

Exhibit “A”

The Fiscal Tool estimates how proposed real estate developments will affect the County’s budget and fiscal position. It calculates values by analyzing the revenues received from specific parcels (from property taxes, sales taxes, etc.) against the costs incurred by those parcels (from services, the construction and maintenance of infrastructure, etc.). When compared, these figures estimate whether a proposed development program will result in either a net fiscal positive or negative position for the County in both the short and long term.

The process will begin with the submittal of Comprehensive Plan Amendment and Rezoning applications. Applications will undergo a fiscal sustainability analysis only if they involve proposed Urban Service Area expansions, proposed developments in Rural Settlements, and proposed developments in the Rural Service Area - thereby triggering the Charter and Comprehensive Plan policies. The fiscal analysis will be included in staff comments and in the staff report. However, a positive net position is not a requirement for application approval.

Figure 1 shows the process from application submittal to presentation to the Board of County Commissioners.

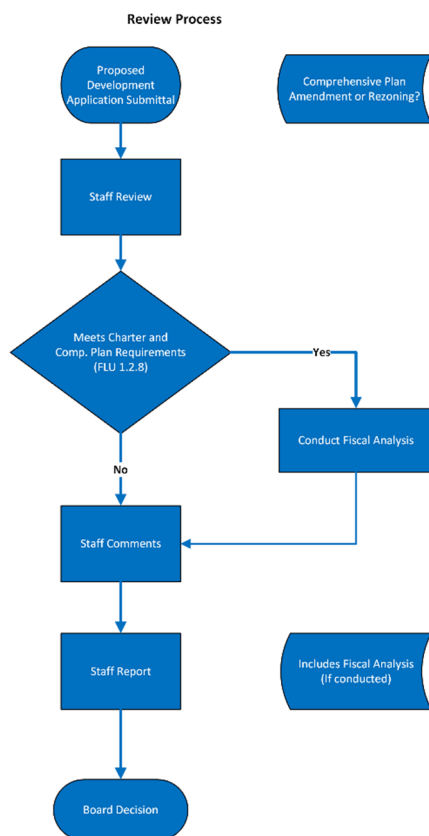


Figure 1: Fiscal Tool Review Process

Methodology

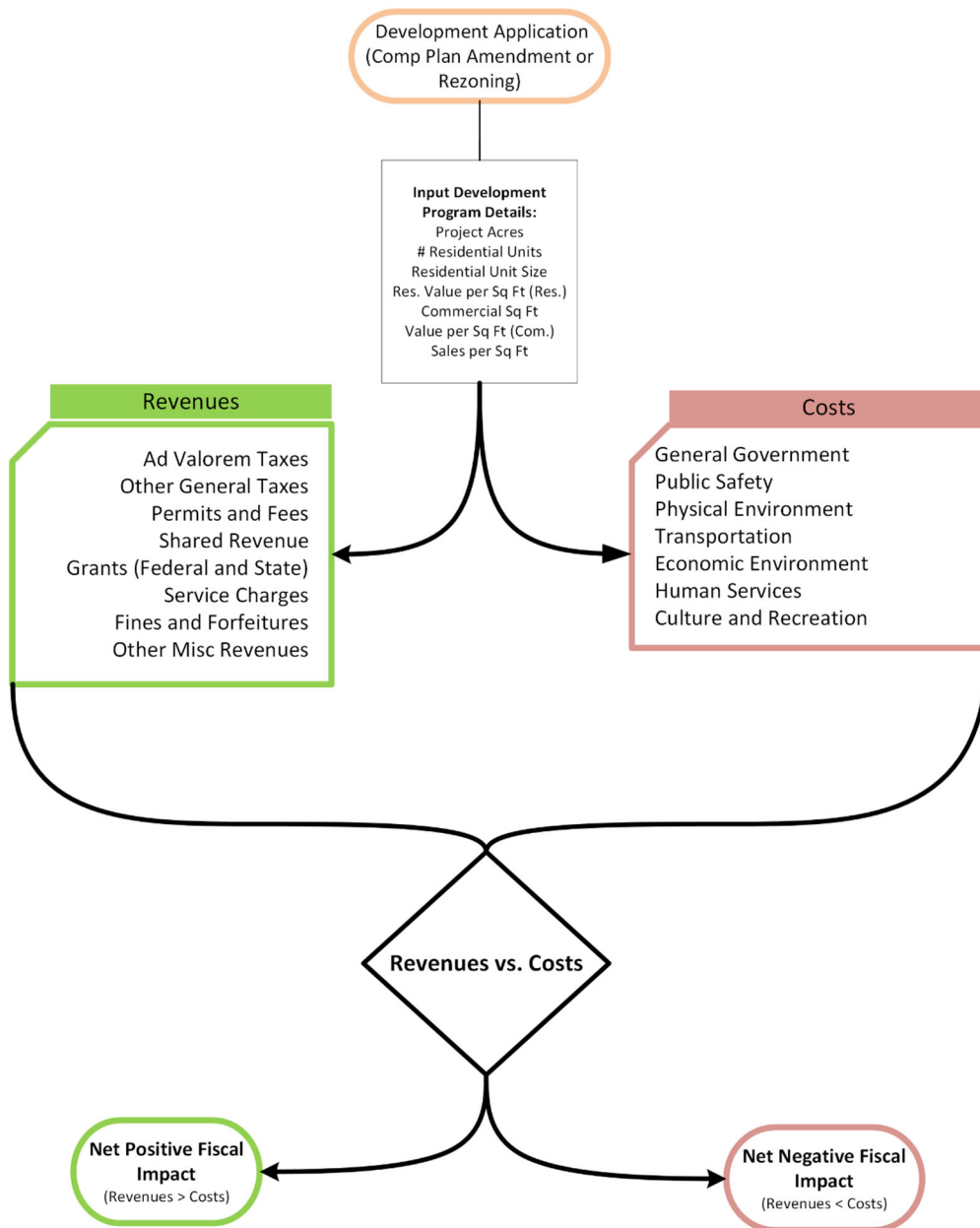


Figure 2: Fiscal Tool Methodology

The Fiscal Tool incorporates a countywide analysis of geospatially varying revenue streams and costs. This analysis utilized the County's most recent budgets, financial reports, and GIS data, along with staff input, to calculate per acre and per unit prices. The cost to the County of infrastructure needed by proposed developments is estimated using the prices determined in the countywide analysis. When compared to the revenues brought into the County, a net positive or negative fiscal impact emerges (Figure 2).

