

**TischlerBise**  
FISCAL | ECONOMIC | PLANNING

# How Does Growth Affect My Community's Bottom Line?

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*Sponsored by*

**COMPASS**

**June 8, 2021**

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Tischlerbise.com



# Overview of Presentation

- Fiscal Impact Analysis Defined
- Fiscal Impact vs Other Impact Analysis
- Use of FIA in Planning
- Treasure Valley and Idaho Takeaways
- Halfway Q&A
- Intro to Compass Fiscal Impact Tool
- FIT Building Blocks
- FIT Workflow
- FIT Result Examples
- FIT Q&A



# TischlerBise

- 40-year national practice
- Fiscal Impact Analysis (800+)
- Impact Fees/Cash Proffers (900+)
- Economic Impact Analysis
- Real Estate and Market Feasibility
- Revenue Enhancement Options





# Idaho Experience

- Eagle
- Hailey
- Hayden
- Idaho Falls
- Nampa
- Post Falls
- Sandpoint
- Shoshone Fire District
- Southeast Idaho Council of Governments
- Treasure Valley Partnership
- Twin Falls
- Victor



- Phase I
  - Region-wide fiscal impact analysis of *Communities in Motion 2050* growth scenarios
  - Average-cost approach applied to 30-year buildout
    - Included cities, counties, schools, and highways
  - 6-month project timeline
  - Included in Compass public outreach regarding scenarios

- Phase II
  - Dynamic, project-level fiscal impact tool
  - Includes cities, counties, schools, and highways
  - Marginal-cost approach applied to project development plans
  - 12-month project timeline
  - Longer data gathering period with interviews
  - Number of different uses including Compass development checklist

# Fiscal Impact Analysis Defined

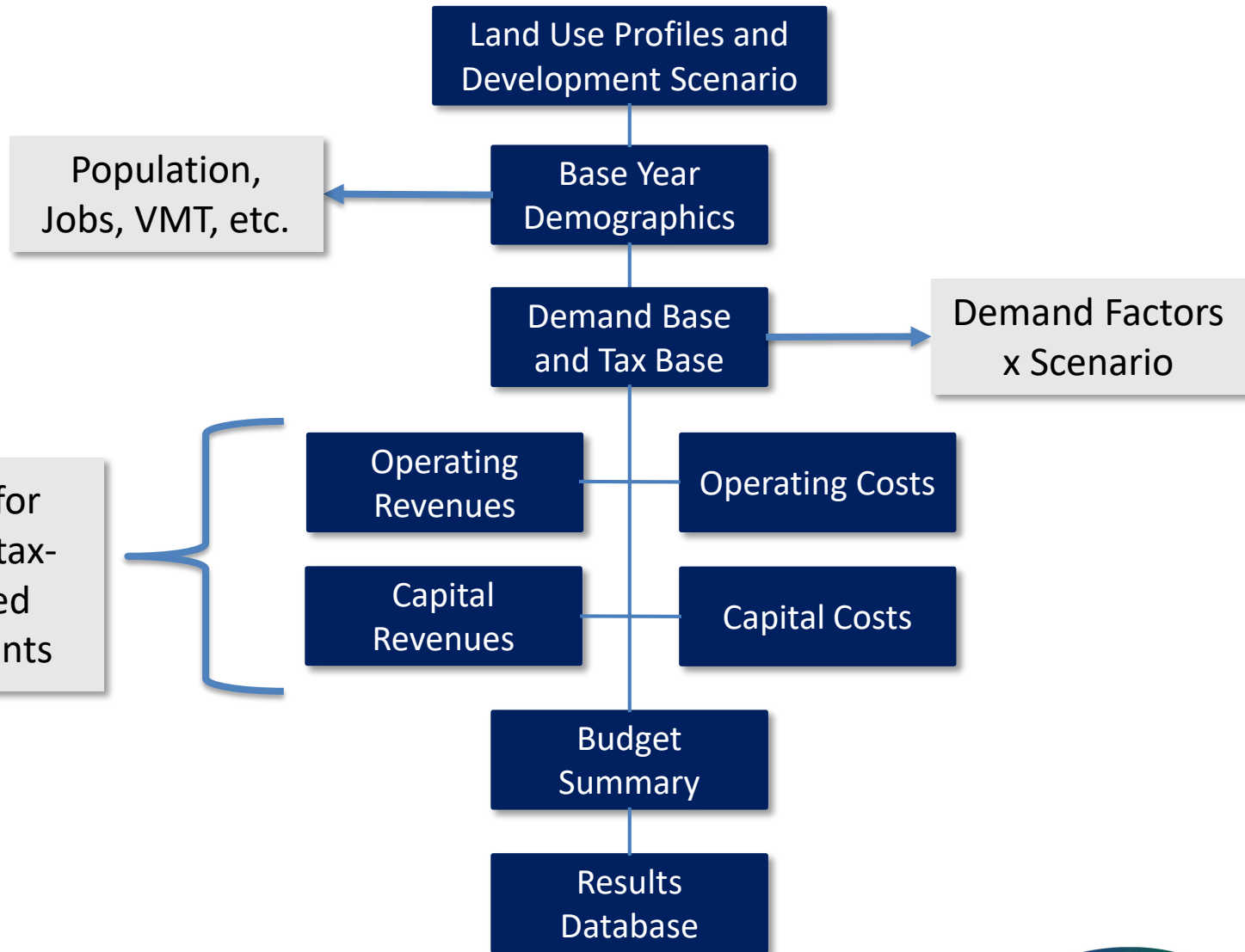


# What is Fiscal Impact Analysis?

- Cash flow to the public sector
  - Are the revenues generated by new growth enough to cover the new service and facility demands?



# What is Fiscal Impact Analysis?







# What is Fiscal Impact Analysis?

- Positive Impact
  - Development supports the additional operations and capital facility needs to accommodate growth
  - Provides benefit to community's other long-term goals
- Negative Impact
  - Community may need to lower levels of service, increase revenues, or delay capital projects



# Average vs Marginal Approach

- Average is simpler and more common
  - A quicker analysis based on per capita and job factors
- When available, a marginal approach is generally recommended
  1. Deeper analysis of revenue and cost generators
  2. Includes geographic cost differentials
  3. Includes absorption techniques

# Average vs Marginal Approach

Type of Development	Recommended Approach	
	Average	Marginal
Infill/redevelopments		X
Small/medium scale developments	X	
Large mixed-use/planned developments		X
Area/corridor plans		X
City/countywide analysis		X
Cost of land use studies	X	
Alternative development patterns		X
Annexation		X
Level of service changes		X
Strategic debt service planning		X

Source: Bise, L. Carson. 2010. "Fiscal Impact Analysis: Methodologies for Planners." American Planning Associations: PAS Report 561.

