

**Rebuttal of Expert Reports in Support of Beranna
Dairy LLC Protests of Water Rights Transfer**

Canyon County, Idaho

January 2024

Triple Point Strategic Consulting



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Right Transfer
Canyon County, Idaho**

Submitted to:

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Purpose

IMH Boise Cimarron, LLC (IMH) proposes to convert primary groundwater from agriculture irrigation to domestic use for the Cimarron Ridge Subdivision proposed southwest of Lake Lowell in Canyon County, Idaho. IMH filed an application on December 20, 2021, to transfer a portion of water right 63-3298 from irrigation to domestic use. Beranna Dairy LLC (Beranna) and Western Farms Inc are protesting this transfer (IMH Boise Cimarron, LLC 2021).

The purpose of this report is to rebut the opinions and arguments stated in the opposing expert's reports from economic and resource data analysis perspectives. This report is not an exhaustive literature review and does not represent basic academic research. More in-depth research could be conducted with existing data and more data could be collected to understand the proposed changes in greater detail. This report summarizes the most relevant studies on water supply and demand in Canyon County and presents some of the best land use and economic data.

Overview

A primary question is whether the proposed change in water use would significantly affect the agricultural base of the local area. Given "agricultural base" is not specifically defined, this rebuttal report and other reports analyze the potential impacts that would result from the proposed water transfer in terms of land use, water use, employment, economic output, and social factors. This rebuttal report considers land use, water use, employment, and economic output in responding to arguments made in expert reports on behalf of Beranna.

Two of the Beranna reports contend that this transfer would set off a chain reaction leading to the demise of Canyon County's agricultural economy. This rebuttal report considers historical data that does not support this claim. Further, there is the question of whether Idaho Code § 42-222 pertains to the incremental changes likely to result from the transfer in question or whether a possible series of subsequent ramifications should be taken into consideration, even if unlikely.

Idaho Water Engineering Expert Report

Idaho Water Engineering LLC (IWE) has written a technical report dated December 7, 2023, in support of Beranna's protest (IWE 2023). The report investigates hydrology, geology, land use, and water use.

Land Use Changes

The IWE report references land use coverage data from the Idaho Department of Water Resources (IDWR) stating that 2015 is the most recent data available. Thus, IWE analyzes changes from 2000 to 2015. We do not question the integrity of this data. IWE points out increases in irrigated land in proximity to Beranna during this time frame. This raises the question of the net change in irrigation in recent years and how that may be affecting the agricultural base of the local area. In other words, do newly irrigated parcels "offset" parcels no longer irrigated?

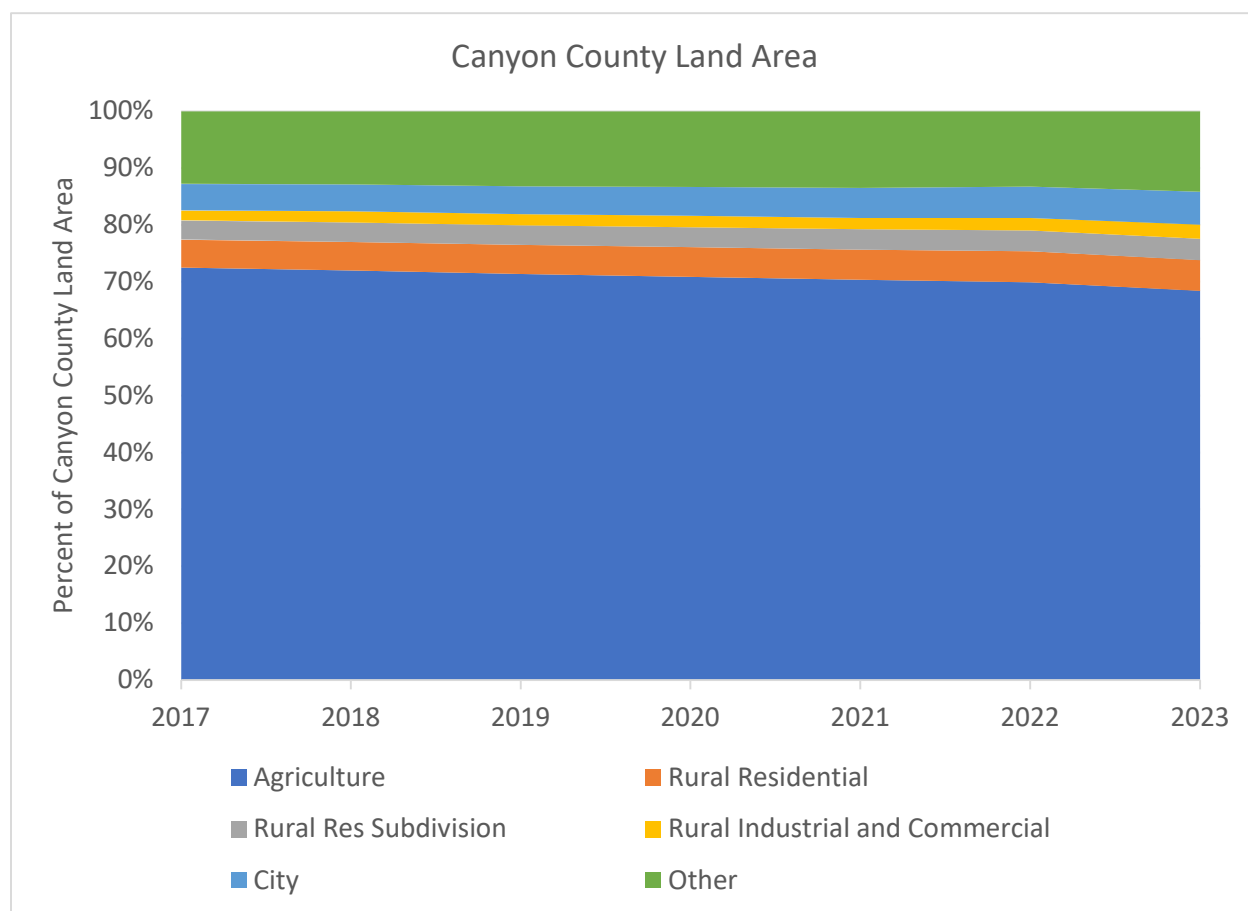
IWE Figures 3 and 4 describe past, present, and future land use changes in the Canyon County region surrounding Cimarron Ridge. IWE Figure 3 is described as a prediction; however, the forecast horizon is not clear. Is this a 2011 prediction of 2022? The map appears to show land use at a given point in time, but the point in time is uncertain. The irrigation status is marked as 2015 and the date on the map is 11/26/23.