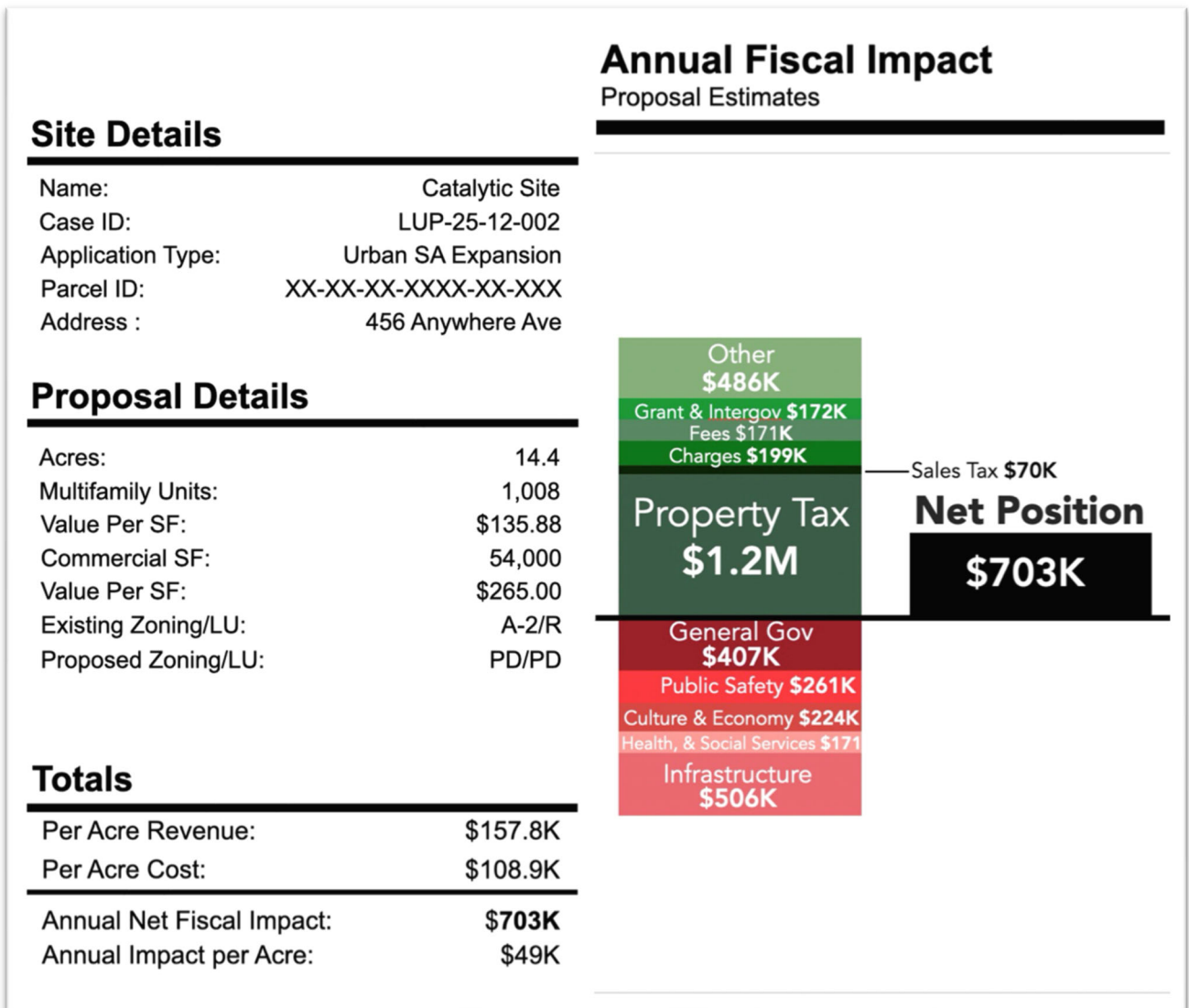


Figure 3: Fiscal Impacts Addendum

The Fiscal Tool will produce a Fiscal Impacts Addendum (Figure 3), which will be added to Comprehensive Plan Amendment and Rezoning staff reports. This addendum will summarize the development program and provide a bar chart estimating the County’s revenues and costs from the parcel(s), if developed as proposed. The revenue, cost, and net position is also provided on a per acre basis. If applicable, the Fiscal Impacts Addendum will also include a comparative context analysis narrative (Figure 4).

