 3	\$60,000		100%		100%		\$60,000
1 Vacuum Sweeper to sweep additional paved roadways	\$205,000		100%		100%		\$205,000
Additional Shop space 50x60 (\$175/SF) in subdistrict 3	\$525,000		100%		100%		\$525,000
Rock Source (20 AC at \$20,000/AC)	\$400,000		100%		100%		\$400,000
<b>Total Infrastructure</b>	<b>\$31,073,750</b>						<b>\$9,995,175</b>
<i>Plus Cost of Fee-Related Research</i>							
Impact Fee Study	\$7,000		100%		100%		\$7,000
<b>Grand Total</b>	<b>\$31,080,750</b>						<b>\$10,002,175</b>

Source: Galena Consulting interview with East Side Highway District, October 2007.

**Exhibit XII-2.**  
**Lakes Highway District CIP - 2008-2017**

Type of Capital Improvement	Year	CIP Value	times	Growth Portion	equals	Amount to Include in Fees
<b>Roadways</b>						
Lancaster Road - Strahorn to Forest Ridge reconstruct @3 lanes	2008	\$1,628,000		0%		\$0
Steel Curve - Reconstruct Curve @Lancaster Rd.	2008	\$585,000		0%		\$0
Diagonal Road - Ramsey Est. to Granada Est. reconstruct @2 lanes	2008	\$393,750		0%		\$0
Parks Rd - Reconstruct 1 mile east of US 95	2008	\$600,000		0%		\$0
South Hayden Lake Rd. - Stormwater Study	2008	\$69,000		0%		\$0
Lancaster Road - Forest Ridge to English Pt reconstruct @2 lanes	2009	\$1,153,000		20%		\$230,600
Rimrock Road @English Pt. Rd and Lakeview Dr Intersections	2009	\$431,000		80%		\$344,800
East Hayden Lake Road - Reconstruct Cv's @Sportsman Access	2009	\$496,875		0%		\$0
EUpper Hayden Lk Rd Paving - EHL Rd to Doe Run Rd	2009	\$137,500		0%		\$0
Diagonal Road - Upgrade road structure Granada Est. to Ramsey Rd.	2009	\$400,000		20%		\$80,000
Diagonal Road - Reconstruct 1.64 miles SW of Ramsey Rd.	2010	\$1,536,475		20%		\$307,295
EUpper Hayden Lk Rd Paving - Honeysuckle Rd to Half Mile Lane	2010	\$287,500		0%		\$0
Lancaster Road - Federal Aid Proj, Gov Way to Ferndale	2011	\$2,312,000		0%		\$0
Lancaster Road - Unfunded match for the Federal Aid Proj,	2011	\$500,000		80%		\$400,000
Parks Rd - Reconstruct 2nd mile of road east of US 95	2011	\$937,500		0%		\$0
SHayden Lake Rd Stormwater Study	2011	\$400,000		0%		\$0
Sweeper Truck	2011	\$239,000		0%		\$0
Dodd Rd Intersection - Reconstruct at East H L Road	2012	\$496,875		80%		\$397,500
Buckles Rd - Gov Way Intersection turn lanes	2012	\$109,375		100%		\$109,375
Hayden Lake Road - Reconstruct Rockaway Bay Rd. to Dodd Rd.	2012	\$771,750		20%		\$154,350
Ramsey Road - Lancaster Rd to SH 53, Additional road structure	2012	\$650,000		80%		\$520,000
Bridging the Valley - Match on Fed. Aid Project @Ramsey/Diagonal	2012+	\$325,000		50%		\$162,500
Bridging the Valley - Match on Fed. Aid Project @Brunner RR Xing	2012+	\$262,500		50%		\$131,250
Ramsey Road - Turn Lanes @Chilco Road	2012+	\$265,625		100%		\$265,625
Ramsey Road - Turn Lanes @Scarcello Road	2012+	\$265,625		100%		\$265,625
Ramsey Road - Turn Lanes @Brunner Road	2012+	\$265,625		100%		\$265,625
Ramsey Road - Turn Lanes @Remington Road	2012+	\$265,625		100%		\$265,625
Ramsey Road - Turn Lanes @SH 54 w/ ITD	2012+	\$109,375		100%		\$109,375
Scarcello Road - Turn Lanes @Ramsey & SH 41	2012+	\$343,750		100%		\$343,750
Seasons Road - Intersection improvement @SH 41w/ ITD	2012+	\$312,625		100%		\$312,625
Lancaster Rd - Gov Way to US 95 & West approach to US 95	2012+	\$375,000		80%		\$300,000
Lancaster Rd - Rimrock Rd. Intersection upgrade to 3 lanes N & S	2012+	\$171,875		100%		\$171,875
Ramsey Rd - Lancaster Rd. Intersection upgrade to 3 lanes	2012+	\$175,781		100%		\$175,781
Strahorn Rd - Lancaster to Miles	2012+	\$1,537,500		20%		\$307,500
Huetter Road New Construction - Lancaster Rd to Boekel Rd.	2012+	\$750,000		80%		\$600,000
Clagstone Road Overlay- SH 54 to County Line	2012+	\$275,000		80%		\$220,000
Atlas Road New Construction - Lancaster Rd to Diamond Bar Rd.	2012+	\$250,000		100%		\$250,000
Garwood Road - Reconstruct US 95 to Rimrock rd	2012+	\$1,550,000		20%		\$310,000
Garwood Road - Reconstruct Ramsey Rd to Old 95	2012+	\$1,125,000		20%		\$225,000
Seasons Road - New connection Ramsey Rd. to Weir Rd.	2012+	\$1,185,000		50%		\$592,500
Ohio Match Road - Reconstruct US 95 east to top of the hill	2012+	\$1,175,000		20%		\$235,000
Spirit Lake Road - Grind and pave	2012+	\$632,500		0%		\$0
Perimeter Road - Reconstruct Traffic Circle to Bayview	2012+	\$2,296,875		50%		\$1,148,438
English Point Road - Reconstruct Rimrock Rd. to Meadowood Ln.	2012+	\$1,171,875		50%		\$585,938
East Hayden Lake Road - Reconstruct for additional traffic	2012+	\$1,500,000		80%		\$1,200,000
East Hayden Lake Road - Overlay for additional traffic	2012+	\$550,000		80%		\$440,000
US 95 Frontage Roads - East side of US 95	2012+	\$2,000,000		100%		\$2,000,000
US 95 Frontage Roads - West side of US 95	2012+	\$3,500,000		100%		\$3,500,000
Lewellen Creek - S of Hwy 54 to Parks	2012+	\$750,000		80%		\$600,000
Twin Lakes - Widen Roadway	2012+	\$1,058,750		80%		\$847,000
Gov't Way - Aqua to Wilbur	2012+	\$375,000		50%		\$187,500
Scarcello Road - Ramsey Rd to SH 41, Additional Road Structure	2012+	\$275,000		80%		\$220,000
<b>Facilities/ Equipment</b>						
Construct new Belmont Shop		\$900,000		80%		\$720,000
2 new Trucks		\$360,000		100%		\$360,000
1 additional Vacuum and Sweeper Trucks		\$225,000		100%		\$225,000
<b>Total Infrastructure</b>		<b>\$40,715,506</b>				<b>\$20,087,451</b>
<b>Plus Cost of Fee-Related Research</b>						
Impact Fee Study		\$7,000		100%		\$7,000
<b>Grand Total</b>		<b>\$40,722,506</b>				<b>\$20,094,451</b>

