



PUBLIC  
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IRON  
COUNTY,  
UTAH

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3RD SUPPLEMENTAL FEASIBILITY  
STUDY FOR THE PROPOSED  
INCORPORATION OF COAL CREEK  
(FORMERLY RIDDERMARK)

PREPARED BY:

**LRB PUBLIC FINANCE ADVISORS**

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# SECTION 1: EXECUTIVE SUMMARY

LRB Public Finance Advisors (LRB) was retained by the Office of the Lieutenant Governor (OLG) to complete a supplemental feasibility study related to incorporation of an unincorporated area within Iron County (County) known as Coal Creek<sup>1</sup> (Study Area or Town). The purpose of the Executive Summary is to fulfill the statutory conditions requiring the feasibility consultant to submit a completed feasibility study, including a one-page summary of the results. This feasibility study is intended solely to satisfy the statutory requirements of Utah Code § 10-2a-205 and should not be construed as a guarantee of future financial performance.

The fiscal impacts in this analysis are measured based on two scenarios related to the construction of a government office building. Scenario 1 includes applicable incorporation costs, as well as the expense of \$300,000 for a government office that is amortized over a 15-year period. Scenario 2 does not include the additional cost related to a new government office and assumes the continued availability of a no-cost governmental facility pursuant to the proposed MOU arrangement. If that arrangement becomes unavailable, additional revenues or taxes may be required. The results of Scenario 2 show that the **five-year average revenue margin is 6.0 percent, allowing the incorporation process to proceed** pursuant to Utah Code § 10-2a-205(6)(a).

**TABLE 1.1: SUMMARY OF RESULTS**

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	AVERAGE
Scenario 1: Net Impact	\$5,708	(\$21,446)	(\$21,789)	(\$20,664)	(\$20,724)	(\$15,783)
Scenario 1 - Government Office: Revenue (Expense) Margin						(14.8%)
Scenario 2: Net Impact	\$5,708	\$6,076	\$5,909	\$7,123	\$7,170	\$6,397
Scenario 2 - No Government Office: Revenue (Expense) Margin						6.0%

**Table 1.2** provides a summary of the tax impact to a median home (\$400,000) in the Study Area if incorporation occurs. The amounts shown represent the new tax needed to balance the Town's budget. In Scenario 1, the incorporation of the Study Area will result in higher taxes. In Scenario 2, matching the County's equivalent rate is sufficient to meet the expenditures within the Town and an additional Coal Creek rate is not needed.

**TABLE 1.2: SUMMARY OF TAX AND FISCAL IMPACT**

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Scenario 1: Government Office	\$0	\$224	\$222	\$206	\$202
Scenario 2: No Government Office	\$0	\$0	\$0	\$0	\$0

In the event of incorporation, the County would likely experience:

- A **revenue loss** for municipal services (modeled as the projected revenue for the Town); and
- A **revenue gain** through both the Sheriff's Department and elections.

It is probable that the County's MSF will experience other decreases in expenses following the incorporation of the Town. The Study Area may also continue to receive County Services at the level of service currently provided as a part of the MSF with negligible additional costs as compared with the current County tax levies. Municipal services provided by Special Service Districts, Improvement Districts, and private companies will continue to be provided regardless of the incorporation.

<sup>1</sup> Formerly known as "Riddermark"



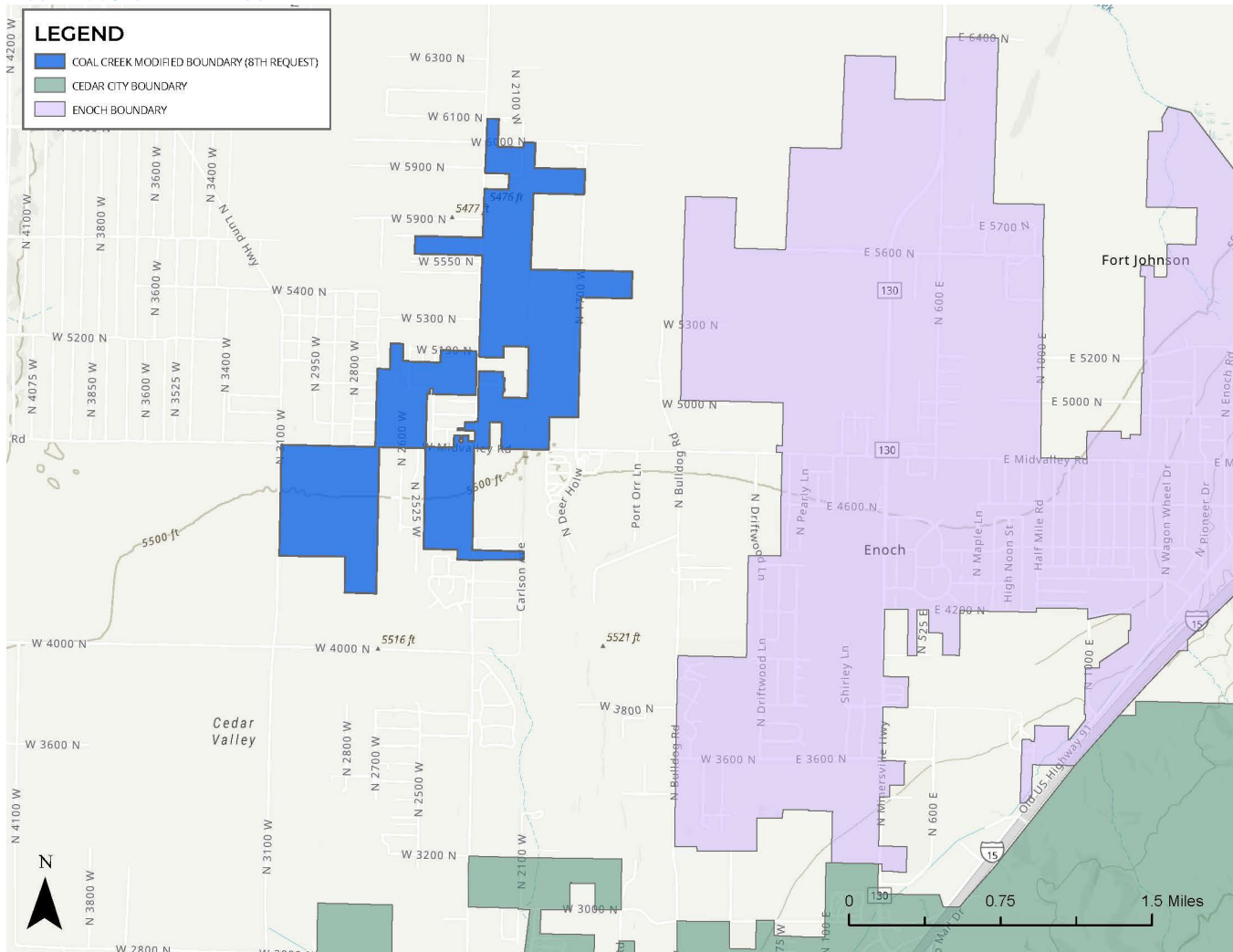
## SECTION 2: POPULATION & POPULATION DENSITY

Utah Code § 10-2a-205(4)<sup>2</sup> requires the feasibility study to include:

