

Mid-Star Service Area FY2026 Impact Fee Report

The Mid-Star Service area includes all lands within Canyon County lying east of Interstate 84 and north of the Boise River, and also those lands north of Lincoln Rd between KCID Rd and Midland Rd south of the Boise River.



Purpose

Annual reporting to the Board of Canyon County Commissioners and to the Highway District No. 4 Board of Commissioners is provided by the Development Impact Fee Advisory Committee (DIFAC). The purpose of this report is to provide previously provided data from DIFAC related to expenses and past accounting, provide present accounting of impact fee revenue and expenses from the Mid-Star-County (MS-County) trust fund, and provide a direct update to the Board of Canyon County Commissioners as part of our ongoing commitment to open discussion and transparency.

Transportation Impact Fees Overview

The Mid-Star Capital Improvement Plan was developed to identify road and intersection improvements needed to accommodate anticipated growth over a 20-year planning horizon (horizon year 2040). The plan identified approximately \$131 million in impact fee-eligible projects. In response, and to help maintain a viable public transportation system, the Board of Canyon County Commissioners, through Resolution 22-154, recognized:

...tax revenues generated from that new growth and development often doesn't generate sufficient funds to provide the necessary improvements and expansion of the public facilities to protect the public health, safety and welfare...; and

...those users that create the increased demand should bear their proportionate share of the cost of facilities needed to serve the new growth and development..."

Therefore, on July 20, 2022, the Board of Canyon County Commissioners adopted the Mid-Star Service Area along with the associated capital improvement plan and impact fees. Approximately one year earlier, the Cities of Star and Middleton had adopted the same plan. As a result, impact fees are consistent within the Mid-Star Service Area, and revenues are directed to improvements identified in the shared capital improvement plan.

The Mid-Star Service Area is bounded on the north by Gem County and Payette County, on the south by the Boise River and Lincoln Road, on the west by I-84, and on the east by Ada County. The boundary is shown in greater detail on the Mid-Star Service Area Capital Improvement Projects Map on page 4.

Multi-family residential, commercial, and industrial uses are subject to transportation impact fees proportional to the demand they place on the transportation system, as established in the Mid-Star Impact Fee Program and Fee Schedule. These fees are collected by the Highway District at the time of access permit issuance.

Impact Fee Funds

To administer the development impact fee program that funds the Mid-Star Capital Improvement Plan, HD4 has established two trust funds pursuant to the intergovernmental agreements with the City of Star and Canyon County. These funds, the MS-Star Trust Fund and the MS-County Trust Fund, are maintained separately but are both used to finance projects on the Mid-Star Capital Improvement Plan.

Mid-Star CIP Projects

Capital improvement projects such as intersection upgrades and corridor widenings typically have long timelines, often requiring two to five years from the start of design through final construction.

Project priorities are made according to current and anticipated near-term traffic demand. Initial efforts will focus on capacity improvements at eligible intersections, as these are the first elements of the roadway network to show capacity needs. Intersection design typically requires 12–18 months. Right-of-way acquisition generally takes an additional 4–12 months (depending on complexity). Construction duration can range from 3–8 months based on intersection type and any required irrigation relocations or bridge work. Construction timing will depend on available fund balances; available general funds that can be lent to the impact fee program; and on development activity, which may fund projects necessary to meet development-specific demand and be eligible for future reimbursement from impact fee receipts.

Based on the anticipated traffic demand, staff have expended a portion of the received impact fee funds on the below eligible intersections and road corridors. The location of the intersection projects (*I*-#) and road projects (*R*-#) listed are identified with a green circle on page 4.

FY2024

- *I-20, I-24, I-25, I-26- SH 44 Intersections with Lansing, Kingsbury, Blessinger, and Can-Ada:* Purpose of study was to perform signal warrant analysis for the identified intersections and identify warranted approach widening for minor road approaches. Study horizon year was 2035.