Source: Galena Consulting interview with Lakes Highway District, October 2007.

**Exhibit XIII-2.  
Post Falls Highway District CIP - 2008-2017**

Type of Capital Improvement	Year	CIP Value	Growth times	Portion times	Shared Facility (% in fee)	equals	Amount to Include in Fees
<b>Roadways</b>							
Beck Road - South End UPRR and Seltice Intersection Realignment	2008	\$1,400,000		75%	100%		\$1,050,000
Cloverleaf Road - Road Improvements and Widening	2010,13	\$750,000		50%	100%		\$375,000
Fairmont Loop - Road Widening and Grade Improvements	2012	\$400,000		80%	100%		\$320,000
Fairmont Loop - intersection improvements at 95	2016	\$750,000		80%	100%		\$600,000
Prairie Avenue - Huetter to Meyer	2010 +	\$6,400,000		35%	100%		\$2,240,000
Prairie Avenue - McGuire Road Intersection Improvements	2012 +	\$600,000		60%	100%		\$360,000
Riverview Drive - Right-of-Way Acquisition	2008	\$800,000		90%	100%		\$720,000
Seltice Way - Huetter Road Intersection/Signals	2008	\$600,000		50%	100%		\$300,000
Wyoming Avenue - Thick Overlay Greensferry to Hwy 41	2009	\$150,000		50%	100%		\$75,000
Prairie Avenue - Huetter Intersection Signal	2011	\$350,000		80%	100%		\$280,000
<b>Bridges/ Culverts</b>							
Greensferry Bridge	2010-13	\$8,500,000		80%	100%		\$6,800,000
Cliff House Road - Replace culvert or small bridge at lake outlet	2009-11	\$350,000		0%	100%		\$0
<b>Facilities/ Equipment</b>							
Replace 2 1987 Dump Trucks		\$299,000		0%	100%		\$0
Replace Gallon 9-wheel roller		\$75,000		0%	100%		\$0
Large screen deck for message board		\$20,000		0%	100%		\$0
Pickup mounted variable message sign		\$10,000		50%	100%		\$5,000
Gas fired steam cleaner		\$12,500		0%	100%		\$0
Replacement of pickup fleet		\$25,000		0%	100%		\$0
6 Wheel Drive Plow Truck		\$164,000		90%	100%		\$147,600
Three Axle Dump Truck/Sander		\$170,500		100%	100%		\$170,500
De-icer Pick up with Plow		\$54,430		100%	100%		\$54,430
Cat - 950 size Wheel Loader		\$230,000		100%	100%		\$230,000
Remote Sand Storage Area at Pleasantview pit,		\$120,000		100%	100%		\$120,000
Remote Sand Storage Area at Hauser Lake, Hidden Valley Area at Beck Pit		\$120,000		80%	100%		\$96,000
Extend yard to the East		\$30,000		50%	100%		\$15,000
<b>Total Infrastructure</b>		<b>\$22,380,430</b>					<b>\$13,958,530</b>
<b>Plus Cost of Fee-Related Research</b>							
Impact Fee Study		\$7,000		100%	100%		\$7,000
<b>Grand Total</b>		<b>\$22,387,430</b>					<b>\$13,965,530</b>

Source: Galena Consulting interview with Post Falls Highway District, October 2007.