*an analysis of the population and population density within the area proposed for incorporation and the surrounding area.*

The proposed incorporation boundary for the Study Area is illustrated in **Figure 2.1** and includes unincorporated areas of Iron County known as Coal Creek (formerly Riddermark).

**FIGURE 2.1: STUDY AREA BOUNDARY**



### POPULATION

The supplemental feasibility study was filed with a revised boundary map and legal description to account for the removal of parcels granted exclusion by the OLG. The Sponsors removed additional parcels to comply with

<sup>2</sup> This feasibility study is guided by the version of Utah Code § 10-2a effective May 14, 2019 – May 3, 2023, based upon the date in which the first Feasibility Request Petition by the Coal Creek Incorporation Team was filed.



contingency and partial parcel requirements.<sup>3</sup> The Utah Population Committee (UPC) updated the Coal Creek 2024 estimated population to 111 persons.

Utilizing the 2020 Census population as the base, the UPC calculated the 2024 population based on Census block and building permit data. According to the UPC, a total of ten single-family units were built within the unincorporated area between April 1, 2020 and July 1, 2024. Utilizing the number of new homes built and Iron County's average household (HH) size of 2.97, population growth can be calculated. It is estimated the Study Area increased 30 persons from 2020 to 2024, resulting in a 2024 population of 111.

**TABLE 2.1: UPC COAL CREEK POPULATION METHODOLOGY**

Study Area Population (2020)	81
Study Area HHs (2020)	34
Building Permits (2020 - 2024)	10
Iron County HH Size	2.97
<b>ESTIMATED 2024 POPULATION</b>	<b>111</b>
<b>ESTIMATED 2024 HOUSEHOLDS</b>	<b>44</b>
<b>COAL CREEK PERSONS PER HOUSEHOLD</b>	<b>2.52</b>

Source: Utah Population Committee

The UPC provided LRB with building permit data between July 1, 2024 and July 1, 2025 to determine the 2025 population. A total of two single-family units were built within the Coal Creek boundary, resulting in a 2025 population of 117 when applying the described assumptions above.

## POPULATION DENSITY

The population density is 92.0 persons per square mile according to the UPC. **Table 2.2** shows the population density of surrounding communities and the Study Area using 2024 population estimates.

**TABLE 2.2: POPULATION AND POPULATION DENSITY FOR STUDY AREA AND SURROUNDING AREAS**

	COAL CREEK	BRIAN HEAD	CEDAR CITY	ENOCH	KANARRAVILLE	PARAGONAH	PAROWAN
Estimated Population (2024)	111	74	38,524	8,144	257	647	3,165
Land Area (Square Miles)	1.2	3.7	36.1	7.8	0.4	0.6	6.9
Population Density	92.0	20.3	1,066.0	1,039.7	577.3	1,001.6	460.0

Source: Utah Population Committee

U.S. Census Bureau, American Community Survey 5-Year Estimates (DP05)

<sup>3</sup> There have been eight modified requests for a feasibility study. Please see the OLG's website for details on all boundary iterations. <https://ltgovernor.utah.gov/incorporations/>



# SECTION 3: PRESENT & FIVE-YEAR PROJECTIONS OF DEMOGRAPHICS & TAX BASE

Utah Code § 10-2a-205(4) requires the feasibility study to include:

*the current and projected five-year demographics and tax base within the boundaries of the proposed municipality and surrounding area, including household size and income, commercial and industrial development, and public facilities.*

## DEMOGRAPHICS

To determine the present and five-year demographic projections, LRB utilized US Census tract-level data within the Study Area’s boundaries. Building permit data was also evaluated to identify household growth.

### POPULATION PROJECTIONS

For purposes of calculating the current and five-year projected population and housing units (HU), the average annual growth of historic redistricting Census data from 2010 and 2020 (see **Table 3.1**) was calculated for each community. This was then applied respectively to the most recent five-year ACS Census data (2024). The present and five-year demographic projections are illustrated in **Table 3.3**.

**TABLE 3.1: GROWTH RATE DETERMINATION**

	2010		2020		AAGR 2010-2020	
	POPULATION	HU	POPULATION	HU	POPULATION	HU
Iron County	46,163	19,667	57,289	21,752	2.18%	1.01%
Brian Head	83	1,301	151	944	6.17%	(3.16%)
Cedar City	28,857	10,860	35,235	12,723	2.02%	1.60%
Enoch	5,803	1,714	7,374	2,111	2.42%	2.11%
Kanarraville	355	172	442	183	2.22%	0.62%
Paragonah	488	227	536	238	0.94%	0.47%
Parowan	2,790	1,412	2,996	1,407	0.71%	(0.04%)
Unincorporated Iron County	7,787	3,981	10,555	4,146	3.09%	0.41%

Source: U.S. Census Bureau, 2010 and 2020 Census Redistricting Data (PL 94-171)

**TABLE 3.2: IRON COUNTY HISTORIC POPULATION FIGURES**

	2020	2021	2022	2023	2024	2025*
Iron County	57,289	55,839	58,068	60,201	62,252	63,619
Brian Head	151	35	60	49	74	79
Cedar City	35,235	34,246	35,812	37,202	38,524	39,301
Enoch	7,374	7,307	7,563	7,856	8,144	8,341
Kanarraville	442	314	327	304	257	263
Paragonah	536	622	663	678	647	653
Parowan	2,996	2,974	3,036	3,095	3,165	3,188
Unincorporated Iron County	10,555	10,341	10,607	11,017	11,441	11,794

\*2025 Census estimates not yet available. Applied growth rate found in **Table 3.1** to determine estimates.