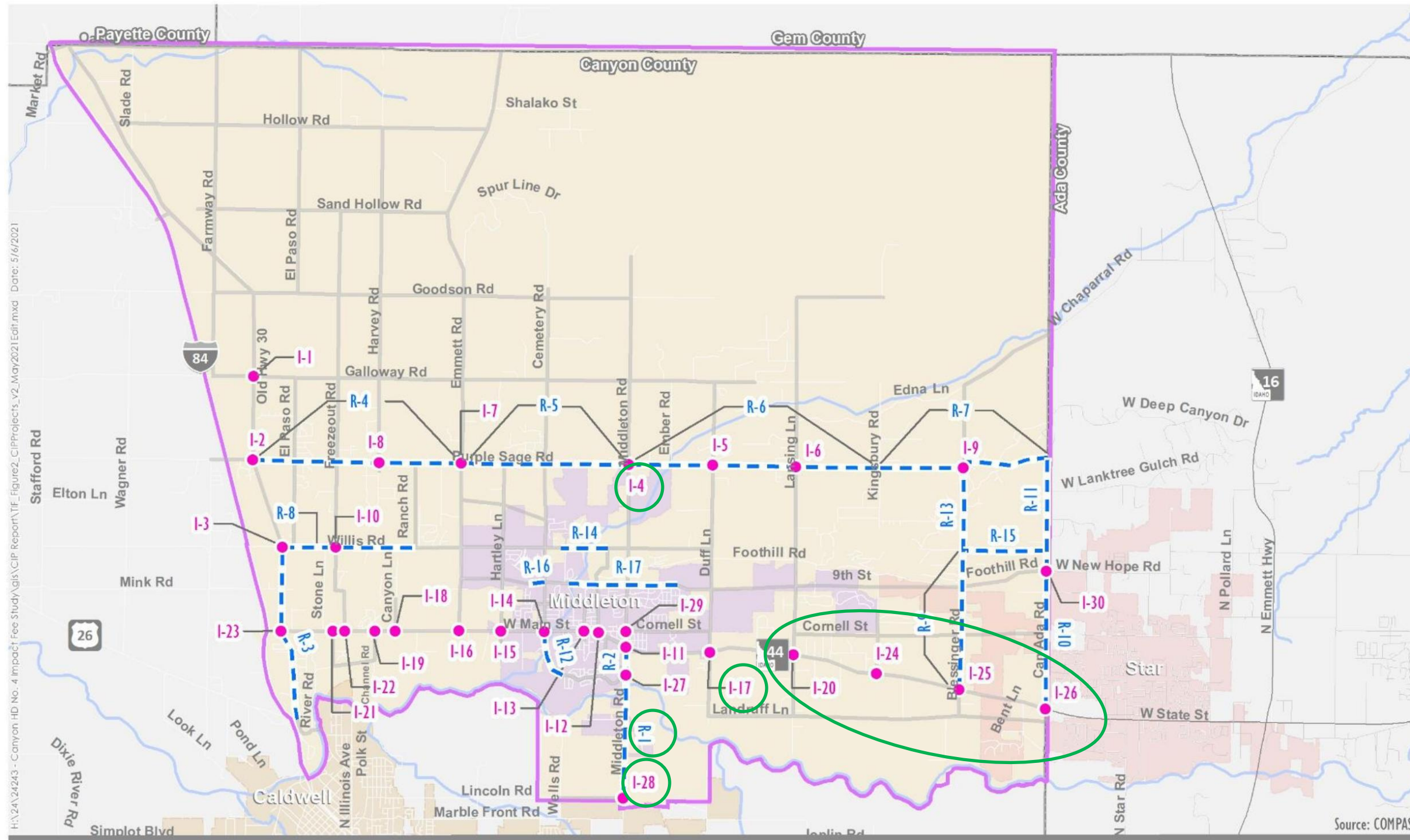
FY2026

- *R-1 Middleton Road- Lincoln Road to Sawtooth Lake Drive*: Feasibility study was generated by the consultant, HMM Engineers. Purpose of study was to evaluate the widening of the Boise River and 15 Mile Slough bridges on Middleton Rd to accommodate additional lanes.
- *I-17 SH 44 & Duff Lane*: HD4 hired a consultant to design a signal for the Duff/SH44 intersection. Design is currently underway with concept anticipated by September 2026, and final design anticipated in spring of 2027
- *I-28 Middleton Rd & Lincoln Road (RAB)*: HD4 is in receipt of final design and provided final comment. Caldwell City is lead agency and will bill HD4 its proportion of design costs.