**Exhibit XIV-2.  
Worley Highway District CIP - 2008-2017**

Type of Capital Improvement	Year	CIP Value	Growth times	Portion times	Shared Facility (% in fee)	equals	Amount to Include in Fees
<b>Roadways/ Bridges</b>							
Clemetson Road reconstruction	2008	\$1,458,470		0%	100%		\$0
Kidd Island Road - Hull Loop intersection	2008	\$485,760		100%	100%		\$485,760
Ness Road - reconstruction and realignment, ROW	2008	\$500,000		0%	100%		\$0
Pilot Rock Road - rebuild .25 miles	2008	\$500,000		0%	100%		\$0
Tall Pines - bridge replacement/realignment	2008	\$355,870		0%	100%		\$0
Watson Road - remove bridge, construct turnaround, correct curve	2008	\$1,826,000		100%	100%		\$1,826,000
Larson Road - reconstruction less pavement	2008	\$128,244		0%	100%		\$0
Kidd Island Road - reconstruction including intersection	2012	\$4,772,500		0%	7.34%		\$0
Carnie Road reconstruction	2013	\$1,294,500		0%	100%		\$0
Rockford Bay Road - reconstruction	2015	\$6,298,000		0%	7.34%		\$0
Conkling Road construction	2018	\$3,179,520		0%	7.34%		\$0
Rockford Bay/Loffs Bay reconstruction and add turn lanes	2012+	\$556,000		100%	100.00%		\$556,000
<b>Facilities/ Equipment</b>							
Sun Up Bay Yard	2010	\$200,000		80%	100%		\$160,000
Fuel Island	2010	\$225,000		80%	100%		\$180,000
Sweeper Truck	2011	\$205,000		100%	7.34%		\$15,047
Asphalt Paver	2008	\$150,000		66%	100%		\$99,000
<b>Total Infrastructure</b>		<b>\$22,134,864</b>					<b>\$3,321,807</b>
<b>Plus Cost of Fee-Related Research</b>							
Impact Fee Study		\$7,000		100%	100%		\$7,000
<b>Grand Total</b>		<b>\$22,141,864</b>					<b>\$3,328,807</b>

Source: Galena Consulting interview with Worley Highway District, October 2007.

**Exhibit XV-2.**

**Kootenai County Sheriff Department CIP - 2008-2017**

Type of Capital Infrastructure	Square Feet	CIP Value	times	Growth Portion	Shared Facility (% in fee)	equals	Amount to Include in Fees
<b>Facilities</b>							
Sheriff's Office Expansion due to growth <sup>(1)(8)</sup>	8,500	\$ 1,991,593		0%	100%		\$ -
Sheriff's Office Expansion for current needs <sup>(1)</sup>	18,587	\$ 4,432,902		0%	100%		\$ -
Evidence Storage/Processing Building	2,253	\$ 229,446		33%	100%		\$ 75,717
Sheriff's Sub Station (North County) <sup>(1)(2)</sup>	16,212	\$ 4,424,494		100%	100%		\$ 4,424,494
Parking Structure <sup>(3)(8)</sup>		\$ 1,836,150		0%	100%		\$ -
Vehicle Maintenance Shop <sup>(4)</sup>	10,000	\$ 1,366,800		39%	100%		\$ 533,052
Marine Building Expansion for growth <sup>(6)</sup>	4,000	\$ 540,057		100%	100%		\$ 540,057
Marine Building Expansion to support current needs <sup>(6)</sup>	9,625	\$ 1,322,208		0%	100%		\$ -
Boat House Lake Coeur d'Alene <sup>(2)</sup>	3,350	\$ 360,000		30%	100%		\$ 108,000
Boat House Hayden Lake	2,000	\$ 150,000		100%	100%		\$ 150,000
911 Repeater/Transmitter Sites <sup>(2)</sup>		\$ 780,000		100%	100%		\$ 780,000
911 Building for Switch and Microwave Roof Mount		\$ 100,000		0%	100%		\$ -
Canfield Mtn. Microwave Link Site (building only)		\$ 390,000		0%	100%		\$ -
Mica Peak Microwave Link Site (building only)		\$ 585,000		0%	100%		\$ -
Killarney Mtn. Microwave Link Site (building only)		\$ 110,000		0%	100%		\$ -
<b>Vehicles</b>							
Skid Car (for emergency vehicle operation training)		\$ 45,000		100%	100%		\$ 45,000
Skid SUV Vehicle (for emergency vehicle operation training)		\$ 48,000		100%	100%		\$ 48,000
Armored Tactical Vehicle (for Special Response Unit)		\$ 298,290		100%	100%		\$ 298,290
Animal Control Vehicles (3 vehicles with kennels)		\$ 201,000		100%	100%		\$ 201,000
Crime Scene Unit/Specialty Vehicle		\$ 93,710		60%	100%		\$ 56,226
Boat and Trailer (2 units)		\$ 200,000		100%	100%		\$ 200,000
<b>Equipment</b>							
Response Trailer for Rot Control Team		\$ 7,300		100%	100%		\$ 7,300
Weapons Maintenance / Gun Cleaning Tank		\$ 18,512		100%	100%		\$ 18,512
Weapons (includes Patrol and Special Response Unit)		\$ 228,900		100%	100%		\$ 228,900
Weapon Training Equipment (Target System)		\$ 21,000		100%	100%		\$ 21,000
Intoxilyer for Sub Station		\$ 6,100		100%	100%		\$ 6,100
Dive Team Response Trailer		\$ 7,000		100%	100%		\$ 7,000
Dive Equipment		\$ 52,500		29%	100%		\$ 15,225
Radio Consoles (9) for 911 Center		\$ 1,156,500		0%	100%		\$ -
Radio Consoles (6) for 911 Center		\$ 771,000		100%	100%		\$ 771,000
Phone Equipment for Call Takers (4) at 911 Center		\$ 103,000		100%	100%		\$ 103,000
911 Repeater/Transmitter Equipment for 2 sites		\$ 1,860,000		100%	100%		\$ 1,860,000
911 Backup Center Equipment		\$ 1,120,894		100%	100%		\$ 1,120,894
Dispatch Upgrades (Kootenai County / Post Falls)		\$ 3,198,500		0%	100%		\$ -
Canfield Repeater Trunking Equipment		\$ 930,000		0%	100%		\$ -
Mica Peak Repeater Trunking Equipment		\$ 910,000		0%	100%		\$ -
Plummer Butte Security Fencing, Site Prep		\$ 55,000		0%	100%		\$ -
Plummer Butte Microwave Link, Trunking Equipment, etc.		\$ 905,000		0%	100%		\$ -
Hoodoo Mtn. Security Fencing, Site Prep		\$ 70,000		0%	100%		\$ -
Hoodoo Mtn. Generator, Microwave Link, Trunking Equipment, etc.		\$ 925,000		0%	100%		\$ -
Mt. Spokane Security Fencing, Site Prep		\$ 55,000		0%	100%		\$ -
Mt. Spokane Repeater Trunking Equipment, Microwave, etc.		\$ 1,025,000		0%	100%		\$ -
Killarney Mtn. Repeater Trunking Equipment, Microwave, etc.		\$ 925,000		0%	100%		\$ -
<b>Total Infrastructure</b>		<b>\$ 33,855,856</b>					<b>\$ 11,618,767</b>
Plus Cost of Fee-Related Research							
Impact Fee Study		\$ 7,000		100%	100%		\$ 7,000
<b>Grand Total</b>		<b>\$ 33,862,856</b>					<b>\$ 11,625,767</b>