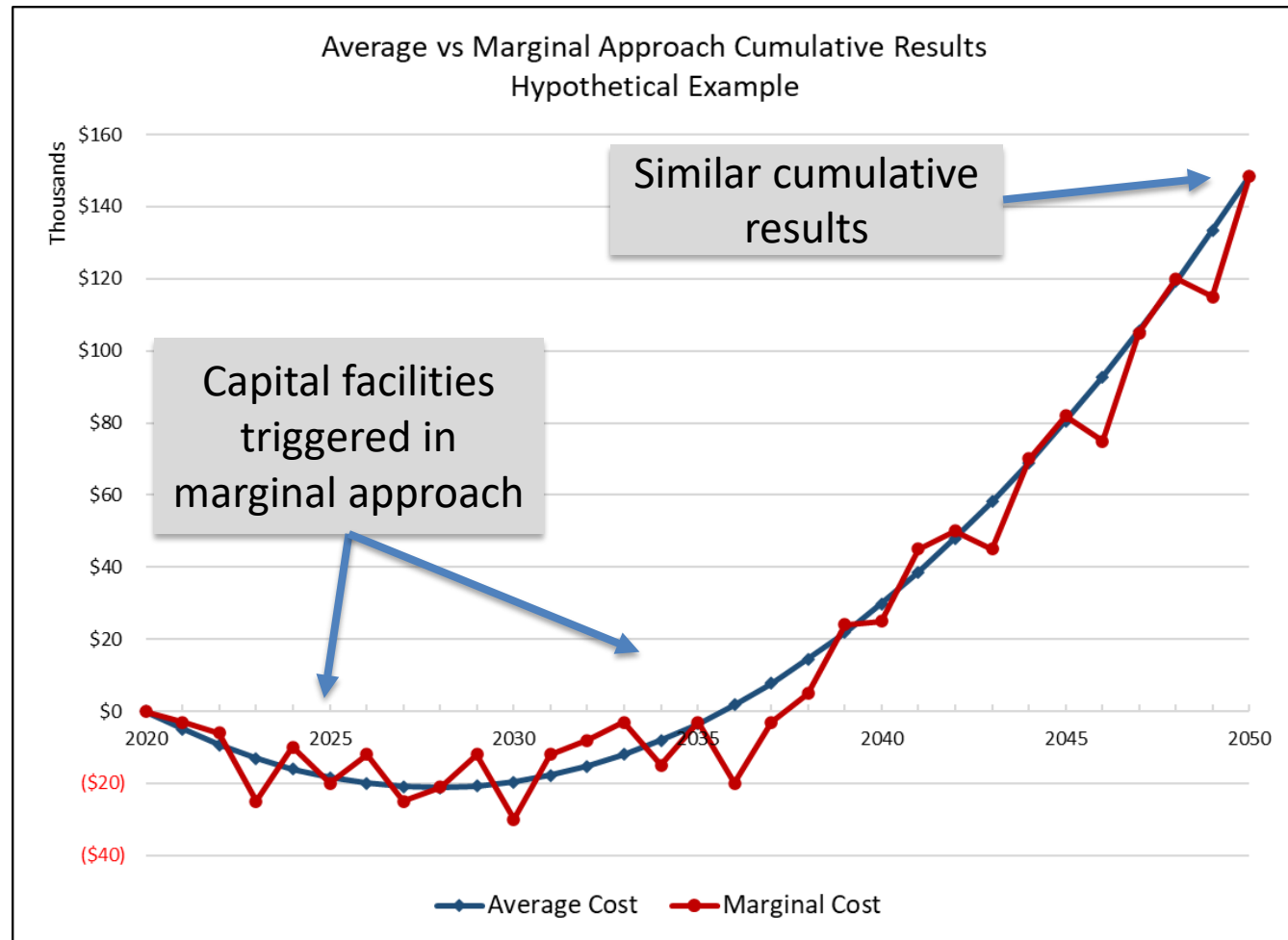
# Average vs Marginal Approach

Local Context	Recommended Approach	
	Average	Marginal
Time is constrained	X	
Staff expertise and resources are limited	X	
Budget is limited	X	
Data collection is limited	X	
Most services at capacity	X	
Significant unused or over used capacity		X
Development will create unique service demands		X
New population likely resembles the current population	X	
Services likely to continue at current level	X	
Development requires significant new infrastructure		X

Source: Edwards, Mary M., and Jack R. Huddleston. 2010. "Prospects and Perils of Fiscal Impact Analysis." *Journal of American Planning Association*

# Average vs Marginal Approach

In some cases (especially in very small or very large scale scenarios), both approaches reach the same result. However, detail is lost in the average-cost approach.







# What Questions Can be Answered?

- What is the relationship between development densities and infrastructure costs?
- What is the relationship between the geographic location of new development and the cost?
- What is the return on government investment?
- What is the impact of various commercial development?
- What is the optimum mix of land uses?
- Are we living off of tomorrow's growth?



# Fiscal Impact Analysis in Practice

- Most local governments do not know:
  - The true cost of development decisions
  - If the current land use plan is fiscally sustainable
- Required, to an extent
- Lack of formal standards
- Considerable variation in methodologies employed
- Cumulative development impacts are not tracked
  - Projects are typically reviewed in a vacuum
- Does not address infrastructure replacement
- Seldom reflects geographic differences

- It is important to acknowledge that fiscal issues are only one concern
- There are developments that will have a negative fiscal impact, but have an important interplay with the community and quality of life
- Other issues that need considering include: environmental, land use, housing affordability, and transportation

# Fiscal Impact vs Other Impact Studies



- Economic impact reflects overall economy of the community
- Residential impacts
  - Primary factors are construction and consumer spending
- Nonresidential impacts
  - Primary factors are job creation and disposable income
- One-time and on-going impacts



- Doesn't follow jurisdictional lines
  - Economic output flows out of jurisdiction, region, and possibly State
  - Example: La Plata County vs. Treasure Valley
- Economic blending into fiscal overstates positive impact to jurisdiction's bottom line
  - Retail spending is not directly captured in Idaho

- Municipal budgeting is primarily “revenue driven”
  - Revenue forecast is used to established spending target
- Fiscal impact analysis is **not** revenue constrained
  - Forecast expenses needed to maintain current LOS
  - Revenues and expenditures are projected **separately**

- Lends the sense of “reality” to fiscal studies
  - Provides context
  - Capacity of the land versus demand for the land use
- Without market study, analysis of multiple scenarios is imperative
  - Fiscal model can be invaluable in this effort
  - Seeing an increasing trend of requiring market analysis as part of submittals
  - Particularly for TIF and sensitivity testing

# Use of Fiscal Impact Analysis in Planning



- Evaluating development projects and individual re-zoning applications
- Evaluating fiscal sustainability
  - Comprehensive Plan and rezoning validation
  - Is annexation fiscally beneficial?
  - Is growth paying for itself?
- Should development be incentivized? If so, what types and how much?



- Long-term financial planning
- Capital improvement programming
  - Infrastructure replacement
- Revenue forecasting
- Addressing increased funding responsibilities due to decreased state and federal funding
- Level of service changes
- Demographic shifts

# Treasure Valley & Idaho Budget Takeaways



- Property tax is revenue driver, but limited
  - 3% cap annual increase
  - Homeowner's exemption
  - Referendums and super majorities are hindering operating and capital budgets
  - HB 389

- Sales tax
  - Not based on point of sale
    - Pros and Cons
  - Appropriated by the State
    - Portion is fixed
    - Portion is based on population

- One-time revenues are supporting on-going costs
  - Creating a reliance on annual growth
- Impact fees are limited
  - Placing a burden on the current tax base
- Barriers to establishing new revenues
- Tightrope balancing act of high growth policy decisions

# House Bill 389

House Bill 389	Compass FIT
Levies for new construction and annexation restricted to 90% of the taxable value	An adjustment has been included to account for the decrease in value, can be adjusted in the future
The maximum property tax increase cannot exceed 8%	Resulting policy decisions will feed into Tool's annual update
Forgone levying authority may be included in future budgets by an adjusted process: 1% for maintenance and operations, and 3% for capital projects	Resulting policy decisions will feed into Tool's annual update

