

Exhibit “A”

The Fiscal Tool calculates values on a per acre basis by analyzing the revenues received from specific parcels (i.e., property taxes, impact fees, etc.) against the costs incurred by those parcels (i.e., services, the construction and maintenance of infrastructure, etc.). When compared, these figures can be used as a tool when estimating whether a proposed development program will result in either a net fiscal positive or negative position for the County’s budget in both the short and long term. The per-acre and per-unit costs have been calculated from the County’s most recent budgets and financial reports with staff input.

The Fiscal Tool will be used to provide information to the Board in determining the impacts to the County’s public infrastructure for applications that occur in proposed Urban Service Area expansions, proposed developments in rural Settlements, and proposed developments in the Rural Service Area.

The data provided includes a value per acre chart as depicted in Figure 2. However, a positive net position is not a requirement for application approval. The following figure shows the process from application submittal to presentation to the Board of County Commissioners.

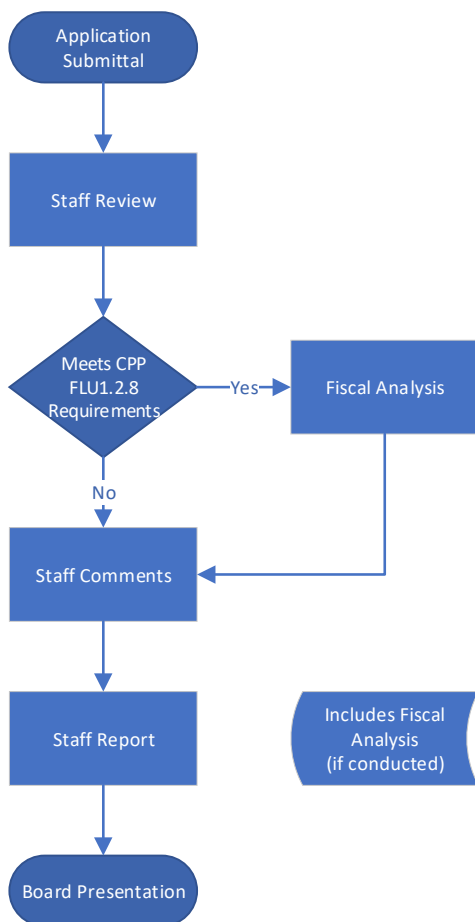


Figure 1: Fiscal Analysis in the Development Review process

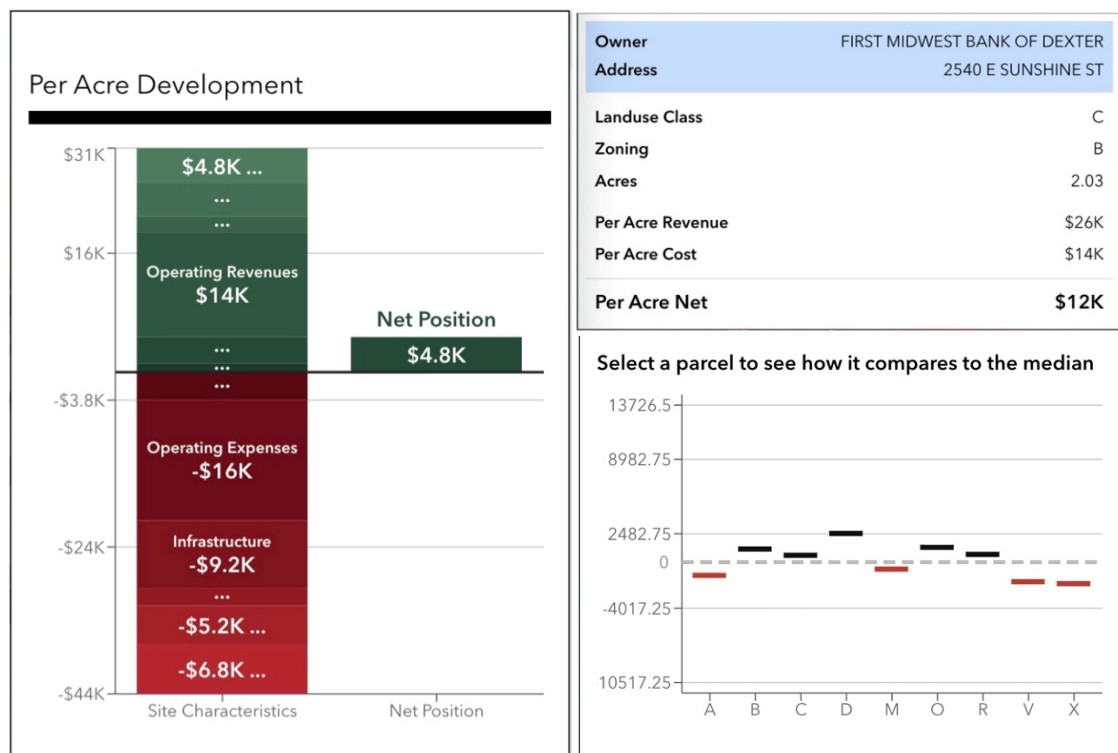


Figure 2: Select graphics from the Fiscal Sustainability Analysis Tool.