

Behle, Wertheim & Liberty LLC

2023

Trestles Phase 1, Phase 2, & Wildflower
Public Service / Fiscal Impact Analysis



Civilize, PLLC

Management and Engineering



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7/18/2023

Public Service / Fiscal Impact Analysis Disclaimer

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Trestles Phase 1, Phase 2, & Wildflower

Preliminary Plat Submittal

Public Service / Fiscal Analysis

1.0 Introduction

Trestles Phase 1 is a proposed 24-lot subdivision located in Teton County and half a mile outside of the impact area of the city of Driggs. Trestles Phase 2 is a proposed 44 lot subdivision with 42 buildable-lots located directly north of Trestles Phase 1. Wildflower is a proposed 26-lot subdivision with 25 buildable lots located directly west of Trestles Phase 1 and southwest of Trestles Phase 2. The Teton County Planning & Zoning Commission approved the Concept Plan for the subdivision and the Preliminary Plat submittal is currently being presented to the Teton County Planning & Zoning Commission for consideration.

Civilize, PLLC has been retained by Behle & Wertheim to prepare a Public Service / Fiscal Impact Analysis (PSFIA) for the Trestles project in accordance with the requirements of Teton County.

1.1 Project Identification

The following table lists important project identification information and contact information for the project.

Project Name	
Owner	Behle & Wertheim
Owner Contact Person	Curt Behle / Karin Wertheim / Liberty LLC
Owner Address	436 Forest View Dr. Driggs, ID 83422
Owner Telephone Number	(858) 361-0888 / (208) 201-5151
Owner Email	curtbehle@gmail.com tetonrealestate@gmail.com
Engineer	Civilize, PLLC
Engineer Contact Person	Brent E. "Husk" Crowther, P.E.
Engineer Address	3853 W. Mountain View Dr. Rexburg, ID 83440
Engineer Project Number	01-20-0030
Engineer Telephone Number	208-351-2824
Engineer Email	bcrowther@civilize.design

1.2 Location

Trestles Phase 1 is a proposed subdivision located in Teton County. More particularly, the development is situated near the northeast corner of the intersection of Hwy33 and W 2000 S in Teton County, Idaho. The parent parcels are 40.3 acres and 40.17 acres for a total of 80.47 acres and are zoned agriculture/rural residential 2.5. The proposed access is an approach on W 2000 S approximately 1/3 mile east of the intersection of Hwy. 33 and W 2000 S. Figure 1 shows the location of the proposed development.

Trestles Phase 2 is a proposed subdivision located in Teton County. More particularly, the development is situated directly north of Trestles Phase 1 in Teton County, Idaho. The parent parcels are 56.36 acres and 80 acres for a total of 136.36 acres and are zoned agriculture/rural residential 2.5. The proposed access is located at the connecting edge between Phase 1 and 2 approximately 1/3 mile east of Hwy33 and 1/2 mile north of W 2000 S. Figure 1 shows the location of the proposed development.

Wildflower is a proposed subdivision located in Teton County. More particularly, the development is situated on the northeast corner of the intersection of Hwy33 and W 2000 S in Teton County, Idaho and directly west of Trestles Phase 1. The parent parcels are 30.32 acres and 34.53 acres for a total of 64.85 acres and are zoned agriculture/rural residential 2.5. The proposed access is an approach on W 2000 S approximately 600 feet east of the intersection of Hwy. 33 and W 2000 S. Figure 1 shows the location of the proposed development.

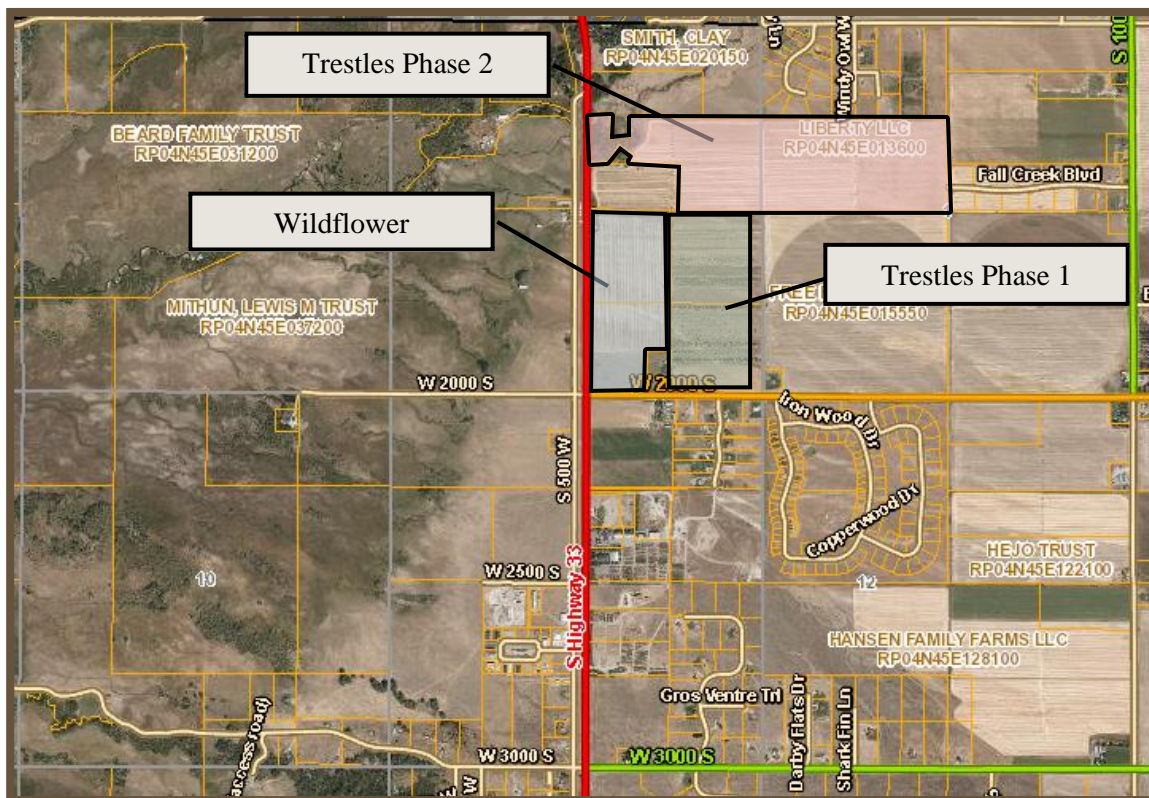


Figure 1: Location Map

1.3

Applicable Regulations

Development Impact Fees

Development Impact Fees are one-time charges applied to new developments. Their goal is to raise revenue for the construction or expansion of capital facilities located outside the boundaries of the new development that benefit the contributing development (Nicholas, et al., 1991). Impact fees are assessed and dedicated principally for the provision of additional water and sewer systems, roads, schools, libraries and parks and recreation facilities made necessary by the presence of new residents in the area. The funds collected cannot be used for operation, maintenance, repair, alteration or replacement of capital facilities.

State of Idaho

Title 67, Chapter 82 – Development Impact Fees authorizes governmental entities that comply with the state statute to impose development impact fees as a condition of development approval, provided they comply with the provisions of the statute. Chapter 82 contains several sections that among other things, states the minimum standards and requirements, describes the procedure for imposition of said fees, stipulates the method of calculation and proportionate share distribution, imposes the need for the relevant jurisdiction to create and update a capital improvement plan, specifies how impact fees may be spent, and outlines various conditions for implementing development impact fees.

Section 67-8202

Section 67-8202 of Chapter 82 establishes the purpose of the statute:

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.*
-

Section 67-8204

Section 67-8204 establishes minimum standards for development impact fees. The following represent a selected group of the minimum standards that are noteworthy.

(1) Development impact fees shall be based on actual system improvement costs or reasonable estimates of such costs.

(2) A development impact fee shall be calculated on the basis of levels of service for public facilities adopted in the development impact fee ordinance of the governmental entity that are applicable to existing development as well as new growth and development. The construction, improvement, expansion or enlargement of new or existing public facilities for which a development impact fee is imposed must be attributable to the capacity demands generated by the new development.

(4) A development impact fee ordinance shall be adopted in accordance with the procedural requirements of section 67-8206, Idaho Code.

(11) A development impact fee ordinance shall provide that development impact fees shall only be spent for the category of system improvements for which the fees were collected and either within or for the benefit of the service area in which the project is located.

(16) A development impact fee ordinance must provide a detailed description of the methodology by which costs per service unit are determined. The development impact fee per service unit may not exceed the amount determined by dividing the costs of the capital improvements described in section 67-8208(1)(f), Idaho Code, by the total number of projected service units described in section 67-8208(1)(g), Idaho Code.

(24) A development impact fee ordinance shall include a description of acceptable levels of service for system improvements.

Section 67-8206

Section 67-8206 requires the governmental entity to create a capital improvements plan upon which to base the calculation of the fees.

(2) A capital improvements plan shall be developed in coordination with the development impact fee advisory committee utilizing the land use assumptions most recently adopted by the appropriate land use planning agency or agencies

Section 67-8210

Section 67-8210 places stipulations on the expenditures of money collected as impact fees. Essentially, the money must be placed in an interest bearing account, accounting records maintained tracking the revenues and expenses per category of impact fee, and the accounts must be audited annually. Even more specific, the fees must be spent within eight years from the date they were collected on a first-in, first-out (FIFO) basis.

Teton County, Idaho – Ordinance 2023-0522A

Teton County drafted an ordinance per state statute for the assessment and collection of development impact fees and adopted Title 15-Development Impact Fees in 2023. The ordinance establishes the service area as all the land in unincorporated Teton County and specifies categories for 1.) Recreation, 2.) Circulation-Pathway, 3.) Circulation-Roadway, 4.) Sheriff, and 5.) Emergency Management.

Teton County collects the impact fee with the building permit application.

Teton County Capital Improvement Plan

In conjunction with the adoption of a new ordinance for development impact fees, the County hired a consultant to update the 2008 Capital Improvement Plan and Development Impact Fee. The new document is titled Capital Improvements Plan and Development Impact Fee Study and is dated January 20, 2023. The study establishes the capital improvements planned by the County, assigns costs to those improvements, allocates those costs between existing residents and new growth, describes the method for calculating the costs on a per unit basis, and provides an impact fee on a per unit basis which can be assessed to each new structure in association with the application for a building permit.

Public Service / Fiscal Impact Analysis

The Teton County Code, Title 9 Subdivision Regulations, Chapter 3 Procedure for Approval, Section 2 Subdivision or Planned Unit Development, Paragraph C Preliminary Plat Phase, Paragraph 3 Regulations That May Apply, Item c Public Service/Fiscal Analysis states:

Due to the impact that a larger subdivision or PUD may have on public facilities, utilities, services and finances, the applicant for a proposed subdivision or PUD containing more than twenty (20) lots shall submit a public service/fiscal analysis containing the following information along with the preliminary plat and checklist:

2.0 Public Service and Fiscal Impact Analysis

The development of property, whether new development or redevelopment of existing uses, inevitably impacts the local community through increased demand on the infrastructure elements and public services, all of which have inherent economic consequences. New development typically provides an increased tax base for local government while simultaneously exerting increased cost to local government entities for provision of those services. Property investment stimulates construction of new businesses and new housing to accommodate an increase in population which translates into additional revenue to local government entities. The new businesses and people pay property taxes, local income taxes, motor vehicle taxes, gas taxes, sales tax, impact fees, service charges, and fines for indiscretions; all of which increase the income of those local government entities. However, the new businesses and residents may also require new roads, water and sewer infrastructure, and police and fire protection. The new residents may demand greater recreational opportunities in terms of parks and civic programs, their children attend local schools which may require additional teachers and facilities, and illness and calamity translate into more visits to the hospital. A Fiscal Impact Analysis seeks to identify and quantify those revenues and costs that result from property investment.

A Fiscal Impact Analysis (FIA) is distinguished from an Economic Impact Analysis (EIA) in that an FIA examines direct costs and is constrained to examining the immediate costs and revenues of the development being examined while an EIA factors in indirect costs such as impacts to the value of adjacent property or the ancillary impact new residents may have as they open new business establishments over time. The FIA analysis assumes the project is built-out and exists under the current tax structure and fiscal policies of the jurisdiction and carries an implicit assumption of ignoring the time value of money. The FIA considers only impacts to government entities and public infrastructure and excludes any impacts to the private sector.

The FIA assigns revenues and costs to the concept of growth with the intent of providing an objective screening tool that allows various stakeholders in the development process to better understand the impacts and thus communicate from a common platform based in fact rather than from a perspective of emotional reaction. It also provides planning level information for local government entities to develop better budgets that link revenues to capital expenditures and the costs for operation and maintenance of existing facilities. The FIA mitigates the role of rumor and myth that permeate the approval process and that often accompany the debate in public hearings. Ultimately, the information presented therein assists the elected and appointed officials remove bias from the deliberation and to render an impartial decision regarding approval of the project.

2.1 Levels of Analysis

A Fiscal Impact Analysis (FIA) can focus on either the macro level or the micro level. At the macro level, the analysis evaluates growth on the entire jurisdiction such as the County or the City. At the micro level, the analysis is used to determine the effects of specific projects on the existing infrastructure and services of the local community.

This FIA is a study of the impacts of a specific development, Trestles Phase 1, Phase 2, and Wildflower therefore fall within the definition of a micro level analysis.

2.2 Methods

Robert. W. Burchell and D. Listokin published the seminal volume, “The Fiscal Impact Handbook” in 1978 which defined the practice for fiscal impact analysis including techniques for estimating revenue along with six methods for determining the cost impacts for the project.

2.2.1 Revenues

A community has three basic revenue sources - property taxes, state aid, and miscellaneous taxes and fees such as those paid for locally provided government services.

2.2.2 Costs

There are three basic categories for costs: government services such as roads and utilities, schools, and debt service. There are two basic methods for estimating the costs for a development with three techniques included in each method. The FIA for this project will largely utilize the average cost methods.

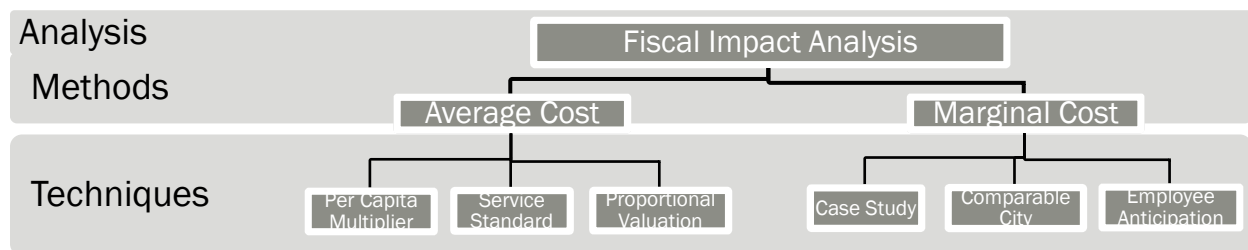


Figure 2: Fiscal Impact Analysis Methods and Techniques

2.2.2.1 Average Cost Methods

The average cost method is the most commonly applied method in fiscal impact analysis as it is the simpler of the two and appears most equitable to the stakeholders. Essentially, costs are assigned to the new development based on the average costs of providing that service per unit multiplied by the number of new units. The method is most applicable when the development exerts incremental demand within the current capacity of the local infrastructure and does not require new or expanded infrastructure. The three techniques for estimating costs under this method are:

1. Per capita multiplier - Growth-induced public service costs are determined by multiplying the per capita cost by the total number of people, employees, and pupils introduced by development.
2. Service standard - The service standard technique uses averages of manpower and capital facility service levels, obtained from the US Census of Governments, for municipalities and school districts of similar size and geographic location. The analyst determines the local operating cost for additional personnel that contribute to local operating outlays (salary, plus statutory and equipment expenditures) per employee by service function (e.g., \$14,500 per policeman), and to an annual expenditure for capital facilities specific to the service function.
3. Proportional valuation - The technique assigns costs attributable to the share of the real property value that a nonresidential use adds to a community’s property tax base.

2.2.2.2 Marginal Cost Methods

With the marginal cost methods, analysts use judgement to adjust the estimates to reflect specific changes anticipated as a result of the development. The scale of the adjustments is typically based on examples of projects or developments of a similar type and size as a guide. While the impacts may be more relevant with marginal cost methods, the measures for specific change are often problematic and because of their subjective nature are susceptible to debate. The three techniques that fall under marginal cost methods include:

1. Case study - Case studies rely on interviews with public officials to assess plans to expand or maintain local services, and then determine categories of either excess or deficient service capacity.
2. Comparable city - The comparable city technique is useful when administrators have no precedent for the type or scale of development on which to predict costs. This approach looks at similar projects in similar communities and anticipates cost impacts based on comparables.
3. Employee anticipation – The employee anticipation technique predicts changes in municipal costs based on the expected change in local commercial/industrial employment.

2.2.3 Limitations

It is important to recognize there are limitations of a Fiscal Impact Analysis which may in turn affect its usefulness for specific situations. Some of those factors include:

- The analysis should be prepared by someone with training and experience that can properly apply accepted techniques and interpret the results.
- An analysis becomes statistically significant only when the revenue and cost implications are sufficient large in comparison to existing budgets. A single small business or a handful of residential units may not be large enough to warrant an analysis.
- Opinions on community values may pervade local sentiment and distort the interpretation of results. For example, a large box store may result in lower prices for goods and services but the presence of such a store may negatively affect local business. Opinions are diverse regarding living wage employment, commensurate tax base if incentives are offered to the new enterprise, and secondary or indirect impacts considered.
- A Fiscal Impact Analysis does not consider social or environmental factors. Those factors are left for alternate methods of analysis and tend to reflect more subjective criteria than the intent of a FIA.

2.2.4 Additional Dwelling Units

The Teton County Land Development Code and associated zoning ordinance allow for an additional dwelling unit (ADU) on each lot in the A / RR-2.5 zone. At present, the CC&Rs for the development do not prohibit the construction of ADUs within the development. Therefore, the practical impact, and worst case for planning purposes, is each lot constructing an ADU, which effectively doubles the number of units for the purposes of planning throughout the document.

3.0 Identification of Affected Public Services and Facilities

3.1 Requirements

Section 9-3-2 (C.3.c.i) of the Teton County Code states:

Identification of the Affected Public Services and Facilities: The analysis shall identify all public services and facilities that would be provide to or be available to the subdivision or PUD including public road construction and maintenance, schools, fire protection, police protection, central water, central sewer, parks and open space, libraries, recreation, maintenance, solid waste collection, and/or hospitals. (amd. 11-14-08)

3.2 Affected Public Services and Facilities

3.2.1 Public Road Construction and Maintenance

The proposed subdivisions front directly onto W 2000 South which is owned by Teton County. The internal roads are proposed as private roads. Teton County has issued encroachment permits for the two approaches onto W 2000 South as depicted in the Concept Master Plan. No county or city road will be constructed as part of this development and the impact to County or City roads is limited. The Traffic Impact Study for the development provides more information relative to this topic.

3.2.2 Schools

With a potential of 91 total residential units, the development will have an impact on school system. The impact to the school system will be evaluated on a per student basis.

3.2.3 Fire Protection

The development will have an impact on fire protection as provided by the Teton County Fire District. The impact for fire protection will be evaluated on a proportionate share basis.

3.2.4 Police Protection

The development will have an impact on police protection as provided by the Teton County Sherriff's Department. The impact for police protection will be evaluated on a proportionate share basis.

3.2.5 Central Water

The development does not connect to a public water system and therefore there is no impact to a central water system.

3.2.6 Central Sewer

The development does not connect to a public sewer system and therefore there is no impact to a central sewer system.

3.2.7 Parks and Open Space

The Teton County Development Code does not require any dedicated open space in the A / RR 2.5 zone. Therefore, the development is not required to provide any open space. Presumably, the logic for not requiring open space in the A / RR 2.5 zone is a result of the large lot sizes and the open space intrinsic to each lot. Because of the open space integral to each individual lot, the impact to parks and open space at public facilities is determined to be minimal.

3.2.8 Libraries

The development may have an impact on the library system as provided by the Valley of the Tetons Library, a division of the Teton County Recreation Department. The impact for libraries will be evaluated on a proportionate share basis.

3.2.9 Recreation

The development may have an impact on the recreation system as provided by the Teton County Recreation Department. The impact for recreation will be evaluated on a proportionate share basis.

3.2.10 Maintenance

Maintenance is a function of various public agencies and departments, primarily those associated with public works. The impacts to maintenance will be evaluated as part of the individual impact areas.

3.2.11 Solid Waste Collection

Teton County owns and maintains a solid waste transfer station. All of the solid waste collection and transportation to the transfer station is provided by the private sector through a contract with Teton County. The single provider under contract with the County is RAD Curbside. However, the development will have an impact on the solid waste transfer station. The impact for solid waste will be evaluated on a proportional share basis.

3.2.12 Hospitals

Teton Valley Health is a designated Critical Access Hospital. The hospital was originally constructed by the Works Progress Administration in 1939 and owned by the Church of Jesus Christ of Latter-Day Saints. Teton County acquired the hospital in 1965 and completed at least two major expansions of the facility. In 2013, ownership transitioned to a private not-for-profit entity wherein it no longer uses taxes for financial support.

Because the hospital is a privately held facility and is not funded by taxes or fees for public services, hospital services do not fall within the purview of a Fiscal Impact Analysis and will not be evaluated as part of this effort.

4.0 Revenues Derived from the Proposed Development

Section 9-3-2 (C.3.c.iii) of the Teton County Code states:

Estimate of Tax Revenue: An estimate of the tax revenue that will be generated from the proposed subdivision of PUD and the time frame over which the revenues shall be generated. The estimate shall be prepared in five (5) year increments and shall be consistent with any phasing plan provided with the application. (amd. 11-14-08)

4.1 Revenue from Property Tax Assessments

The United States Census reports 6,099 housing units in Teton County as of July 1, 2021 of which 75.8% were owner-occupied (4,623 units). The median value of owner-occupied housing units was \$358,500. The total number of households at that time was 4,199 with an average number of persons per household of 2.74. (U.S. Census Quick Facts). See Appendix B for the full U.S. Census QuickFacts report.