Notes: (1) Of the 27,087 sq ft needed by 2017, 12,600 is current space, 5,987 is current need, and 8,500 sq ft is attributed to growth.

(2) Current Evidence building is 1,500 sq ft.

(3) Includes 2 acres land using current land valuation of Sheriff's Department property (\$289,666/acre).

(4) Construction costs based on Kootenai Medical Center parking structure built by Polin Young Construction for a cost of approximately 4.7 million dollars for 390 stalls or \$12,241/parking stall.

(5) Current Shop building is 6,059 sq ft. Will be replaced by 10,000 sq ft building.

(6) Existing Marine building is 5,625 sq ft. Currently, a total of 9,625 sq ft is required for staffing levels. Future Marine building size is 13,625 sq ft. Of the total 13,625 sq ft, 4,000 sq ft is attributable to future growth.

(7) Of the two existing boat houses, one will be replaced (0% growth) and one will increase from 2,000 sq ft to 3,000 sq ft as a result of growth.

(8) These facilities are designated "0 percent growth" because it is assumed that Kootenai County voters will approve a bond issue for their construction.

All construction costs based 2005 KMB expansion study of \$153/sq ft X 1.156 multiplier for 2007 (\$177/sq ft) + "soft costs" @ 34%. "Soft costs" include design, survey, permits, tests, inspections, FF&E, etc.

Source: Galena Consulting interview with Kootenai County Sheriff, October 2007.

**Exhibit XVI-2.**  
**Kootenai County Jail CIP - 2008-2017**

Type of Capital Infrastructure	Square Feet	CIP Value	Growth Portion	Shared Facility (% in fee)	Amount to Include in Fees
<b>Facilities</b>					
Jail/Public Safety Bldg expansion for growth <sup>(1)(5)</sup>	69,201	\$ 30,942,059	0%	100%	\$ -
Jail/Public Safety Building current need <sup>(1)</sup>	25,596	\$ 9,325,004	0%	100%	\$ -
Work Release Center expansion for growth <sup>(2)</sup>	1,600	\$ 343,040	100%	100%	\$ 343,040
Jail Maintenance Building expansion for growth <sup>(3)</sup>	890	\$ 123,011	100%	100%	\$ 123,011
Jail Maintenance Building current need <sup>(3)</sup>	3,023	\$ 411,818	0%	100%	\$ -
Court Hold Area expansion for growth <sup>(4)</sup>	3,035	\$ 2,065,853	100%	100%	\$ 2,065,853
Court Hold Area current need <sup>(4)</sup>	1,241	\$ 843,799	0%	100%	\$ -
<b>Vehicles</b>					
33 Passenger Transport Bus		\$ 420,000	100%	100%	\$ 420,000
<b>Equipment</b>					
Weapons		\$ 44,902	100%	100%	\$ 44,902
Intoxilyzers (3)		\$ 18,300	100%	100%	\$ 18,300
Indentix Fingerprint System		\$ 29,211	100%	100%	\$ 29,211
<b>Total Infrastructure</b>		<b>\$ 44,566,997</b>			<b>\$ 3,044,317</b>
<b>Plus Cost of Fee-Related Research</b>					
Impact Fee Study		\$ 7,000	100%	100%	\$ 7,000
<b>Grand Total</b>		<b>\$ 44,573,997</b>			<b>\$ 3,051,317</b>

Notes: (1) Based on construction cost from 2005 KMB expansion study using a 1.156 multiplier for 2007 costs + "soft costs" @ 34%. "Soft costs" include design, survey, permits, tests, inspections, FF&E, etc.  
(2) Based on construction cost from 2005 KMB expansion study @ \$138/sq ft X 1.156 multiplier for 2007 + "soft costs" @ 34%. Total \$214/sq ft.  
(3) Based on construction cost from 2005 KMB expansion study for Maintenance Shop @ \$88/sq ft X 1.156 multiplier for 2007 + "soft costs" @ 34%. Total \$137/sq ft.  
(4) Based on construction cost from 2005 KMB expansion study X 1.156 for 2007 cost.  
(5) This facility is designated "0 percent growth" because it is assumed that Kootenai County voters will approve a bond issue for its construction.