Source: U.S. Census Bureau, American Community Survey 5-Year Estimates (DP05)

**TABLE 3.3: IRON COUNTY CURRENT AND 5-YEAR POPULATION FIGURES**

	2026	2027	2028	2029	2030	2031
Iron County	65,018	66,323	67,654	69,009	70,390	71,797
Brian Head	83	89	94	100	106	113
Cedar City	40,094	40,902	41,727	42,569	43,428	44,303
Enoch	8,544	8,751	8,963	9,180	9,403	9,631



	2026	2027	2028	2029	2030	2031
Kanarrville	269	274	281	287	293	300
Paragonah	659	665	672	678	684	691
Parowan	3,210	3,233	3,256	3,280	3,303	3,327
Unincorporated Iron County*	12,036	12,281	12,528	12,778	13,030	13,285

\*Assumes Coal Creek incorporates

Population projections for the Study Area are based on assumptions relative to future residential construction within the Study Area. From 2020 – 2025, the average new homes built was calculated at 2.4 based on construction monitoring data provided by the UPC. We assumed that within the projected five-year window, the two new homes will be built each year. The PPH information from **Table 2.1** was then multiplied by total estimated housing units to determine the population. **Table 3.4** details the five-year projections for residents within the Study Area.

**TABLE 3.4: COAL CREEK POPULATION PROJECTIONS**

	2026	2027	2028	2029	2030	2031
New Study Area Households	2	2	2	2	2	2
Study Area Population	122	127	132	137	142	147
Total Study Area Households	48	50	52	54	56	58

### HOUSEHOLD SIZE

The number of households was estimated starting with 2024 households as the base units, adjusted for occupancy. For purposes of calculating the five-year projections after 2024, the AAGR calculated in **Table 3.1** was applied.

**TABLE 3.5: CALCULATED PERSONS PER HOUSEHOLD (PPH)**

	2026		2027		2028		2029		2030		2031	
	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH
Iron County	20,567	3.16	20,776	3.19	20,986	3.22	21,199	3.26	21,413	3.29	21,630	3.32
Brian Head	889	0.09	861	0.10	834	0.11	808	0.12	782	0.14	758	0.15
Cedar City	11,990	3.34	12,182	3.36	12,376	3.37	12,574	3.39	12,774	3.40	12,978	3.41
Enoch	2,132	4.01	2,177	4.02	2,223	4.03	2,269	4.05	2,317	4.06	2,366	4.07
Kanarrville	146	1.84	146	1.87	147	1.90	148	1.93	149	1.96	150	2.00
Paragonah	259	2.54	260	2.56	262	2.57	263	2.58	264	2.59	265	2.60
Parowan	1,160	2.77	1,159	2.79	1,159	2.81	1,159	2.83	1,158	2.85	1,158	2.87
Unincorp. Iron County	4,019	3.00	4,035	3.04	4,051	3.09	4,068	3.14	4,084	3.19	4,101	3.25
<b>Study Area</b>	<b>48</b>	<b>2.54</b>	<b>50</b>	<b>2.54</b>	<b>52</b>	<b>2.54</b>	<b>54</b>	<b>2.54</b>	<b>56</b>	<b>2.54</b>	<b>58</b>	<b>2.54</b>

Note: PPH figures are calculated based on total population and occupied housing units which differs from Census reported average household size based on household population. Assumes occupancy of 85.6% based on 2024 ACS Iron County data.

Source: U.S. Census Bureau, American Community Survey 5-Year Estimates (DP04)

### INCOME

Utilizing Census tract-level data,<sup>4</sup> the Study Area’s median household income is estimated at \$70,262 in 2024. For Brian Head and Kanarrville, we applied the Iron County growth rate to project the median income due to incomplete Census data.

**TABLE 3.6: HISTORIC MEDIAN INCOME**

	2020	2021	2022	2023	2024	2025*	2020 - 2024 AAGR
Iron County	\$52,045	\$56,308	\$63,005	\$65,527	\$66,247	\$70,366	6.22%
Brian Head	N/A	N/A	\$63,000	\$64,643	\$75,125	\$79,796	6.22%**

<sup>4</sup> Applicable Census tracts include: 1102.2 and 1107.04.



	2020	2021	2022	2023	2024	2025*	2020 - 2024 AAGR
Cedar City	\$52,524	\$55,022	\$60,778	\$63,789	\$63,589	\$66,702	4.90%
Enoch	\$62,643	\$65,625	\$74,438	\$81,767	\$80,750	\$86,042	6.55%
Kanarraville	\$54,531	\$56,406	\$71,250	\$73,750	\$78,336*	\$83,206	6.22%**
Paragonah	\$61,776	\$64,038	\$67,826	\$70,057	\$64,271	\$64,910	0.99%
Parowan	\$41,505	\$44,085	\$47,974	\$49,934	\$53,145	\$56,533	6.38%
<b>Study Area</b>	<b>\$54,560</b>	<b>\$54,449</b>	<b>\$70,862</b>	<b>\$69,157</b>	<b>\$70,262</b>	<b>\$74,848</b>	<b>6.53%</b>

\* 2025 Census estimates not yet available. Applied 2020 - 2024 growth rate determine estimates.

\*\* Reflects Iron County growth rate. Used to project income due to incomplete data for areas.

Source: U.S. Census Bureau, American Community Survey 5-Year Estimates (B19019)

**TABLE 3.7: CURRENT & PROJECTED MEDIAN INCOME**

	2026	2027	2028	2029	2030	2031
Iron County	\$74,741	\$79,388	\$84,324	\$89,567	\$95,136	\$101,052
Brian Head	\$84,757	\$90,027	\$95,625	\$101,571	\$107,886	\$114,594
Cedar City	\$69,967	\$73,392	\$76,985	\$80,754	\$84,707	\$88,853
Enoch	\$91,681	\$97,689	\$104,091	\$110,912	\$118,181	\$125,926
Kanarraville	\$88,380	\$93,875	\$99,712	\$105,911	\$112,497	\$119,491
Paragonah	\$65,556	\$66,208	\$66,867	\$67,532	\$68,204	\$68,882
Parowan	\$60,137	\$63,971	\$68,049	\$72,388	\$77,003	\$81,912
<b>Study Area</b>	<b>\$79,734</b>	<b>\$84,939</b>	<b>\$90,484</b>	<b>\$96,390</b>	<b>\$102,682</b>	<b>\$109,385</b>