Realtor.com provides statistics regarding housing currently on the market in Teton County, Idaho. The website lists 158 housing units (homes, condos, townhomes, etc.) for sale ranging in price from \$450K to \$4.15M with a median asking price of \$715K, which calculates as \$422 per square foot. The Teton Realty Blog from September of 2021 published a report entitled *Fall '21 Market Update*, which provides updated information published in a similar report from 2020 titled, *2020 Real Estate Market Report & Past Predictions*. The 2021 data lists the average lot price at \$220K compared with an average value of \$118,775 in 2020, while the average residential sales price was \$428 per square foot. In 2020, the average home price was \$585,480 (includes the lot), up from \$449,732 in 2019, or a 25% increase. See Appendix C.

Civilize, PLLC
Management and Engineering

Project Analysis Worksheet
Fiscal Impact Analysis
Tax Valuation Comparison

Client: Behle & Wertheim		DESIGNED EAS							
Project: Trestles Phase 1, Phase 2, & Wildflower		CHECKED BEC							
Project No.: 01-21-0023		DATE: 6/5/2023							
NO.	Owner	Address	Primary Residence	Size (acres)	Land Value	Improved Value	Total Value	2020 Net Taxes	2021 Net Taxes
1	Shayne Hill	2051 MOUNTAIN MEADOW	No	2.50	\$ 125,000.00	\$ 91,314.00	\$ 216,314.00	\$ 1,565.80	\$ 1,720.74
2	Ryan McGarty	37 W 2000 S	No	2.50	\$ 125,000.00	\$ 985,154.00	\$ 1,110,154.00	\$ 4,943.16	\$ 8,831.06
3	Howard Ray Heilesen	250 W 2000 S	Yes	5.15	\$ 37,744.00	\$ 598,469.00	\$ 636,213.00	\$ 2,305.70	\$ 4,066.60
4	Erin Wheat Connery	269 E 1000 S	No	3.03	\$ 193,600.00	\$ 384,656.00	\$ 578,256.00	\$ 2,575.12	\$ 4,599.91
5	Joann Oleson	2050 S 1000 E	Yes	3.00	\$ 198,000.00	\$ 491,081.00	\$ 689,081.00	\$ 2,526.22	\$ 4,487.15
6	William Harms	20 E 2000 S	Yes	2.50	\$ 175,000.00	\$ 875,885.00	\$ 1,050,885.00	\$ 4,737.28	\$ 7,365.23
7	Debra Hibberd Trust	2093 MOUNTAIN MEADOW	No	2.50	\$ 125,000.00	\$ 389,405.00	\$ 514,405.00	\$ 2,222.84	\$ 4,091.99
8	Claudio Aguilar	2080 MOUNTAIN MEADOW	Yes	2.50	\$ 125,000.00	\$ 281,938.00	\$ 406,938.00	\$ 1,087.68	\$ 2,242.76
9	Etta Rokes	2135 MOUNTAIN MEADOW	Yes	2.50	\$ 125,000.00	\$ 439,935.00	\$ 564,935.00	\$ 1,639.60	\$ 3,499.60
10	Karen Schmitter	2124 MTN MEADOW DR	Yes	2.50	\$ 125,000.00	\$ 257,844.00	\$ 382,844.00	\$ 1,743.02	\$ 2,051.10
11	Kacy Moss	2171 MOUNTAIN MEADOW	Yes	2.50	\$ 125,000.00	\$ 661,739.00	\$ 786,739.00	\$ 2,694.28	\$ 5,264.00
12	Lloyd Ray Moss	2148 MOUNTAIN MEADOW	Yes	2.50	\$ 125,000.00	\$ 322,897.00	\$ 447,897.00	\$ 1,359.66	\$ 2,568.58
13	Lane Hillman	2045 S 1000 E	Yes	7.79	\$ 39,054.00	\$ 553,033.00	\$ 592,087.00	\$ 2,012.50	\$ 3,715.59
14	Blake Hansen	1970 S 1500 E	No	3.06	\$ 195,840.00	\$ 662,714.00	\$ 858,554.00	\$ 3,876.66	\$ 6,829.63
15	Linsay Alexander	2212 MOUNTAIN MEADOW	Yes	2.63	\$ 131,500.00	\$ 527,743.00	\$ 659,243.00	\$ 2,916.20	\$ 4,249.80
AVERAGE				3.14	\$ 131,382.53	\$ 501,587.13	\$ 632,969.67	\$ 2,547.05	\$ 4,372.25

Figure 3: Comparison of Valuation and Taxes for Similar Properties nearby to Trestles Subdivision.

A check of the tax roles for a sample of fifteen properties similar in size to the proposed lots (3.14 acres) reveals an average tax valuation of \$131,383 for the land and \$501,587 for the improvements for a combined valuation of \$632,970. The average annual property taxes paid calculates as \$4,372.25. The

property tax values include the homeowner exemption for some of the homes which reduces the valuation by \$125,000. See Appendix D.

The developer suggests the target valuation for sale of the homes (improvements) is approximately \$750,000. If we assume a land valuation for the tax assessment equivalent to the comparable lots, with an escalator to account for recent dramatic increases in real estate valuation in the Teton Valley, of approximately \$160,000 (rounded to \$10,000) and a value for the improvements at \$750,000 for the home, we arrive at a combined taxable value of \$910,000. According to statistical data approximately 75.8% will be owner occupied, which will invoke the homeowner exemption of \$125,000. If applied, the \$125,000 homeowner's exemption to the property tax assessment, the weighted taxable value per lot with improvements calculates as \$815,250. Combining the total 91 units, at build out, gives a total taxable valuation for the development of \$74,187,750. With a levy rate of 0.007954805 for taxing district 0060000 per the 2020 tax levy statement, the total annual estimated property tax revenue to Teton County from Trestles is estimated as \$591,594.48 at full buildout.

The addition of the ADU's will add 91 more structures to the property. With an assumed valuation of the ADU's of \$250,000, and an assumed owner-occupied percent at 0 for the ADU's and main structures, the total value of land and improvements increases to \$1,160,000. Applying the homeowner exemption to the main structures alters the total taxable value to \$1,065,250. With 91 units, the total taxable valuation for the development with ADU's is \$96,937,750. With a levy rate of 0.007954805 for taxing district 0050000 per the 2020 tax levy statement, the total annual estimated property tax revenue to Teton County from Trestles is estimated as \$773,009.53 at full buildout with ADU's.

Civilize, PLLC		Project Analysis Worksheet				
Management and Engineering		Fiscal Impact Analysis				
		Revenue Generation				
Client:	Behle & Wertheim	DESIGNED EAS				
Project:	Trestles Phase 1, Phase 2, & Wildflower	CHECKED BEC				
Project No.:	01-21-0023	DATE: 6/5/2023				
ASSUMPTIONS						
		Without ADUs		With ADUs		
Property Size	281.68	acres				
Number of housing units	91	lots	182	Units		
Number of ADUs required in calculations	100.00%		91	Units		
Average lot size	3.10	acres				
Household Size (U.S. Census 2019)	2.74	people/household		U.S. Census		
Number of New Residents	249	people/household	498	people		
Percent of Household under age 18 (U.S. Census 2019)	23.80%	=	0.65	children/household		
REVENUE FROM PROPERTY TAXES						
Calculate average taxable value						
		Without ADUs	ADUs	TOTAL		
Determine taxable value of land (by comparison)	\$	160,000.00	\$ -	\$ 160,000.00		
Estimate value of improvements	\$	750,000.00	\$ 250,000.00	\$ 1,000,000.00		
Percentage Owner Occupied		75.80%	0.00%	\$ 0.76		
Value of Homeowner's Exemption	\$	125,000.00	\$ -	\$ 125,000.00		
Proportionate Value of Improvements with HO Exemption	\$	655,250.00	\$ 250,000.00	\$ 905,250.00		
Total Value Land & Improvements for Property Tax	\$	815,250.00	\$ 250,000.00	\$ 1,065,250.00		
Taxing Entity						
Primary Jurisdiction	Teton County					
Secondary Jurisdiction	Not Applicable					
Taxing District	0060000					
Total Levy Rate	0.007954805					
Calculate Estimated Taxes from Single Lot Levy Rates - Without ADUs						
NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Unit	Number Units	Total Estimated Tax Revenue
1	20	County	0.002166480	\$ 1,766.22	91	\$ 160,726.28
2	201	Tort	0.000003586	\$ 2.92	91	\$ 266.04
3	204	Plant Facilities	0.000223149	\$ 181.92	91	\$ 16,554.92
4	205	Supplemental	0.001383525	\$ 1,127.92	91	\$ 102,640.61
5	206	Bond 2006	0.000676544	\$ 551.55	91	\$ 50,191.28
6	207	Bond 2017	0.000867986	\$ 707.63	91	\$ 64,393.93
7	420	Special Road Levy	0.000535558	\$ 436.61	91	\$ 39,731.84
8	430	R&B 40-801	0.000180690	\$ 147.31	91	\$ 13,404.98
9	550	Cemetery Cache-Clayton	0.000077854	\$ 63.47	91	\$ 5,775.81
10	600	Fire Protection	0.001462663	\$ 1,192.44	91	\$ 108,511.68
11	700	Library	0.000244608	\$ 199.42	91	\$ 18,146.92
12	750	Mosquito Abatement	0.000151645	\$ 123.63	91	\$ 11,250.20
TOTAL			0.007974288	\$ 6,501.04		\$ 591,594.48
Calculate Estimated Taxes from Single Lot Levy Rates - ADUs						
NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Unit	Number Units	Total Estimated Tax Revenue
1	20	County	0.002166480	\$ 541.62	91	\$ 49,287.42
2	201	Tort	0.000003586	\$ 0.90	91	\$ 81.58
3	204	Plant Facilities	0.000223149	\$ 55.79	91	\$ 5,076.64
4	205	Supplemental	0.001383525	\$ 345.88	91	\$ 31,475.19
5	206	Bond 2006	0.000676544	\$ 169.14	91	\$ 15,391.38
6	207	Bond 2017	0.000867986	\$ 217.00	91	\$ 19,746.68
7	420	Special Road Levy	0.000535558	\$ 133.89	91	\$ 12,183.94
8	430	R&B 40-801	0.000180690	\$ 45.17	91	\$ 4,110.70
9	550	Cemetery Cache-Clayton	0.000077854	\$ 19.46	91	\$ 1,771.18
10	600	Fire Protection	0.001462663	\$ 365.67	91	\$ 33,275.58
11	700	Library	0.000244608	\$ 61.15	91	\$ 5,564.83
12	750	Mosquito Abatement	0.000151645	\$ 37.91	91	\$ 3,449.92
TOTAL			0.007974288	\$ 1,993.57		\$ 181,415.05

Figure 4: Estimated Tax Revenue Generated from Trestles Subdivision

4.2 Revenue from Fees for Publicly Provided Services

4.2.1 Water

The proposed project does not contemplate connection to central water sewer. Therefore, there is not revenue to a public entity for water service.

4.2.2 Sewer

The proposed project does not contemplate connection to central water sewer. Therefore, there is not revenue to a public entity for water service.

4.2.3 Solid Waste

Based on the 2019 audited financial statements for Teton County, revenue for the solid waste appears to derive principally from fees paid for services rendered and not attributable to property tax except for perhaps debt service for the facilities.

4.3 Revenue from State Aid

4.3.1 Revenue from Idaho State Department of Education.

The amount of funding provided the State of Idaho, Department of Education is established by State Statute and modified by the State Legislature. It is a complex calculation of unique formulas that involve various program distributions. For the fiscal year 2021 (JULY 1, 2020 - JUNE 30, 2021), the Teton County School District (#401) received \$11,752,384 from State sources and \$3,326,717 from Federal sources in addition to the revenue of from property tax and other local sources (SDE, 2021). The National Center for Education Statistics (NCES) reports 1,906 students enrolled in the Teton County School District for the 2020-2021 school year (NCES, 2021). To approximate the State and Federal funding per student, the total funding provided for the 2020-2021 school year can be divided by the number of students enrolled K-12 for the same year. The resulting value is \$7,911.39 per student.

The 2020 U.S. Census reports 2.74 people per household in Teton County. It also reports the percent of children under 18 as 23.80% of the population. Based on those values, the 91 residential units in Trestles result in 60 students. At \$7,911.39 per student, the total revenue to the Teton County School District for Federal and State aid is \$466,771.75.

Source	Amount
Federal	\$3,326,717
State	\$11,752,384
Local	\$2,215,636
Total	\$17,294,737

5.0 Costs for Public Services Attributable to the Development

5.1 General Information

It is generally understood that fiscal impact of development depends on a number of variables; although in general, compact development that is closer to towns and their infrastructure have less fiscal impact than dispersed development patterns.

5.1.1 Level of Service

The concept of level of service (LOS) is described as the maintaining of a specific standard in the provision of services. It may be based on quantitative measures as in the case of infrastructure such as roads and utilities or on indirect measurements that evaluate the cost per capita or other measurement unit for providing services such as police and fire protection. If the number of measurement units is increased (houses, people, etc.) the funding levels must also be increased in order to continue to provide the same level of service. A government entity may have an objective of a specific LOS but not be able to provide that LOS due to funding shortfalls. It is not incumbent upon the new development to improve the LOS provided by a government entity, rather it is their responsibility not to diminish the LOS currently provided to the balance of the citizens.

5.1.2 Proportionate Share

A government entity such as a County or a City provide services to a variety of residential, commercial, and industrial sectors and the costs for providing those services should be allocated appropriately across those sectors. As such, the cost for some services must be dissected in order to assign the appropriate allocation to the residential sector. A proportionate share technique is typically used for general government services and public safety services.

5.1.3 Measurement Units

To allow calculation and comparison, a standard unit of measurement for demand is necessary. Typical units of measurement include housing units, per capita, and vehicle miles traveled (VMT). The VMT is determined by application of the number of trips generated using for various land uses as published in the *Institute for Transportation Engineers Trip Generation Manual* (ITE Trip Generation Manual) multiplied by and assumed distance from the development to the population center (average distance or weighted average distance if multiple destinations are likely).

5.1.3.1 Housing Units

According to the U.S. Census Bureau, the total number of housing units in Teton County for 2021 was 6,099. This value is the divisor for calculations involving the cost per unit that involve centrally located services.

5.1.3.2 Vehicle Miles Traveled

The proposed development is situated on a county road on the Northeast corner of the intersection of that road with Hwy 33, a State-owned Highway. The internal road network is planned for private ownership rather than County owned and maintained. All approaches into the development are directly onto W 2000

South, the county owned road. The assumption is that most of the traffic will access W 2000 South and then continue to the intersection of W 2000 South with Hwy 33, whereupon they will utilize Hwy. 33. Trip destinations are assumed to use Hwy 33 to municipal destinations where vehicles will utilize city-owned roads to access business, school, and shopping destinations, with limited use of the county road network. Therefore, the impact to county owned roads is negligible. There is an impact that may be considered for a portion of W 2000 South from the entrance to the development to the intersection of W 2000 South and Hwy. 33. The miles traveled per trip is estimated at 0.3 miles. However, the number of trips for the Peak Hour is low relative to the capacity of a two-lane roadway and the background Peak Hour trips on W 2000 South is low compared to the capacity. For a more detailed discussion of the impacts to the transportation system, refer to the Traffic Impact Study prepared for the Trestles Phase 1, Phase 2, and Wildflower developments.

5.2 Services

5.2.1 General Government

General government services are included in the tax levy labeled as County on the list of levies. The 2021 audited financial statements for Teton County include an item for General and Administrative which shows expenses of \$6,416,610 of which \$2,256,539 was offset by charges for services and \$1,145,435 was paid for by grants and contributions leaving a balance of \$3,014,636 paid for via property taxes levied for general purposes. If we allow an inflation rate of 3% to adjust the value to 2024, the costs are \$3,294,174. With 6,099 housing units, the 2021 cost per unit calculates as \$494 per unit. By applying the same inflation rate, the cost per unit translates as \$540 per unit for 2024. This isn't necessarily a true cost per housing unit as commercial and industrial concerns also contribute to the general levy with property tax. Never-the-less, the levy rate for 2021 indicates that the proposed development will contribute \$160,726 to Teton County through the general county levy which is sufficient to offset the costs per the calculated amount. With the addition of ADU's the developments contributions would increase to \$210,014 to Teton County through the general county levy.

5.2.2 Public Works

5.2.2.1 Public Road Construction and Maintenance

New Road Construction

As presently constituted and proposed, no new road construction will be necessitated by the development. It may be that Teton County will require an impact fee for the additional deterioration of the condition of W 2000 South caused by traffic generated by the proposed development. However, this will require a condition assessment of the existing roadway prior to the construction of the proposed development and an evaluation of the cost to bring the condition of the existing road to acceptable standards prior to assessing an impact to the developer for additional impact to the roadway. The County does have a Transportation Master Plan that includes a pavement condition index between 61 and 75 for W 2000 South, which is classified as fair with a remaining service life of 7-10 years.

Operation and Maintenance

Road and Bridge services are included in the tax levy labeled as Special Road Levy and R&B 40-801 on the list of levies. The 2021 audited financial statements for Teton County include an item for Road and Bridge which shows expenses of \$1,853,154 of which \$2,520 was offset by charges for services and \$1,997,200 was paid for by grants and contributions leaving a positive balance of \$146,568. Reverting to

the 2019 audit and adjusting for a 3% inflation to adjust the value to 2021, the costs are \$2,370,774. With 5,833 housing units in 2019, this translates into a cost of \$406 per unit. This isn't necessarily a true cost per housing unit as commercial and industrial concerns also contribute to the general levy with property tax. Never-the-less, the levy rate for 2022 indicates that the proposed development will contribute \$160,726 to Teton County through the general County levy, an amount which provides sufficient revenue to offset the costs of Road and Bridge O&M per the calculated amount. However, insufficient information is available to determine the sources for the funding to cover the audited expenditures for the Road and Bridge Department.

5.2.2.2 Central Water

The development does not connect to a public water system and therefore there is no impact to a central water system.

5.2.2.3 Central Sewer

The development does not connect to a public sewer system and therefore there is not impact to a central sewer system.

5.2.2.4 Solid Waste Collection

Solid Waste services do not appear to have a specific line item on the list of levies. However, a review of the 2021 audited financial statements reveals that the expenses for that year were \$1,579,265 with revenues of \$2,040,917 from charges for services. Thus, the solid waste facility operates much like an enterprise fund wherein the fees for services cover the expenses without any supplemental funds from property taxes, although property taxes may be used to pay debt service on the construction of the facility.

5.2.3 Public Safety

5.2.3.1 Fire Protection

The total expenses incurred by the Teton County Fire Protection District (TCFPD) for 2015 (the most recent year for which information was publicly available) was \$2,674,686. Inflating that value to 2024 at 3% increases that cost to \$3,489,859. The number of housing units estimated by the U.S. Census Bureau was 6,099. Consequently, the cost of providing fire protection per unit of housing was \$572 per housing unit. Therefore, the annual cost of for providing fire protection services to the proposed development is \$52,052.

The tax revenue generated by Trestles using 2021 tax levy rates is \$108,512. The revenue generated is generally sufficient to offset the cost incurred. With the addition of ADU's the tax levy would grow to \$141,787.

1.1.1.1 Police Protection

According to the Teton County approved budget for the Fiscal Year ending September 30, 2021, the Sheriff's Department budgeted for total expenses of \$2,371,868, of which \$226,650 was offset by charges for services, leaving a balance of \$2,145,218 paid for via property taxes. Inflating that value to 2024 at 3% increases that cost to \$2,344,138. The number of housing units estimated by the U.S. Census Bureau was 6,099. Consequently, the cost of providing police protection per unit of housing was \$384 per housing unit. Therefore, the annual cost of providing police protection services to Trestles calculates as \$34,944.

The tax revenue generated specifically for the Sheriff's Department by Trestles is part of the general County levy. As the revenues for the County are established to offset the costs, including that of the Sheriff's Department, it is assumed the revenue generated by Trestles is generally sufficient to offset the cost incurred to provide police protection.

5.2.4 Recreation and Culture

5.2.4.1 Parks and Open Space

The development provides open space intrinsic to each individual lot. Because of the intrinsic open space, the impact to parks and open space at public facilities is determined to be minimal.

5.2.4.2 Recreation

Specific information regarding the annual cost for the recreation is not available and there is not a specific levy for recreation programs. If funding is provided for recreation programs from property tax, it is assumed it is part of the general County levy.

5.2.4.3 Libraries

Specific information regarding the annual cost for the library is not available. However, the proposed subdivision would provide \$18,147 for the library through the library levy. With the addition of ADU's the subdivision would provide \$23,712 through the library levy.

5.3 Affiliate Government Agencies

5.3.1 School District

The school district receives funding from various sources included local property tax and Federal and State aid. The combined statement of revenues and expenditures for the Teton County School District as extracted from the website for the Department of Education for the 2020-2021 school year shows total expenditures of \$22,507,273 for General Maintenance and Operation. For that year, the school district received Federal and State funding to the tune of \$15,079,101 with additional funding of \$2,215,636 deriving from Other Local sources. That leaves \$5,212,536 in General M&O expense to be paid for via property tax.

Based on the total expenses and a student population of 1,906 (NCES), the total cost per student is \$11,809. By removing the funding supplied by the Federal, State, and Other Local sources, the cost for the local taxpayer equates to \$2,735.

Trestles will provide approximately \$102,640 through the Supplemental levy item plus an additional \$50,191 toward the 2006 Bond and \$64,393 toward the 2017 Bond. With the addition of ADU's into those calculations the supplemental levy would increase to \$134,116 plus an additional \$65,582 for the 2006 Bond and \$84,141 towards the 2017 Bond

5.3.2 Hospitals

Because the hospital is a privately held facility and is not funded by taxes or fees for public services, hospital services do not fall within the purview of a Fiscal Impact Analysis and will not be evaluated as part of this effort.