The map appears to predict the residential development of the IMH property. There appears to be a 3-mile circle with Beranna at the center point, but this is not described and the significance is unknown.

IWE Figure 4 also requires clarification. The map shows subdivisions developed prior to 2011; however, for the subdivisions developed post-2011 the end of the development period is unknown, though is presumably 2015. The report mentions plats currently being processed by the County for future development, but that category does not appear in the legend. Further, were these properties being processed as of 2015 (if that is the end year) or are they current as of 2023? The section concludes, “development is occurring in the area,” although the time frame is unknown.

Given residential development has occurred in the local area, we can compare land use data to agricultural output data over time.

As an alternative to IDWR data for studying land use, data from the County Assessor’s Office is available through 2023. Figure 1 shows the distribution of Canyon County acres by land use category from 2017 to 2023. Although agricultural land was reduced from 72 to 68 percent, the two rural residential categories only increased a percentage point from 8 to 9 percent. Rural industrial and commercial, city, and other categories each increased by 1 percentage point over the six-year period as well.



Source: Canyon County Assessor.

Figure 1. Canyon County Land Use Distribution by Category, 2017 to 2023

Further data analysis should consider annual land use changes at the parcel level to provide a specific characterization of land use changes over time in Canyon County.

Water Supply Issues

The IWE report is ambiguous regarding water supply south of Lake Lowell. The first paragraph is unclear, effectively stating that groundwater levels may be declining, stabilizing, or improving, and that more data is needed.

The second paragraph states that approval of pending supplemental groundwater applications south of Lake Lowell could potentially impact Beranna's available groundwater supply. This may be true, but we fail to see the connection with how the IMH proposed transfer would impact the agricultural base of the local area. The last sentence of the paragraph seems to suggest that there might be an insufficient water supply for the proposed transfer if new applications are approved. This may be true as well, but we offer these counterpoints:

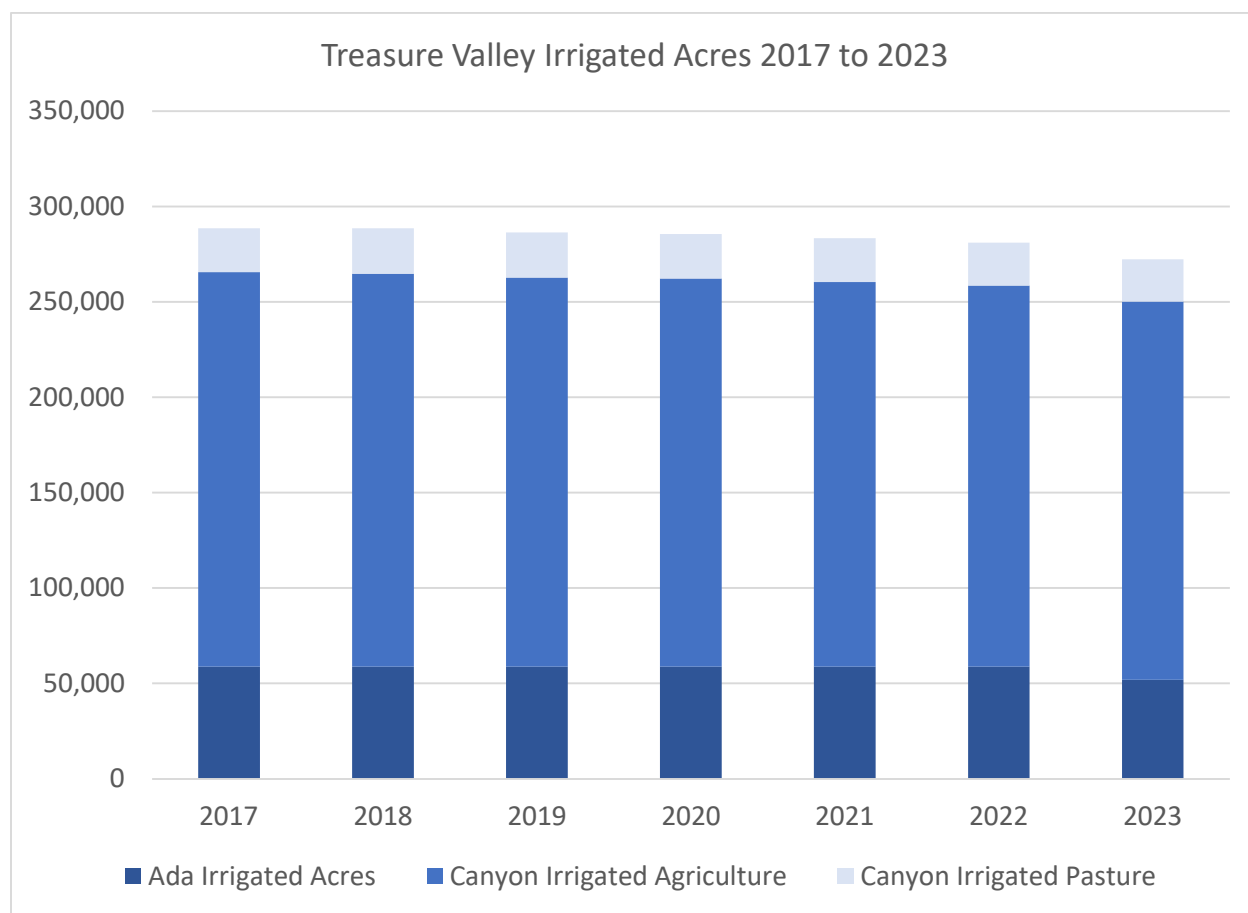
- Existing water right 63-3298 was previously approved and the water is already being used.
- If supplemental applications were not pending, presumably IWE would draw a different conclusion.
- The IMH transfer will likely reduce the use of groundwater in the local area, presumably to the benefit of Beranna.