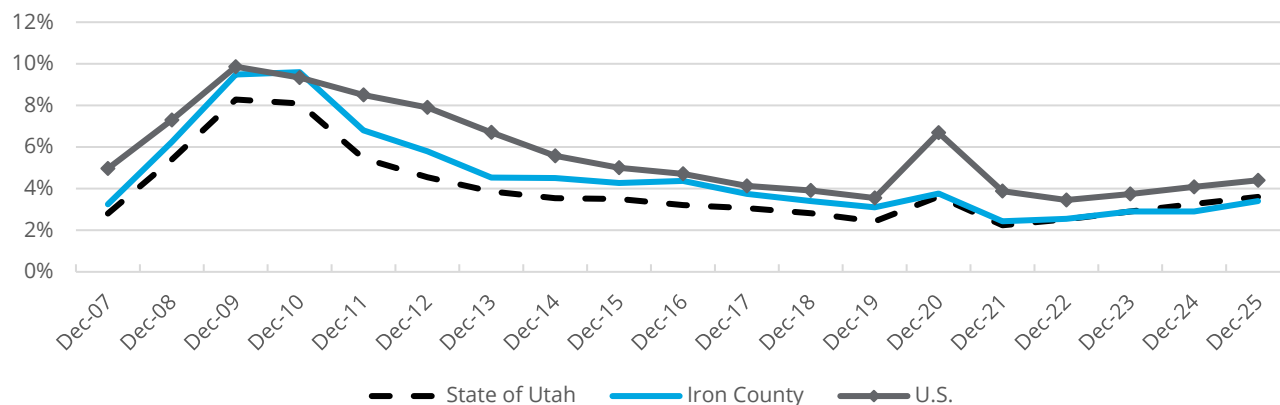
### TAX BASE

Despite the lack of economic base within the Study Area, the tax base of the region is valuable to consider in this incorporation study. Growth in property values, taxable sales, and employment are valuable considerations when determining feasibility. The following paragraphs discuss the County's regional economy.

### REGIONAL ECONOMY

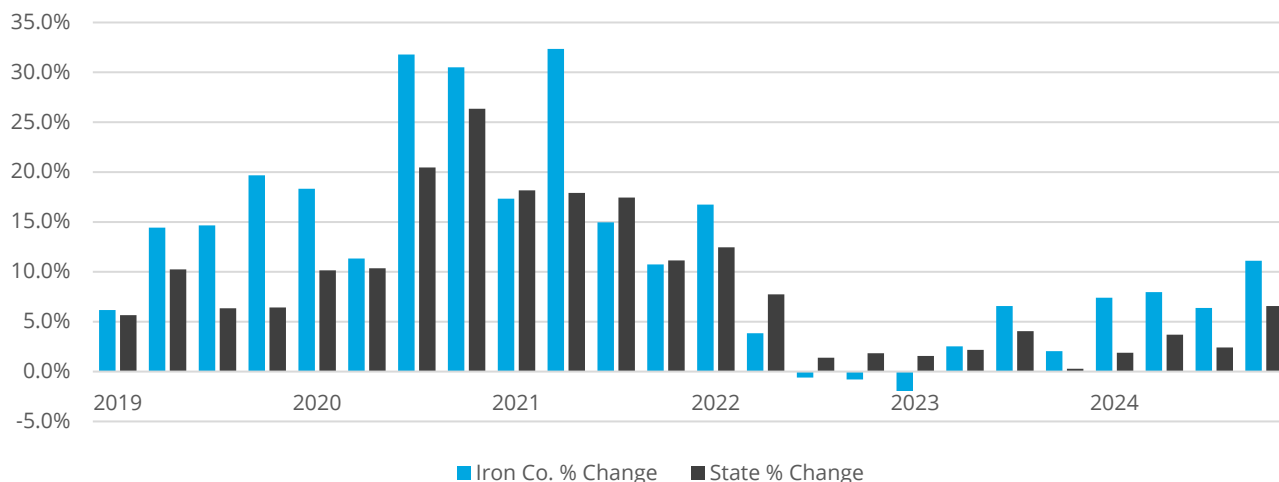
The County is located in southwest Utah. The unemployment rate for the County averaged 3.2 percent in March 2026. Unemployment peaked in 2009 at an average of 9.5 percent (see **Figure 3.1**) and in 2020 at an average of 3.8 percent according to seasonally adjusted data provided by the Utah Department of Workforce Services. Notable shifts in employment occurred between April 2020 and April 2021 as Iron County experienced a 16.4 percent increase in non-farm jobs. More generally from 2023 to 2024, the County experienced large increases in financial activities, government, construction, and other services. Over the same period, information jobs declined by 5.9 percent and trade, transportation, and utilities jobs decreased by 0.4 percent.

**FIGURE 3.1: HISTORIC IRON COUNTY SEASONALLY ADJUSTED UNEMPLOYMENT RATES**



A comparison of quarterly taxable sales trends for the County and State illustrates the percent change from Q3 of 2019 to Q2 of 2025 as shown in **Figure 3.2**. Between 2020 and 2021, Q4 experienced an increase of 32.3 percent in taxable sales in the County.

**FIGURE 3.2: COMPARISON OF QUARTERLY TAXABLE SALES TRENDS FOR IRON COUNTY**



Historic taxable value figures for Iron County show an AAGR of 12.4 percent from 2021 through 2025. It is important to note that the values below include redevelopment agency values, which will be excluded in the projection of future taxable values.

**TABLE 3.8: IRON COUNTY HISTORIC TAXABLE VALUE**

	2021	2022	2023	2024	2025	5 Yr. AAGR
Real: Land	1,182,661,125	1,754,244,185	1,996,689,420	2,260,284,620	2,417,855,038	19.6%
Real: Buildings	3,261,536,900	4,189,759,580	4,979,009,810	5,294,587,610	5,589,893,531	14.4%
Personal	1,023,887,187	983,944,967	1,143,735,977	1,288,827,852	1,209,392,455	4.3%
Centrally Assessed	677,509,059	720,409,703	537,575,485	531,535,799	576,943,756	-3.9%
<b>TOTAL</b>	<b>\$6,145,594,271</b>	<b>\$7,648,358,435</b>	<b>\$8,657,010,692</b>	<b>\$9,375,235,881</b>	<b>\$9,794,084,780</b>	<b>12.4%</b>
Motor Vehicle	21,844,219	22,786,929	23,138,636	29,154,525	26,995,742	5.4%

Source: Utah State Tax Commission

### STUDY AREA ECONOMY

According to updated 2025 Iron County parcel data, the Study Area is comprised almost exclusively of residential or agricultural designated land. It does not include industrial land intended for future development. It includes two commercially designated parcels owned by a private communications tower company.