HB 389 paraphrased by Association of Idaho Cities and TischlerBise



# House Bill 389

House Bill 389	Compass FIT
Homeowner's Exemption increased to \$125,000	User can easily adjust exemption max
Urban renewal district adjustments	Resulting policy decisions will feed into Tool's annual update

HB 389 paraphrased by Association of Idaho Cities and TischlerBise

# Halfway Discussion and Q&A





# Compass Fiscal Impact Tool (FIT)

- Compass FIT analyzes how project-level developments impact a community's bottom line
- Preprogramming land uses and budgets, but is updatable
  - TischlerBise will be working annually with Compass to update tool
- 12-month project timeline allowed for detail, sophistication, and marginal cost approach

- Developed in Excel and Visual Basic Macros
  - Allows for a powerful and flexible application
  - Easily modified
  - Additional modules can be integrated at a later date
- Transparent structure avoids “black box” concerns
  - Data, assumptions, algorithms fully shown



# FIT Building Blocks







# Data Gathering & Interviews



# Summary of Interviews

- 40+ meetings with communities
- Operations and budget
- Growth in communities
  - Trends in development and demographics
- Plans to accommodate growth
- Partnerships and cross-jurisdiction efforts
- Covid impacts



# Summary of Interviews

- Most areas of Treasure Valley is growing
  - Type of growth varies
    - Density vs larger lot development
    - Infill vs greenfield
  - Type of growth impacts services and facilities differently
    - Starter homes vs empty nesters
    - Higher valued homes have smaller households



# Summary of Interviews

- Some areas of Treasure Valley are reaching buildout
  - Influences the type of new infrastructure is needed
  - In some cases, existing infrastructure can absorb the remaining growth



# Summary of Interviews

- Structure of budget and services being provided vary, will have a strong relation to the fiscal impacts
  - Are one-time revenue sources supporting on-going operations?
  - Will current staff be able to handle a 20% increase in population?



# Land Use Profile Summary





# Land Use Profiles

- Residential and nonresidential land uses have been programmed into FIT based on local data
- Up to 12 housing types each with value thresholds
  - Ex. SFD \$400k-\$500k vs MF Renter-Occupied \$300k-\$400k
- 18 nonresidential types
  - Ex. Big box retail vs hotel vs manufacturing
- Capturing at least 95% of future development



# Land Use Profiles

- Demand factors:
  - Residential: household sizes, students per housing unit, vehicle miles traveled, police calls per housing unit, fire/ems calls per housing unit
  - Nonresidential: employee density, vehicle miles traveled, police calls per 1,000 square feet, fire/ems calls per 1,000 square feet



# Residential Land Uses

- A theme from interviews about development was that higher values homes may have smaller households
- This was confirmed by US Census PUM data
- SF household sizes decreased by 0.20 persons for every increase in \$100,000 of value
- MF households sizes decreased by 0.30 persons for every increase in \$100,000 of value

# Demand Factors

- Directly correlated factors are best to determine demand
- There sometimes are good proxies
- While other factors will skew results
- Boise Police Example:

Development Type	Police Calls	Vehicle Trips	Pop/Jobs
	per housing unit or 1,000 square feet		
Single Family	0.11	4.95	2.42
Multifamily	0.16	2.55	1.91
Retail	0.48	14.35	2.34
Office	0.16	4.87	2.97
Industrial	0.08	1.69	1.16