5.4 Debt Service

Some debt service is evident on the statement of tax levies for Teton County, specifically the Bond of 2006 and the Bond of 2017, both of which are assumed to be for expansion of school facilities. Each housing unit added serves to increase the revenue for repayment of the bonds unless the levy rate is recalculated. The result is net positive for increased funding for debt service

6.0 Revenue from Impact Fees

As of October 20, 2008, Teton County adopted a Development Impact Fee Program/Capital Improvement Plan. This document is used to estimate the revenue to the County as a consequence of imposing the impact fees.

6.1 Background and Purpose

The document, as stated in the preamble by the authors, is primarily to establish impact fees and relies upon supporting documents and studies such as the Transportation Master Plan to identify planned capital improvements. Excerpting and quoting from the preamble of that document:

To maintain desirable levels of service (LOS), and to ensure that future development pays an equitable portion of the cost for construction of future public facilities, Teton County has hired Hofman Planning & Engineering to prepare a development impact fee program to serve as a primary financial mechanism in paying for public facility improvements made necessary by new development. (Teton County Development Impact Fee Program/Capital Improvement Plan, Oct 2008)

The Development Impact Fee Program/Capital Improvement Plan spends space defining a capital improvement plan (CIP).

A capital improvement plan is generally defined as a long-range plan that identifies future capital needs, prioritizes capital projects and specifies funding sources. For the purposes of imposing impact fees, a capital improvement plan is required pursuant to Section 67-8208, Idaho Code. (Teton County Development Impact Fee Program/Capital Improvement Plan, Oct 2008)

In general, the required contents include such items as a general description of the existing facilities along with an analysis of their capacity and current use, a statement regarding the use and expected level of service of each facility, an assessment of the condition of existing facilities along with a description of necessary improvements and costs to bring each facility up to the established level of service, prognostication of population increases over the planning period, prediction of increased demand for each facility based on the population forecast in conjunction with plans for expansion to accommodate the increased demand, an opinion of probable cost of for the planned expansion elements, and a proposed method for funding the expansion elements along with an anticipated timeline for those features. The Capital Improvement Plan provides the legal basis for quantifying any impact fees.

6.2 Land Use Assumptions and Demographics

A key assumption in the Development Impact Fee Program/Capital Improvement Plan is that unincorporated land within a city's impact area will at some point be annexed into that city with the attendant assumption that most public facility services will be provided by the city and not the county. There are two notable exceptions, the Sheriff and Emergency Services. However, because of the unpredictable timeline for annexation, the document assumes the unincorporated land within a city's

impact area will continue to be serviced by the County under the existing conditions. As such, the County will assess the impact fees at the time a building permit is issued in the unincorporated areas within city impact areas.

6.2.1 Future Residential Projections.

Figure 1 in the Development Impact Fee Program/Capital Improvement Plan provides assumptions regarding population density for various geographical areas of the County. Given the location of this project, the map depicts an assumption of 50-80 units/100 acres. The proposed development sits on approximately 281.68 acres which translates into a range of 32 to 64 units/100 acres. As proposed, the project consists of 91 units, a value below the density assumption. Even with consideration of an ADU for each lot, the number of units would equate to 182 units, which still below the density assumption in the CIP.

It should be noted, the density values are simply assumptions upon which impact fees are calculated and not conscripted into the zoning ordinance. Rather, if the zoning ordinance allows more density than the assumptions used in the CIP, then a reasonable impact might be an adjustment to the assumption should the difference be deemed significant.

6.2.2 Population Impact of Trestles Phase 1, Phase 2 and Wildflower

Using the value of 2.74 people per household, the population impact of the combine subdivision with 91 residential units, is 250 new residents (2.74 people/unit x 91 units). If we assume each residential unit includes an accessory dwelling unit (ADU), which may, or may not, be reasonable given the proportion of existing residential units that feature an ADU, we can calculate a maximum population impact that is double that previously calculated, or 499 people (2.74 people/unit x 182 units). That value represents the upper bound of the density assumption in the Development Impact Fee Program/Capital Improvement Plan as it assumes 80 units on 100 acres. The density without and with ADU's is 32.31 and 64.61 units per 100 acres respectively. It is likely that the population impact of Trestles Phase 1, Phase 2 and Wildflower will lie somewhere between 250 and 499 people, with a probability closer to a single residential unit per lot based on the anticipated type of development. If we assume a conservative value that 50% of the lots include an ADU, the total number of people germane to the impact calculations is 375. However, the County requires an assumption that every lot has an ADU. Therefore, we are compelled to use a population of 499 for calculating impacts and revenues.

6.3 Facility Analysis and Capital Improvements

The Development Impact Fee Program/Capital Improvement Plan identifies recreation, sheriff, emergency services, and circulation as the relevant facilities.

6.3.1 Recreational Facilities

The only recreational facility identified in the Development Impact Fee Program/Capital Improvement Plan is the County Fairgrounds. According to the document, a new indoor arena is planned for the fairgrounds. Using the value associated with the mandatory assumption of 100% buildout with ADUs of 499 people in accordance with the density assumptions in the Development Impact Fee Program/Capital Improvement Plan, and the level of service therein for recreational facilities of 1,340.49 sf per 1,000

population, the impact of Trestles Phase 1, Phase 2 and Wildflower calculates as 668.48 additional square feet.

6.3.2 Sheriff Facilities

The Development Impact Fee Program/Capital Improvement Plan identifies the Sheriff Station and the Jail Facilities as the relevant facilities and provided measurement units and level of service for those facilities. The total cost of additional facilities planned or needed to accommodate the projected increase in population in the County is estimated at just over \$20,000,000 with \$12,271,172.89 allocated to be paid by impact fees.

6.3.2.1 Sherriff's Station

The Sheriff's Station level of service parameters are 1.8 patrol officers per 1,000 population, 0.7 support personnel per patrol officer, and 134 square feet of space per total staff. Applying the level of service to the population increase associated with Trestles Phase 1, Phase 2 and Wildflower we calculate 0.90 patrol officers with 0.63 support staff, and 204.5 sf of facility space.

6.3.2.2 Jail Facilities

With respect to the jail facilities, the level of service parameter is 508.99 sf of space per 1,000 population. Applying the level of service to the population increase associated with Trestles Phase 1, Phase 2 and Wildflower we calculate 253.82 sf of jail facility.

6.3.3 Emergency Service Facilities

The Development Impact Fee Program/Capital Improvement Plan identifies the County Emergency Services Department and Search and Rescue as the relevant facilities and provided measurement units and level of service for those facilities. The total cost of additional facilities planned or needed to accommodate the projected increase in population in the County is estimated at \$2,699,669.48 with \$1,612,517.00 allocated to be paid by impact fees.

The level of service parameter for Emergency Services is 169.02 sf per 1,000 population. Applying the level of service to the population increase associated with Trestles Phase 1, Phase 2 and Wildflower we calculate 84.29 sf of additional space.

6.3.4 Circulation Facilities

The Development Impact Fee Program/Capital Improvement Plan identifies the roadway circulation and pathway circulation as the relevant facilities and provides measurement units and level of service for those facilities. The analysis was based on the Teton County Transportation Plan approved in 2002. While the County updated the Transportation Plan in 2020, the plan used in the analysis was that from 2002 and thus the information utilized in this compliance discussion relies on that used in the Development Impact Fee Program/Capital Improvement Plan.

6.3.4.1 Roadway Circulation

The total cost of additional facilities planned or needed to accommodate the projected increase in population in the County through 2020 is estimated at \$11,662,841.99 with \$5,931,553.96 allocated to be paid by impact fees. The level of service parameter for roadway circulation is 1,445.92 sf per 1,000 population. Applying the level of service to the population increase associated with Trestles Phase 1, Phase 2 and Wildflower we calculate 721.05 sf of additional roadway circulation.

6.3.4.2 Pathway Circulation

The total cost of future pathways planned or needed to accommodate the projected increase in population in the County through 2020 is estimated at \$15,257,309, all of which seem to be eligible for impact fee funding. The level of service parameter for roadway circulation is 6,102 lf per 1,000 population.

Applying the level of service to the population increase associated with Trestles Phase 1, Phase 2 and Wildflower we calculate 3,042.95 lf of additional pathway circulation.

6.4 Impact Fee Calculations

Before imposing an impact fee to the proposed project, the Applicant and the County should negotiate and come to agreement on the appropriate number of residential units attributable to the project.

6.4.1 Recreational Facilities

The Development Impact Fee Program/Capital Improvement Plan presents an impact fee of \$158.99 per residential unit. Assuming the appropriate number of residential units attributable to the proposed project at 182, the impact fee for recreational facilities calculates as \$28,936.18.

6.4.2 Sheriff's Facilities

The Development Impact Fee Program/Capital Improvement Plan presents an impact fee of \$316.50 per residential unit. Assuming the appropriate number of residential units attributable to the proposed project at 182, the impact fee for recreational facilities calculates as \$57,603.00.

6.4.3 Emergency Services Facilities

The Development Impact Fee Program/Capital Improvement Plan presents an impact fee of \$41.59 per residential unit. Assuming the appropriate number of residential units attributable to the proposed project at 182, the impact fee for recreational facilities calculates as \$7,569.38.

6.4.4 Circulation Facilities

6.4.4.1 Roadway Circulation Facilities

The Development Impact Fee Program/Capital Improvement Plan presents an impact fee of \$1,082.86 per dwelling unit. Assuming the appropriate number of residential units attributable to the proposed project at 182, the impact fee for recreational facilities calculates as \$197,080.52.

6.4.4.2 Pathway Circulation Facilities

The Development Impact Fee Program/Capital Improvement Plan presents an impact fee of \$1,488.88 per dwelling unit. Assuming the appropriate number of residential units attributable to the proposed project at 182, the impact fee for recreational facilities calculates as \$270,976.16.

6.5 Implementation

The Development Impact Fee Program/Capital Improvement Plan recommends incorporating an inflationary adjustment factor into the impact fee ordinance. Assuming that is the case, the impact fees estimated in this document may be adjusted in accordance with the inflationary adjustment factor in the ordinance.

7.0 Extraordinary Impacts

In accordance with Idaho State Statutes, Chapter 82 Development Impact Fees, Teton County Development Fee Ordinance, Section 7: Extraordinary Impact allows the County to determine if a proposed development imposes impacts beyond the standard impacts defined in the Capital Improvements Plan and Impact Fee Analysis. The County, the City of Driggs, the Developer, and the Developer’s representative met via online conference call on June 29, 2023 to review the Public Service / Fiscal Impact Analysis presented to the County in June of 2023. Teton County determined that the proposed development posed extraordinary impacts to the parks system owned and operated by the City of Driggs. The proposed development does not fall within the city limits of the Driggs, nor does it fall within the impact area for the City of Driggs. Never-the-less, Teton County requested the Developer consider extraordinary impacts related to recreation and to present mitigation for said impacts similar to the provisions imposed by the City of Driggs upon developments within the city limits.

7.1 City of Driggs Development Impacts

The City of Driggs updated their Capital Improvements Plan and Development Impact Fee Study in 2022 using the same consultant used by Teton County. The study included a section on the impacts for recreation, which includes parks.

7.1.1 Recreation Impact Fees

The maximum projected development impact fee identified in the 2022 Capital Improvements Plan and Development Impact Fee Study is \$1,597 per single-family housing unit. The number of units in the proposed development(s) and the associated development impact fees are presented in the following table.

Source	Single-Family Units	Impact Fee Revenue	Accessory Dwelling Units	Impact Fee Revenue	Combined Units	Total Impact Fee Revenue
Trestles I	24	\$38,328	24	\$38,328	48	\$76,656
Trestles II	42	\$67,074	42	\$67,074	84	\$134,148
Wildflower	25	\$39,925	25	\$39,925	50	\$79,850
Total	91	\$145,327	91	\$145,327	182	\$290,654

7.1.2 Parks, Other Open Space and Natural Features

Chapter 4, Section 10 Design Standards, Subsection 6 Parks, Other Opens Space and Natural Features of the Driggs Land Development Code discusses the requirement for parks and open space for developments within the city limits. With respect to parks, the code states that any subdivision creating more than ten lots shall mitigate its impact on the city park system by setting aside land for a park. The amount of land required is based on the number of units according to the following formula.

$$P = \# \text{ Units} \times 0.028 \text{ acres/unit}$$

If we include the ADUs as required by Teton County for impact analyses, the number of acres of additional parks, should the proposed development fall within the City of Driggs, is 5.096 acres (182 units x 0.028 acres/unit)

The provisions in the LDC indicate the park may be owned by the HOA, or if five acres are more in area, dedicated to the city. In this case, the proposed development are not within the city limits and it is unlikely, or rather implausible, for the park to be dedicated to the city.

The provisions in the LDC define a park between 1.0 and 10.0 acres as a neighborhood park. The minimum required improvements for a neighborhood park include.

-
- (1) *Minimum improvements include finished grading and ground cover, large grassy areas, trees and shrubs, automatic irrigation system, sheltered picnic table(s), trash container(s), park bench(es), parking as required by the zoning ordinance, and one or more of the following: play structures, restrooms, athletic fields, trails, hard surface multiple use court (tennis or basketball courts).*
 - (2) *All parks shall provide an average of fifteen (15) trees per acre, of which at least fifteen percent (15%) shall be of four-inch (4") caliper or greater. Planted trees shall include a mixture of deciduous and evergreen species, not to exceed seventy-five percent (75%) of either type.*
-

7.2 Proposed Mitigation

The combined proposed projects propose the following mitigation germane to parks, trails, and open space.

7.2.1 Parks

Two neighborhood parks owned and operated by the HOA are proposed, one at the entrance to Trestles I adjacent to 2000 South and one in Trestles II at the transition from Trestles I to Trestles II. Both parks will be open to the public. The parks will feature irrigated turf area, a blend of deciduous and evergreen trees, benches, a sheltered picnic area, trash receptacles, and playground equipment.

7.2.2 Trails

The proposed projects feature approximately 2.5 miles of walking/biking trails that are open to the public. The land area associated with the trail system is over three acres.

7.2.3 Open Space

7.2.3.1 Recreational Open Space

Trestles II includes 10.67 acres of recreational open space in the riparian corridor of Spring Creek that will be predominately natural vegetation. This space includes waterways and wetlands. The property can be accessed via the walking/biking trails.

7.2.3.2 Agricultural Open Space

The Wildflower Rural Reserve PUD includes 50% open space which equates to 32.18 acres. the open space is inclusive of the 330-foot scenic corridor associated with Hwy. 33. The proposed land use is agricultural.

References

1. Burchell, R.W. and D. Listokin. *Fiscal Impact Procedures-- State of the Art: The Subset Questions of Nonresidential and Open Space Costs*. The Center for Urban Policy Research: New Brunswick, NJ, 1992, p 43.
2. Burchell, R.W. *The Fiscal Impact Handbook*. The Center for Urban Policy Research: New Brunswick, NJ, 1978.
3. Census Reporter. Teton County, Idaho. <https://censusreporter.org/profiles/05000US16081-teton-county-id/>
4. *City of Driggs Capital Improvements Plan and Development Impact Fee Study*. Tischler Bise. Maryland. 2022
5. City of Driggs, Land Development Code, 2023
6. Idaho Department of Education (SDE), Public School Finance. 2018-2019 Financial Summaries of Idaho Schools. Revenue from Fees for Publicly Provided Services, 2019.
7. National Center for Education Statistics (NCES). Teton County School District. 2019.
8. Ryan, B. & S.J. Taff. *Estimating Fiscal Impacts of Residential Developments in Smaller Communities*. Minnesota Extension Service, University of Minnesota. December 1996.
9. *Teton County Capital Improvement Plan and Development Impact Fee Study*, Tischler Bise, Maryland. January 2023
10. *Teton County Land Development Code, 2022*
11. Rockefeller, Tayson. *2020 Real Estate Market Report & Past Predictions*. Teton Realty Blog. <http://tetonrealtyblog.com/>
12. U.S. Census Bureau. QuickFacts, Teton County, Idaho. <https://www.census.gov/quickfacts/fact/table/tetoncountyyidaho/IPE120219>

Appendix A

Master Plan for Trestles

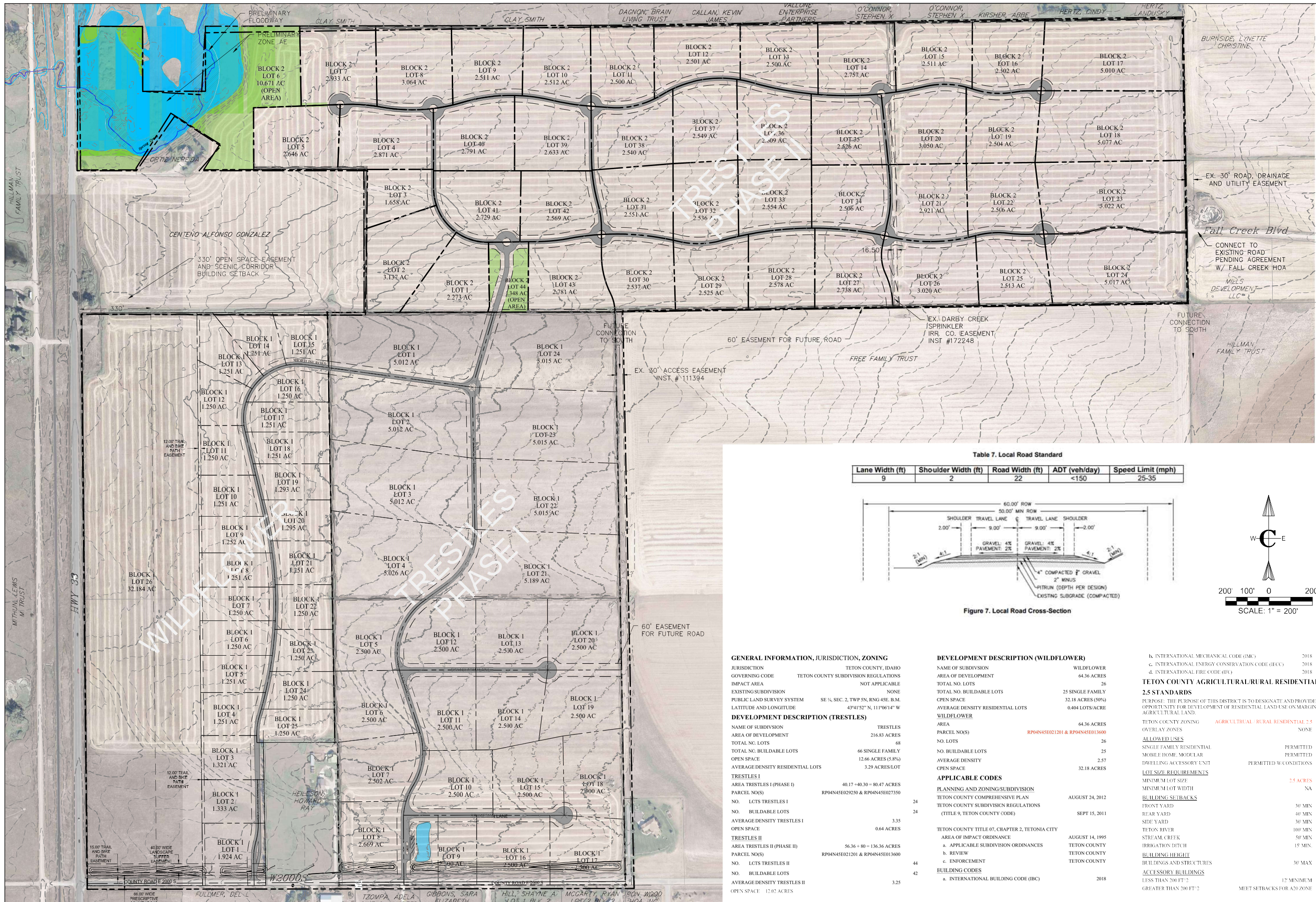
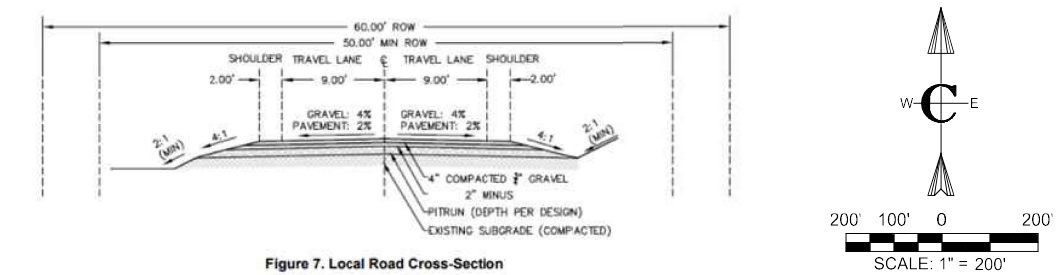


Table 7. Local Road Standard

Lane Width (ft)	Shoulder Width (ft)	Road Width (ft)	ADT (veh/day)	Speed Limit (mph)
9	2	22	<150	25-35