Impacts on Lower Boise Valley Drain Discharge with Elimination of Gravity Irrigation

The third paragraph in the Water Supply Issues section cites a finding that it has been "estimated that 100 percent conversion from gravity to sprinkler irrigation in the Boise Basin would significantly reduce discharge for 4 major drains." Again, this may be true, but we fail to see the connection to the proposed transfer. Gravity irrigation has not been used since at least 2008. McIntyre installed pivots in 2008/2009 and those pivots were removed in the winter of 2018/2019. McIntyre is currently using wheel lines to irrigate the property.

Treasure Valley Growth

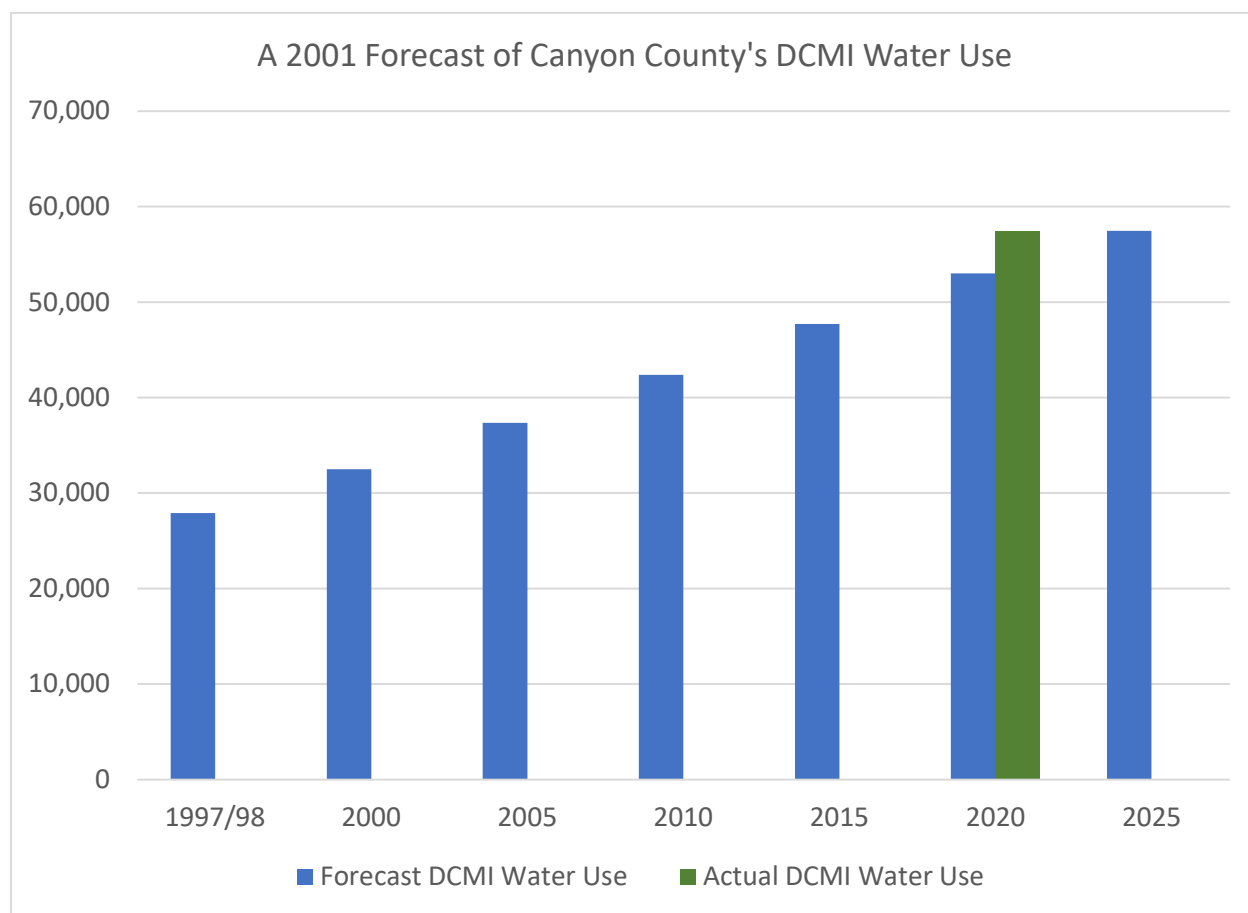
The IWE report describes the decline of return flows from drains and explains there are a number of reasons for the reduced drain discharge. The authors suggest "rapid land use changes" in the Treasure Valley are a major contributor to the reduction in drainage flows. County assessor data does not support their claim. Figure 2 shows the number of irrigated acres in Ada and Canyon Counties over time from 2017 through 2023 (USDA 2017) (Ada County Assessor's Office 2024). Although there has been some decline in the number of irrigated acres over this period, this data does not support the opinion that there has been a "rapid" change in land use. Thus, other reasons are more likely to explain drain discharge reductions.



Sources: Ada and Canyon County Assessors.

Figure 2. Irrigated Acres in Canyon and Ada Counties, 2017 to 2023

Treasure Valley water use has been studied previously by Cook et al. (2001), WRIME (2010), and SPF Water Engineering (SPF) (2016). Cook et al. (2001) forecasted domestic, commercial, municipal, and industrial (DCMI) water use in Canyon and Ada Counties through 2025. For Canyon County, water use was forecasted to increase at a declining growth rate that averaged approximately 2.4 percent over the forecast horizon, reaching 53,000 acre-feet per year (AFY) by 2020 and 57,445 AFY by 2025. These forecasts are remarkably close to the non-agricultural water use estimate of 57,418 AFY for Canyon County in 2019 (using the IMPLAN and U.S. Environmentally-Extended Input-Output (USEEIO) approach adopted by Triple Point Strategic Consulting (TPSC) (2023). Figure 3 shows a comparison of the 2001 forecast to a current estimate.