Higher relative demand = higher costs



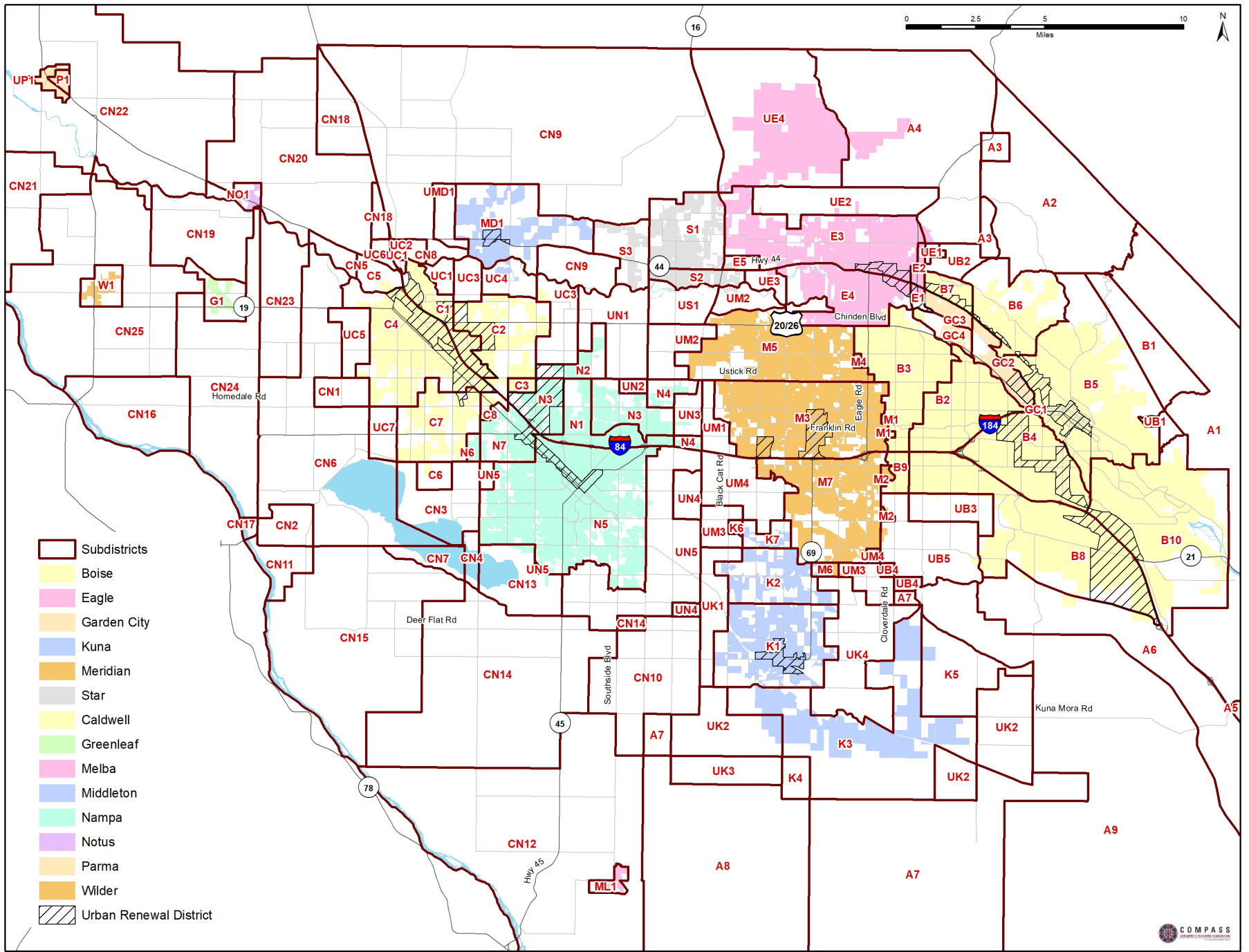
# Service Area Summary



# Service Areas

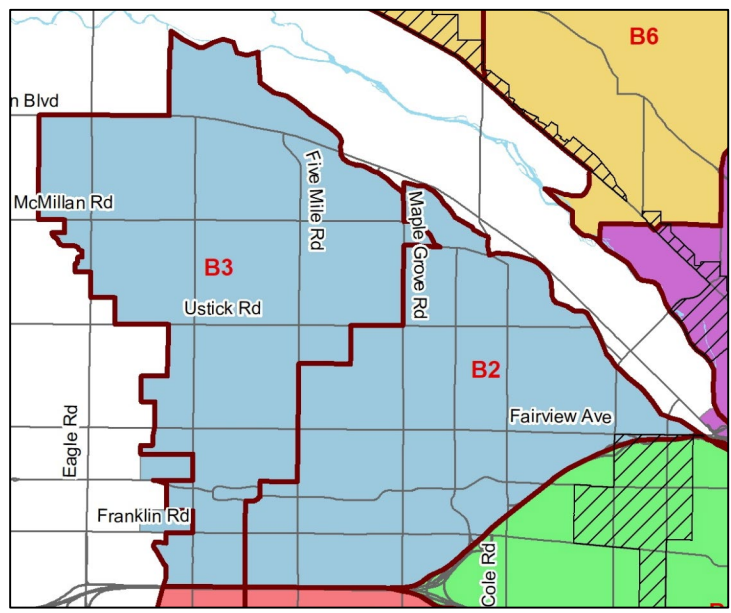
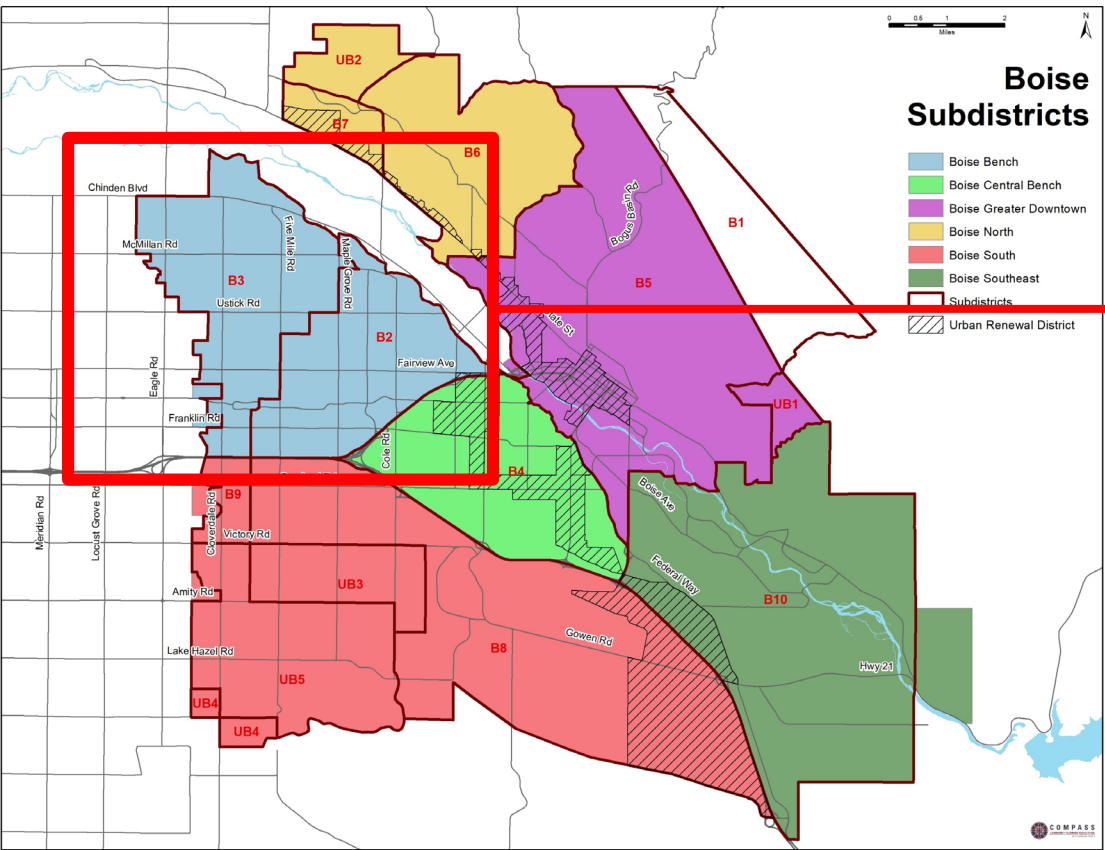
- Through staff interviews about services, facilities, and future capital needs 136 service areas have been established
- Product of the four layers of government in the FIT
- **Service Area** – has a unique combination of service demands, capital need demands, and land use profiles





- Subdistricts
- Boise
- Eagle
- Garden City
- Kuna
- Meridian
- Star
- Caldwell
- Greenleaf
- Melba
- Middleton
- Nampa
- Notus
- Parma
- Wilder
- Urban Renewal District

# Service Areas



Boise Bench Service Area

- Split into two to follow school district boundaries



# Budget Analysis & Assumption



# Budget Assumptions

- Presented Compass members with a budget memo including:
  - Revenue assumptions
  - Operating cost assumptions
  - Future capital needs and assumptions



# Budget Assumptions

- Revenue assumptions
  - General, special revenue, capital funds
    - When available, revenue subcategories are included for a deeper dive
  - Not including enterprise funds or funds that are considered not directly impacted by new growth

# Budget Assumptions

- Revenue assumptions example

Revenue Category	Revenue Name	Impacted by Growth (Y/N)	Demand Factor
Property Tax	Property Taxes	Yes	Assessed Value
	Lieu Taxes	No	None
	Property Tax Contingency	No	None
	Ag Replacement Tax	No	None
	IGR Transfers	No	None
Franchise Fees	Intermountain Gas Franchise	Yes	Pop & Jobs
	Garbage Franchise	Yes	Pop & Jobs
	Cable TV Franchise	No	None
	Water Franchise	Yes	Pop & Jobs
Intergovernmental	Federal/Flow Thru-Operational	No	None





# Budget Assumptions

- Operating cost assumptions
  - General fund expenses are broken down by department
  - When available, department personnel and other operating costs are separated
  - Enterprise funds and non-growth-related funds are not included

# Budget Assumptions

- Operating cost assumptions example

Department	Impacted by Growth (Y/N)	Personnel Costs	Other Operating Cost	Demand Factor
Arts & History	No	No	No	None
City Council	No	No	No	None
CS - VRT	Yes	Yes	Yes	Pop & Jobs
CS - Magistrate	Yes	Yes	Yes	Pop & Jobs
CS - Animal Control	Yes	No	Yes	Population
Finance & Admin	Yes	No	Yes	Pop & Jobs
Fire	Yes	Yes	Yes	Fire Calls
Human Resources	No	No	No	None



# Budget Assumptions

- Capital needs and assumptions
  - Based on staff interviews and capital plans, the memos list the capital facilities that will be included into FIT
  - A service area is included that identifies how the cost will be attributed