Source: Galena Consulting interview with Kootenai County Sheriff, October 2007.

**Exhibit XVII-2.**  
**Kootenai County EMS CIP - 2008-2017**

Type of Capital Infrastructure	Square Feet	CIP Value	Growth Portion	Shared Facility (% in fee)	Amount to Include in Fees
<b>Facilities</b>					
Operations and Administration Facilities	10,600	\$ 2,000,000	75%	100%	\$ 1,500,000
<b>Vehicles</b>					
1 Critical Care Ambulance and Equipment		\$ 220,000	100%	100%	\$ 220,000
1 "NET" Ambulance and Equipment		\$ 180,000	100%	100%	\$ 180,000
4 Full Time 911 Ambulances and Equipment		\$ 720,000	0%	100%	\$ -
2 Medic Chase Vehicles and Equipment		\$ 140,000	0%	100%	\$ -
10 replacement ambulances		\$ 1,400,000	0%	100%	\$ -
10 replacement medic vehicles		\$ 400,000	0%	100%	\$ -
<b>Equipment</b>					
2 additional Oxygen Generating Systems		\$ 110,000	100%	100%	\$ 110,000
1 additional Mass Casualty Trailer		\$ 25,000	100%	100%	\$ 25,000
6 additional 12-Lead Heart Monitors		\$ 132,000	100%	100%	\$ 132,000
2 replacement oxygen generating systems		\$ 100,000	0%	100%	\$ -
10 video laryngoscopes		\$ 240,000	20%	100%	\$ 48,000
Upgrade radios to 700 Mhz		\$ 90,000	20%	100%	\$ 18,000
AVL tracking device with mounted computers for all vehicles		\$ 200,000	50%	100%	\$ 100,000
Medical and Vehicle Equipment Replacement		\$ 600,000	0%	100%	\$ -
<b>Total Infrastructure</b>		<b>\$ 6,557,000</b>			<b>\$ 2,333,000</b>
<b>Plus Cost of Fee-Related Research</b>					
Impact Fee Study		\$ 7,000	100%	100%	\$ 7,000
<b>Grand Total</b>		<b>\$ 6,564,000</b>			<b>\$ 2,340,000</b>

Note: The growth portion of the operations/admin facilities has been determined to be 75% as follows: EMS currently uses 5,200 square feet throughout the County, owned by fire districts or leased from other owner. Projected growth will require EMS not only centralize its own administration in one facility, but will need to double the square feet over 10 years to support increased FTEs necessitated by growth. The building is 50% larger to support the necessary FTEs (determined by geography and fire district CIPs, not by population growth,) which is all growth related and of the reason they need to own and centralize their own admin space due to the demands of growth.

Source: Galena Consulting interview with KCEMSS, October 2007.

**Exhibit XVIII-2.**

**Kootenai County Parks and Recreation Department CIP - 2008-2017**

Type of Capital Infrastructure	Square Feet	Acreage	CIP Value	times	Growth Portion	times	Shared Facility (% in fee)	equals	Amount to Include in Fees
<b>Facilities</b>									
Blackwell Island Boathouse Replacement	3,000		\$ 1,027,051		42%	<sup>1</sup>	50%		\$ 215,681
Office Expansion <sup>(2)</sup>	1,000		\$ 200,000		0%		100%		\$ -
<b>Parks</b>									
Development of Parks to continue current level of service for increased population <sup>2</sup>		76.50	\$ 3,824,835		100%		100%		\$ 3,824,835
Restroom additions and replacements			\$ 200,000		42%		100%		\$ 84,000
Recreation shelters			\$ 500,000		42%		100%		\$ 210,000
Irrigation and drinking water systems			\$ 300,000		42%		100%		\$ 126,000
Parking lot expansion and repairs (3)			\$ 700,000		0%		100%		\$ -
Farragut Trail Improvements <sup>(2)</sup>			\$ 400,000		0%		100%		\$ -
Parks playground equipment			\$ 300,000		42%		100%		\$ 126,000
<b>Waterway Facilities</b>									
Marine pump-out stations and infrastructure			\$ 100,000		42%		100%		\$ 42,000
Boat Launch improvements <sup>(2)</sup>			\$ 1,000,000		0%		100%		\$ -
Floating Island <sup>(2)</sup>			\$ 320,000		0%		100%		\$ -
Parking lot expansion and repairs, including acquisition of property adjacent to existing facilities <sup>(2)</sup>			\$ 8,386,910		0%		100%		\$ -
Dock Replacement & expansions <sup>(2)</sup>			\$ 350,000		0%		100%		\$ -
<b>Equipment</b>									
Backhoe (additional equipment)			\$ 95,000		100%		100%		\$ 95,000
Dump Truck (replacement)			\$ 60,000		0%		100%		\$ -
27' Work Boat (additional)			\$ 95,000		100%		100%		\$ 95,000
Equipment Trailer (additional)			\$ 30,000		100%		100%		\$ 30,000
3 Pickup Trucks (replacements)			\$ 75,000		0%		100%		\$ -
2 Pickup Trucks (additional for growth-related employees)			\$ 50,000		100%		100%		\$ 50,000
2 Workboats (replacements)			\$ 200,000		0%		100%		\$ -
<b>Total Infrastructure</b>			<b>\$ 18,213,796</b>						<b>\$ 4,898,516</b>
<b>Plus Cost of Fee-Related Research</b>									
Parks Master Plan			\$ 250,000		100%		100%		\$ 250,000
Impact Fee Study			\$ 7,000		100%		100%		\$ 7,000
<b>Grand Total</b>			<b>\$ 18,220,796</b>						<b>\$ 4,905,516</b>

Notes: (1) 42% growth relation represents percent increase in projected growth.