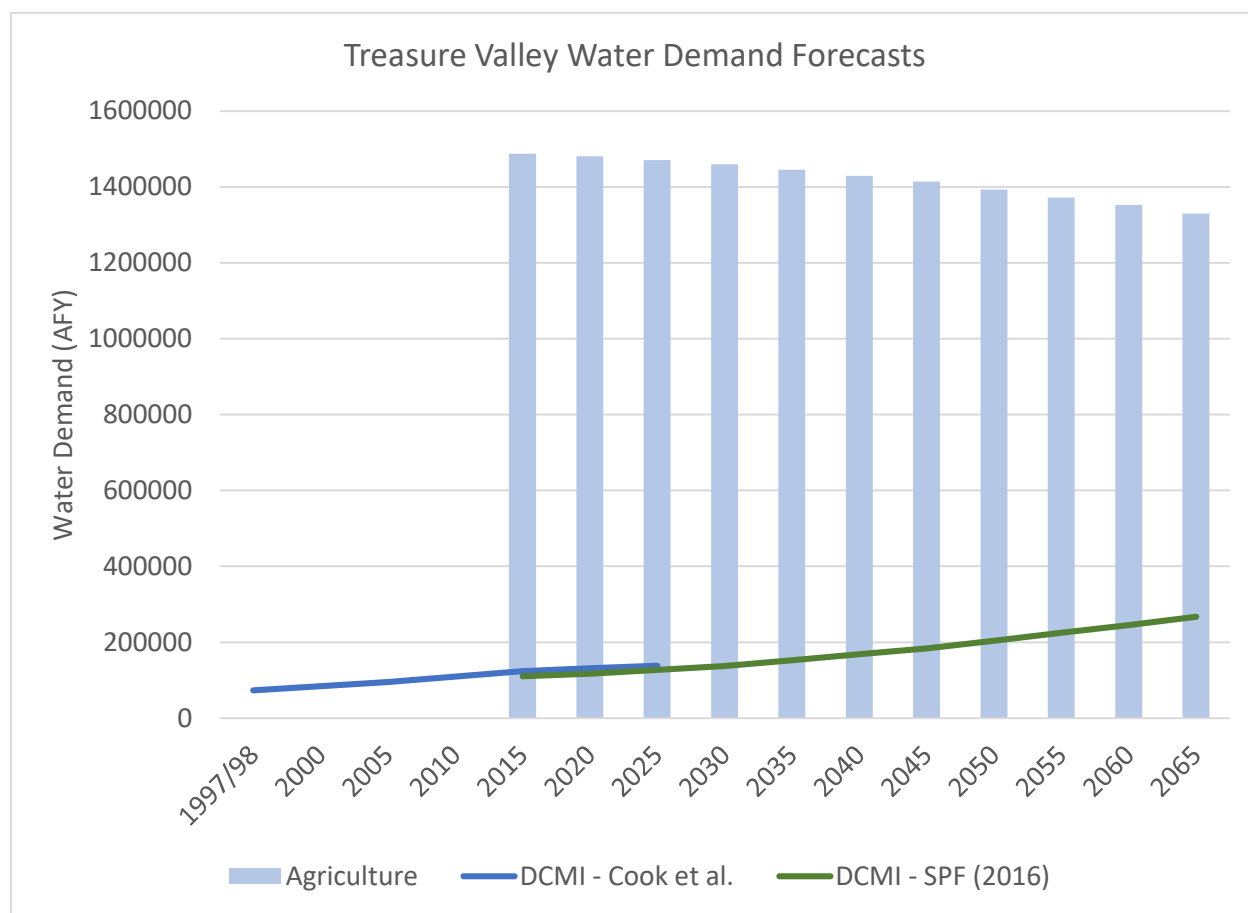


Sources: Cook et al., IMPLAN, USEEIO, TPSC.

Figure 3. Canyon County DCM Water Demand Forecasts

From 2010 to 2020, WRIME (2010) forecasted Treasure Valley DCM water use to increase at an annual average growth rate of approximately 3.4 percent. In comparison, Canyon County DCM use grew at approximately 2.4 percent over this period. While a higher growth rate in Ada County would explain this difference, it is also possible that the WRIME forecast, though reasonable, is skewed high. If this is the case, the WRIME (2010) forecast for the Treasure Valley shows a gradual conversion from agricultural water use to DCM water use as the region develops, though the actual rate of change may be more gradual than their 2010 forecast.

In 2016, SPF conducted a detailed analysis of Treasure Valley DCM water use and a forecast to 2065. Their forecast is consistent with Cook et al. (2001) where the forecast periods overlap and the 2019 point estimate (TPSC 2023). These forecasts are shown in Figure 4 along with a rough projection of agricultural water use included for perspective. Agricultural use is assumed to decline by the amount DCM increases in each 5-year forecast period.