# Budget Assumptions

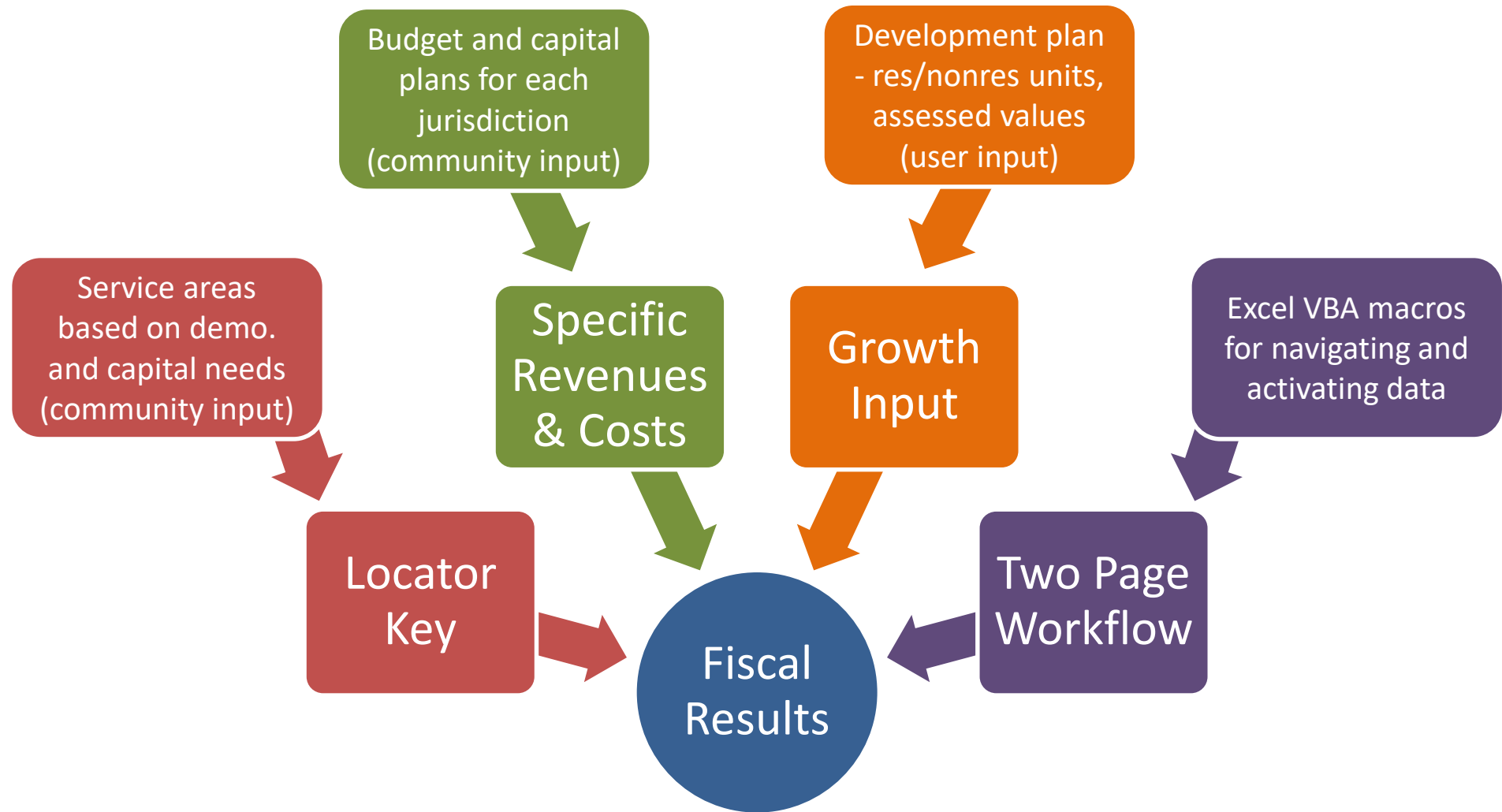
- Capital needs and assumptions example

Department	Facilities	Demand Factor	Service Area
Parks & Recreation	Regional Projects	Population	Citywide
Parks & Recreation	Central Bench Projects	Population	Central Bench
Parks & Recreation	North River Projects	Population	Greater Downtown
Parks & Recreation	South East-Barber Valley Projects	Population	Southeast
Parks & Recreation	South West Projects	Population	South
Parks & Recreation	West Bench Projects	Population	Bench
Fire	Barber Fire Station	Fire Calls	Southeast
Fire	New North Fire Station	Fire Calls	North
Fire	Southern Fire Stations	Fire Calls	South
Fire	New Training Center	Fire Calls	Citywide
Police	New Station	Police Calls	Citywide

# FIT Workflow



# Components of FIT





# Workflow of FIT

## Locator Key

Fiscal Impact Subarea Locator

Welcome!

Search for an address to find out which Fiscal Impact Subarea it lies within.

- Click the search box (above the arrow) and type in an address or choose Use current location
- Click within the map

Results will include information about the location.

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# Workflow of FIT

## Service areas based on demo. and capital needs (community input)

LAND USE PROFILES FOR FISCAL IMPACT TOOL PHASE II  
Community Planning Association of Southwest Idaho (COMPASS)

Figure 1. Boise North Service Area – Single Family Detached

Single Family Detached	Persons per Housing Unit [1]	Students per Housing Unit [2]	Vehicle Miles Traveled [3]	Law Enforcement Calls [4]	Fire/EMS Calls [5]
<\$300,000	2.82	0.39	29.80	0.13	0.10
\$300k-\$400k	2.62	0.36	27.69	0.12	0.09
\$400k-\$500k	2.42	0.34	25.58	0.11	0.08
\$500k-\$600k	2.22	0.31	23.46	0.10	0.08
\$600k-\$700k	2.02	0.28	21.35	0.09	0.07
\$700k+	1.82	0.25	19.23	0.08	0.06

[1] Source: COMPASS analysis of U.S. ACS Survey 5-Year Estimates Data, 2017. The average PPHU is set to the average valued home (shaded in blue). Based on analysis of Public Use Microdata for the region, an increase of \$100,000 in home value decreases SF household size by .20. Urban land uses will have household size reduced by 15%.

[2] Source: U.S. Census American Community Survey, 5-Year Estimate, 2017. The average student generation rate is set to the average value home, other values are scaled based on household size.

[3] Source: Trip Generation, Institute of Transportation Engineers, 10th Edition (2017); 2012 COMPASS Regional Household Travel Survey. Urban land uses receive a 29% trip reduction for internal trip capture.

[4] Source: City of Boise Police Department. The average call rate is set to the average value home, other values are scaled based on household size.

[5] Source: City of Boise Fire Department. The average call rate is set to the average value home, other values are scaled based on household size.

Figure 2. Boise North Service Area – Single Family Attached

SFA Household size compared to SFD [1]:

66%

Single Family Attached	Persons per Housing Unit [2]	Students per Housing Unit [2]	Vehicle Miles Traveled [2]	Law Enforcement Calls [3]	Fire/EMS Calls [2]
<\$300,000	1.87	0.26	19.76	0.16	0.06
\$300k-\$400k	1.74	0.24	18.36	0.14	0.06
\$400k-\$500k	1.60	0.22	16.96	0.13	0.05
\$500,000+	1.47	0.20	15.56	0.11	0.05

[1] Single family attached homes are 66% the size of single family detached homes. Source: US Census Public Use Micro (PUM) data.

[2] Factors are scaled from single family detached estimates based on the 66% factor found from local US Census Public Use Microdata

[3] Based on the national trend that higher residential density leads to higher police calls, SFA calls are estimated by calculating the average between SFD and MF.

BUDGET ASSUMPTIONS FOR FISCAL IMPACT TOOL PHASE II  
Community Planning Association of Southwest Idaho (COMPASS)

### Capital Expenditures

The capital facilities included below have been identified through the City's Capital Improvement Plan or from meetings with City staff. Furthermore, there is a service area identified for each project. While some projects may be serving demand from the entire city (i.e., regional parks), others have been determined to only be attributed to current and future development in a specific service area.