GENERAL INFORMATION, JURISDICTION, ZONING		DEVELOPMENT DESCRIPTION (WILDFLOWER)		TETON COUNTY AGRICULTURAL/RURAL RESIDENTIAL 2.5 STANDARDS	
JURISDICTION	TETON COUNTY, IDAHO	NAME OF SUBDIVISION	WILDFLOWER	k. INTERNATIONAL MECHANICAL CODE (IMC)	2018
GOVERNING CODE	TETON COUNTY SUBDIVISION REGULATIONS	AREA OF DEVELOPMENT	64.36 ACRES	c. INTERNATIONAL ENERGY CONSERVATION CODE (IECC)	2018
IMPACT AREA	NOT APPLICABLE	TOTAL NO. LOTS	26	d. INTERNATIONAL FIRE CODE (IFC)	2018
EXISTING SUBDIVISION	NONE	TOTAL NO. BUILDABLE LOTS	25 SINGLE FAMILY	TETON COUNTY AGRICULTURAL/RURAL RESIDENTIAL 2.5 STANDARDS	
PUBLIC LAND SURVEY SYSTEM	SE 1/4, SEC. 2, TWP. 5N, RNG. 45E, B.M.	OPEN SPACE	32.18 ACRES (50%)	PURPOSE: THE PURPOSE OF THIS DISTRICT IS TO DESIGNATE AND PROVIDE OPPORTUNITY FOR DEVELOPMENT OF RESIDENTIAL LAND USE ON MARGINAL AGRICULTURAL LAND.	
LATITUDE AND LONGITUDE	43°41'52" N, 111°06'14" W	AVERAGE DENSITY RESIDENTIAL LOTS	0.404 LOTS/ACRE	2.5 STANDARDS	
DEVELOPMENT DESCRIPTION (TRESTLES)		WILDFLOWER AREA	64.36 ACRES	TETON COUNTY ZONING AGRICULTURAL/RURAL RESIDENTIAL 2.5	
NAME OF SUBDIVISION	TRESTLES	PARCEL NO(S)	RP04N45E021201 & RP04N45E013600	OVERLAY ZONES NONE	
AREA OF DEVELOPMENT	216.83 ACRES	NO. LOTS	26	ALLOWED USES	
TOTAL NO. LOTS	68	NO. BUILDABLE LOTS	25	SINGLE FAMILY RESIDENTIAL PERMITTED	
TOTAL NO. BUILDABLE LOTS	66 SINGLE FAMILY	AVERAGE DENSITY	2.57	MOBILE HOME, MODULAR PERMITTED	
OPEN SPACE	12.66 ACRES (5.8%)	OPEN SPACE	32.18 ACRES	DWELLING ACCESSORY UNIT PERMITTED W/ CONDITIONS	
AVERAGE DENSITY RESIDENTIAL LOTS	3.29 ACRES/LOT	APPLICABLE CODES		LOT SIZE REQUIREMENTS	
TRESTLES I AREA TRESTLES I (PHASE I)	40.17 + 40.30 = 80.47 ACRES	PLANNING AND ZONING SUBDIVISION		MINIMUM LOT SIZE 2.5 ACRES	
PARCEL NO(S)	RP04N45E021201 & RP04N45E027350	TETON COUNTY COMPREHENSIVE PLAN		MINIMUM LOT WIDTH NA	
NO. LOTS TRESTLES I	24	TETON COUNTY ZONING REGULATIONS (TITLE 9, TETON COUNTY CODE)		BUILDING SETBACKS	
NO. BUILDABLE LOTS	24	AUGUST 24, 2012		FRONT YARD 30' MIN	
AVERAGE DENSITY TRESTLES I	3.35	TETON COUNTY TITLE 07, CHAPTER 2, TETONIA CITY		REAR YARD 40' MIN	
OPEN SPACE	0.64 ACRES	AREA OF IMPACT ORDINANCE		SIDE YARD 30' MIN	
TRESTLES II AREA TRESTLES II (PHASE II)	56.36 + 80 = 136.36 ACRES	AUGUST 14, 1995		TETON RIVER 160' MIN	
PARCEL NO(S)	RP04N45E021201 & RP04N45E013600	TETON COUNTY		STREAM, CREEK 50' MIN	
NO. LOTS TRESTLES II	44	TETON COUNTY		IRRIGATION DITCH 15' MIN	
NO. BUILDABLE LOTS	42	BUILDING CODES		BUILDING HEIGHT	
AVERAGE DENSITY TRESTLES II	3.25	a. INTERNATIONAL BUILDING CODE (IBC)		BUILDINGS AND STRUCTURES 30' MAX	
OPEN SPACE	12.02 ACRES	2018		ACCESSORY BUILDINGS	
				LESS THAN 200 FT 2 12' MINIMUM	
				GREATER THAN 200 FT 2 MEET SETBACKS FOR A20 ZONE	

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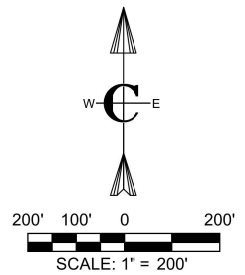
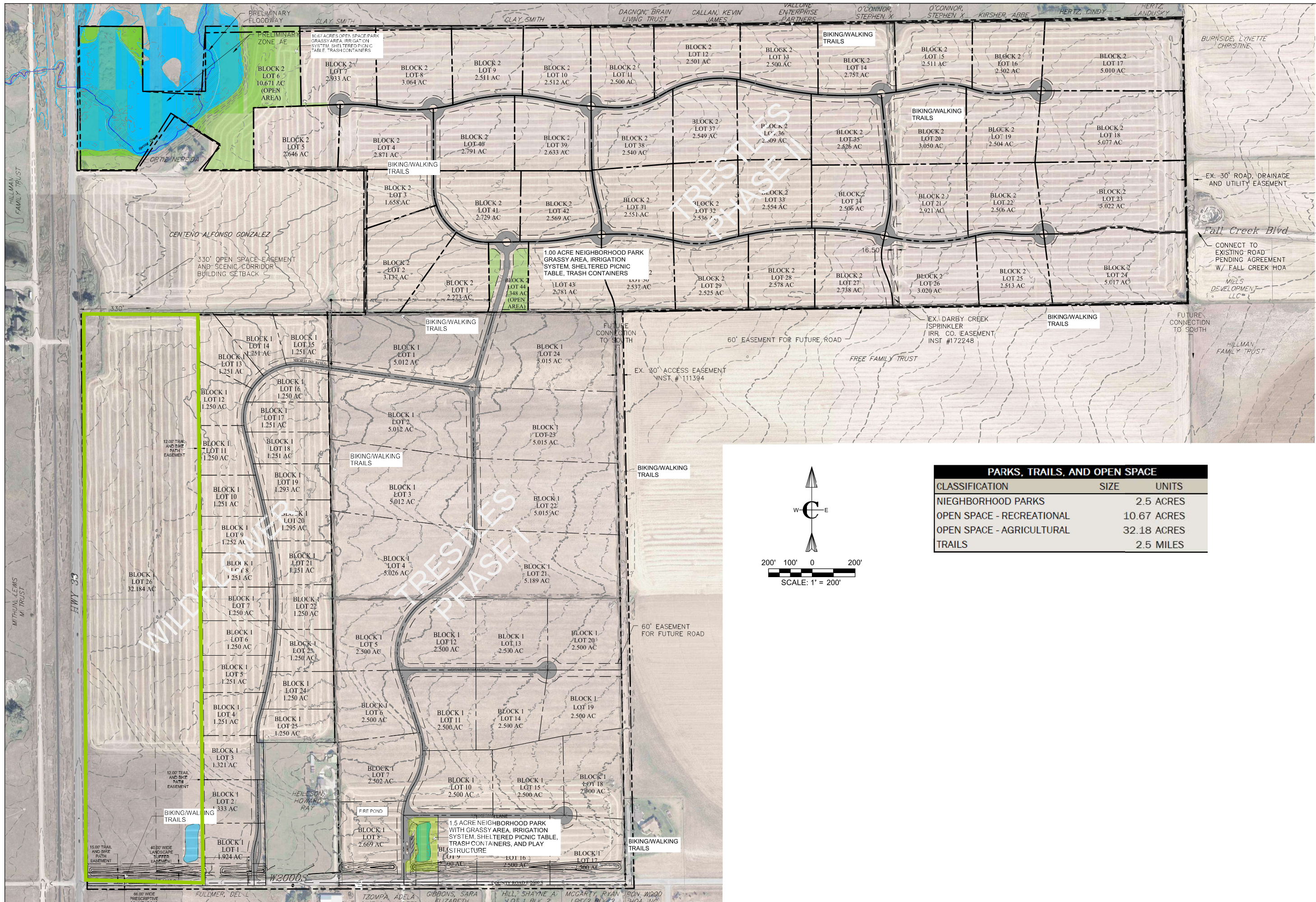
PROJECT NO: 11-22-333
DRAWN: J. TOONE
DESIGNED: B. CROWTHER
APPROVED: B. CROWTHER
SCALE: 1" = 200'

TRESTLES & WILDFLOWER
CONCEPT MASTER PLAN

SHEET NO: **C-100**
DATE: APR. 2023
PAGE NO: 1

NO. DESCRIPTION BY DATE
4 TRESTLES WITH WILDFLOWER BEC 4/4/23
3 TRAIL EASMT AND FIRE POND BEC 7/9/22
2 CONCEPTUAL DESIGN PH 1-3 BEC 5/20/22
1 CONCEPTUAL DESIGN BEC 3/20/22

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PARKS, TRAILS, AND OPEN SPACE		
CLASSIFICATION	SIZE	UNITS
NEIGHBORHOOD PARKS		2.5 ACRES
OPEN SPACE - RECREATIONAL		10.67 ACRES
OPEN SPACE - AGRICULTURAL		32.18 ACRES
TRAILS		2.5 MILES

NO.	DESCRIPTION	BY	DATE
1	CONCEPTUAL DESIGN		BEC 3/2022
2	CONCEPTUAL DESIGN		BEC 5/2022
3	TRAIL EASMENT AND FIRE POND		BEC 7/9/22
4	TRESTLES WITH WILDFLOWER		BEC 4/4/23

Civilize, PLLC
Management and Engineering

PROJECT NO.	DRAWN	DESIGNED	APPROVED	SCALE
11-22-333	J. TOONE	B. CROWTHER	B. CROWTHER	B. CROWTHER

**CURT BEHLE &
KARIN WERTHEIM**

**TRESTLES & WILDFLOWER
PARKS, TRAILS, AND OPEN SPACE
MASTER PLAN**

SHEET NO:
C-100
DATE:
APR. 2023
PAGE NO:
1

Appendix B

U.S. Census QuickFacts






















Teton County, Idaho






QuickFacts
Teton County, Idaho

QuickFacts provides statistics for all states and counties, and for cities and towns with a *population of 5,000 or more*.

Table

All Topics 	Teton County, Idaho
Population Estimates, July 1, 2022, (V2022)	 12,544
 PEOPLE	
Population	
Population Estimates, July 1, 2022, (V2022)	 12,544
Population Estimates, July 1, 2021, (V2021)	 12,294
Population estimates base, April 1, 2020, (V2022)	 11,633
Population estimates base, April 1, 2020, (V2021)	 11,633
Population, percent change - April 1, 2020 (estimates base) to July 1, 2022, (V2022)	 7.8%
Population, percent change - April 1, 2020 (estimates base) to July 1, 2021, (V2021)	 5.7%
Population, Census, April 1, 2020	11,630
Population, Census, April 1, 2010	10,170
Age and Sex	
Persons under 5 years, percent	 5.0%
Persons under 18 years, percent	 22.8%
Persons 65 years and over, percent	 13.6%
Female persons, percent	 47.7%
Race and Hispanic Origin	
White alone, percent	 96.1%
Black or African American alone, percent (a)	 0.5%
American Indian and Alaska Native alone, percent (a)	 1.0%
Asian alone, percent (a)	 0.8%
Native Hawaiian and Other Pacific Islander alone, percent (a)	 0.1%
Two or More Races, percent	 1.5%
Hispanic or Latino, percent (b)	 16.0%
White alone, not Hispanic or Latino, percent	 81.5%
Population Characteristics	
Veterans, 2017-2021	366
Foreign born persons, percent, 2017-2021	9.2%
Housing	
Housing units, July 1, 2021, (V2021)	6,099
Owner-occupied housing unit rate, 2017-2021	75.8%
Median value of owner-occupied housing units, 2017-2021	\$385,500
Median selected monthly owner costs -with a mortgage, 2017-2021	\$1,703
Median selected monthly owner costs -without a mortgage, 2017-2021	\$532
Median gross rent, 2017-2021	\$1,093
Building permits, 2021	389
Families & Living Arrangements	
Households, 2017-2021	4,199
Persons per household, 2017-2021	2.74
Living in same house 1 year ago, percent of persons age 1 year+, 2017-2021	83.5%
Language other than English spoken at home, percent of persons age 5 years+, 2017-2021	13.8%
Computer and Internet Use	
Households with a computer, percent, 2017-2021	96.8%
Households with a broadband Internet subscription, percent, 2017-2021	

Is this page helpful? 

 Yes  No

Education	
High school graduate or higher, percent of persons age 25 years+, 2017-2021	92.4%
Bachelor's degree or higher, percent of persons age 25 years+, 2017-2021	46.6%
Health	
With a disability, under age 65 years, percent, 2017-2021	3.8%
Persons without health insurance, under age 65 years, percent	△ 16.8%
Economy	
In civilian labor force, total, percent of population age 16 years+, 2017-2021	73.1%
In civilian labor force, female, percent of population age 16 years+, 2017-2021	64.1%
Total accommodation and food services sales, 2017 (\$1,000) (c)	19,628
Total health care and social assistance receipts/revenue, 2017 (\$1,000) (c)	28,965
Total transportation and warehousing receipts/revenue, 2017 (\$1,000) (c)	12,793
Total retail sales, 2017 (\$1,000) (c)	99,420
Total retail sales per capita, 2017 (c)	58,673
Transportation	
Mean travel time to work (minutes), workers age 16 years+, 2017-2021	28.2
Income & Poverty	
Median household income (in 2021 dollars), 2017-2021	\$75,837
Per capita income in past 12 months (in 2021 dollars), 2017-2021	\$34,714
Persons in poverty, percent	△ 7.4%

BUSINESSES

Businesses	
Total employer establishments, 2020	562
Total employment, 2020	2,859
Total annual payroll, 2020 (\$1,000)	124,094
Total employment, percent change, 2019-2020	5.9%
Total nonemployer establishments, 2019	1,754
All employer firms, Reference year 2017	440
Men-owned employer firms, Reference year 2017	242
Women-owned employer firms, Reference year 2017	68
Minority-owned employer firms, Reference year 2017	S
Nonminority-owned employer firms, Reference year 2017	385
Veteran-owned employer firms, Reference year 2017	S
Nonveteran-owned employer firms, Reference year 2017	370


GEOGRAPHY


Geography	
Population per square mile, 2020	25.9
Population per square mile, 2010	22.6
Land area in square miles, 2020	449.09
Land area in square miles, 2010	449.46
FIPS Code	16081

Is this page helpful? ✕



Value Notes

 Estimates are not comparable to other geographic levels due to methodology differences that may exist between different data sources.

Some estimates presented here come from sample data, and thus have sampling errors that may render some apparent differences between geographies statistically indistinguishable.] Click the Quick Info  icon to the left of each row in TABLE view to learn about sampling error.

In Vintage 2022, as a result of the formal request from the state, Connecticut transitioned from eight counties to nine planning regions. For more details, please see the Vintage 2022 release notes available here: [Release Notes](#).

The vintage year (e.g., V2022) refers to the final year of the series (2020 thru 2022). Different vintage years of estimates are not comparable.

Users should exercise caution when comparing 2017-2021 ACS 5-year estimates to other ACS estimates. For more information, please visit the [2021 5-year ACS Comparison Guidance](#) page.

Fact Notes

- (a) Includes persons reporting only one race
- (b) Hispanics may be of any race, so also are included in applicable race categories
- (c) Economic Census - Puerto Rico data are not comparable to U.S. Economic Census data

Value Flags

- D** Suppressed to avoid disclosure of confidential information
- F** Fewer than 25 firms
- FN** Footnote on this item in place of data
- NA** Not available
- S** Suppressed; does not meet publication standards
- X** Not applicable
- Z** Value greater than zero but less than half unit of measure shown
- Either no or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest or upper interval of an open ended distribution
- N** Data for this geographic area cannot be displayed because the number of sample cases is too small.

QuickFacts data are derived from: Population Estimates, American Community Survey, Census of Population and Housing, Current Population Survey, Small Area Health Insurance Estimates, Small Area Income and Poverty Estimates, State and County Housing Unit Estimates, County Business Patterns, Nonemployer Statistics, Economic Census, Survey of Business Owners, Building Permits.

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Measuring America's People, Places, and Economy

Is this page helpful? 

 Yes  No

Teton County, ID

County in: [Idaho, United States](#)

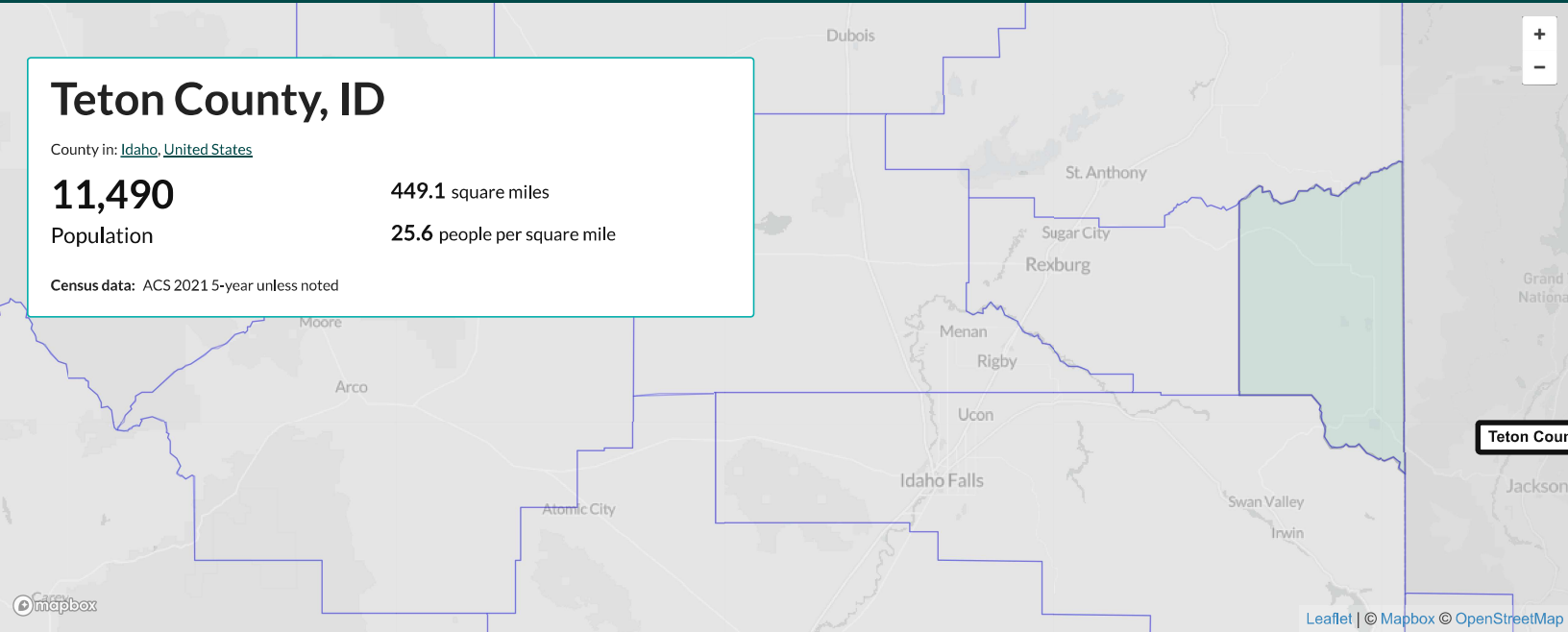
11,490

Population

449.1 square miles

25.6 people per square mile

Census data: ACS 2021 5-year unless noted



Find data for this place

Search by table or column name...

Hover for margins of error and contextual data.

Demographics

† Margin of error is at least 10 percent of the total value. Take care with this statistic.

Age

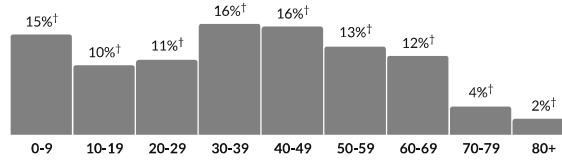
38.3

Median age

a little higher than the figure in Idaho: 36.8

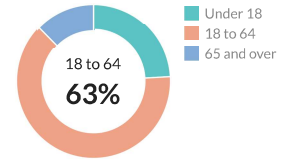
about the same as the figure in United States: 38.4

Population by age range



Show data / Embed

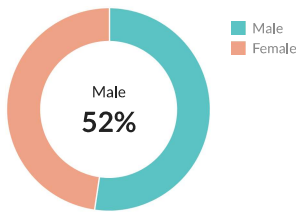
Population by age category



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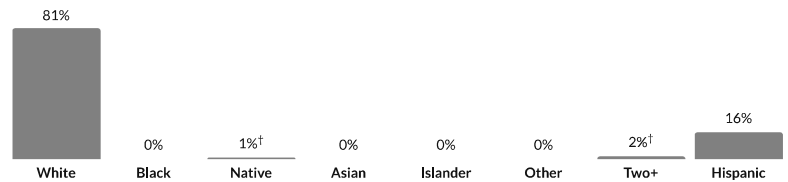
† Margin of error is at least 10 percent of the total value. Take care with this statistic.

Sex



Show data / Embed

Race & Ethnicity



* Hispanic includes respondents of any race. Other categories are non-Hispanic.

Show data / Embed

Economics

† Margin of error is at least 10 percent of the total value. Take care with this statistic.

Income

\$34,714

Per capita income

about 10 percent higher than the amount in Idaho: \$31,509

about 90 percent of the amount in United States: \$37,638

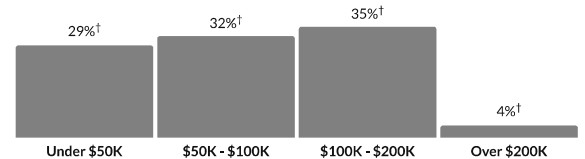
\$75,837

Median household income

about 20 percent higher than the amount in Idaho: \$63,377

about 10 percent higher than the amount in United States: \$69,021

Household income



Show data / Embed

† Margin of error is at least 10 percent of the total value. Take care with this statistic.