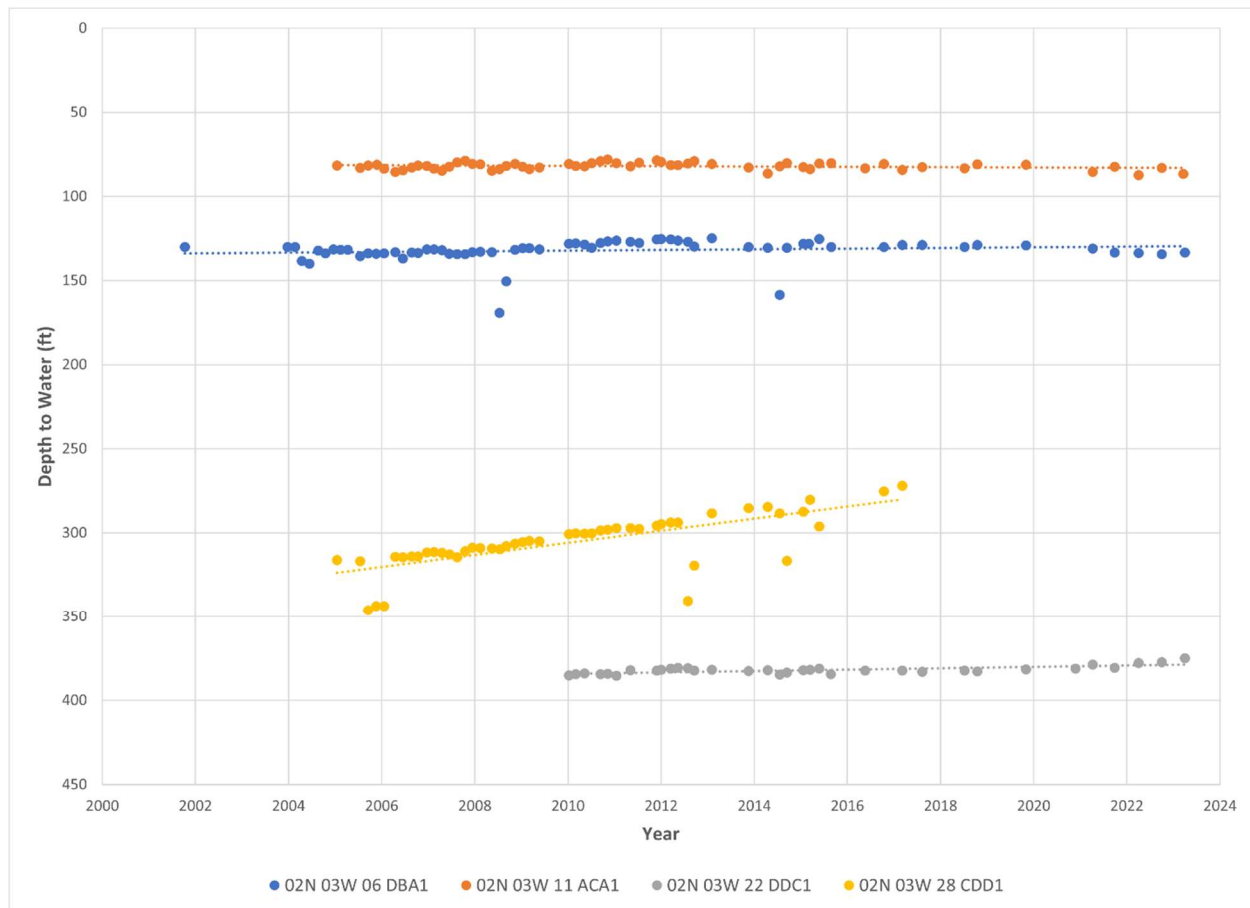
Sources: Cook et al., WRIME, SPF, TPSC.

Figure 4. Treasure Valley Water Demand Forecasts

IWE Report Conclusions

In its conclusion, the IWE report observes a lack of data and points out that “it is not possible to determine if ground water trends have occurred in the past or occurring currently.” In contrast, the report also states that groundwater levels are declining. We question this finding since the authors do not appear to have data to support it, nor is it geography specified.

In an expert report conducted on behalf of IMH, Scott King presents data from four water-level monitoring wells surrounding Beranna and the IMH property (Figure 5). This well data demonstrates that groundwater levels have remained stable in this area and that the current quantity of groundwater diversion in the area is not negatively affecting aquifer storage (HDR 2023).



Source: HDR.

Figure 5. Treasure Valley Water Demand Forecasts

Actual land and water use data, along with water demand forecasts for the region, do not support the notion of “rapid changes.” The future sustainability of the shallow and deep aquifers in the region and the drain flow declines are serious concerns. Solutions are more likely to be found in the agricultural sector, which uses most of the water.

Actual land and water use data, along with water demand forecasts for the region, do not support the notion of “rapid changes.”

Economic Impacts of Agricultural Land Conversions in Canyon County, Idaho

Professors Philip Watson and Jason Winfree from the University of Idaho have written a technical report dated November 30, 2023, in support of Beranna’s protest (Watson and Winfree 2023). The report investigates the economic impacts of the proposed transfer. Their report relies on the IMPLAN Input-Output Model and associated government data. This is the same system TPSC used for our initial expert report. Watson and Winfree base their report on the conversion of 164 acres, which is consistent with water right 63-3298 and is similar to the 171.52 acres referenced in the Farm Service FSA-578.

Canyon County Agricultural Economy

Watson and Winfree cite IMPLAN data showing Canyon County's plant agriculture output was \$373 million in 2021 and animal agriculture was \$346 million. Since completion of their report, IMPLAN's 2022 data has been released and these figures have increased to \$428 and \$483 million, respectively, indicating Canyon County's agricultural economy is growing at a significant rate. TPSC agrees that when food processing and the agricultural supply chain is considered, the effective size of the agricultural economy becomes much larger. Watson and Winfree state a figure of \$880 million, though it is not clear if this is inclusive of the animal and plant agriculture or in addition to it. Regardless, in 2022 all of the food manufacturing industries reported by IMPLAN (64–103) totaled \$2.4 billion of economic output. Support activities for agriculture and forestry totaled another \$62 million. Including the direct agricultural industries brings the total size of Canyon County's agricultural economy to \$3.4 billion or 15 percent of the county's \$21.8 billion economy.

The Watson and Winfree report states 202,479 acres were harvested in 2021 according to the U.S. Department of Agriculture's (USDA's) National Agricultural Statistical Service (NASS). According to the Canyon County assessor, there were 201,742 irrigated acres in 2021.