Fiscal Sustainability Analysis Addendum

Site Analysis:

	Yes	No	Information
Joint Planning Area (JPA)	☐	☒	
Overlay District	☐	☒	
Airport Noise Zone	☐	☒	
Code Enforcement	☐	☒	
Rural Settlement*	☒	☐	Example Rural Settlement
Rural Service Area*	☒	☐	
Urban Service Area expansion*	☐	☒	

*Requires a Fiscal Sustainability Analysis addendum per FLU1.2.8

Context Analysis:

This section will provide a countywide cross section chart and isometric map to provide geographic context and facilitate comparisons (Figure 4).

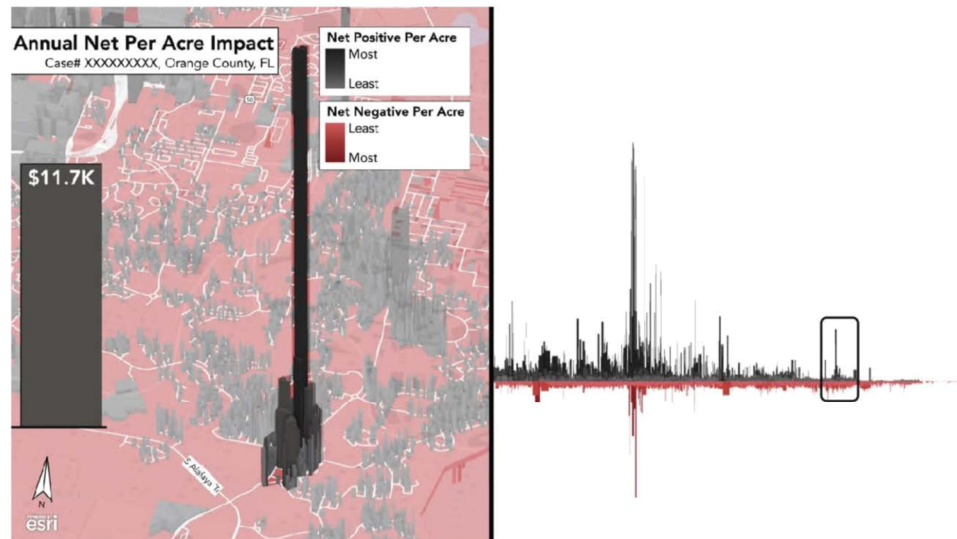


Figure 4: Context Analysis