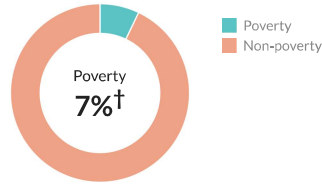
Poverty

8.2%

Persons below poverty line

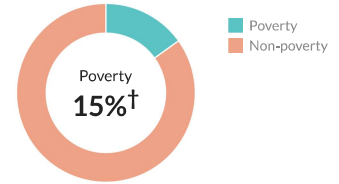
about three-quarters of the rate in Idaho: 11.4%
about two-thirds of the rate in United States: 12.6%

Children (Under 18)



[Show data](#) / [Embed](#)

Seniors (65 and over)



[Show data](#) / [Embed](#)

† Margin of error is at least 10 percent of the total value. Take care with this statistic.

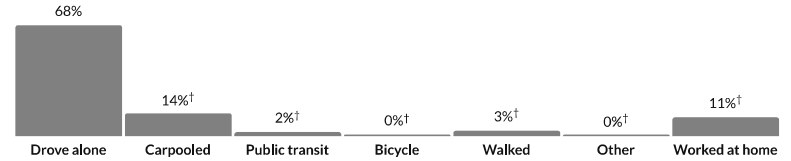
Transportation to work

28.2 minutes

Mean travel time to work

about 1.3 times the figure in Idaho: 21.2
a little higher than the figure in United States: 26.8

Means of transportation to work



* Universe: Workers 16 years and over

[Show data](#) / [Embed](#)

Families

Households

4,199

Number of households

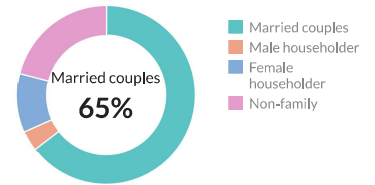
Idaho: 657,101
United States: 124,010,990

2.7

Persons per household

about the same as the figure in Idaho: 2.7
a little higher than the figure in United States: 2.6

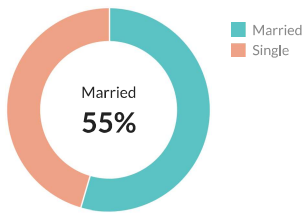
Population by household type



[Show data](#) / [Embed](#)

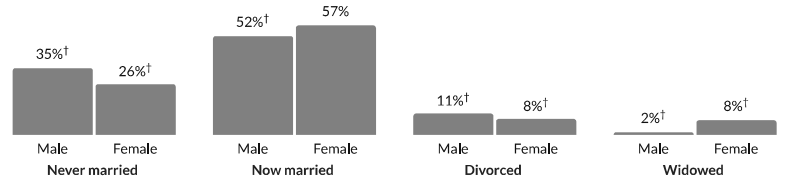
† Margin of error is at least 10 percent of the total value. Take care with this statistic.

Marital status



* Universe: Population 15 years and over [Show data](#) / [Embed](#)

Marital status, by sex



[Show data](#) / [Embed](#)

† Margin of error is at least 10 percent of the total value. Take care with this statistic.

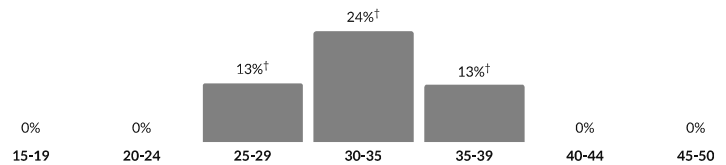
Fertility

7.1%

Women 15-50 who gave birth during past year

about 25 percent higher than the rate in Idaho: 5.7%
about 1.4 times the rate in United States: 5.2%

Women who gave birth during past year, by age group



* Universe: Women 15 to 50 years

[Show data](#) / [Embed](#)

Housing

Units & Occupancy

5,759

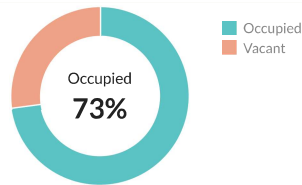
Occupied vs. Vacant

Ownership of occupied units

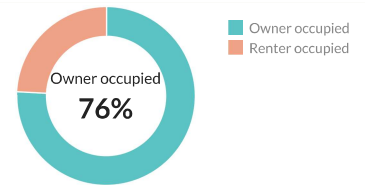
Number of housing units

Idaho: 742,145

United States: 139,647,020

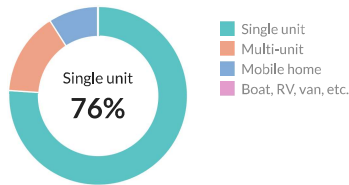


Show data / Embed



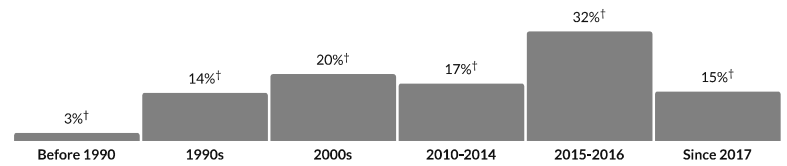
Show data / Embed

Types of structure



Show data / Embed

Year moved in, by percentage of population



Show data / Embed

Value

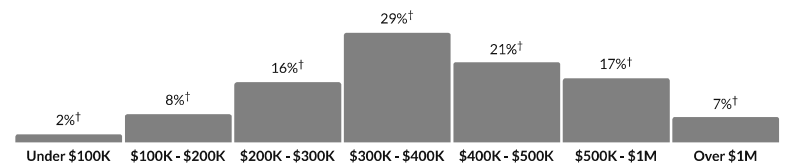
\$385,500

Median value of owner-occupied housing units

about 1.5 times the amount in Idaho: \$266,500

about 1.5 times the amount in United States: \$244,900

Value of owner-occupied housing units



Show data / Embed

[†] Margin of error is at least 10 percent of the total value. Take care with this statistic.

Geographical mobility

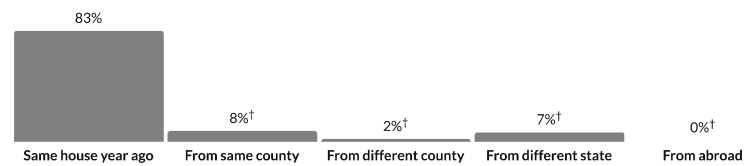
16.5%

Moved since previous year

about the same as the rate in Idaho: 16.2%

about 25 percent higher than the rate in United States: 13.4%

Population migration since previous year



Show data / Embed

[†] Margin of error is at least 10 percent of the total value. Take care with this statistic.

Social

Educational attainment

92.4%

High school grad or higher

about the same as the rate in Idaho: 91.2%

a little higher than the rate in United States: 88.9%

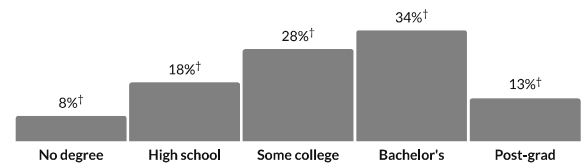
46.6%

Bachelor's degree or higher

about 1.5 times the rate in Idaho: 29.1%

about 1.4 times the rate in United States: 33.7%

Population by highest level of education



* Universe: Population 25 years and over

Show data / Embed

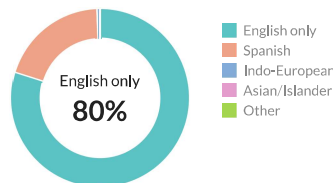
[†] Margin of error is at least 10 percent of the total value. Take care with this statistic.

Language

N/A

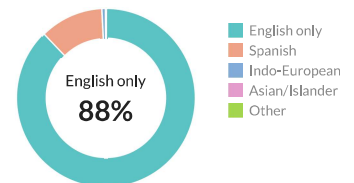
Persons with language other than English spoken at home

Language at home, children 5-17



Show data / Embed

Language at home, adults 18+



Show data / Embed

† Margin of error is at least 10 percent of the total value. Take care with this statistic.

Place of birth

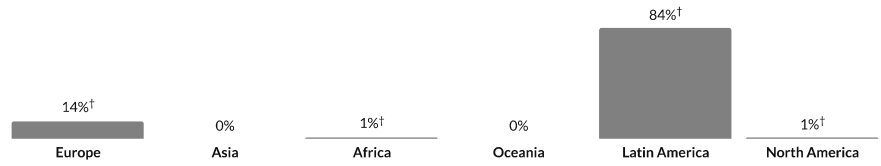
9.2%

Foreign-born population

about 1.5 times the rate in Idaho: 5.8%

about two-thirds of the rate in United States: 13.6%

Place of birth for foreign-born population



[Show data](#) / [Embed](#)

† Margin of error is at least 10 percent of the total value. Take care with this statistic.

Veteran status

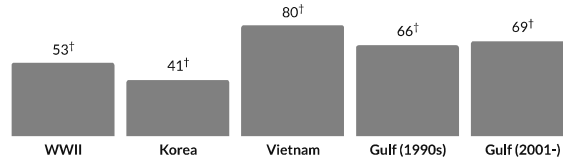
4.2%

Population with veteran status

about half the rate in Idaho: 8.8%

about three-fifths of the rate in United States: 6.9%

Veterans by wartime service



* Civilian veterans who served during wartime only

[Show data](#) / [Embed](#)

366 Total veterans

337 Male

29 Female

Hover for margins of error and contextual data.

Citation: U.S. Census Bureau (2021). *American Community Survey 5-year estimates*. Retrieved from *Census Reporter Profile page for Teton County, ID* <<http://censusreporter.org/profiles/05000US16081-teton-county-id/>>

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Appendix C

Teton Realty Market Report 2020

2020 Real Estate Market Report & Past Predictions

NOVEMBER 29, 2020 BY [TAYSON ROCKEFELLER](#) [LEAVE A COMMENT](#)

Sales

Earlier this summer I wrote about the sudden market craze and it's impact on land sales. Then, there were 292 (August 16th) land sales with around 100 more pending sale. I predicted by year end we would hit 600 sales in Teton Valley & Alta. We've hit 582 as of this writing with 100 more pending sale. We'll see how many of those close this year.

While we're talking sales, residential is also way up in terms of # of sales. 365 YTD with another 75 pending, to be exact. That's way up from 2019 with "only" 289 sales, but land is what stands out here.

Sales Prices

Sales prices, as you might guess, are also up significantly. Both land and residential averages are slightly skewed as a result of a few seemingly fantastical sales prices, but the average land price is down, likely due to affordable lots being snapped up.

The averages sales price in 2019 was \$132,821 while 2020 is down about 20% to an average sales price of \$118,775.

The average residential sales price in 2019 was \$449,732. The average price based on sales to date is \$585,480, up nearly 25%.

New Homes & Construction

Building and building permit (and building costs) numbers are strong, but rising build costs seem to be keeping things at bay. The county is reporting 112 permits (not including city permits) for the Spring & Summer season. Not having historical data, I'll use sales data to make a point;

2020 YTD has seen 145 sales built in 2019 and 2020.

2019 saw 175 sales built in 2018 and 2019.

2007 saw 302 sales that were built in 2006 and 2007.

Past Predictions

I'll bet that the market will outpace my 600 land sales prediction by year end, possibly by a significant margin. This is *historical*. After all, 2007 (my universal point of reference) saw only 626 land sales. While digging through past posts I found an article I wrote in 2016 about the potential impacts of the 2016 Presidential election. The post didn't have much to do with elections at all (I think the point was that elections don't usually impact real estate) but more with Real Estate cycles in general. It quoted a Harvard article written by Teo Nicolais talking

about market cycles. Using his methodology (barring any major interruption such as global war) we should be in the midst of a Hypersupply phase on the cusp of a slowdown with rents on the verge of dropping. This is clearly not the case, but I would certainly call the Covid-19 pandemic a “major interruption”. No, it hasn’t slowed real estate or refinances with historic rates, but I would argue that it has slowed construction and speculative real estate as a result. If construction costs don’t come down, or worse, continue to rise, will this create (or continue to inflate) a bubble? Possibly. It all depends on how the market reacts to the increasing prices and sales volume such as that data provided above.

Fall '21 Market Update

SEPTEMBER 27, 2021 BY [TAYSON ROCKEFELLER](#) [LEAVE A COMMENT](#)

The Teton Valley real estate keeps humming along. A few sectors of the market seem to be cooling off, but nothing earth-shattering.

LAND

The second quarter of 2021 seem to be a high point in the market with 190 land sales, consistent with the huge increase in sales since the real estate craze began in 2020. Total volume was just over 42m with sales prices exceeding list prices in many cases, but averaging 91% of the asking price. Of the 190 sales, just over 10% of them were financed.

The third quarter in 2021 brought newfound inventory, likely due to our newfound average sales price for land of just under \$220k in 2021 (YTD) compared with an average sales price of just over \$121k in 2020, though that average increased significantly as the year came to a close. Total volume was a touch over 38m. While the average sales price is up and sales prices are holding fairly firm at just 4% under the ask, inventory is also up and the number of sales are down over the last quarter. These are indicators that the increase of supply seems to be providing a sense of relief for buyers. We've seen a fair share of price reductions, but this is mostly attributed towards overzealous sellers beginning to understand that the current trajectory of land prices likely isn't sustainable. Of the 138 sales, almost 14% were financed, a bit of an increase compared with last quarter.

RESIDENTIAL

The residential market continues to exceed expectations, likely due to the low inventory of just 58 active listings at the time of this writing and a dismal 14 new construction offerings. **The third quarter of 2021 saw 93 residential sales** at the time of this writing with home selling on average between 1 and 2% under the ask, with many selling above. **The average sales price per square foot was \$428 per square foot during this time which included land**, this number is fairly consistent with the cost of construction not including land – the biggest factor when considering the lack of new inventory. Teton County reported about 38 new building permits for residential properties which included garage apartments and remodels. Builders have been turning away work with schedules booking several years in advance, but if you canceled projects because of unexpectedly high building costs have created just a few openings with custom home builders.

Appendix D

Valuation and Taxes for Similar Properties

Civilize, PLLC

Management and Engineering

Project Analysis Worksheet Fiscal Impact Analysis Tax Valuation Comparison

Client: **Behle & Wertheim**

Project: **Trestles**

Project No.: **01-21-0023**

DESIGNED BEC
CHECKED BEC

DATE: 1/24/2022

NO.	Owner	Address	Primary Residence	Size (acres)	Land Value	Improved Value	Total Value	2020 Net Taxes
1	Shayne Hill	2051 MOUNTAIN MEADOW	No	2.50	\$ 55,000.00	\$ 167,357.00	\$ 222,357.00	\$ 1,565.80
2	Ryan McGarty	37 W 2000 S	No	2.50	\$ 55,000.00	\$ 686,772.00	\$ 741,772.00	\$ 4,943.16
3	Howard Ray Heilesen	250 W 2000 S	Yes	5.15	\$ 27,372.00	\$ 422,676.00	\$ 450,048.00	\$ 2,305.70
4	Erin Wheat Connery	269 E 1000 S	No	3.03	\$ 108,900.00	\$ 268,684.00	\$ 377,584.00	\$ 2,575.12
5	Joann Oleson	2050 S 1000 E	Yes	3.00	\$ 114,000.00	\$ 351,070.00	\$ 465,070.00	\$ 2,526.22
6	William Harms	20 E 2000 S	Yes	2.50	\$ 100,000.00	\$ 610,108.00	\$ 710,108.00	\$ 4,737.28
7	Debra Hibberd Trust	2093 MOUNTAIN MEADOW	No	2.50	\$ 55,000.00	\$ 268,403.00	\$ 323,403.00	\$ 2,222.84
8	Claudio Aguilar	2080 MOUNTAIN MEADOW	Yes	2.50	\$ 55,000.00	\$ 208,039.00	\$ 263,039.00	\$ 1,087.68
9	Etta Rokes	2135 MOUNTAIN MEADOW	Yes	2.50	\$ 55,000.00	\$ 303,714.00	\$ 358,714.00	\$ 1,639.60
10	Karen Schmitter	2124 MTN MEADOW DR	Yes	2.50	\$ 55,000.00	\$ 194,620.00	\$ 249,620.00	\$ 1,743.02
11	Kacy Moss	2171 MOUNTAIN MEADOW	Yes	2.50	\$ 55,000.00	\$ 465,910.00	\$ 520,910.00	\$ 2,694.28
12	Lloyd Ray Moss	2148 MOUNTAIN MEADOW	Yes	2.50	\$ 87,765.00	\$ 249,359.00	\$ 337,124.00	\$ 1,359.66
13	Lane Hillman	2045 S 1000 E	Yes	7.79	\$ 28,504.00	\$ 388,195.00	\$ 416,699.00	\$ 2,012.50
14	Blake Hansen	1970 S 1500 E	No	3.03	\$ 110,160.00	\$ 467,592.00	\$ 577,752.00	\$ 3,877.56
15	Linsay Alexander	2212 MOUNTAIN MEADOW	Yes	2.63	\$ 57,860.00	\$ 372,176.00	\$ 430,036.00	\$ 2,916.20
AVERAGE								\$ 2,547.11

Appendix E

Teton County Levy Rates 2020

TETON COUNTY LEVY SHEET 2020

CODE AREA	DIST #	NAME	LEVY	NAME	LEVY	NAME	LEVY
	1-0000	DRIGGS COUNTY	0.002166480	DRIGGS COUNTY	0.002166480	DRIGGS COUNTY	0.002166480
	100	DRIGGS	0.001961509	DRIGGS	0.001961509	DRIGGS	0.001961509
	201	TORT	0.000003586	TORT	0.000003586	TORT	0.000003586
	204	PLNT FACILITIES	0.000223149	PLNT FACILITIES	0.000223149	PLNT FACILITIES	0.000223149
	205	SUPPLEMENTAL	0.001383525	SUPPLEMENTAL	0.001383525	SUPPLEMENTAL	0.001383525
	206	BOND 2006	0.000676544	BOND 2006	0.000676544	BOND 2006	0.000676544
	207	BONDS 2017	0.000867986	BONDS 2017	0.000867986	BONDS 2017	0.000867986
	420	SPEC ROAD LEVY	0.000535558	SPEC ROAD LEVY	0.000535558	SPEC ROAD LEVY	0.000535558
	430	R & B 40-801	0.000180690	R & B 40-801	0.000180690	R & B 40-801	0.000180690
	530	CEM DRI-DAR	0.000058371	CEM DRI-DAR	0.000058371	CEM DRI-DAR	0.000058371
	600	FIRE PROTECTION	0.001462663	FIRE PROTECTION	0.001462663	FIRE PROTECTION	0.001462663
	700	LIBRARY	0.000244608	LIBRARY	0.000244608	LIBRARY	0.000244608
	750	MOSQUITO ABATE	0.000151645	MOSQUITO ABATE	0.000151645	MOSQUITO ABATE	0.000151645
			0.009916314		0.009916314		0.010338980

	1-0001	DRIGGS COUNTY	0.002166480	DRIGGS COUNTY	0.002166480	DRIGGS COUNTY	0.002166480
	100	DRIGGS	0.001961509	DRIGGS	0.001961509	DRIGGS	0.001961509
	201	TORT	0.000003586	TORT	0.000003586	TORT	0.000003586
	204	PLNT FACILITIES	0.000223149	PLNT FACILITIES	0.000223149	PLNT FACILITIES	0.000223149
	205	SUPPLEMENTAL	0.001383525	SUPPLEMENTAL	0.001383525	SUPPLEMENTAL	0.001383525
	206	BOND 2006	0.000676544	BOND 2006	0.000676544	BOND 2006	0.000676544
	207	BONDS 2017	0.000867986	BONDS 2017	0.000867986	BONDS 2017	0.000867986
	420	SPEC ROAD LEVY	0.000535558	SPEC ROAD LEVY	0.000535558	SPEC ROAD LEVY	0.000535558
	430	R & B 40-801	0.000180690	R & B 40-801	0.000180690	R & B 40-801	0.000180690
	530	CEM DRI-DAR	0.000058371	CEM DRI-DAR	0.000058371	CEM DRI-DAR	0.000058371
	600	FIRE PROTECTION	0.001462663	FIRE PROTECTION	0.001462663	FIRE PROTECTION	0.001462663
	700	LIBRARY	0.000244608	LIBRARY	0.000244608	LIBRARY	0.000244608
	750	MOSQUITO ABATE	0.000151645	MOSQUITO ABATE	0.000151645	MOSQUITO ABATE	0.000151645
			0.009916314		0.009916314		0.010048850

	1-0003	DRIGGS COUNTY	0.002166480	VICTOR COUNTY	0.002166480	VICTOR COUNTY	0.002166480
	100	DRIGGS	0.001961509	VICTOR	0.002029574	VICTOR	0.002029574
	201	TORT	0.000003586	TORT	0.000003586	TORT	0.000003586
	204	PLNT FACILITIES	0.000223149	PLNT FACILITIES	0.000223149	PLNT FACILITIES	0.000223149
	205	SUPPLEMENTAL	0.001383525	SUPPLEMENTAL	0.001383525	SUPPLEMENTAL	0.001383525
	206	2006 REFI UR-N	0.000676544	2006 REFI UR-N	0.000676544	2006 REFI UR-N	0.000676544
	207	BONDS 2017	0.000867986	BONDS 2017	0.000867986	BONDS 2017	0.000867986
	420	SPEC ROAD LEVY	0.000535558	SPEC ROAD LEVY	0.000535558	SPEC ROAD LEVY	0.000535558
	430	R & B 40-801	0.000180690	R & B 40-801	0.000180690	R & B 40-801	0.000180690
	530	CEM DRI-DAR	0.000058371	CEM VIC-CED	0.000122842	CEM VIC-CED	0.000122842
	600	FIRE PROTECTION	0.001462663	FIRE PROTECTION	0.001462663	FIRE PROTECTION	0.001462663
	700	LIBRARY	0.000244608	LIBRARY	0.000244608	LIBRARY	0.000244608
	750	MOSQUITO ABATE	0.000151645	MOSQUITO ABATE	0.000151645	MOSQUITO ABATE	0.000151645
			0.009916314		0.010048850		0.010048850