Initial Direct Impact

Watson and Winfree estimate the transfer would result in a loss of \$302,000 of direct economic output. TPSC (2023) estimated \$405,000. The difference may be the result of using different "data years" and the customization introduced by Watson and Winfree. Both results are very credible.

Initial Indirect and Induced Impacts

Watson and Winfree are correct to point out that the loss of direct output will also have indirect and induced impacts, which they found to be 73 percent of the direct output (or \$220,000). Further, they estimate an employment impact of 5.1 jobs. Additional analysis conducted for this report finds a total of \$183,600 of indirect and induced impacts in addition to the \$405,000 of direct impacts previously estimated and a loss of 5.9 jobs.

Future Impacts

Watson and Winfree suggest that the proposed transfer would increase the likelihood of subsequent transition of agricultural land in the surrounding area setting off a "domino effect" at 100 acre intervals. Their citations are reasonable, but there is no indication of what the new likelihood would be nor the timing of a transition, which is best described by the data from recent history provided in this report.

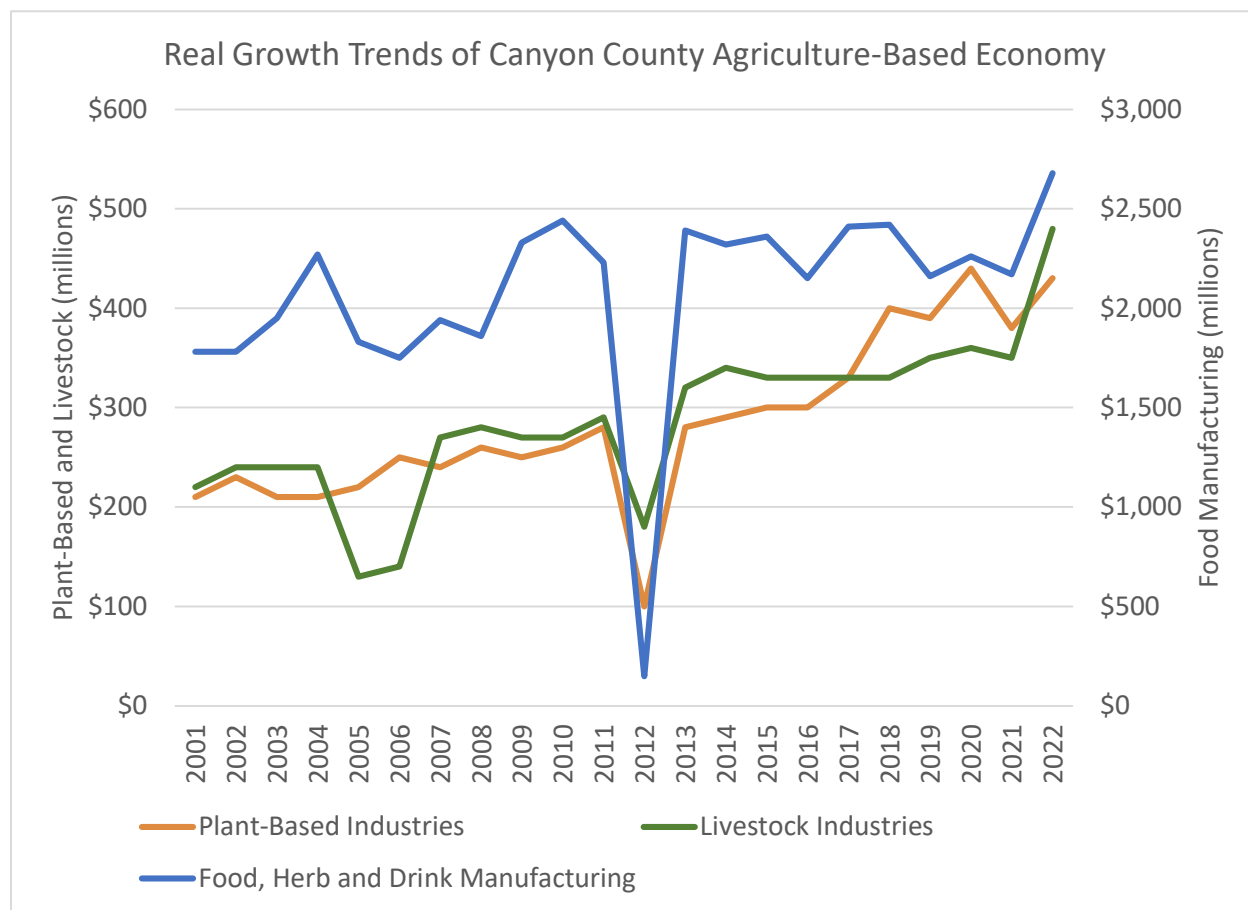
Data presented earlier in this report indicates some conversion is occurring at modest annual rates. Canyon County assessor data shows an average annual reduction of agricultural land of 3,029 acres per year or 1.2 percent annual from 2017. Converting 171.52 acres is the equivalent of 5.7 percent of the annual average of 1.2 percent.

More importantly, additional land conversions resulting from this transfer is a tenuous nexus at best, may not be applicable, and if upheld may preclude any future transfers.

"Stemming From" Impacts

Watson and Winfree describe "stemming from" effects and suggest that the conversion of 164 acres and the loss of \$302,000 of direct output would lead to the closure of a dairy (\$16.4 million impact) and that, in turn, would lead to the closer of the county's largest dairy processor (\$320 million impact).

These causal linkages are extremely uncertain and unlikely. The economic data in Figure 6 shows the real growth of the county's direct agricultural and processing industries. In 2022, the livestock and processing sectors each recorded the most output ever and plant-based agriculture posted its second-best year ever.



Source: IMPLAN.