(2) This could include development of Loch Haven, Chilco, Stateline, Springview, Greensferry, Harlow and the off-road vehicle parks.

(2) These projects are designated "0 percent growth related" in order to fiscally constrain the CIP to a level affordable by Kootenai County.

Source: Galena Consulting interview with KC Parks and Recreation Department, October 2007.

## **Section II.**

### **Kootenai County Land Uses**

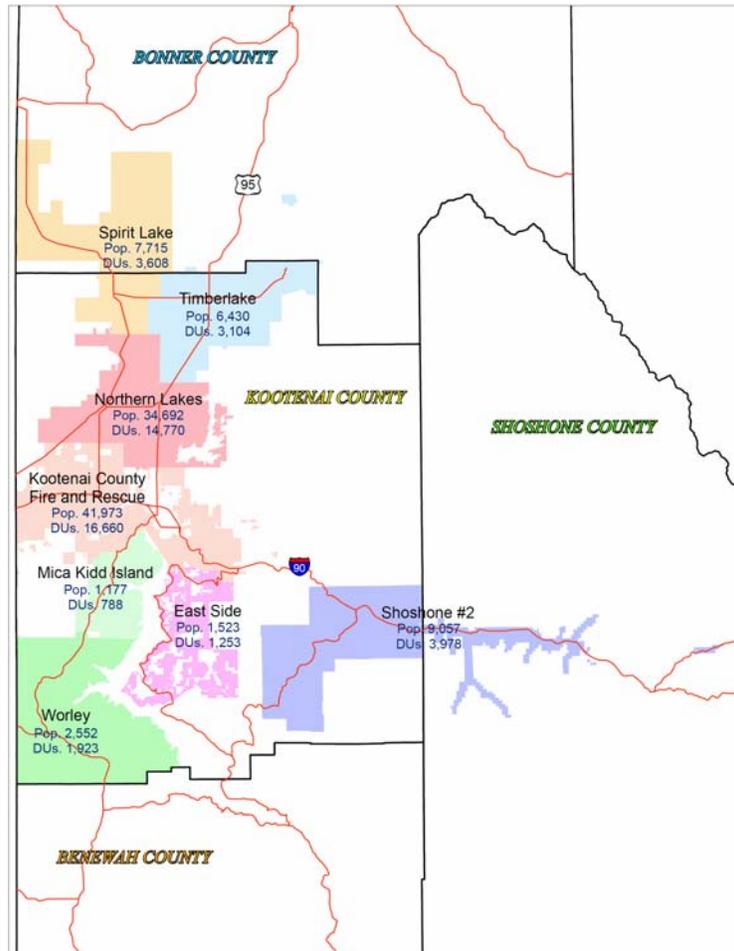
As noted in Section I, it was necessary to allocate capital improvement costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage added from 2008 through 2017 for each fire district, highway district and the entire County. These projections were based on demographic research performed by Jim Stravens of JP Stravens & Associates, as well as input from each individual district. A report summarizing this research can be found in Appendix A of this report.

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. However, as each CIP is tied to the District or County's land-use growth, the CIP and resulting fees can be revised based on actual growth as it occurs. In other words, even if our projections are wrong, the CIP and impact fees can be updated to correctly reflect actual growth. Excluding individual projections provided by certain districts (East Side, Mica Kidd, Worley and Spirit Lake Fire Districts), we have chosen to use data provided by JP Stravens and Associates for the following reasons:

- JP Stravens is a local company that can personally audit their projections;
- JP Stravens data is based on local building permits;
- The company is well-respected in the County and has been in operation for over 25 years;
- The company has been previously hired by many of the districts found in this study;
- JP Stravens has the ability to “carve out” each individual district, as well as Native American reservations and portions outside the County, from the larger Kootenai County database; and,
- The company can provide us with commercial data projections as well.

The following Exhibit II-1 presents a map detailing the boundaries of the eight fire districts (East Side, Kootenai County Fire and Rescue, Mica Kidd, Northern lakes, Shoshone #2, Spirit Lake, Timberlake and Worley) participating in the study.