FY2027

- *I-4 Purple Sage Road & Middleton Road*: Identify a consultant for roundabout design
- *I-17 SH 44 & Duff Lane*: Billing of design work and may include ROW acquisition costs.
- *I-28 Middleton Rd & Lincoln Road (RAB)*: Billing from Caldwell City for completed design of the roundabout. Approximately 1/3 contribution towards construction

Not included in the staff-initiated project list above are two rights-of-way purchases along the Old Highway 30 corridor initiated by new development. New development adjacent to the Old Highway 30 corridor dedicated right-of-way that was consistent with a system improvement as identified by *R-3 Old Highway 30- US 26 to Willis Road*. The applicant was then credited the value of the right-of-way (value as identified in the capital improvement plan) against their outstanding impact fee amount.



- Intersection Project
- Roadway Project
- CHD4 TIF Service Area
- Caldwell City Limits
- Middleton City Limits
- Star City Limits
- CHD4 (Subdistrict No. 1)

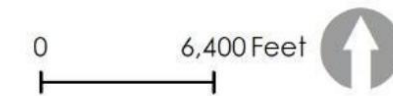


Figure 9

Mid-Star Service Area Capital Improvement Projects Canyon County, ID

Mid-Star Canyon County (Rural)**(Adopted August 22, 2022)**

FY2023 Impact Fees	MS-Canyon Trust Fund	
Impact Fee Category	Number of New Developments	Total
Balance Brought Forward		\$15,150.00
Single Family Residential	66	\$333,300.00
Accessory Dwelling Unit	8	\$12,648.00
Mobile or Manufactured Home	0	\$0.00
Commercial	1	\$46,800.00
Industrial	0	\$0.00
Interest Income		\$3,087.82
Expenditures		
Refund/void	0	\$0.00
Design	0	\$0.00
Right-of-Way	1	(\$49,250.00)
Construction	0	\$0.00
FY2023 Year End Balance		\$361,735.82
FY2024 Impact Fees	MS-Canyon Trust Fund	
Impact Fee Category	Number of New Developments	Total
Balance Brought Forward		\$361,735.82
Single Family Residential	78	\$393,900.00
Accessory Dwelling Unit	15	\$23,715.00
Mobile or Manufactured Home	0	\$0.00
Commercial	0	\$0.00
Industrial	0	\$0.00
Interest Income		\$22,273.98
Expenditures		
Refund/void	1	(\$5,050.00)
Design	1	(\$30,530.00)
Right-of-Way	0	\$0.00
Construction	0	\$0.00
FY2024 Year End Balance		\$766,044.80

FY2025 Impact Fees	MS-Canyon Trust Fund	
Impact Fee Category	Number of New Developments	Total
Balance Brought Forward		\$766,044.80
Single Family Residential	94	\$479,750.00
Accessory Dwelling Unit	14	\$22,134.00
Mobile or Manufactured Home	3	\$6,275.00
Commercial	3	\$51,839.46
Industrial	0	\$0.00
Interest Income		\$41,270.37
Expenditures		
Refund/void	0	\$0.00
Design	0	\$0.00
Right-of-Way	1	(\$32,047.50)
Construction	0	\$0.00
FY2025 Year End Balance		\$1,333,685.13

FY2026 Impact Fees (October 1, 2025-July 31, 2026)	MS-Canyon Trust Fund*	
Impact Fee Category	Number of New Developments	Total
Balance Brought Forward		\$1,333,685.13
Single Family Residential	86	\$434,300.00
Accessory Dwelling Unit	17	\$26,877.00
Mobile or Manufactured Home	4	\$9,388.00
Commercial	5	\$23,261.00
Industrial	0	\$0.00
Interest Income		\$47,808.84
Reconciliation		\$1,653.00**
Expenditures		
Refund/void		(\$15,150.00)
Design		(\$49,127.50)
Right-of-Way		\$0.00
Construction		\$0.00
FY2026 Year End Balance		\$1,812,695.47

*Values shown for FY 26 are incomplete. Staff to provide FY26 annual report after FY26 audit

**FY25--scrivener error, one access permit combined a single-family residence with an accessory dwelling unit. The accessory dwelling unit was not recorded. FY23 scrivener error, interest rate was miscalculated.