Figure 6. Real Growth of Canyon County's Overall Agricultural Economy, millions in 2022 dollars

Net Benefits

As a residential neighborhood, the Cimarron Ridge subdivision would expand the county's economy and tax base. Watson and Winfree do not analyze these impacts. TPSC (2023) estimated the incremental demand for agricultural products. IMPLAN is commonly used to estimate the economic impacts of a change in household income, for example the jobs that would be created if a new factory is built in a community. In this case, Cimarron Ridge would, over time, support an estimated \$28,732,800 of incremental household income. Initially, some county residents would relocate, leaving their homes vacant and in the longer term 240 additional households would be able to live in the county.

Structuring this incremental household spending as a household income event in IMPLAN induces an additional \$20.2 million in economic activity and 127 new jobs (Table 1).

Table 1. Economic Impacts to Canyon County Resulting from Cimarron Ridge Household Income Spending, 2024 dollars

Type Impact	Labor Income	Intermediate Expenditures	Other Property Income	Taxes on Production	Total Output
Induced	\$5,409,143	\$8,879,629	\$4,672,246	\$1,228,426	\$20,189,444
Total	\$5,409,143	\$8,879,629	\$4,672,246	\$1,228,426	\$20,189,444

Further, the incremental tax revenue impact is estimated to be \$2.9 million (Table 2). Local officials could consider allocating some of the incremental tax revenue to water use efficiency and land productivity programs.

Table 2. Annual Tax Revenue Impacts Resulting from Cimarron Ridge Household Income Spending, 2024 dollars

Impact Type	Sub-County	Special Districts	County	State	Federal	Total Tax
Induced	\$208,472	\$164,142	\$119,181	\$970,180	\$1,403,373	\$2,865,349
Total Impact	\$208,472	\$164,142	\$119,181	\$970,180	\$1,403,373	\$2,865,349

Tresure Valley Planning Idaho

The expert report submitted by Keri Smith adopts a very broad definition of “agricultural base” that extends to social and community development issues (Smith 2023). From TPSC’s experience, these can be mitigated with proper planning and modeling various scenarios in advance of development. Smith also points to the “inevitable expansion” or chain reaction of land use conversion that would occur if the proposed water transfer is approved. As mentioned in the rebuttal of Watson and Winfree’s report above, land use and economic data do not support this theory. The Smith report also raises the question of geographic areas, which is not clearly defined in Idaho Code § 42-222. Is “local area” the neighboring properties, a larger neighborhood, Canyon County, or the Treasure Valley? The data presented in this report does not support the notion of “rapid change” at any level, though clarification on geography would help focus the discussion.

Change in Water Use

The expert reports supporting Beranna’s protest all imply incremental or additional water use. However, this would not be the case, not by right and not likely by demand. If fact, as mentioned previously, the proposed transfer would likely lower the demand for water used by the IMH property.

Water Right Change

Part 1A.3. of the transfer application explains the following:

The water right chosen for transfer is 63-3298. A total of 0.52 cubic feet per second (cfs) (233 gallons per minute [gpm]), 26 acres, and 82.2 irrigation consumptive AFY will be transferred to domestic use to satisfy the annual domestic needs and peak-hour demand for the 240 homes. Season of use will be changed to year-round.

The remainder of water right 63-3298 consists of 2.76 cfs and 621 AFY for irrigation of 138 acres that, along with permit 63-34320, will sufficiently serve the development's anticipated irrigation needs using separate wells and pressurized system.

Therefore, IMH would not have the right to use more water as a result of the transfer.

Water Use Change

In regard to actual water use before and after the proposed transfer, estimates indicate less water will be used as a result of the transfer.

The IMH property has water rights for 214 acres. For this analysis, we assume all 171.52 acres have been irrigated. Irrigation requirement data provided by HDR, Inc. finds the average irrigation requirement in southern Canyon County to be 3.6 AFY. Based on this average, the Property is currently using or has a total irrigation requirement of 617.47 AFY of groundwater.

According to an SPF memo dated April 10, 2019, the annual domestic water use by 240 homes would be 81 AFY, assuming 300 gallons per home per day. In addition to domestic use, water would be used for landscape irrigation. According to an SPF memo dated September 17, 2021, the annual irrigation demand is estimated to be 3.0 acre-feet per acre on 145 acres, for a total of 430 AFY. Fire flow use is estimated to be minimal in comparison at 1 AFY.

The sum amount of water by these uses is 512 AFY, which would be 105 acre-feet less than the 617 AFY currently used for farming the Property.

Efficiency

Water right 63-3298 authorizes the diversion of 3.28 cfs and 738 AFY for primary irrigation of 164 acres, or 0.45 percent of Canyon County. Some of the concerns expressed by the experts writing on behalf of Beranna could be much more effectively addressed by improving water productivity across the region, see Marston et al. (2020) for example. As previously mentioned, a portion of the incremental tax revenue from developing Cimarron Ridge could be used to fund water productivity improvement programs.

Conclusion

The opinions expressed by the expert reports presented on behalf of Beranna's protest suggest the water transfer proposed by IMH would set off a chain reaction of land conversion and lead to an exponential decline of the county's agricultural economy amidst "rapid change" already occurring. Indeed, some land conversion has occurred and concerns over water supply sustainability are well founded. However, the data collected over time and presented in this rebuttal report quantifies the actual changes that have occurred and suggest trends going forward.

More than two-thirds of Canyon County is irrigated for agriculture and over the past six years there has been a 4 percentage point decline in the irrigated acreage, while all other categories have increased very modestly. The county's overall agricultural production and food processing economy has increased in real terms from \$2.2 billion in 2001 to \$3.6 billion in 2022. The actual change in water use that would occur as a result of the proposed transfer would be a reduction of 105 AFY. In addition to increasing economic activity and the tax base, Cimarron Ridge would create or support 127 jobs.

About Triple Point Strategic Consulting LLC

Triple Point specializes in developing custom economic and financial models. We deliver results for our clients with high-value and accurate information as demonstrated by our many repeat clients. Triple Point is active across the western United States and Canada, modeling for scenario planning, financial forecasting, permitting and approvals, optimal resource allocation, and improved decision-making. Economic impact studies are conducted using the IMPLAN model. In 2013, Jeff Moffett founded Triple Point Strategic Consulting to provide marketing, strategic planning, and economic analysis services. Focus areas are renewable energy, affordable housing, health assessments, sustainable tourism, and economic development. Jeff earned his M.S. in Econometrics and Ph.D. in Applied Statistics at the University of Washington, Seattle.