**Exhibit II-1.  
Map of Fire Districts, Kootenai County, 2008**

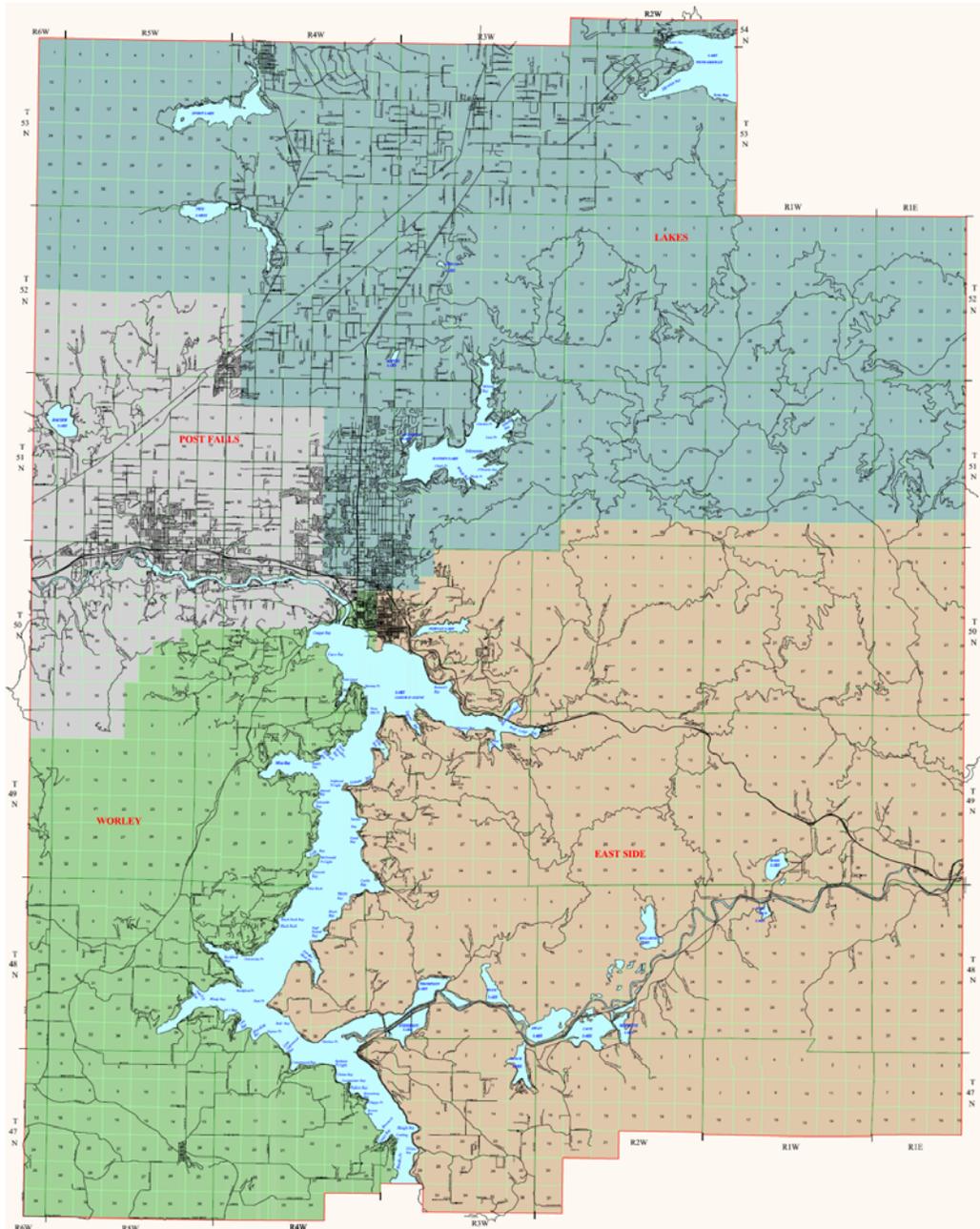


Source: JP Stravens & Associates.

As seen above, three of the fire districts (Spirit Lake, Timberlake and Shoshone #2) extend into neighboring Shoshone and Bonner Counties. These districts will need to develop intergovernmental agreements with the appropriate County to ensure collection of impact fees throughout their entire district.

The following Exhibit II-2 presents a map detailing the boundaries of the four Highway Districts (East Side, Lakes, Post Falls and Worley) participating in the study.

**Exhibit II-2.  
Map of Highway Districts, Kootenai County, 2008**



Source: JP Stravens & Associates.

As shown above, the four highway districts cover the entire land area of Kootenai County.

The following two exhibits present population and land use data for Kootenai County. Please note that we have removed all residents and land uses found within the Coeur

d’Alene Native American Reservation. Construction within the Reservation does not require a County-issued building permit and any impact fee for such construction would have to be assessed by the Reservation government.

**Exhibit II-3.  
Kootenai County  
Population – 2008-  
2017**

	Total Persons		Total Population Growth	Percentage Growth
	2008	2017 <sup>(1)</sup>		
Population	142,863	203,339	60,476	30%

Note:

(1) Based on Fast-paced growth scenario.

We have removed all residents from the Coeur d’Alene Native American Reservation from our estimates.

Source:

JP Stravens & Associates.

As shown above, the population of Kootenai County is expected to grow by approximately 60,500 persons over the next ten years. This equates to an annual growth rate of 3.04 percent. Total population for Kootenai County in 2017 is expected to be 203,339 persons.

Exhibit II-4 below summarizes the current and projected residential and nonresidential land uses for Kootenai County.

**Exhibit II-4.  
Kootenai County  
Land Uses – 2008-  
2017**

	Total Units or Square Feet		Total Square Footage Growth	Distribution
	2008	2017 <sup>(1)</sup>		
Residential Units <sup>(2)</sup>	60,527	80,431	41,996,696	64%
Nonresidential Sq. Ft.	65,448,881	89,515,227	24,066,346	36%
<i>Total</i>			<u>66,063,042</u>	<i>100%</i>

Note:

(1) Based on Fast-paced growth scenario.

(2) Based on assumed 2,110 square feet per residential unit from National Association of Homebuilders 5-year trailing average for square footage.

Source:

National Association of Homebuilders, Characteristics of New Single-family Homes (1987-2004) and JP Stravens & Associates.

Kootenai County is expected to add approximately 19,900 residential units over the next ten years. This equates to an increase of 33 percent, or an annual increase of 3.3 percent. The total non-residential square footage found within Kootenai County is expected to

increase by approximately 24.1 million square feet to a total of 89.5 million square feet by 2017.

The following Exhibit II-5 displays the current and projected land uses found within each of the eight Fire Districts.