The capital projects will have a pay-as-you-go construction impact in the year that it is triggered by the growth scenario. A replacement schedule will be included for each project, so in some cases, there may be multiple impacts from the capital need.

Figure 6. Capital Expenditure Methodology Assumptions

Department	Facilities	Demand Factor	Service Area
Parks & Recreation	Regional Projects	Population	Citywide
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Parks & Recreation	South East-Barber Valley Projects	Population	Southeast
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Fire	New North Fire Station	Fire Calls	North
Fire	Southern Fire Stations	Fire Calls	South
Fire	New Training Center	Fire Calls	Citywide
Police	New Station	Police Calls	Citywide

# Workflow of FIT

Service areas based on demo. and capital needs (community input)

*LAND USE PROFILES FOR FISCAL IMPACT TOOL PHASE II*  
*Community Planning Association of Southwest Idaho (COMPASS)*

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# Workflow of FIT

## Budget and capital plans for each jurisdiction (community input)

E	F	G	H	I	J	K	L	
Revenue Category	Revenue Name	FY2021	Impacted by Growth (Y/N)	Percent Impacted	Demand Factor	Revenue per Demand Factor	One-Time Revenue (Y/N)	
Taxes	General Property Tax	\$39,282,350	Yes	100%	Assessed Value	\$0.003868	No	
Licenses & Permits	Liquor License	\$81,558	Yes	100%	Population	\$0.66	No	
	Misc. Licenses/Permits	\$15,000	Yes	100%	Population	\$0.12	No	
	Building Permits (Residential)	\$2,166,533	Yes	100%	Total Building Fees	\$0.00	Yes	
	Plumbing Permits	\$520,283	Yes	100%	Direct Entry	\$0.00	Yes	
	Mechanical Permits	\$651,394	Yes	100%	Direct Entry	\$0.00	Yes	
	Electrical Permits	\$459,491	Yes	100%	Direct Entry	\$0.00	Yes	
	Fire Inspection & Permit Fees	\$502,286	Yes	100%	New Development	\$201.48	Yes	
	Building Permits (Multifamily)	\$413,448	Yes	100%	Direct Entry	\$0.00	Yes	
	Building Permits (Commercial)	\$1,362,283	Yes	100%	Direct Entry	\$0.00	Yes	
	Flood Plain Permit	\$604	Yes	100%	New Development	\$0.24	No	
Intergovernmental	Dog License	\$39,029	Yes	100%	Population	\$0.32	No	
	State Revenue Sharing	\$7,275,943	Yes	100%	Population	\$19.77	No	
	State Liquor Apportionment	\$1,370,375	Yes	100%	Population	\$11.08	No	
	Rural Fire & Misc.	\$1,141,584	No	100%	None	\$0.00	No	
Franchise Fees	Meridian Downtown Development	\$0	No	100%	None	\$0.00	No	
	Gas Franchise	\$647,682	Yes	100%	Population	\$0.00	No	
	Cable TV Franchise	\$205,985	No	100%	Population	\$0.00	No	
Fines & Forfeitures	Electricity Franchise	\$624,838	Yes	100%	Population	\$0.00	No	
	Court	\$429,759	Yes	100%	Population	\$0.00	No	
Charges for Services	Fines & Forfeit	\$5,000	Yes	100%	Population	\$0.00	No	
	Passports	\$60,000	No	100%	Population	\$0.00	No	
	Rental Income (City Hall)	\$19,000	Yes	100%	Population	\$0.00	No	
	Filing Fees	\$400,000	Yes	100%	Population	\$0.00	No	
	Rental Income (Police)	\$3,000	Yes	100%	Population	\$0.00	No	
	School Resource	\$469,862	No	100%	Population	\$0.00	No	
	Recreation Class	\$210,863	No	100%	Population	\$0.00	No	
	Community Event	\$34,093	No	100%	Population	\$0.00	No	
	Sports	\$210,000	No	100%	Population	\$0.00	No	
	Contract Service	\$4,900	Yes	100%	Population	\$0.00	No	
	Rental Income (Parks & Rec)	\$0	No	100%	Population	\$0.00	No	
	Parks Reservation Fees	\$105,000	No	100%	Population	\$0.00	No	
	Reimbursement Revenues	\$21,000	No	100%	Population	\$0.00	No	
	Interest	Interest Earnings	\$401,589	No	100%	None	\$0.00	No
			\$59,134,732					

Department	Impacted by Growth (Y/N)	Percent Impacted	Demand Factor	Cost per Demand Factor	One-Time Cost (Y/N)
Clerk					
Salaries	Yes	100%	Pop & Jobs	\$1.78	No
Benefits	Yes	100%	Pop & Jobs	\$0.95	No
Office Expense	Yes	100%	Pop & Jobs	\$0.08	No
Codification	Yes	100%	Pop & Jobs	\$0.04	No
Computers	Yes	100%	Pop & Jobs	\$0.20	No
Employment Testing/Training	Yes	100%	Pop & Jobs	\$0.04	No
Contracted Services	Yes	100%	Pop & Jobs	\$0.13	No
Travel	Yes	100%	Pop & Jobs	\$0.01	No
Legal Notices	Yes	100%	Pop & Jobs	\$0.01	No
Dues/Publications	Yes	100%	Pop & Jobs	\$0.00	No
Other Operating Cost #1				\$0.00	No
Other Operating Cost #2				\$0.00	No
Other Operating Cost #3				\$0.00	No

# Workflow of FIT

Budget and capital plans for each jurisdiction (community input)

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	Intergovernmental	State Revenue Sharing	\$7,275,943	Yes	100%	Population	\$19.77
State Liquor Apportionment		\$1,370,375	Yes	100%	Population	\$11.08	No
Rural Fire & Misc.		\$1,141,584	No	100%	None	\$0.00	No
Meridian Downtown Development		\$0	No	100%	None	\$0.00	No