Recent Housing and Socioeconomic Projects

- Socioeconomic Assessment and Housing Market Analysis of Buena Vista, CO, 2020
- Socioeconomic Assessment and Housing Market Analysis of South Chaffee County, CO, 2020
- Economic Impact and Socioeconomic Analysis of the Former Bennett Freeze Area, AZ, 2020
- Socioeconomic Assessment and Housing Market Analysis of Lake County, CO, 2021
- Socioeconomic Assessment and Housing Market Analysis of City of Gunnison, CO, 2021
- Socioeconomic Assessment and Housing Market Analysis of City of Montrose, CO, 2021
- Socioeconomic Assessment and Housing Market Analysis of Buena Vista, CO, 2021
- Financial Proforma Scenario Planning, Valley Housing Fund, Crested Butte, CO 2022
- Socioeconomic Assessment and Housing Market Analysis of City of Gunnison, CO, 2022
- Region 10 Housing Meta-Analysis, western CO, 2022
- Housing Needs Assessment for the City of Cortez, CO, 2023
- Workforce Housing Innovation Study, West Mountain Regional Housing Coalition, CO, 2023
- Socioeconomic Assessment and Housing Market Analysis of Lake County, CO, 2023
- Water Resource and Economic Development Study, South Fork Boise River Diversion Project, current
- Market Assessment and Demand Study of Remington Ranch, Gypsum, CO, current
- Financial Modeling for Aspen School District, Aspen, CO, ongoing, March 2022 to ongoing

Recent Economic Analysis, Market Feasibility Assessments, and Business Development Projects

- North Fork EMS, 2017–2018 mill levy campaign strategist, measure passed by landslide
- Gunnison County Library District, 2019 mill levy campaign
- Delta County Library District, 2019 mill levy campaign
- Economic modeling, forecasting, and scenario planning for South Tahoe Events Center
- Scenario Planning of Land Management in San Luis Obispo County, CA 2019–2020
- Market and Environmental Feasibility Study of OHV Park, Yolo County, CA January 2020–2021
- Socioeconomic Assessment and Health Analysis of Delta County, CO, 2020
- Economic Impact and Socioeconomic Analysis of the Former Bennett Freeze Area, Navajo Nation, 2020
- Economic Impact Assessment of \$500M hospitality development, Sacramento County, CA 2021
- Economic Analysis of the Navajo Thaw Regional Recovery Plan Water Projects, Navajo Nation, 2021
- Proforma financial modeling, Gunnison County Library District, 2021
- Build-out and Economic Development Forecast for North Village, Mt. Crested Butte, CO 2021
- Economic and Fiscal Analysis of Large Res/Comm Development in Garfield County, CO 2022

- Socioeconomic and Behavioral Health Needs Assessment of Gunnison County, CO, 2021–2022
- Economic Impact of Adaptive Sports Center, Mt. Crested Butte, CO, Spring 2022, Spring 2023
- Proforma Budget Model for the Proposed Incorporation of Keystone, Summit County, CO 2022
- Economic Model for Lake Tahoe/Truckee Destination Management Roadmap, current
- Fiscal Analysis, multiple western destinations, Vail Resorts, 2022
- Fiscal Analysis for San Francisco Peninsula DMO, CA, 2022, 2023
- Market Modeling for the State of Nevada Department of Tourism, 2023
- Market and Destination Feasibility Study of Mendocino County, CA, 2023
- Business Development and Scenario Planning, Lake Tahoe Visitor Authority, CA, 2023
- Fiscal Analysis for Visit Del Mar, Del Mar, CA, 2023
- Economic Modeling for Strategic Planning for Mendocino County, CA, 2023, current

Economic Impact of Utility-Scale Renewable Energy Projects

- Economic Impact of Industrial Scale Solar Facility in Nebraska, January 2020, confidential
- Economic Impact of Shiprock Solar Facility, 2020
- Economic Impact of Industrial Scale Solar Facilities in San Luis Obispo County, California, 2020,
- Economic Impact and Fiscal Analysis of Battle Born Solar Facility in Clark County, NV, 2020
- Economic Impact of Industrial Scale Solar Facility in New Mexico, May 2021
- Economic Impact and Fiscal Analysis of Industrial Scale Solar Facility in Lincoln County, Nebraska, July 2021
- Socioeconomic Analysis of the Painted Desert Solar Project, Arizona, 2022
- Economic Impact of Beatty Energy Center, Nye County, NV, 2022
- Economic Impact of Sawtooth Energy Center, Nye County, NV, 2022
- Economic Impact and Fiscal Analysis of Hesperus Solar Facility, La Plata County, CO, 2022
- Economic Impact and Fiscal Analysis of Utility-Scale Solar Facility, Clark County, NV, 2022,
- Economic Impact of Utility-Scale Solar Facility, Nye County, NV, 2022
- Economic Impact and Fiscal Analysis of Basin Solar Facility, Pahrump, NV, 2022
- Economic Impact of Libra Solar Facility, Mineral and Lyon Counties, NV, 2022-23
- Economic Impact of Golden Currant Solar Facility, Clark County, NV, 2023
- Economic Impact of GridLiance Core Upgrades Transmission, Nye County, NV, 2023
- Economic Impact of Stagecoach Wind Facility, White Pine County, NV, current
- Economic Impacts of two utility-scale solar facilities in New Mexico, current
- Economic Impact of Solar Facility in Imperial County, CA, 2023 – 2024, current
- Economic Impacts of a utility-scale solar and wind project in Arizona, pending for 2024
- Economic Impact of GridLiance Beatty Upgrades, Nye County, NV, pending for 2024
- Economic Impact of Pantheon Solar Facility, White Pine County, NV, pending

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