Approximately 50 percent of the Study Area’s total acreage is designated under agricultural, or FAA.<sup>5</sup> The Study Area is comprised of 132<sup>6</sup> parcels with a taxable value of \$19,571,016. The Study Area represents .25 percent of the total County taxable value and .81 percent of the Municipal Services Fund (MSF) taxable value as illustrated in **Table 3.9**.

<sup>5</sup> Utah Code § 59-2-502, or the Farmland Assessment Act (FAA), designates agricultural property to be assessed and taxed based on productivity as opposed to its market value. See <https://propertytax.utah.gov/locally-assessed/faq/> for further detail.

<sup>6</sup> The parcel data provided by the OLG shows a total count of 133 parcels. A review of the data shows that parcel ID D-0592-0024-0002 is duplicated and was therefore removed from the database.



**TABLE 3.9: ESTIMATE OF STUDY AREA TAXABLE VALUE**

<b>2025 TOTAL TAXABLE VALUE</b>	<b>\$19,571,016</b>
Study Area Taxable Value as % of County Taxable Value	0.25%
Study Area Taxable Value as % of MSF Taxable Value	0.81%

**PROJECTIONS OF COUNTY ECONOMIC BASE**

The following paragraphs address the projections of the economic base within unincorporated Iron County, specifically as it relates to the MSF. Final 2025 financials were unavailable at the time of the original study. As a result, actuals for 2020 through 2024 and budget estimates for 2025 and 2026 were used to calculate historic growth rates and projections. The tax base projections are based on the County's MSF, which provides municipal services to unincorporated areas within the County, including the proposed Study Area boundary. The taxable value estimates for the MSF assume a three percent growth rate based on historic growth. **Table 3.10** includes historic taxable values in the MSF while **Table 3.11** details the current and projected values based on Utah State Tax Commission historic data.

**TABLE 3.10: HISTORIC MUNICIPAL SERVICES FUND TAXABLE VALUE**

	2020	2021	2022	2023	2024	2025
Certified Taxable Value	\$1,443,313,994	\$1,558,122,393	\$2,070,582,054	\$2,227,655,396	\$2,314,034,738	\$2,403,286,740

Source: Utah State Tax Commission

**TABLE 3.11: CURRENT AND PROJECTED MUNICIPAL SERVICES FUND TAXABLE VALUE**

	2026	2027	2028	2029	2030	2031
Certified Taxable Value	\$2,475,385,342	\$2,549,646,902	\$2,626,136,310	\$2,704,920,399	\$2,786,068,011	\$2,869,650,051

For sales tax, historic actuals from financial reports showed an AAGR of 16.3 percent from 2020–2024 for the County. Future sales tax growth projections are based on a growth estimate of eight percent.

**TABLE 3.12: HISTORIC MUNICIPAL SERVICES FUND SALES TAX REVENUE**

	2020	2021	2022	2023	2024	2025	2026
MSF Sales Tax Revenue	\$1,339,143	\$1,580,256	\$2,175,013	\$2,279,971	\$2,448,745	\$2,508,548	\$2,734,284

Source: Utah State Auditor, Local and State Government Budget Reports

**TABLE 3.13: PROJECTED MUNICIPAL SERVICES FUND SALES TAX REVENUE**

	2027	2028	2029	2030	2031
Projected MSF Sales Tax Revenue	\$2,953,027	\$3,189,269	\$3,444,410	\$3,719,963	\$4,017,560

**PROJECTIONS OF STUDY AREA ECONOMIC BASE**

Significant factors that will influence revenues within the Study Area include taxable assessed value and taxable sales. Growth in taxable value will influence future property tax revenues and general government services funding. New growth calculations are based on assumptions relative to future construction within the Study Area. From 2020 – 2025, the average new homes built was calculated at 2.4 based on UPC construction monitoring data. We assumed that two new homes will be built annually during the projected five-year window starting in year one at an average value of \$450,000. **Table 3.14** details the projected taxable value for the Study Area.



**TABLE 3.14: STUDY AREA TAXABLE VALUE (ACTUAL AND PROJECTED VALUES)**

	ESTIMATED		PROJECTED			
	2026	2027	2028	2029	2030	2031
Assessed Value	\$19,571,016*	\$20,066,016	\$20,561,016	\$21,056,016	\$21,551,016	\$22,046,016
New Growth**	\$495,000	\$495,000	\$495,000	\$495,000	\$495,000	\$495,000
<b>TOTAL TAXABLE VALUE</b>	<b>\$20,066,016</b>	<b>\$20,561,016</b>	<b>\$21,056,016</b>	<b>\$21,551,016</b>	<b>\$22,046,016</b>	<b>\$22,541,016</b>

\*Reflects 2025 taxable value provided by the OLG.

\*\*Assumes 45% primary residence exemption (taxable value of property will be 55% of the market value).

Sales tax revenues are distributed based on two methodologies: 1) point of sale, or the location of the sale; and 2) the ratio of population. Total sales tax collections are distributed equally between these allocation strategies, with 50 percent assigned to point of sale and 50 percent to population. Population revenues are distributed to local entities based on the ratio of their population to the State's population as a whole. While no point of sales tax is anticipated in the Study Area, a 50 percent online point of sale distribution calculation is included in this analysis based on the projected Study Area population.

While the Study Area has a private communications tower company designated as commercial, Utah statute prohibits confidential data pertaining to addresses for a single taxpayer to be released publicly. Additionally, comparable properties produce minimal sales tax revenue. This study does not attribute any point of sale revenue to this area.

Population revenues are distributed to local entities based on the ratio of their population to the State's population. Online point of sale revenue was calculated using sales tax data from Iron County and E-Commerce figures from the US Census Bureau. Taxable sales have increased by an AAGR of 8.2 percent in the State from 2021 - 2025. Iron County experienced an AAGR of 16.3 percent from 2020–2024 in MSF sales tax revenue. For the purposes of this analysis, LRB assumed an average annual growth rate of eight percent. The table below summarizes the total estimated sales tax revenue attributed to the Study Area. **Section 5** of this study discusses the population and point of sale methodologies further.