# Workflow of FIT

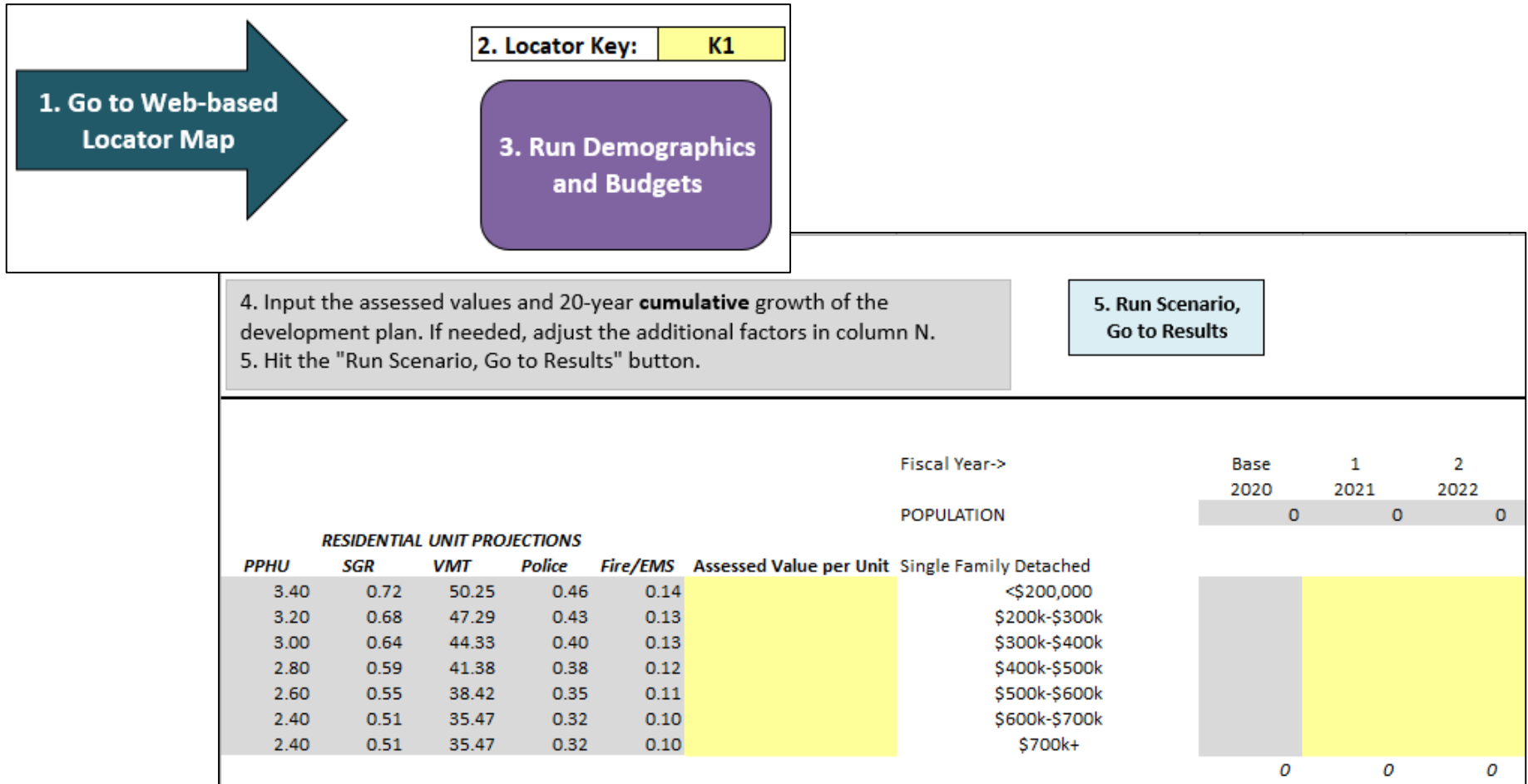
## Development plan - res/nonres units, assessed values (user input)

Fiscal Year->		Base	1	2	3
		2020	2021	2022	2023
POPULATION		0	0	0	0
Assessed Value per Unit	Single Family Detached				
	<\$200,000				
	\$200k-\$300k				
	\$300k-\$400k				
	\$400k-\$500k				
	\$500k-\$600k				
	\$600k-\$700k				
\$700k+	0	0	0	0	
Single Family Attached	<\$200,000				
	\$200k-\$300k				
	\$300k-\$400k				
	\$400k-\$500k				
	\$500,000+	0	0	0	0

Additional information needed about Development	
First Projection Year:	2021
Homeowner's Exemption:	78%
Homeowner's Exemption Max:	\$125,000
In a TIF?:	No

# Workflow of FIT

## Two Page User Workflow





# FIT Result Examples



# Result Examples

## Result Options

City Impacts	Base Year	1	2	3
City Revenue	\$0	\$186,924	\$18,649	\$18,649
City Operating Costs	\$0	(\$29,580)	(\$22,055)	(\$22,055)
City Capital Costs	\$0	(\$9,432)	\$0	\$0
<b>Cumulative Net Fiscal Impact</b>	<b>\$0</b>	<b>\$147,911</b>	<b>\$144,505</b>	<b>\$141,099</b>
Annual Fiscal Impact		\$147,911	(\$3,406)	(\$3,406)

County Impacts	Base Year	1	2	3
County Revenue	\$0	\$20,719	\$15,028	\$15,028
County Operating Costs	\$0	(\$42,717)	(\$31,586)	(\$31,586)
County Capital Costs	\$0	(\$62,978)	\$0	\$0
<b>Cumulative Net Fiscal Impact</b>	<b>\$0</b>	<b>(\$84,977)</b>	<b>(\$101,534)</b>	<b>(\$118,091)</b>
Annual Fiscal Impact		(\$84,977)	(\$16,557)	(\$16,557)

School Impacts	Base Year	1	2	3
School Revenue	\$0	\$18,382	\$18,382	\$18,382
School Operating Costs	\$0	\$0	\$0	\$0
School Capital Costs	\$0	\$0	\$0	\$0
<b>Cumulative Net Fiscal Impact</b>	<b>\$0</b>	<b>\$18,382</b>	<b>\$36,764</b>	<b>\$55,146</b>
Annual Fiscal Impact		\$18,382	\$18,382	\$18,382

Highway Impacts	Base Year	1	2	3
Highway Revenue	\$0	\$138,075	\$5,135	\$5,135
Highway Operating Costs	\$0	(\$4)	(\$4)	(\$4)
Highway Capital Costs	\$0	(\$1,068)	\$0	\$0
<b>Cumulative Net Fiscal Impact</b>	<b>\$0</b>	<b>\$137,004</b>	<b>\$142,135</b>	<b>\$147,267</b>
Annual Fiscal Impact		\$137,004	\$5,131	\$5,131

VRT Impacts	Base Year	1	2	3
VRT Revenue	\$0	\$945	\$945	\$945
VRT Operating Costs	\$0	(\$860)	(\$860)	(\$860)
VRT Capital Costs	\$0	(\$229)	\$0	\$0
<b>Cumulative Net Fiscal Impact</b>	<b>\$0</b>	<b>(\$145)</b>	<b>(\$60)</b>	<b>\$24</b>
Annual Fiscal Impact		(\$145)	\$84	\$84