**Exhibit II-5.**

**Kootenai County Fire Districts - Land Uses 2008-2017**

Fire District	Total Units or Square Feet		Total Square Footage Growth	Distribution
	2008	2017 <sup>(1)</sup>		
<b>East Side</b>				
Residential Units <sup>(2)</sup>	1,253	2,892	3,458,290	86%
Nonresidential Sq. Ft.	304,920	845,891	540,971	14%
<i>Total</i>			<u>3,999,261</u>	<u>100%</u>
<b>Kootenai County Fire and Rescue</b>				
Residential Units <sup>(2)</sup>	16,660	23,712	14,879,720	81%
Nonresidential Sq. Ft.	35,638,614	39,202,475	3,563,861	19%
<i>Total</i>			<u>18,443,581</u>	<u>100%</u>
<b>Mica Kidd Island</b>				
Residential Units <sup>(2)</sup>	788	1,388	1,266,000	100%
Nonresidential Sq. Ft.	12,000	15,518	3,518	0%
<i>Total</i>			<u>1,269,518</u>	<u>100%</u>
<b>Northern Lakes</b>				
Residential Units <sup>(2)</sup>	14,770	21,022	13,191,720	78%
Nonresidential Sq. Ft.	15,276,492	19,095,615	3,819,123	22%
<i>Total</i>			<u>17,010,843</u>	<u>100%</u>
<b>Shoshone #2</b>				
Residential Units <sup>(2)</sup>	199	296	204,670	97%
Nonresidential Sq. Ft.	32,670	39,076	6,406	3%
<i>Total</i>			<u>211,076</u>	<u>100%</u>
<b>Spirit Lake</b>				
Residential Units <sup>(2)</sup>	3,608	5,608	4,220,000	91%
Nonresidential Sq. Ft.	970,000	1,372,140	402,140	9%
<i>Total</i>			<u>4,622,140</u>	<u>100%</u>
<b>Timberlake</b>				
Residential Units <sup>(2)</sup>	3,104	4,493	2,930,790	86%
Nonresidential Sq. Ft.	1,044,694	1,512,181	467,487	14%
<i>Total</i>			<u>3,398,277</u>	<u>100%</u>
<b>Worley</b>				
Residential Units <sup>(2)</sup>	1,923	2,935	2,135,320	92%
Nonresidential Sq. Ft.	431,244	612,244	181,000	8%
<i>Total</i>			<u>2,316,320</u>	<u>100%</u>

Note: (1) Based on Fast-paced growth scenario.

(2) Based on assumed 2,110 square feet per residential unit from National Association of Homebuilders 5-year trailing average for square footage.

Shoshone #2 data represents 5 percent of total housing units and nonresidential square feet (the portion of service population found in Kootenai County).

Data for East Side, Worley, Mica Kidd and Spirit Lake Fire Districts provided by each district. JP Stravens & Associates data was used in combination with locally provided data.

Source: JP Stravens & Associates.

As shown above, each of the fire districts is expected to grow from 2008 to 2017, some at faster rates than others. The largest growth is expected to occur in the Kootenai County Fire and Rescue District: by 2017, the district will increase by approximately 7,000 residential units and 3.5 million square feet of non-residential land use.

We have also calculated the percentage of total growth contributed by residential and nonresidential land uses for each district. For example, 92 percent of total growth within the Worley Fire is attributable to new residential dwelling units; the remaining eight percent is attributable to new nonresidential square feet. These percentages are found in the far-right column of Exhibit II-5 and will be used when we calculate impact fees for each district.

Exhibit II-6 below displays the expected land use growth for each highway district from 2008 to 2017.

**Exhibit II-6.**

**Kootenai County Highway Districts - Land Uses 2008-2017**

Land Area	Total Units or Square Feet 2008	2017 <sup>(1)</sup>	Total Square Footage Growth	Distribution
<b>East Side</b>				
Residential Units <sup>(2)</sup>	6,976	8,337	2,871,035	86%
Nonresidential Sq. Ft.				
Commercial	2,316,956	2,768,859	451,903	14%
Industrial	60,548	72,358	11,809	0%
<b>Total</b>			<b>3,334,747</b>	<b>100%</b>
<b>Lakes</b>				
Residential Units <sup>(2)</sup>	27,522	35,910	17,698,612	73%
Nonresidential Sq. Ft.				
Commercial	14,450,140	18,854,155	4,404,015	18%
Industrial	7,363,382	9,607,544	2,244,161	9%
<b>Total</b>			<b>24,346,788</b>	<b>100%</b>
<b>Post Falls</b>				
Residential Units <sup>(2)</sup>	22,246	31,663	19,869,870	55%
Nonresidential Sq. Ft.				
Commercial	21,585,722	30,723,219	9,137,497	25%
Industrial	17,435,326	24,815,909	7,380,584	20%
<b>Total</b>			<b>36,387,950</b>	<b>100%</b>
<b>Worley</b>				
Residential Units <sup>(2)</sup>	3,783	4,521	1,557,180	78%
Nonresidential Sq. Ft.				
Commercial	2,027,718	2,423,304	395,586	20%
Industrial	209,088	249,879	40,791	2%
<b>Total</b>			<b>1,993,557</b>	<b>100%</b>

Note: (1) Based on Fast-paced growth scenario.

(2) Based on assumed 2,110 square feet per residential unit from National Association of Homebuilders 5-year trailing average for square footage.

Data for Lakes Highway District currently under consideration and may potentially change in the future.

Source: JP Stravens & Associates.

As noted in Section I, impact fees for each highway district are based on *specific* non-residential land uses. Therefore, we have distributed non-residential square footage between commercial and industrial land uses for each district. The Post Falls Highway District is expected to grow the most in the next ten years. By 2017, the district is expected to increase by approximately 7,000 residential units and 18.4 million nonresidential square feet.