**TABLE 3.15: PROJECTED FIVE-YEAR STUDY AREA ESTIMATED SALES TAX REVENUE**

	ESTIMATE	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2026	2027	2028	2029	2030	2031
Population Distribution	\$18,763	\$20,749	\$22,910	\$25,258	\$27,810	\$30,580
Point of Sale (Online)	\$3,230	\$3,632	\$4,079	\$4,573	\$5,121	\$5,727
<b>TOTAL SALES TAX</b>	<b>\$21,993</b>	<b>\$24,382</b>	<b>\$26,989</b>	<b>\$29,832</b>	<b>\$32,931</b>	<b>\$36,307</b>

## PUBLIC FACILITIES

There are no identifiable public facilities within the Study Area, except for utility related infrastructure. Public facilities within the area include Three Peaks Elementary School, Three Peaks Preschool, Boebert Park, and Sheltie Morgan Park. These facilities are not within the Study Area boundaries.



## SECTION 4: PRESENT & FIVE-YEAR COST PROJECTIONS

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Utah Code § 10-2a-205(4) requires the feasibility study to include:

*subject to Subsection (4)(b), the current and five-year projected cost of providing municipal services to the proposed municipality, including administrative costs.*

### GENERAL METHODOLOGY

This section compares the costs to the residents of the Study Area if the County continues to provide services or if a newly incorporated Town provides services. Utah Code requires that the level and quality of governmental services be fairly and reasonably approximate between the two options.<sup>7</sup>

This analysis assumes that several municipal services provided by the County, Special Service Districts, Improvement Districts, and private companies will continue to be provided regardless of the incorporation. For instance, the County bills sewer and garbage fees to residents directly and collect monies separate from the MSF. Thus, it is assumed this current arrangement will sustain notwithstanding incorporation. However, actual service provision will be governed by the newly incorporated municipal governing body. LRB assumes the following services will be provided by the various entities without any impact from incorporation or non-incorporation:

- Culinary Water (Iron County Water Conservancy District);
- Secondary Water (Iron County Water Conservancy District);
- Sewer (Iron County, Not a Part of Municipal Services Fund, Separate Assessment from County); and,
- Garbage (Iron County, Not a Part of Municipal Services Fund, Separate Assessment from County)<sup>8</sup>.

The following services were assumed to be provided by the County through the Municipal Service Fund or through the town if incorporated:

- General Governmental Services, including planning and overhead;
- Law Enforcement;
- Fire Prevention;
- Roads and Public Works; and,
- Weed Abatement.

### COUNTY COST ESTIMATES

Expenditures related to County services were calculated using fiscal year<sup>9</sup> budget reports detailing actuals from FY 2020 – 2024, FY 2025 and 2026 budget data, and recommendations from the County Auditor. For the purposes of this analysis, the tables below combine the County's projected expenditures into the general categories specified above.

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<sup>7</sup> Utah Code § 10-2a-205(4)(b)(i)

<sup>8</sup> The sewer and garbage service fees are billed directly to residences and collected separate from the MSF. See "Other Expense Categories" for additional details.

<sup>9</sup> Note: The fiscal period for each county in Utah is on an annual period from January 1 to December 31 of the same year, whereas municipalities operate on a July 1 to June 30 period. The term 'fiscal year' is used for both county and municipality throughout this report for consistency based on the specific fiscal period.



**TABLE 4.1: COUNTY SCENARIO: HISTORIC AND PRESENT EXPENDITURES**

	2020	2021	2022	2023	2024	2025	2026
General Government	\$160,654	\$157,909	\$199,659	\$227,615	\$162,452	\$315,300	\$552,554
Public Safety	\$5,373,193	\$6,389,917	\$7,507,952	\$8,663,366	\$8,549,974	\$11,465,535	\$12,572,700
Public Works*	\$133,385	\$133,273	\$136,896	\$97,644	\$169,953	\$312,496	\$459,686
Culture and Recreation	\$12,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500
Transfers Out	\$3,137,171	\$3,457,519	\$2,728,166	\$2,222,971	\$1,899,711	\$1,124,306	\$678,525
<b>TOTAL</b>	<b>\$8,816,903</b>	<b>\$10,154,117</b>	<b>\$10,588,173</b>	<b>\$11,227,096</b>	<b>\$10,797,591</b>	<b>\$13,233,137</b>	<b>\$14,278,965</b>

\* Public works includes weed control and predator control expenses. Roads are accounted for in the Class B Road Fund, which receives a transfer from the MSF. While these expenditures are displayed as a service category, the expenditures from the MSF are accounted for in the category "Transfers."

**Table 4.2** illustrates the estimated expenditures if the County continues to provide services. The five-year projections are based on an analysis of the historic AAGR for each budget line item, as well as insight from the County Auditor, which are then applied to account for inflation and anticipated growth.<sup>10</sup> One-time expenses identified in FY 2026 were also zeroed out for projection purposes. Between 2020 and 2024, the County's MSF expenditures grew at an AAGR of 5.2 percent.

**TABLE 4.2: COUNTY SCENARIO: 5-YEAR PROJECTED EXPENDITURES**

	2027	2028	2029	2030	2031
General Government	\$222,804	\$228,262	\$233,936	\$239,836	\$245,969
Public Safety	\$12,957,749	\$13,444,543	\$13,960,814	\$14,508,509	\$15,089,718
Public Works	\$321,979	\$328,705	\$335,639	\$342,786	\$350,153
Culture and Recreation	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500
Transfers Out	\$678,525	\$678,525	\$678,525	\$678,525	\$678,525
<b>TOTAL</b>	<b>\$14,196,557</b>	<b>\$14,695,535</b>	<b>\$15,224,413</b>	<b>\$15,785,156</b>	<b>\$16,379,865</b>

### STUDY AREA COST ESTIMATES (ASSUMING TOWN INCORPORATION)

Expenditures for Study Area were calculated using the following methodologies in order to determine an acceptable level of service:

- Per capita expenditures of comparable municipalities and within the MSF
- County contract estimates; and,
- Incorporated city contract estimates.