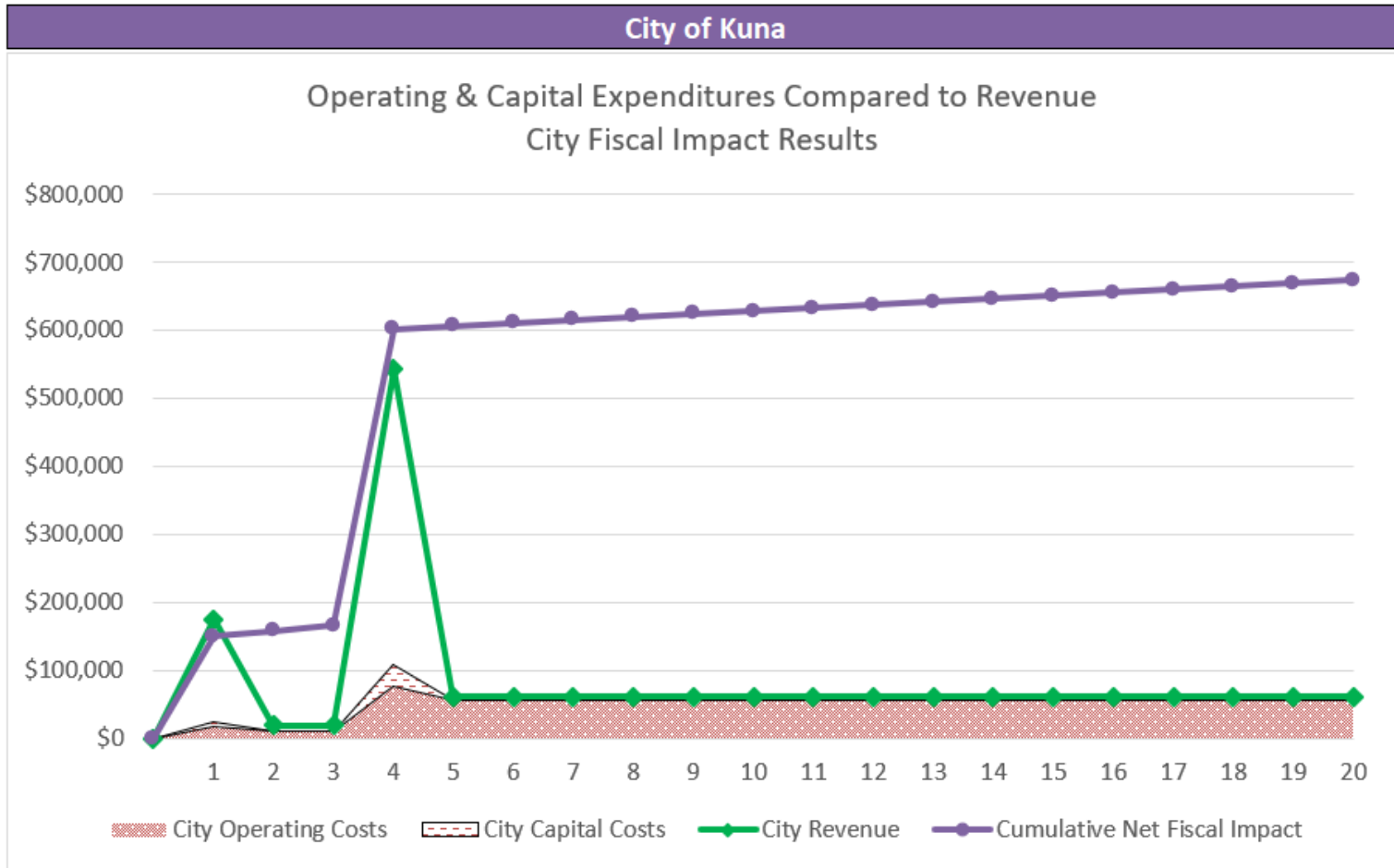
Jurisdiction		Break-Even Year	
Kuna	City Fiscal Impact	1	2021
Ada	County Fiscal Impact	Doesn't break-even	
Kuna	School Fiscal Impact	1	2021
Ada County	Highway Fiscal Impact	1	2021
	VRT Fiscal Impact	3	2023
	<b>Grand Total Fiscal Impact</b>	<b>1</b>	<b>2021</b>

Results are for a hypothetical example in Kuna:

- 20,000 square foot grocery store (Year 1)
- 50 MF units (Year 4)

# Result Examples

## Result Options



# Result Examples

## Result Examples

- 20,000 square foot grocery store (Year 1)
- 50 MF units (Year 4)

### Kuna - Central

Jurisdiction		Break-Even Year	
Kuna	City Fiscal Impact	1	2021
Ada	County Fiscal Impact	Doesn't break-even	
Kuna	School Fiscal Impact	1	2021
Ada County	Highway Fiscal Impact	1	2021
	VRT Fiscal Impact	3	2023
	Grand Total Fiscal Impact	1	2021

### Meridian - South

Jurisdiction		Break-Even Year	
Meridian	City Fiscal Impact	1	2021
Ada	County Fiscal Impact	Doesn't break-even	
West Ada	School Fiscal Impact	1	2021
Ada County	Highway Fiscal Impact	Doesn't break-even	
	VRT Fiscal Impact	Doesn't break-even	
	Grand Total Fiscal Impact	16	2036

### Nampa - South

Jurisdiction		Break-Even Year	
Nampa	City Fiscal Impact	4	2024
Canyon	County Fiscal Impact	1	2021
Nampa	School Fiscal Impact	1	2021
Nampa	Highway Fiscal Impact	1	2021
	VRT Fiscal Impact	Doesn't break-even	
	Grand Total Fiscal Impact	2	2022

### Caldwell - West

Jurisdiction		Break-Even Year	
Caldwell	City Fiscal Impact	1	2021
Canyon	County Fiscal Impact	1	2021
Caldwell	School Fiscal Impact	1	2021
Canyon	Highway Fiscal Impact	1	2021
	VRT Fiscal Impact	Doesn't break-even	
	Grand Total Fiscal Impact	1	2021



# Result Examples

## Result Examples

- 200 single family homes over four years

### Boise - Bench

	Jurisdiction	Break-Even Year
Boise	City Fiscal Impact	1 2021
Ada	County Fiscal Impact	3 2023
Boise	School Fiscal Impact	1 2021
Ada County	Highway Fiscal Impact	Doesn't break-even
	VRT Fiscal Impact	Doesn't break-even
	Grand Total Fiscal Impact	4 2024

### Star

	Jurisdiction	Break-Even Year
Star	City Fiscal Impact	1 2021
Ada	County Fiscal Impact	7 2027
West Ada	School Fiscal Impact	1 2021
Ada County	Highway Fiscal Impact	Doesn't break-even
	VRT Fiscal Impact	4 2024
	Grand Total Fiscal Impact	8 2028

### Eagle

	Jurisdiction	Break-Even Year
Eagle	City Fiscal Impact	Doesn't break-even
Ada	County Fiscal Impact	4 2024
Boise	School Fiscal Impact	1 2021
Ada County	Highway Fiscal Impact	Doesn't break-even
	VRT Fiscal Impact	Doesn't break-even
	Grand Total Fiscal Impact	10 2030

### Unincorporated Ada County - SE

	Jurisdiction	Break-Even Year
unincorporated	City Fiscal Impact	n/a
Ada	County Fiscal Impact	7 2027
Boise	School Fiscal Impact	Doesn't break-even
Ada County	Highway Fiscal Impact	6 2026
	VRT Fiscal Impact	Doesn't break-even
	Grand Total Fiscal Impact	8 2028

# Result Examples

## Result Examples

- 200 single family homes over four years
- 100,000 square feet of big box retail (Year 5)

### Boise - Bench

	Jurisdiction	Break-Even Year
Boise	City Fiscal Impact	1 2021
Ada	County Fiscal Impact	3 2023
Boise	School Fiscal Impact	1 2021
Ada County	Highway Fiscal Impact	Doesn't break-even
	VRT Fiscal Impact	Doesn't break-even
	Grand Total Fiscal Impact	7 2027

### Star

	Jurisdiction	Break-Even Year
Star	City Fiscal Impact	1 2021
Ada	County Fiscal Impact	11 2031
West Ada	School Fiscal Impact	1 2021
Ada County	Highway Fiscal Impact	Doesn't break-even
	VRT Fiscal Impact	4 2024
	Grand Total Fiscal Impact	11 2031

### Eagle

	Jurisdiction	Break-Even Year
Eagle	City Fiscal Impact	Doesn't break-even
Ada	County Fiscal Impact	6 2026
Boise	School Fiscal Impact	1 2021
Ada County	Highway Fiscal Impact	Doesn't break-even
	VRT Fiscal Impact	Doesn't break-even
	Grand Total Fiscal Impact	15 2035

### Unincorporated Ada County - SE

	Jurisdiction	Break-Even Year
unincorporated	City Fiscal Impact	n/a
Ada	County Fiscal Impact	13 2033
Boise	School Fiscal Impact	6 2026
Ada County	Highway Fiscal Impact	5 2025
	VRT Fiscal Impact	Doesn't break-even
	Grand Total Fiscal Impact	7 2027



# Fiscal Impact Tool Discussion and Q&A





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*Note on sources: Unless otherwise noted or sourced, all figures herein are from TischlerBise.*