3-0000	TETONIA									
20	COUNTY	0.002166480	4-0000	20	COUNTY	0.002166480	5-0000	20	COUNTY	0.002166480
120	TETONIA	0.001728428								
201	TORT	0.000003586	201	TORT	0.000003586	201	201	TORT	0.000003586	0.000003586
204	PLNT FACILITIES	0.000223149	204	PLNT FACILITIES	0.000223149	204	204	PLNT FACILITIES	0.000223149	0.000223149
205	SUPPLEMENTAL	0.001383525	205	SUPPLEMENTAL	0.001383525	205	205	SUPPLEMENTAL	0.001383525	0.001383525
206	BOND 2006	0.000676544	206	BOND 2006	0.000676544	206	206	BOND 2006	0.000676544	0.000676544
207	BONDS 2017	0.000867986	207	BONDS 2017	0.000867986	207	207	BONDS 2017	0.000867986	0.000867986
420	SPEC ROAD LEVY	0.000535558	420	SPEC ROAD LEVY	0.000535558	420	420	SPEC ROAD LEVY	0.000535558	0.000535558
430	R & B 40-801	0.000180690	430	R & B 40-801	0.000180690	430	430	R & B 40-801	0.000180690	0.000180690
510	CEM CACHE-CLA	0.000077854	550	CEM VIC-CED	0.000122842		530	CEM DRIG-DAR	0.000058371	0.000058371
600	FIRE PROTECTION	0.001462663					600	FIRE PROTECTION	0.001462663	0.001462663
700	LIBRARY	0.000244608	700	LIBRARY	0.000244608	700	700	LIBRARY	0.000244608	0.000244608
750	MOSQUITO ABATE	0.000151645	750	MOSQUITO ABATE	0.000151645	750	720	MOSQUITO ABATE	0.000151645	0.000151645
		0.009702716			0.006556613		750		0.007954805	0.007954805

6-0000	TETONIA									
20	COUNTY	0.002166480	8-0000	20	COUNTY	0.002166480	9-0000	20	COUNTY	0.002166480
201	TORT	0.000003586	201	TORT	0.000003586	201	201	TORT	0.000003586	0.000003586
204	PLNT FACILITIES	0.000223149	204	PLNT FACILITIES	0.000223149	204	204	PLNT FACILITIES	0.000223149	0.000223149
205	SUPPLEMENTAL	0.001383525	205	SUPPLEMENTAL	0.001383525	205	205	SUPPLEMENTAL	0.001383525	0.001383525
206	BOND 2006	0.000676544	206	BOND 2006	0.000676544	206	206	BOND 2006	0.000676544	0.000676544
207	BONDS 2017	0.000867986	207	BONDS 2017	0.000867986	207	207	BONDS 2017	0.000867986	0.000867986
420	SPEC ROAD LEVY	0.000535558	420	SPEC ROAD LEVY	0.000535558	420	420	SPEC ROAD LEVY	0.000535558	0.000535558
430	R & B 40-801	0.000180690	430	R & B 40-801	0.000180690	430	430	R & B 40-801	0.000180690	0.000180690
510	CEM CACH-CLA	0.000077854	500	CEM-BATES	0.000070388		540	CEM HADEN	0.000159776	0.000159776
600	FIRE PROTECTION	0.001462663	600				600			
700	LIBRARY	0.000244608	700	LIBRARY	0.000244608	700	700	LIBRARY	0.000244608	0.000244608
750	MOSQUITO ABATE	0.000151645	750	MOSQUITO ABATE	0.000151645	750	750	MOSQUITO ABATE	0.000151645	0.000151645
		0.007974288			0.006504159				0.006593547	0.006593547

Appendix F

Estimated Revenues from Trestles

Client: **Behle & Wertheim** DESIGNED EAS
 Project: **Trestles Phase 1, Phase 2, & Wildflower** CHECKED BEC
 Project No.: **01-21-0023** DATE: 6/5/2023

ASSUMPTIONS

	Without ADUs		With ADUs	
Property Size	281.68	acres		
Number of housing units	91	lots	182	Units
Number of ADSs required in calculations	100.00%		91	Units
Average lot size	3.10	acres		
Household Size (U.S. Census 2021)	2.74	people/household		U.S. Census
Number of New Residents	249	people/household	498	people
Percent of Household under age 18 (U.S. Census 2021)	23.80%	=	0.65	children/household

REVENUE FROM PROPERTY TAXES

Calculate average taxable value

	Without ADUs	ADUs	TOTAL
Determine taxable value of land (by comparison)	\$ 160,000.00	\$ -	\$ 160,000.00
Estimate value of improvements	\$ 750,000.00	\$ 250,000.00	\$ 1,000,000.00
Percentage Owner Occupied	75.80%	0.00%	0.76
Value of Homeowner's Exemption	\$ 125,000.00	\$ -	\$ 125,000.00
Proportionate Value of Improvements with HO Exemption	\$ 655,250.00	\$ 250,000.00	\$ 905,250.00
Total Value Land & Improvements for Property Tax	\$ 815,250.00	\$ 250,000.00	\$ 1,065,250.00

Taxing Entity

Primary Jurisdiction	Teton County		
Secondary Jurisdiction	Not Applicable		
Taxing District	0060000	Total Levy Rate	0.007954805

Calculate Estimated Taxes from Single Lot Levy Rates - Without ADUs

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Unit	Number Units	Total Estimated Tax Revenue
1	20	County	0.002166480	\$ 1,766.22	91	\$ 160,726.28
2	201	Tort	0.000003586	\$ 2.92	91	\$ 266.04
3	204	Plant Facilities	0.000223149	\$ 181.92	91	\$ 16,554.92
4	205	Supplemental	0.001383525	\$ 1,127.92	91	\$ 102,640.61
5	206	Bond 2006	0.000676544	\$ 551.55	91	\$ 50,191.28
6	207	Bond 2017	0.000867986	\$ 707.63	91	\$ 64,393.93
7	420	Special Road Levy	0.000535558	\$ 436.61	91	\$ 39,731.84
8	430	R&B 40-801	0.000180690	\$ 147.31	91	\$ 13,404.98
9	550	Cemetery Cache-Clayton	0.000077854	\$ 63.47	91	\$ 5,775.81
10	600	Fire Protection	0.001462663	\$ 1,192.44	91	\$ 108,511.68
11	700	Library	0.000244608	\$ 199.42	91	\$ 18,146.92
12	750	Mosquito Abatement	0.000151645	\$ 123.63	91	\$ 11,250.20
TOTAL			0.007974288	\$ 6,501.04		\$ 591,594.48

Calculate Estimated Taxes from Single Lot Levy Rates - ADUs

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Unit	Number Units	Total Estimated Tax Revenue
1	20	County	0.002166480	\$ 541.62	91	\$ 49,287.42
2	201	Tort	0.000003586	\$ 0.90	91	\$ 81.58
3	204	Plant Facilities	0.000223149	\$ 55.79	91	\$ 5,076.64
4	205	Supplemental	0.001383525	\$ 345.88	91	\$ 31,475.19
5	206	Bond 2006	0.000676544	\$ 169.14	91	\$ 15,391.38
6	207	Bond 2017	0.000867986	\$ 217.00	91	\$ 19,746.68
7	420	Special Road Levy	0.000535558	\$ 133.89	91	\$ 12,183.94
8	430	R&B 40-801	0.000180690	\$ 45.17	91	\$ 4,110.70
9	550	Cemetery Cache-Clayton	0.000077854	\$ 19.46	91	\$ 1,771.18
10	600	Fire Protection	0.001462663	\$ 365.67	91	\$ 33,275.58
11	700	Library	0.000244608	\$ 61.15	91	\$ 5,564.83
12	750	Mosquito Abatement	0.000151645	\$ 37.91	91	\$ 3,449.92
TOTAL			0.007974288	\$ 1,993.57		\$ 181,415.05

Client: Behle & Wertheim	DESIGNED EAS
Project: Trestles Phase 1, Phase 2, & Wildflower	CHECKED BEC
Project No.: 01-21-0023	DATE: 6/5/2023

From 2008 Capital Improvement Plan

Impact	Units	Facilities	Without ADUs		With ADUs	
			Impact	Units	Impact	Units
1340.49	SF/1,000 population	Recreation Facilities	333.78	SF	667.56	SF
1.8	Officers/1,000 Pop	Sheriff's Station	0.45	Officers	0.90	Officers
0.7	Support/1,000 Pop.	Sheriff's Station	0.31	Personnel	0.63	Personnel
134	SF/1,000 population	Sheriff's Station	102.10	SF	204.20	SF
508.99	SF/1,000 population	Jail Facilities	126.74	SF	253.48	SF
169.02	SF/1,000 population	Emergency Service Facilities	42.09	SF	84.17	SF
1445.92	SF/1,000 population	Circulation Facilities - Roadways	360.03	SF	720.07	SF
6102	SF/1,000 population	Circulation Facilities - Pathways	1,519.40	LF	3,038.80	LF

Calculate Impact Fees

Facilities	Without ADUs		With ADUs	
	Impact	Fee	Impact	Fee
	\$/Housing Unit		\$/Housing Unit	
Recreation Facilities	\$ 158.99	\$ 14,468.09	\$ 158.99	\$ 28,936.18
Sheriff's Station	\$ 316.50	\$ 28,801.50	\$ 316.50	\$ 57,603.00
Emergency Service Facilities	\$ 41.59	\$ 3,784.69	\$ 41.59	\$ 7,569.38
Circulation Facilities - Roadways	\$ 1,082.86	\$ 98,540.26	\$ 1,082.86	\$ 197,080.52
Circulation Facilities - Pathways	\$ 1,488.88	\$ 135,488.08	\$ 1,488.88	\$ 270,976.16
	\$ 3,088.82	\$ 281,082.62	\$ 3,088.82	\$ 562,165.24

REVENUE FROM SERVICES

Central Water

	Fee Type	Category	Estimated Fee Per Unit	Number Units	Total Estimated Fee Revenue
1	Impact Fee		\$ -	91	\$ -
2	Connection Fee		\$ -	91	\$ -
3	Monthly User Rate		\$ -	91	\$ -
4		O&M	\$ -	91	\$ -
5		Debt Service	\$ -	91	\$ -
6		Capital Reserve	\$ -	91	\$ -
Subtotal					\$ -

Client: **Behle & Wertheim**
 Project: **Trestles Phase 1, Phase 2, & Wildflower**
 Project No.: **01-21-0023**

DESIGNED EAS
 CHECKED BEC
 DATE: 6/5/2023

Sewer Service

	Fee Type	Category		Estimated Fee Per Unit	Number Units	Total Estimated Fee Revenue
1	Impact Fee			\$ -	91	\$ -
2	Connection Fee			\$ -	91	\$ -
3	Monthly User Rate			\$ -	91	\$ -
4		O&M		\$ -	91	\$ -
5		Debt Service		\$ -	91	\$ -
6		Capital Reserve		\$ -	91	\$ -
Subtotal						\$ -

Solid Waste Service

Operation & Maintenance appears to be paid for entirely from fees charged for services rendered.

REVENUE FROM STATE AID

School System

2020-2021	Federal Funding	\$ 11,752,384.00
2020-2021	State Funding	\$ 3,326,717.00
2018-2019	Total Federal and State Funds	\$ 15,079,101.00
2018-2019	Total number of students enrolled	1906

			\$ per Student	No. Students	Estimated Revenue
	Revenue	Teton County Schools	\$ 7,911.39	59	\$ 466,771.75

Appendix G

Teton County School District

Enrollment and Financial Statement

TETON COUNTY
TETON COUNTY SCHOOL DISTRICT # 401

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2020 - JUNE 30, 2021

GOVERNMENTAL FUNDS

PROPRIETARY FUNDS

FIDUCIARY

TOTALS

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	(MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	FUNDS 100-600
REVENUE									
Taxes	3,054,471	-	-	3,454,489	508,177	-	-	-	7,017,137
Other Local	772,911	323,792	41,115	39,471	1,038,347	-	-	-	2,215,636
State Sources	11,249,208	368,601	-	134,575	-	-	-	-	11,752,384
Federal Sources	2,500	2,624,730	699,487	-	-	-	-	-	3,326,717
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	15,079,090	3,317,123	740,602	3,628,535	1,546,524	-	-	-	24,311,874
Transfers In	-	327,873	16,067	-	159,075	-	-	-	503,015
TOTAL REVENUE & TRANSFERS	15,079,090	3,644,996	756,669	3,628,535	1,705,599	-	-	-	24,814,889
EXPENDITURES									
Elementary School Program	4,119,462	660,168	-	-	-	-	-	-	4,779,630
Secondary School Program	3,170,152	986,429	-	-	-	-	-	-	4,156,581
Alternative School Program	154,059	4,523	-	-	-	-	-	-	158,582
Vocational-Technical Program	-	-	-	-	-	-	-	-	-
Special Education Program	1,422,706	273,296	-	-	-	-	-	-	1,696,002
Special Education Preschool Prg	41,311	77,518	-	-	-	-	-	-	118,829
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	147,719	7,536	-	-	-	-	-	-	155,255
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	9,055,409	2,009,470	-	-	-	-	-	-	11,064,879
Attend./Guidance/Health Program	449,790	57,703	-	-	-	-	-	-	507,493
Special Educ. Support Services Prg	82,277	206,121	-	-	-	-	-	-	288,398
Instruction Improvement Program	88,444	-	-	-	-	-	-	-	88,444
Educational Media Program	112,433	-	-	-	-	-	-	-	112,433
Instruction-Related Technology Prg	48,569	810,378	-	-	-	-	-	-	858,947
Board of Education Program	79,478	1,011	-	-	-	-	-	-	80,489
Other Support Services Program	408,225	13,989	-	950	-	-	-	-	423,164
School Administration Program	1,080,336	65,881	-	-	-	-	-	-	1,146,217
Business Operation Program	433,767	10,402	-	-	-	-	-	-	444,169
Central Service Program	-	-	-	-	-	-	-	-	-
Administrative Technology Service	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,119,650	68,071	-	-	-	-	-	-	1,187,721
Maintenance-Non-Student Occupied	-	-	-	-	-	-	-	-	-
Maintenance-Student Occupied	504,644	4,474	-	-	-	-	-	-	509,118
Maintenance-Grounds	102,651	-	-	-	-	-	-	-	102,651
Security Program	-	-	-	-	-	-	-	-	-
Pupil-to-School Transport. Prg	914,631	7,031	-	-	-	-	-	-	921,662
Pupil-Activity Transport. Program	98,791	39,977	-	-	-	-	-	-	138,768
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	5,523,686	1,285,038	-	950	-	-	-	-	6,809,674
Child Nutrition Program	-	28,497	713,436	-	-	-	-	-	741,933
Community Services Program	-	-	-	-	-	-	-	-	-
Enterprise Operations Programs	-	-	-	-	-	-	-	-	-
Student Activity Program	-	278,360	-	-	-	-	-	-	278,360
TOTAL NON-INSTRUCTION	-	306,857	713,436	-	-	-	-	-	1,020,293
Capital Assets-Student Occupied	-	-	-	-	12,162	-	-	-	12,162
Capital Assets Non-Student Occ.	-	-	-	-	234,444	-	-	-	234,444
Debt Services Prg - Principal	-	-	-	1,145,000	-	-	-	-	1,145,000
Debt Services Prg - Interest	-	-	-	1,717,806	-	-	-	-	1,717,806
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	14,579,095	3,601,365	713,436	2,863,756	246,606	-	-	-	22,004,258
Transfers Out	412,423	-	-	-	90,592	-	-	-	503,015
TOTAL EXPENDITURES & TRANS.	14,991,518	3,601,365	713,436	2,863,756	337,198	-	-	-	22,507,273
Excess (Deficiency) of Revenues Over Expenditures & Transfers	87,572	43,631	43,233	764,779	1,368,401	-	-	-	2,307,616
Fund Balance as of July 1, 2020	2,767,054	241,693	95,141	2,577,125	70,495	-	-	-	5,751,508
Fund Balance as of June 30, 2021	2,854,626	285,324	138,374	3,341,904	1,438,896	-	-	-	8,059,124

SCHOOL DISTRICT / CHARTER SCHOOL		2021-2022
DISTRICTS		ENROLLMENT
001	Boise Independent	23,364
002	West Ada JT	39,027
003	Kuna Joint	5,740
011	Meadows Valley	152
013	Council	328
021	Marsh Valley Joint	1,252
025	Pocatello	12,133
033	Bear Lake County	1,441
041	St. Maries Joint	928
044	Plummer / Worley Joint	387
052	Snake River	2,837
055	Blackfoot	3,969
058	Aberdeen	698
059	Firth	874
060	Shelley Joint	2,447
061	Blaine County	3,249
071	Garden Valley	297
072	Basin	367
073	Horseshoe Bend	257
083	West Bonner County	1,064
084	Lake Pend Oreille	3,823
091	Idaho Falls	10,194
092	Swan Valley Elementary	75
093	Bonneville Joint	13,481
101	Boundary County	1,437
111	Butte County	389
121	Camas County	179
131	Nampa	13,658
132	Caldwell	5,625
133	Wilder	492
134	Middleton	4,170
135	Notus	314
136	Melba Joint	858
137	Parma	1,015
139	Vallivue	9,659
148	Grace Joint	517
149	North Gem	132
150	Soda Springs Joint	927
151	Cassia County Joint	5,547
161	Clark County Joint	121
171	Orofino Joint	1,054
181	Challis Joint	345
182	Mackay Joint	242
191	Prairie Elementary	6
192	Glenns Ferry Joint	406

Midterm
Enrollment
November
2021

Updated March
2022

193	Mountain Home	3,711
201	Preston Joint	2,456
202	West Side Joint	844
215	Fremont County Joint	2,219
221	Emmett Independent	2,590
231	Gooding Joint	1,296
232	Wendell	1,119
233	Hagerman Joint	369
234	Bliss Joint	105
242	Cottonwood Joint	436
243	Salmon River Joint	142
244	Mountain View	1,190
251	Jefferson County Joint	6,618
252	Ririe Joint	730
253	West Jefferson	619
261	Jerome Joint	4,151
262	Valley	551
271	Coeur d' Alene	10,193
272	Lakeland	4,671
273	Post Falls	6,189
274	Kootenai Joint	184
281	Moscow	2,182
282	Genesee Joint	312
283	Kendrick Joint	254
285	Potlatch	471
287	Troy	297
288	Whitepine Joint	196
291	Salmon	669
292	South Lemhi	119
302	Nezperce Joint	158
304	Kamiah Joint	402
305	Highland Joint	175
312	Shoshone Joint	522
314	Dietrich	211
316	Richfield	193
321	Madison	5,786
322	Sugar-Salem Joint	1,615
331	Minidoka County Joint	4,480
340	Lewiston Independent	4,765
341	Lapwai	520
342	Culdesac Joint	129
351	Oneida County	6,983
363	Marsing Joint	867
364	Pleasant Valley Elementary	7
365	Bruneau-Grand View Joint	315
370	Homedale Joint	1,282
371	Payette Joint	1,326
372	New Plymouth	973
373	Fruitland	1,627

381	American Falls Joint	1,590
382	Rockland	178
383	Arbon Elementary	23
391	Kellogg JT	1,157
392	Mullan	95
393	Wallace	526
394	Avery	22
401	Teton County	1,906
411	Twin Falls	9,410
412	Buhl Joint	1,309
413	Filer	1,603
414	Kimberly	1,954
415	Hansen	347
416	Three Creek Joint Elementary	3
417	Castleford Joint	304
418	Murtaugh Joint	389
421	McCall-Donnelly Joint	1,352
422	Cascade	221
431	Weiser	1,492
432	Cambridge Joint	176
433	Midvale	136
Total District Enrollment		286,889

Appendix H
Teton County
Budget 2019
Audited Financial Statements Excerpt 2020

A P P R O V E D B U D G E T

B U D G E T E D E X P E N D I T U R E S

Approved Budget for Fiscal Year Ending 09/30/2022

Fund / Department	Salaries	Benefits	Other Expenses	Total
GENERAL FUND (CURRENT EXPENSE)				
GENERAL FUND (CURRENT EXPENSE)				
CLERK / AUDITOR	165,219.00	57,055.00	9,010.00	231,284.00
ASSESSOR	256,606.00	128,821.00	18,250.00	403,677.00
TREASURER / TAX COLLECTOR	147,045.00	72,276.00	16,150.00	235,471.00
SHERIFF	1,126,956.00	363,530.00	212,112.00	1,702,598.00
COMMISSIONERS	200,415.00	92,275.00	9,885.00	302,575.00
CORONER	21,420.00	12,417.00	18,249.00	52,086.00
PROSECUTING ATTORNEY	143,621.00	42,302.00	220,883.00	406,806.00
PUBLIC WORKS DIRECTOR	124,499.00	37,484.00	9,700.00	171,683.00
COURTHOUSE	41,328.00	16,058.00	89,399.00	146,785.00
EMERGENCY MANAGEMENT	51,425.00	29,076.00	13,100.00	93,601.00
EXTENSION	53,994.00	17,102.00	18,074.00	89,170.00
INFORMATION TECHNOLOGY	173,466.00	64,981.00	357,110.00	595,557.00
ELECTIONS	39,545.00	13,475.00	19,650.00	72,670.00
LAW ENFORCEMENT CENTER	16,376.00	1,252.00	51,200.00	68,828.00
GENERAL	20,350.00	49,203.00	200,500.00	270,053.00
DISPATCH	308,815.00	159,075.00	64,993.00	532,883.00
JAIL			143,350.00	143,350.00
PLANNING	183,380.00	72,822.00	17,500.00	273,702.00
BUILDING	207,132.00	87,105.00	17,474.00	311,711.00
GIS	77,380.00	34,972.00	64,750.00	177,102.00
ARMORY			39,400.00	39,400.00
TOTAL	3,358,972.00	1,351,281.00	1,610,739.00	6,320,992.00
ROAD & BRIDGE	504,826.00	257,635.00	1,081,902.00	1,844,363.00
DISTRICT COURT & JUVENILE PROB	256,800.00	111,921.00	366,650.00	735,371.00
CONSOLIDATED ELECTIONS	33,315.00	13,463.00	24,450.00	71,228.00
INDIGENT AND CHARITY	21,602.00	8,255.00	34,700.00	64,557.00
EMPLOYEE BENEFIT ACCOUNT				
REVALUATION			181,900.00	181,900.00
SOLID WASTE	345,497.00	149,170.00	1,229,943.00	1,724,610.00
TORT			177,388.00	177,388.00
WEEDS	58,735.00	25,158.00	53,550.00	137,443.00
PARKS & RECREATION			11,000.00	11,000.00
SPECIAL ROAD LEVY	114,000.00	22,050.00	1,538,500.00	1,674,550.00