### INCORPORATION COST

Incorporation costs include the estimated election cost to incorporate, which the Iron County Clerk estimates will cost \$600 in year one of incorporation, and the LRB contract cost. These costs are distributed over five years as allowable under Utah Code § 10-2a-220-4(b).

LRB also analyzed potential costs for building government offices in the Study Area. It is important to note the Petition Sponsors of the proposed Town established a Memorandum of Understanding (MOU) with the building owner of the "Beehive School," an ADA accessible building with a capacity of 100 persons, to utilize the building at no cost for general government purposes (see **Appendix A**). For the purposes of this section, the additional cost of a government office is excluded, as it is assumed the proposed Town, if incorporated, will use the Beehive School for government offices. With that said, **Section 8** includes a scenario analysis related to additional expenses for building government offices to illustrate the potential costs if the school building is no longer accessible for use.

<sup>10</sup> Utah Code § 10-2a-205(4)(b)(iii) requires the cost analysis to account for inflation and growth.



### INSURANCE COSTS

The proposed Town has documentation illustrating the Utah Local Government Trust (the Trust) estimates Coal Creek’s premium at \$1,800 (see **Appendix B**) in 2021. LRB applied an inflationary increase of 4.5 percent<sup>11</sup> to estimate the current cost. This cost is used in lieu of comparable insurance costs from the four communities. Costs related to insurance were therefore removed from the estimation of General Government expenses calculated in **Table 4.3**.

### GENERAL GOVERNMENT SERVICES

LRB gathered data from eight comparable towns in Utah based upon population, location, and budget practices. Of these eight comparable cities, the list was narrowed to the following four communities that were most similar to the Study Area. The most recent budget data available for these communities is fiscal year (FY) 2026. Compared to the original iteration of this study, certain line items were determined to be one-time expenses or irrelevant to maintaining present level of service and were removed from the estimation of this expense. Namely, expenses related to insurance (see **Appendix B**), capital improvements, and grant-related expenses were determined to be not applicable for this analysis.

The County provides general government administrative services (via transfers to the General Fund) and planning and zoning services. LRB calculated the per capita rate for the four communities, as well as the County’s as MSF shown below.

**TABLE 4.3: COMPARABLE GENERAL GOVERNMENT EXPENSE PER CAPITA COST**

	ESTIMATED POPULATION (2025)	GENERAL GOVERNMENT BUDGET (FY26)	COST PER CAPITA (FY26)
Antimony	123	\$17,910	\$146
Hatch	139	\$51,265	\$369
Lynndyl	124	\$30,800	\$249
Tabiona	153	\$56,600	\$369
Iron County MSF	11,794	\$872,557*	\$74
<b>AVERAGE COST</b>			<b>\$242</b>

\*Removes one-time contracted services cost of \$335,000.

Source: Annual Estimates of the Resident Population for Incorporated Places in Utah: April 1, 2020 to July 1, 2024  
Utah State Auditor, Local and State Government Budget Reports

The five-year cost per capita projections shown in the table below are based on a general growth estimate of 4.5 percent.

**TABLE 4.4: GENERAL GOVERNMENT CURRENT & 5-YEAR PROJECTED EXPENDITURES**

	ESTIMATED	PROJECTED				
	2026	2027	2028	2029	2030	2031
Calculated Cost per Capita	\$242	\$252	\$264	\$276	\$288	\$301
Coal Creek Population	122	127	132	137	142	147
<b>COST PER CAPITA</b>	<b>\$29,486</b>	<b>\$32,087</b>	<b>\$34,863</b>	<b>\$37,823</b>	<b>\$40,980</b>	<b>\$44,344</b>

It may be noted that there exists a degree of variance among the costs per capita for General Government expense for comparable towns that is further explored in **Section 6**. It has been observed through an analysis of comparable town budgets that cost amounts within separate expense categories tend to vary considerably by municipality. For this reason, a range of four municipalities with similar populations to Coal Creek, as well as an estimate from the County’s MSF, was selected that would provide a reasonable average.

<sup>11</sup> Based on the U.S. Consumer Price Index (CPI) annual inflation rate over the past five years (May 2021 – April 2026). See [https://www.bls.gov/regions/west/news-release/consumerpriceindex\\_west.htm](https://www.bls.gov/regions/west/news-release/consumerpriceindex_west.htm)



## ROADS AND PUBLIC WORKS

To determine the estimated cost for Roads and Public Works, the Study Area’s weighted mileage was first calculated using road shapefiles from the UGRC and the allocation methodology delineated in Utah Code § 72-2-108, as shown in **Table 4.5**.

**TABLE 4.5: COAL CREEK WEIGHTED MILEAGE**

ROAD TYPE	MILEAGE	MULTIPLIER*	TOTAL
Paved	2.29	5	11.4
Unpaved	1.93	2	3.9
<b>TOTAL</b>			<b>15.30</b>

\* Based on Class B and C Roads Apportionment Formula (Utah Code § 72-2-108)

Source: Utah Geospatial Resource Center, Utah Roads

Data from four comparable communities (Antimony, Hatch, Lynndyl, and Tabiona), which were utilized in the General Government expense, were used to determine an average cost per weighted mile. The data included comprises each comparable Town’s weighted mileage, and each Town’s three-year average (2024 actuals, 2025 estimated, and 2026 budget data) for roads expenditures. It is important to note that when using a five-year average (2022 – 2024 actuals, 2025 estimated, and 2026 budget data) produces a slightly lower average cost per weighted mile. Using Coal Creek’s weighted mileage shown in **Table 4.5** and the average cost per weighted mile calculated in **Table 4.6**, the estimated can be calculated.

**TABLE 4.6: COMPARABLE ROADS EXPENSE PER WEIGHTED MILE COST**

	WEIGHTED MILEAGE	3 YEAR AVERAGE ROADS EXPENSE*	COST PER WEIGHTED MILE (FY26)
Antimony	24.19	\$4,099	\$169
Hatch	18.22	\$40,924	\$2,246
Lynndyl	24.40	\$10,843*	\$444
Tabiona	9.94	\$11,246	\$1,131
<b>Average Cost per Weighted Mile</b>			<b>\$998</b>
<b>Coal Creek Weighted Mileage</b>			<b>15.3</b>
<b>PROPOSED 2026 ROADS EXPENSE</b>			<b>\$15,270</b>

\*Average includes budget data for 2024, 2025, and 2026.