A P P R O V E D B U D G E T

B U D G E T E D E X P E N D I T U R E S

Approved Budget for Fiscal Year Ending 09/30/2022

Fund / Department	Salaries	Benefits	Other Expenses	Total
PROSECUTOR'S SPECIAL DRUG FUND				
BUILDING FUND				
ROAD IMPROVE-DEVELOPER DONATIO	21,157.00	7,348.00	100,803.00	129,308.00
EMERGENCY 911 COMM: 31-4809			16,500.00	16,500.00
EXTENSION & 4H PROGRAMS			325,106.00	349,698.00
MOSQUITO ABATEMENT DISTRICT	15,450.00	9,142.00		10,000.00
VESSEL/WATERWAYS: IC 67-7013			10,000.00	28,420.00
HEALTH			28,420.00	187,743.00
ARPA			187,743.00	212,332.00
FAIRGROUNDS & FAIR	54,135.00	22,772.00	135,425.00	405,005.00
GRANTS	4,200.00	805.00	400,000.00	40,000.00
IMPACT FEES-REC FACILITIES			40,000.00	
IMPACT FEES-SHERIFF FACILITIES				
IMPACT FEES-EMERG SRYCS FACILI				
IMPACT FEES-CIRC FACILITIES			300,000.00	300,000.00
GRAND TOTALS	4,788,689.00	1,979,000.00	7,854,719.00	14,622,408.00

TETON COUNTY, IDAHO
Statement of Activities
For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
Primary Government					Governmental Activities
Governmental Activities					
General and administrative	\$ 6,416,610	\$ 2,256,539	\$ 1,145,435	\$ -	\$ (3,014,636)
Road and bridge	1,853,154	2,520	1,997,202	-	146,568
Law enforcement	2,371,868	226,650	-	-	(2,145,218)
Solid waste	1,579,265	2,040,917	-	-	461,652
Total Governmental Activities	12,220,897	4,526,626	3,142,637	-	(4,551,634)
Total Primary Government	\$ 12,220,897	\$ 4,526,626	\$ 3,142,637	\$ -	\$ (4,551,634)
General Revenues					
Taxes:					
Property taxes levied for general purposes					6,510,280
State and federal payments					3,398,620
Investment earnings					63,091
Miscellaneous					188,285
					<u>10,160,276</u>
Changes in Net Position					5,608,642
Net Position - Beginning					<u>29,083,810</u>
Prior Period Adjustment					<u>(92,204)</u>
Net Position - Ending					<u>\$ 34,600,248</u>

The Accompanying Notes are an Integral Part of the Financial Statements

Appendix I

Teton County Fire Protection District

Audited Financial Statement Excerpt 2015

TETON COUNTY FIRE PROTECTION DISTRICT

**Financial Statements
And
Supplementary Information
with
Independent Auditors' Report
Year Ended September 30, 2015**

TETON COUNTY FIRE PROTECTION DISTRICT
Statement of Net Position
September 30, 2015

	<u>2015</u>
Assets	
Current Assets:	
Cash and Investments	\$ 2,545,508
Receivables:	
Teton County--Property Taxes	167,880
Other Receivables	4,783
Total Current Assets	<u>2,718,171</u>
Noncurrent Assets:	
Capital Assets:	
Nondepreciable Capital Assets	59,000
Depreciable Capital Assets	5,140,300
Accumulated Depreciation	<u>(3,821,614)</u>
Total Noncurrent Assets	<u>1,377,686</u>
Total Assets	<u>4,095,857</u>
Deferred Outflows of Resources	
Pension	<u>351,551</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 4,447,408</u>
Liabilities	
Current Liabilities:	
Accounts Payable	15,756
Accrued Payroll and Employee Benefits	108,696
Total Current Liabilities	<u>124,452</u>
Noncurrent Liabilities:	
Net Pension Liability	<u>739,440</u>
Total Liabilities	<u>863,892</u>
Deferred Inflows of Resources	
Pension	<u>431,998</u>
Total Liabilities and Deferred Inflows of Resources	<u>\$ 1,295,890</u>
Net Position	
Net Investment in Capital Assets	1,377,686
Unrestricted	1,773,832
Total Net Position	<u>\$ 3,151,518</u>

The accompanying notes are an integral part of the financial statements.

TETON COUNTY FIRE PROTECTION DISTRICT
Statement of Activities
Year Ended September 30, 2015

	<u>2015</u>
Expenses	
Public Safety - Fire Protection	
Personal services	\$ 2,497,553
Depreciation	<u>177,633</u>
Total Program Expenses	<u>2,675,186</u>
Program Revenues	
Operating Grants and Contributions	<u>500</u>
Net Program Expenses	<u>2,674,686</u>
General Revenues	
Property Taxes	2,050,272
State Taxes	112,078
Investment Earnings	4,271
Gain on Pension Expense	34,974
Miscellaneous	<u>233,670</u>
Total General Revenues	<u>2,435,265</u>
Change in Net Position	(239,421)
Net Position - Beginning of the Year	<u>3,390,939</u>
Net Position - End of the Year	<u>\$ 3,151,518</u>

The accompanying notes are an integral part of the financial statements.

TETON COUNTY FIRE PROTECTION DISTRICT
Balance Sheet
Governmental Funds
September 30, 2015

	<u>2015</u>
Assets	
Cash and Investments	\$ 2,545,508
Receivables:	
Teton County--Property Taxes	167,880
Other Receivables	<u>4,783</u>
Total Assets	<u>\$ 2,718,171</u>
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	\$ 15,756
Accrued Payroll and Employee Benefits	<u>108,696</u>
Total Liabilities	<u>124,452</u>
Deferred Inflows of Resources	
Unavailable Revenues	<u>148,470</u>
Fund Balances:	
Committed	19,886
Unassigned	<u>2,425,363</u>
Total Fund Balances	<u>2,445,249</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,718,171</u>

The accompanying notes are an integral part of the financial statements.

TETON COUNTY FIRE PROTECTION DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
September 30, 2015

	<u>2015</u>
Total Fund Balance - Governmental Funds	\$ 2,445,249
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of assets is \$5,199,300 and the accumulated depreciation is \$3,821,614	1,377,686
Pension contributions are reported as expenses in the fund financial statements in the period in which they are paid. The actuarially determined pension liability is recorded on the government-wide statements.	(819,887)
Certain receivables are not financial resources and are reported as deferred revenues:	
Property tax deferred revenue	<u>148,470</u>
Total Net Position - Governmental Activities	<u>\$ 3,151,518</u>

The accompanying notes are an integral part of the financial statements.

TETON COUNTY FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
Year Ended September 30, 2015

	<u>2015</u>
Revenues	
Property Taxes	\$2,056,121
State Sales Tax	112,078
Interest Earned	4,271
Miscellaneous	233,670
Grant Revenue	<u>500</u>
Total Revenues	<u>2,406,640</u>
Expenditures	
General and Administrative	2,497,553
Capital Outlay	<u>239,816</u>
Total Expenditures	<u>2,737,369</u>
Net Change in Fund Balance	<u>(330,729)</u>
Fund Balance at Beginning of Year	<u>2,775,978</u>
Fund Balance at End of Year	<u>\$2,445,249</u>

The accompanying notes are an integral part of the financial statements.

TETON COUNTY FIRE PROTECTION DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
Year Ended September 30, 2015

	<u>2015</u>
Net Changes in Fund Balances - Total Governmental Funds	\$ (330,729)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial individual cost of more than \$1,000 are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital exceed depreciation in the current period.	
Capital expenditures capitalized as fixed assets	239,816
Depreciation expense	(177,633)
The governmental fund report current pension contributions as an expenditure. However, the amount recorded in the statements of activities represents the difference in the actuarially determined pension liability from the previous year to the current year.	
	34,974
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	
Property taxes	<u>(5,849)</u>
Change in Net Position of Governmental Activities	<u>\$ (239,421)</u>

The accompanying notes are an integral part of the financial statements.

TETON COUNTY FIRE PROTECTION DISTRICT
Notes to Financial Statements
September 30, 2014 and 2013

4. Property Taxes

Property taxes of the District are based on the assessments against property owners as of the first Monday in January of the calendar year in which the fiscal year commences. Tax levies on such assessed values are certified to the County prior to the commencement of the fiscal year.

Taxes are collected by Teton County and remitted to the District primarily in January and July of the fiscal year. Accordingly, the tax revenues for the fiscal year ended September 30, 2015, are based on the assessed values and tax revenues established in 2014. The District defers recognition of property taxes assessed but not collected within 60 days of the fiscal year-end. Such amounts will be recognized as revenues in the fiscal year they become available.

5. Capital Assets

Capital asset activity for the year ended September 30, 2015 was as follows:

	September 30, 2014	Increases	Decreases	September 30, 2015
GOVERNMENTAL ACTIVITIES:				
Capital Assets not being depreciated:				
Land	\$ 59,000	\$ -	\$ -	\$ 59,000
Capital Assets being depreciated:				
Buildings and Improvements	907,648	239,816	-	1,147,464
Equipment and Vehicles	3,992,836	-	-	3,992,836
Total Capital Assets being depreciated	4,900,484	239,816	-	5,140,300
Less Accumulated Depreciation	(3,643,981)	(177,633)	-	(3,821,614)
Total Capital Assets being depreciated, net	1,256,503	-	-	1,318,686
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 1,315,503	\$ -	\$ -	\$ 1,377,686

Appendix J

Impact Cost Analysis

Client:	Behle & Wertheim	DESIGNED EAS
Project:	Trestles Phase 1, Phase 2, & Wildflower	CHECKED BEC
Project No.:	01-21-0023	DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method	Average Cost
Technique	Proportional Valuation

Information on Proposed Project

	Without ADUs	With ADUs
Property Size	281.68 acres	281.68 acres
Number of housing units	91 lots	182 Units
Number of ADSs required in calculations	100.0%	
Average lot size	3.10 acres	1.55 Acres/unit
Units per 100 acres	32.31 units/100 acres	64.61 units/100 acres

Entity Information

Jurisdiction	Teton County		
No. Households	(2021 US Census Estimate)	6,099 Households	(U.S. Census)
Household Size (U.S. Census 2021)		2.74 people/household	(U.S. Census)
Percent of Household under age 18 (U.S. Census 2021)	23.80%	=	0.65 children/household
New Residents from Development		249 people	498 people
Children under age 18 from Development		162 people	325 people

Level of Service

From Property Tax

NO.	Public Facility	Specific Aspect	Level of Service Quantity	per Adjustment Factor	Level of Service Required Amount	Measurement Units
1	Recreational Facilities	Arena	1,340.49	/1000	667.56	square feet
2	Sheriff Facilities	Jail	508.99	/1000	253.48	square feet
		Patrol Officers	1.8	/1000	0.90	Patrol Officer
		Support Personal	0.7	/Patrol Officer	0.63	Support Personal
		Facility Space	134		204.2	square feet
3	Emergency Services	EMS Building	169.02	/1000	84.17	square feet
4	Transportation	Roadway Circulation	1,445.92	/1000	720.07	square feet
		Pathway Circulation	6,102.00	/1000	3038.80	linear feet

Impact Fees

Calculated per Impact Fee Study

	Impact Fee/Unit	Impact Fee
Recreational Facilities	\$ 158.99	\$ 28,936.18
Sheriff Facilities	\$ 316.50	\$ 57,603.00
Emergency Services	\$ 41.59	\$ 7,569.38
Transportation	\$ 1,082.86	\$ 197,080.52
Transportation	\$ 1,488.88	\$ 270,976.16
Total		\$ 562,165.24

Values for Level of Service and Impact Fee per unit extracted from Teton County Impact Fee Study

Client: Behle & Wertheim	DESIGNED EAS
Project: Trestles Phase 1, Phase 2, & Wildflower	CHECKED BEC
Project No.: 01-21-0023	DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method	Average Cost
Technique	Proportional Valuation

Information on Proposed Project

	Without ADUs		With ADUs	
Property Size	281.68	acres	281.68	acres
Number of housing units	91	lots	182	Units
Average lot size	3.10	acres	1.55	Acres/unit

Entity Information

Jurisdiction	Teton County		
No. Households (2021 US Census Estimate)	6,099	Households	(U.S. Census)
Household Size (U.S. Census 2021)	2.74	people/household	(U.S. Census)
Percent of Household under age 18 (U.S. Census 2021)	23.80%	=	0.65 children/household

REVENUE

From Property Tax

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Lot	Number Lots	Total Estimated Tax Revenue
Without ADUs						
1	20	County	0.002166480	\$ 1,766.22	91	\$ 160,726.28
Per ADU						
1	20	County	0.002166480	\$ 541.62	91	\$ 49,287.42
With ADUs						
1	20	County	0.002166480	\$ 2,307.84	182	\$ 210,013.70

From Impact Fees

EXPENSES

From Property Tax

Agency	Teton County		
	Cost 2021	Inflation Rate	Value 2024
Total Annual Expense: 2021 Audited Financial Statement	\$ 3,014,636.00	3.00%	\$ 3,294,174.15

Determine Proportional Cost

	Cost per Lot/Unit	No. Lots/Units	Total Cost
Determine cost per household in base year without ADUs	\$ 540	91	\$ 49,140
Determine cost per household in base year per ADU	\$ 270	91	\$ 24,570
Determine cost per household in base year with ADUs	\$ 810	182	\$ 73,710

NET REVENUE

Determine Proportional Net Revenue

	Without ADUs		With ADUs	
			Per ADU	Total
Tax revenue attributable to the development project.	\$ 160,726.28		\$ 49,287.42	\$ 210,013.70
Proportionate cost attributable to the development project	\$ (49,140.00)		\$ (24,570.00)	\$ (73,710.00)
Net Annual Revenue	\$ 111,586.28		\$ 24,717.42	\$ 136,303.70

Client: **Behle & Wertheim** DESIGNED EAS
 Project: **Trestles Phase 1, Phase 2, & Wildflower** CHECKED BEC
 Project No.: **01-21-0023** DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method Average Cost
 Technique Proportional Valuation

Information on Proposed Project

	Without ADUs	With ADUs
Property Size	281.68 acres	281.68 acres
Number of housing units	91 lots	182 Units
Average lot size	3.10 acres	1.55 Acres/unit

Entity Information

Jurisdiction	Teton County		
No. Households (2021 US Census Estimate)	6,099	Households	(U.S. Census)
Household Size (U.S. Census 2021)	2.74	people/household	(U.S. Census)
Percent of Household under age 18 (U.S. Census 2021)	23.80%	=	0.65 children/household

REVENUE

From Property Tax

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Lot	Number Lots	Total Estimated Tax Revenue
Without ADUs						
8 and 9	430 and 550	R&B 40-801 and Cemetary Cache-Clayton	0.000258544	\$ 210.78	91	\$ 160,726.28
Per ADU						
8 and 9	430 and 550	R&B 40-801 and Cemetary Cache-Clayton	0.000258544	\$ 64.64	91	\$ 49,287.42
With ADUs						
8 and 9	430 and 550	R&B 40-801 and Cemetary Cache-Clayton	0.000258544	\$ 275.41	182	\$ 210,013.70

From Impact Fees

Facilities	Without ADUs		With ADUs	
	Impact \$/Housing Unit	Fee	Impact \$/Housing Unit	Fee
Circulation Facilities - Roadways	\$ 1,082.86	\$ 98,540.26	\$ 1,082.86	\$ 197,080.52
Circulation Facilities - Pathways	\$ 1,488.88	\$ 135,488.08	\$ 1,488.88	\$ 270,976.16
	\$ 2,571.74	\$ 234,028.34	\$ 2,571.74	\$ 468,056.68

EXPENSES

From Property Tax

Agency	Teton County		
		Cost 2021	Inflation Rate
			Value 2023
Total Annual Expense 2021 Audited Financial Statements		\$ 1,556,168.00	3.00% \$ 1,650,938.63

Determine Proportional Cost

	Cost per Lot/Unit	No. Lots/Units	Total Cost
Determine cost per household in base year without ADUs	\$ 271	91	\$ 24,661
Determine cost per household in base year per ADU	\$ 135	91	\$ 12,285
Determine cost per household in base year with ADUs	\$ 406	182	\$ 36,946

NET REVENUE

Determine Proportional Net Revenue

	Without ADUs	With ADUs	Total
		Per ADU	
Tax revenue attributable to the development project.	\$ 160,726.28	\$ 49,287.42	\$ 210,013.70
Proportionate cost attributable to the development project	\$ (24,661.00)	\$ (12,285.00)	\$ (36,946.00)
Net Annual Revenue	\$ 136,065.28	\$ 37,002.42	\$ 173,067.70

Client: **Behle & Wertheim** DESIGNED EAS
 Project: **Trestles Phase 1, Phase 2, & Wildflower** CHECKED BEC
 Project No.: **01-21-0023** DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method Average Cost
 Technique Proportional Valuation

Information on Proposed Project

	Without ADUs	With ADUs
Property Size	281.68 acres	281.68 acres
Number of housing units	91 lots	182 Units
Average lot size	3.10 acres	1.55 Acres/unit

Entity Information

Jurisdiction	Teton County		
No. Households	(2021 US Census Estimate)	6,099 Households	(U.S. Census)
Household Size (U.S. Census 2021)		2.74 people/household	(U.S. Census)
Percent of Household under age 18 (U.S. Census 2021)	23.80%	=	0.65 children/household

REVENUE

From Property Tax

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Lot	Number Lots	Total Estimated Tax Revenue
Without ADUs						
10	600	Fire Protection	0.001462663	\$ 1,192.44	91	\$ 108,511.68
Per ADU						
10	600	Fire Protection	0.001462663	\$ 365.67	91	\$ 33,275.58
With ADUs						
10	600	Fire Protection	0.001462663	\$ 1,558.10	91	\$ 141,787.26

From Impact Fees

EXPENSES

From Property Tax

Agency	Teton County Fire District	Cost 2015	Inflation Rate	Value 2024
Total Annual Expense: 2015 Audited Financial Statements		\$ 2,674,686.00	3.00%	\$ 3,489,858.57

Determine Proportional Cost

	Cost per Lot/Unit	No. Lots/Units	Total Cost
Determine cost per household in base year without ADUs	\$ 572	91	\$ 52,052
Determine cost per household in base year per ADU	\$ 286	91	\$ 26,026
Determine cost per household in base year with ADUs	\$ 858	182	\$ 78,078

NET REVENUE

Determine Proportional Net Revenue

	Without ADUs	With ADUs	Total
		Per ADU	
Tax revenue attributable to the development project.	\$ 108,511.68	\$ 33,275.58	\$ 141,787.26
Proportionate cost attributable to the development project	\$ (52,052.00)	\$ (26,026.00)	\$ (78,078.00)
Net Annual Revenue	\$ 56,459.68	\$ 7,249.58	\$ 63,709.26

Client: **Behle & Wertheim** DESIGNED EAS
 Project: **Trestles Phase 1, Phase 2, & Wildflower** CHECKED BEC
 Project No.: **01-21-0023** DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method Average Cost
 Technique Proportional Valuation

Information on Proposed Project

	Without ADUs	With ADUs
Property Size	281.68 acres	281.68 acres
Number of housing units	91 lots	182 Units
Average lot size	3.10 acres	1.55 Acres/unit

Entity Information

Jurisdiction Teton County
 No. Households (2021 US Census Estimate) 6,099 Households (U.S. Census)
 Household Size (U.S. Census 2021) 2.74 people/household (U.S. Census)
 Percent of Household under age 18 (U.S. Census 2021) 23.80% = 0.65 children/household

REVENUE

From Property Tax

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Lot	Number Lots	Total Estimated Tax Revenue
Without ADUs						
1	20	County	0.002166480	\$ 1,766.22	91	\$ 160,726.28
Per ADU						
1	20	County	0.002166480	\$ 541.62	91	\$ 49,287.42
With ADUs						
1	20	County	0.002166480	\$ 2,307.84	182	\$ 210,013.70

From Impact Fees

Facilities	Without ADUs		With ADUs	
	Impact \$/Housing Unit	Fee	Impact \$/Housing Unit	Fee
Circulation Facilities - Roadways	\$ 316.50	\$ 28,801.50	\$ 316.50	\$ 57,603.00
		\$ 28,801.50		\$ 57,603.00

EXPENSES

Agency	Teton County	Cost 2021	Inflation Rate	Value 2024
Total Annual Expense 2021 Audited Financial Statements		\$ 2,145,218.00	3.00%	\$ 2,344,137.63

Determine Proportional Cost

	Cost per Lot/Unit	No. Lots/Units	Total Cost
Determine cost per household in base year without ADUs	\$ 384	91	\$ 34,944
Determine cost per household in base year per ADU	\$ 192	91	\$ 17,472
Determine cost per household in base year with ADUs	\$ 576	182	\$ 52,416

NET REVENUE

Determine Proportional Net Revenue

	Without ADUs	With ADUs
		Per ADU Total
Tax revenue attributable to the development project.	\$ 160,726.28	\$ 49,287.42 \$ 210,013.70
Proportionate cost attributable to the development project	\$ (34,944.00)	\$ (17,472.00) \$ (52,416.00)
Net Annual Revenue	\$ 125,782.28	\$ 31,815.42 \$ 157,597.70

Client: Behle & Wertheim	DESIGNED EAS
Project: Trestles Phase 1, Phase 2, & Wildflower	CHECKED BEC
Project No.: 01-21-0023	DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method	Average Cost
Technique	Proportional Valuation

Information on Proposed Project

	Without ADUs	With ADUs
Property Size	281.68 acres	281.68 acres
Number of housing units	91 lots	182 Units
Average lot size	3.10 acres	1.55 Acres/unit

Entity Information

Jurisdiction	Teton County Library District		
No. Households	(2021 US Census Estimate)	6,099 Households	(U.S. Census)
Household Size (U.S. Census 2021)	2.74	people/household	(U.S. Census)
Percent of Household under age 18 (U.S. Census 2021)	23.80%	=	0.65 children/household

REVENUE

From Property Tax

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Lot	Number Lots	Total Estimated Tax Revenue
Without ADUs						
11	700	Library	0.000244608	\$ 199.42	91	\$ 18,146.92
Per ADU						
11	700	Library	0.000244608	\$ 61.15	91	\$ 5,564.83
With ADUs						
11	700	Library	0.000244608	\$ 260.57	91	\$ 23,711.75

From Impact Fees

EXPENSES

From Property Tax

Agency	Teton County			
		Cost 2015	Inflation Rate	Value 2023
Total Annual Expense: 2015 Audited Financial Statements		\$ -	3.00%	\$ -

Determine Proportional Cost

	Cost per Lot/Unit	No. Lots/Units	Total Cost
Determine cost per household in base year without ADUs	\$ -	91	\$ -
Determine cost per household in base year per ADU	\$ -	91	\$ -
Determine cost per household in base year with ADUs	\$ -	182	\$ -

NET REVENUE

Determine Proportional Net Revenue

	Without ADUs	With ADUs	
		Per ADU	Total
Tax revenue attributable to the development project.	\$ 18,146.92	\$ 5,564.83	\$ 23,711.75
Proportionate cost attributable to the development project	\$ -	\$ -	\$ -
Net Annual Revenue	\$ 18,146.92	\$ 5,564.83	\$ 23,711.75

Client:	Behle & Wertheim	DESIGNED EAS
Project:	Trestles Phase 1, Phase 2, & Wildflower	CHECKED BEC
Project No.:	01-21-0023	DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method	Average Cost
Technique	Proportional Valuation

Information on Proposed Project

	Without ADUs		With ADUs	
Property Size	281.68	acres	281.68	acres
Number of housing units	91	lots	182	Units
Average lot size	3.10	acres	1.55	Acres/unit

Entity Information

Jurisdiction	Teton County		
No. Households	(2021 US Census Estimate)	6,099	Households (U.S. Census)
Household Size	(U.S. Census 2021)	2.74	people/household (U.S. Census)
Percent of Household under age 18	(U.S. Census 2021)	23.80%	= 0.65 children/household

Agency: Teton County School District

Cost in 2019 Inflation Rate Value in 2020

REVENUE

From Property Tax

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Lot	Number Lots	Total Estimated Tax Revenue
Without ADUs						
2	201	Tort	0.000003586	\$ 2.92	91	\$ 266.04
3	204	Plant Facilities	0.000223149	\$ 181.92	91	\$ 16,554.92
4	205	Supplemental	0.001383525	\$ 1,127.92	91	\$ 102,640.61
5	206	Bond 2006	0.000676544	\$ 551.55	91	\$ 50,191.28
6	207	Bond 2017	0.000867986	\$ 707.63	91	\$ 64,393.93
7	420	Special Road Levy	0.000535558	\$ 436.61	91	\$ 39,731.84
Total			0.003690348	\$ 3,008.56		\$ 273,778.61
Per ADU						
2	201	Tort	0.000003586	\$ 0.90	91	\$ 81.58
3	204	Plant Facilities	0.000223149	\$ 55.79	91	\$ 5,076.64
4	205	Supplemental	0.001383525	\$ 345.88	91	\$ 31,475.19
5	206	Bond 2006	0.000676544	\$ 169.14	91	\$ 15,391.38
6	207	Bond 2017	0.000867986	\$ 217.00	91	\$ 19,746.68
7	420	Special Road Levy	0.000535558	\$ 133.89	91	\$ 12,183.94
Total			0.003690348	\$ 922.59		\$ 83,955.42
With ADUs						
2	201	Tort	0.000003586	\$ 3.82	91	\$ 347.62
3	204	Plant Facilities	0.000223149	\$ 237.71	91	\$ 21,631.56
4	205	Supplemental	0.001383525	\$ 1,473.80	91	\$ 134,115.80
5	206	Bond 2006	0.000676544	\$ 720.69	91	\$ 65,582.65
6	207	Bond 2017	0.000867986	\$ 924.62	91	\$ 84,140.61
7	420	Special Road Levy	0.000535558	\$ 570.50	91	\$ 51,915.79
Total			0.003690348	\$ 3,931.14		\$ 357,734.03

From Impact Fees

EXPENSES

Agency: Teton County School District

	Cost 2021	Inflation Rate	Value 2024
Total Annual Expense 2021 Audited Financial Statements	\$ 22,507,273.00	3.00%	\$ 24,594,304.90
Federal Revenue	\$ 3,326,717.00	3.00%	\$ 3,635,193.49
State Revenue	\$ 11,752,384.00	3.00%	\$ 12,842,147.31
Other Local Revenue	\$ 2,215,636.00		
Balance for Property Taxes	\$ (5,212,536.00)	3.00%	\$ (5,695,878.83)

Client:	Behle & Wertheim	DESIGNED EAS
Project:	Trestles Phase 1, Phase 2, & Wildflower	CHECKED BEC
Project No.:	01-21-0023	DATE: 6/5/2023

Determine Proportional Cost	Cost per Lot/Unit	No. Lots/Units	Total Cost	
Determine cost per household in base year without ADUs	\$ 934	91	\$	84,994
Determine cost per household in base year per ADU	\$ 467	91	\$	42,497
Determine cost per household in base year with ADUs	\$ 1,401	182	\$	127,491

NET REVENUE

Determine Proportional Net Revenue	Without ADUs		With ADUs			
			Per ADU	Total		
Tax revenue attributable to the development project.	\$	273,778.61	\$	83,955.42	\$	357,734.03
Proportionate cost attributable to the development project	\$	(84,994.00)	\$	(42,497.00)	\$	(127,491.00)
Net Annual Revenue	\$	188,784.61	\$	41,458.42	\$	230,243.03

Client:	Behle & Wertheim	DESIGNED EAS
Project:	Trestles Phase 1, Phase 2, & Wildflower	CHECKED BEC
Project No.:	01-21-0023	DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method	Average Cost
Technique	Proportional Valuation

Information on Proposed Project

	Without ADUs	With ADUs
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From Property Tax

NO.	Public Facility	Specific Aspect	Level of Service Quantity	per Adjustment Factor	Level of Service Required Amount	Measurement Units
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		Patrol Officers	1.8	/1000	0.90	Patrol Officer
		Support Personal	0.7	/Patrol Officer	0.63	Support Personal
		Facility Space	134		204.2	square feet
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		Pathway Circulation	6,102.00	/1000	3038.80	linear feet

Impact Fees

Calculated per Impact Fee Study

	Impact Fee/Unit	Impact Fee
Recreational Facilities	\$ 158.99	\$ 28,936.18
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Total		\$ 562,165.24

Values for Level of Service and Impact Fee per unit extracted from Teton County Impact Fee Study

Client:	Behle & Wertheim	DESIGNED EAS	
Project:	Trestles Phase 1, Phase 2, & Wildflower	CHECKED BEC	
Project No.:	01-21-0023	DATE:	6/5/2023

ASSUMPTIONS

Methodology

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Technique	Proportional Valuation

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From Impact Fees

EXPENSES

From Property Tax

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NET REVENUE

Determine Proportional Net Revenue

	Without ADUs		With ADUs	
			Per ADU	Total
Tax revenue attributable to the development project.	\$ 160,726.28		\$ 49,287.42	\$ 210,013.70
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Client: **Behle & Wertheim** DESIGNED EAS
 Project: **Trestles Phase 1, Phase 2, & Wildflower** CHECKED BEC
 Project No.: **01-21-0023** DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method Average Cost
 Technique Proportional Valuation

Information on Proposed Project

	Without ADUs	With ADUs
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No. Households (2021 US Census Estimate)	6,099	Households	(U.S. Census)
Household Size (U.S. Census 2021)	2.74	people/household	(U.S. Census)
Percent of Household under age 18 (U.S. Census 2021)	23.80%	=	0.65 children/household

REVENUE

From Property Tax

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Lot	Number Lots	Total Estimated Tax Revenue
Without ADUs						
8 and 9	430 and 550	R&B 40-801 and Cemetary Cache-Clayton	0.000258544	\$ 210.78	91	\$ 160,726.28
Per ADU						
8 and 9	430 and 550	R&B 40-801 and Cemetary Cache-Clayton	0.000258544	\$ 64.64	91	\$ 49,287.42
With ADUs						
8 and 9	430 and 550	R&B 40-801 and Cemetary Cache-Clayton	0.000258544	\$ 275.41	182	\$ 210,013.70

From Impact Fees

Facilities	Without ADUs		With ADUs	
	Impact \$/Housing Unit	Fee	Impact \$/Housing Unit	Fee
Circulation Facilities - Roadways	\$ 1,082.86	\$ 98,540.26	\$ 1,082.86	\$ 197,080.52
Circulation Facilities - Pathways	\$ 1,488.88	\$ 135,488.08	\$ 1,488.88	\$ 270,976.16
	\$ 2,571.74	\$ 234,028.34	\$ 2,571.74	\$ 468,056.68

EXPENSES

From Property Tax

Agency	Teton County		
		Cost 2021	Inflation Rate
			Value 2023
Total Annual Expense 2021 Audited Financial Statements		\$ 1,556,168.00	3.00% \$ 1,650,938.63

Determine Proportional Cost

	Cost per Lot/Unit	No. Lots/Units	Total Cost
Determine cost per household in base year without ADUs	\$ 271	91	\$ 24,661
Determine cost per household in base year per ADU	\$ 135	91	\$ 12,285
Determine cost per household in base year with ADUs	\$ 406	182	\$ 36,946

NET REVENUE

Determine Proportional Net Revenue

	Without ADUs	With ADUs	Total
		Per ADU	
Tax revenue attributable to the development project.	\$ 160,726.28	\$ 49,287.42	\$ 210,013.70
Proportionate cost attributable to the development project	\$ (24,661.00)	\$ (12,285.00)	\$ (36,946.00)
Net Annual Revenue	\$ 136,065.28	\$ 37,002.42	\$ 173,067.70

Client: **Behle & Wertheim** DESIGNED EAS
 Project: **Trestles Phase 1, Phase 2, & Wildflower** CHECKED BEC
 Project No.: **01-21-0023** DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method Average Cost
 Technique Proportional Valuation

Information on Proposed Project

	Without ADUs	With ADUs
Property Size	281.68 acres	281.68 acres
Number of housing units	91 lots	182 Units
Average lot size	3.10 acres	1.55 Acres/unit

Entity Information

Jurisdiction	Teton County		
No. Households (2021 US Census Estimate)	6,099	Households	(U.S. Census)
Household Size (U.S. Census 2021)	2.74	people/household	(U.S. Census)
Percent of Household under age 18 (U.S. Census 2021)	23.80%	=	0.65 children/household

REVENUE

From Property Tax

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Lot	Number Lots	Total Estimated Tax Revenue
Without ADUs						
10	600	Fire Protection	0.001462663	\$ 1,192.44	91	\$ 108,511.68
Per ADU						
10	600	Fire Protection	0.001462663	\$ 365.67	91	\$ 33,275.58
With ADUs						
10	600	Fire Protection	0.001462663	\$ 1,558.10	91	\$ 141,787.26

From Impact Fees

EXPENSES

From Property Tax

Agency	Teton County Fire District	Cost 2015	Inflation Rate	Value 2024
Total Annual Expense: 2015 Audited Financial Statements		\$ 2,674,686.00	3.00%	\$ 3,489,858.57

Determine Proportional Cost

	Cost per Lot/Unit	No. Lots/Units	Total Cost
Determine cost per household in base year without ADUs	\$ 572	91	\$ 52,052
Determine cost per household in base year per ADU	\$ 286	91	\$ 26,026
Determine cost per household in base year with ADUs	\$ 858	182	\$ 78,078

NET REVENUE

Determine Proportional Net Revenue

	Without ADUs	With ADUs	Total
		Per ADU	
Tax revenue attributable to the development project.	\$ 108,511.68	\$ 33,275.58	\$ 141,787.26
Proportionate cost attributable to the development project	\$ (52,052.00)	\$ (26,026.00)	\$ (78,078.00)
Net Annual Revenue	\$ 56,459.68	\$ 7,249.58	\$ 63,709.26

Client: **Behle & Wertheim** DESIGNED EAS
 Project: **Trestles Phase 1, Phase 2, & Wildflower** CHECKED BEC
 Project No.: **01-21-0023** DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method Average Cost
 Technique Proportional Valuation

Information on Proposed Project

	Without ADUs	With ADUs
Property Size	281.68 acres	281.68 acres
Number of housing units	91 lots	182 Units
Average lot size	3.10 acres	1.55 Acres/unit

Entity Information

Jurisdiction Teton County
 No. Households (2021 US Census Estimate) 6,099 Households (U.S. Census)
 Household Size (U.S. Census 2021) 2.74 people/household (U.S. Census)
 Percent of Household under age 18 (U.S. Census 2021) 23.80% = 0.65 children/household

REVENUE

From Property Tax

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Lot	Number Lots	Total Estimated Tax Revenue
Without ADUs						
1	20	County	0.002166480	\$ 1,766.22	91	\$ 160,726.28
Per ADU						
1	20	County	0.002166480	\$ 541.62	91	\$ 49,287.42
With ADUs						
1	20	County	0.002166480	\$ 2,307.84	182	\$ 210,013.70

From Impact Fees

Facilities	Without ADUs		With ADUs	
	Impact \$/Housing Unit	Fee	Impact \$/Housing Unit	Fee
Circulation Facilities - Roadways	\$ 316.50	\$ 28,801.50	\$ 316.50	\$ 57,603.00
		\$ 28,801.50		\$ 57,603.00

EXPENSES

Agency	Teton County	Cost 2021	Inflation Rate	Value 2024
Total Annual Expense 2021 Audited Financial Statements		\$ 2,145,218.00	3.00%	\$ 2,344,137.63

Determine Proportional Cost

	Cost per Lot/Unit	No. Lots/Units	Total Cost
Determine cost per household in base year without ADUs	\$ 384	91	\$ 34,944
Determine cost per household in base year per ADU	\$ 192	91	\$ 17,472
Determine cost per household in base year with ADUs	\$ 576	182	\$ 52,416

NET REVENUE

Determine Proportional Net Revenue

	Without ADUs	With ADUs
		Per ADU Total
Tax revenue attributable to the development project.	\$ 160,726.28	\$ 49,287.42 \$ 210,013.70
Proportionate cost attributable to the development project	\$ (34,944.00)	\$ (17,472.00) \$ (52,416.00)
Net Annual Revenue	\$ 125,782.28	\$ 31,815.42 \$ 157,597.70

Client: **Behle & Wertheim** DESIGNED EAS
 Project: **Trestles Phase 1, Phase 2, & Wildflower** CHECKED BEC
 Project No.: **01-21-0023** DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method Average Cost
 Technique Proportional Valuation

Information on Proposed Project

	Without ADUs		With ADUs	
Property Size	281.68	acres	281.68	acres
Number of housing units	91	lots	182	Units
Average lot size	3.10	acres	1.55	Acres/unit

Entity Information

Jurisdiction	Teton County Library District		
No. Households	(2021 US Census Estimate)	6,099	Households (U.S. Census)
Household Size (U.S. Census 2021)		2.74	people/household (U.S. Census)
Percent of Household under age 18 (U.S. Census 2021)		23.80%	= 0.65 children/household

REVENUE

From Property Tax

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Lot	Number Lots	Total Estimated Tax Revenue
Without ADUs						
11	700	Library	0.000244608	\$ 199.42	91	\$ 18,146.92
Per ADU						
11	700	Library	0.000244608	\$ 61.15	91	\$ 5,564.83
With ADUs						
11	700	Library	0.000244608	\$ 260.57	91	\$ 23,711.75

From Impact Fees

EXPENSES

From Property Tax

Agency	Teton County	Cost 2015	Inflation Rate	Value 2023
Total Annual Expense: 2015 Audited Financial Statements		\$ -	3.00%	\$ -

Determine Proportional Cost

	Cost per Lot/Unit	No. Lots/Units	Total Cost
Determine cost per household in base year without ADUs	\$ -	91	\$ -
Determine cost per household in base year per ADU	\$ -	91	\$ -
Determine cost per household in base year with ADUs	\$ -	182	\$ -

NET REVENUE

Determine Proportional Net Revenue

	Without ADUs		With ADUs	
		Per ADU	Total	
Tax revenue attributable to the development project.	\$ 18,146.92	\$ 5,564.83	\$ 23,711.75	
Proportionate cost attributable to the development project	\$ -	\$ -	\$ -	
Net Annual Revenue	\$ 18,146.92	\$ 5,564.83	\$ 23,711.75	

Client:	Behle & Wertheim	DESIGNED EAS
Project:	Trestles Phase 1, Phase 2, & Wildflower	CHECKED BEC
Project No.:	01-21-0023	DATE: 6/5/2023

ASSUMPTIONS

Methodology

Method	Average Cost
Technique	Proportional Valuation

Information on Proposed Project

	Without ADUs		With ADUs	
Property Size	281.68	acres	281.68	acres
Number of housing units	91	lots	182	Units
Average lot size	3.10	acres	1.55	Acres/unit

Entity Information

Jurisdiction	Teton County		
No. Households	(2021 US Census Estimate)	6,099	Households (U.S. Census)
Household Size	(U.S. Census 2021)	2.74	people/household (U.S. Census)
Percent of Household under age 18	(U.S. Census 2021)	23.80%	= 0.65 children/household
Agency	Teton County School District		

Cost in 2019	Inflation Rate	Value in 2020
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REVENUE

From Property Tax

NO.	District #	Name of Levy	Primary Levy Rate	Estimated Taxes Per Lot	Number Lots	Total Estimated Tax Revenue
Without ADUs						
2	201	Tort	0.000003586	\$ 2.92	91	\$ 266.04
3	204	Plant Facilities	0.000223149	\$ 181.92	91	\$ 16,554.92
4	205	Supplemental	0.001383525	\$ 1,127.92	91	\$ 102,640.61
5	206	Bond 2006	0.000676544	\$ 551.55	91	\$ 50,191.28
6	207	Bond 2017	0.000867986	\$ 707.63	91	\$ 64,393.93
7	420	Special Road Levy	0.000535558	\$ 436.61	91	\$ 39,731.84
Total			0.003690348	\$ 3,008.56		\$ 273,778.61
Per ADU						
2	201	Tort	0.000003586	\$ 0.90	91	\$ 81.58
3	204	Plant Facilities	0.000223149	\$ 55.79	91	\$ 5,076.64
4	205	Supplemental	0.001383525	\$ 345.88	91	\$ 31,475.19
5	206	Bond 2006	0.000676544	\$ 169.14	91	\$ 15,391.38
6	207	Bond 2017	0.000867986	\$ 217.00	91	\$ 19,746.68
7	420	Special Road Levy	0.000535558	\$ 133.89	91	\$ 12,183.94
Total			0.003690348	\$ 922.59		\$ 83,955.42
With ADUs						
2	201	Tort	0.000003586	\$ 3.82	91	\$ 347.62
3	204	Plant Facilities	0.000223149	\$ 237.71	91	\$ 21,631.56
4	205	Supplemental	0.001383525	\$ 1,473.80	91	\$ 134,115.80
5	206	Bond 2006	0.000676544	\$ 720.69	91	\$ 65,582.65
6	207	Bond 2017	0.000867986	\$ 924.62	91	\$ 84,140.61
7	420	Special Road Levy	0.000535558	\$ 570.50	91	\$ 51,915.79
Total			0.003690348	\$ 3,931.14		\$ 357,734.03

From Impact Fees

EXPENSES

Agency	Teton County School District		
	Cost 2021	Inflation Rate	Value 2024
Total Annual Expense 2021 Audited Financial Statements	\$ 22,507,273.00	3.00%	\$ 24,594,304.90
Federal Revenue	\$ 3,326,717.00	3.00%	\$ 3,635,193.49
State Revenue	\$ 11,752,384.00	3.00%	\$ 12,842,147.31
Other Local Revenue	\$ 2,215,636.00		
Balance for Property Taxes	\$ (5,212,536.00)	3.00%	\$ (5,695,878.83)

Client:	Behle & Wertheim	DESIGNED EAS
Project:	Trestles Phase 1, Phase 2, & Wildflower	CHECKED BEC
Project No.:	01-21-0023	DATE: 6/5/2023

Determine Proportional Cost	Cost per Lot/Unit	No. Lots/Units	Total Cost	
Determine cost per household in base year without ADUs	\$ 934	91	\$	84,994
Determine cost per household in base year per ADU	\$ 467	91	\$	42,497
Determine cost per household in base year with ADUs	\$ 1,401	182	\$	127,491

NET REVENUE				
Determine Proportional Net Revenue	Without ADUs		With ADUs	
			Per ADU	Total
Tax revenue attributable to the development project.	\$ 273,778.61	\$	83,955.42	\$ 357,734.03
Proportionate cost attributable to the development project	\$ (84,994.00)	\$	(42,497.00)	\$ (127,491.00)
Net Annual Revenue	\$ 188,784.61	\$	41,458.42	\$ 230,243.03