\*\*Removes one-time cost of \$163,000.

Source: UDOT B&C Road Fund Information, Mileage and Annual Summary Reports

Utah State Auditor, Local and State Government Budget Reports

## FIRE PROTECTION

According to input from the Iron County Auditor, it is likely that if Coal Creek were to incorporate, the Study Area would receive contracted fire protection services from Cedar City. Cedar City currently provides services to parts of Iron County, Enoch, and Kanarrville and considers three cost components when determining the charge for services: 1) a basic charge for services based on taxable value to cover the City’s Fire Department expense; 2) a capital expense charge to cover the City’s Preservation Fund, which includes capital items such as fire houses and fire trucks; and 3) a building fund allocation. Data included in this analysis comprises of information received from Cedar City’s Fire Chief, which includes FY 2024 – 2025 billing and the 2024 total market value of the areas receiving contracted services.

**TABLE 4.7: CEDAR CITY EXPENDITURES TO BE ALLOCATED**

	FY 2025 BILLING
Fire Department Expenditures	\$2,353,490
Preservation Fund Cost	\$241,453
Building Fund	\$425,000



The City proportionately allocates the Fire expense and capital charge components based on the total market value shown in **Table 4.8**. Coal Creek's total market value derives from the County for 2024. LRB applied an inflationary increase of 4.5 percent to estimate the current cost.

**TABLE 4.8: CEDAR CITY ALLOCATION METHODOLOGY**

	TOTAL MARKET VALUE (2024)	% OF TOTAL VALUE	FIRE EXPENSE ALLOCATION	BUILDING FUND ALLOCATION @ 25%	CAPITAL EXPENSE ALLOCATION	TOTAL CONTRACT COST (FY25)
Cedar City	6,434,265,012	59.6%	1,403,172	63,347	143,957	<b>\$1,610,476</b>
Iron County	3,165,692,403	29.3%	690,368	31,167	70,827	<b>\$792,363</b>
Enoch	1,073,907,472	10.0%	234,196	10,573	24,027	<b>\$268,796</b>
Kanarraville	89,048,393	0.8%	19,420	877	1,992	<b>\$22,289</b>
<b>Study Area</b>	29,047,224	0.3%	6,335	286	650	<b>\$7,270</b>
<b>TOTAL</b>	<b>\$10,791,960,504</b>	<b>100.0%</b>	<b>\$2,353,490</b>	<b>\$106,250</b>	<b>\$241,453</b>	<b>\$2,701,194</b>

Source: Cedar City Fire Chief

### LAW ENFORCEMENT

The Iron County Auditor, in collaboration with the County Sheriff, and surrounding cities provided estimated costs for police services for the proposed Study Area. The County estimated that law enforcement services would cost between \$22,000 and \$26,000. Enoch City estimates the cost to provide services to the Study Area would begin at \$23,726 per year. The Cedar City Police Department also provided a 2025 contract estimate of \$21,125. This analysis utilizes the County's cost estimate, assuming year one cost is \$22,000 and increases over time. If the proposed Study Area does choose to contract law enforcement services with the County, it is important to note that further analysis reevaluating this cost would be warranted as the County will be able to collect calls for service data upon incorporation.

### OTHER EXPENSE CATEGORIES

Weeds, garbage, and sewer costs were also considered in the analysis. According to the County Auditor, weed control costs are specific to property owners who choose to contract with the County. Sewer and garbage services and the associated fees are billed directly to residences and collected separate from the MSF. For sewer, the County sends a quarterly bill of \$69 to resident, or \$276 per year per residence. For garbage, the County bills \$42 quarterly, or \$168 per year per residence. This will remain unchanged should the Study Area incorporate. If the area were to be incorporated, direct assessment could remain in place, or the newly created town could collect from the residents and then pay the County. Regardless, the net impact is neutral.

**Table 4.9** summarizes the expenditures forecasted for the proposed Study Area. The projected year costs are inflated at 4.5 percent.

**TABLE 4.9: STUDY AREA 5-YEAR PROJECTED EXPENDITURES**

	2027	2028	2029	2030	2031
Incorporation Costs	\$8,420	\$8,420	\$9,057	\$8,420	\$9,095
General Government	\$32,087	\$34,863	\$37,823	\$40,980	\$44,344
Insurance	\$2,344	\$2,450	\$2,560	\$2,675	\$2,795
Roads & Public Works	\$15,957	\$16,675	\$17,426	\$18,210	\$19,029
Fire Protection	\$7,940	\$8,297	\$8,670	\$9,060	\$9,468
Law Enforcement	\$22,990	\$24,025	\$25,106	\$26,235	\$27,416
<b>TOTAL</b>	<b>\$89,738</b>	<b>\$94,729</b>	<b>\$100,641</b>	<b>\$105,580</b>	<b>\$112,148</b>



## SECTION 5: PRESENT & FIVE-YEAR PROJECTED REVENUE

Utah Code § 10-2a-205(4) requires the feasibility study to include:

*assuming the same tax categories and tax rates as currently imposed by the county and all other current service providers, the present and five-year projected revenue for the proposed municipality.*

### GENERAL METHODOLOGY

This section compares the revenues the County and Study Area are likely to generate. Similar to the expenditure projections, the revenues were calculated using historic budget data from FY 2020 - 2024, estimated FY 2025 and FY 2026 budget data, and recommendations from the County Auditor. Furthermore, additional allocation methodologies were utilized based on population, assessed value, and standard State allocation practices.

### COUNTY REVENUES

For the purposes of this study, the MSF revenues were grouped into major categories. The projections below are based on an analysis of the historic AAGR for each budget line item, as well as insight from the County Auditor. Between FY 2020 and 2024, the County's MSF revenue grew at an AAGR of 11.6 percent.

**TABLE 5.1: COUNTY MSF HISTORIC AND CURRENT REVENUES**

	2020	2021	2022	2023	2024	2025	2026
Taxes	\$4,974,173	\$5,134,587	\$6,279,015	\$6,489,498	\$7,613,555	\$6,721,305	\$7,141,152
Business Licenses & Permits	\$588,327	\$1,005,135	\$1,150,008	\$625,683	\$1,557,657	\$775,000	\$880,000
Intergovernmental	\$310,537	\$2,106,808	\$400,750	\$491,507	\$763,876	\$967,807	\$1,151,181
Fees for Service	\$329,664	\$246,563	\$392,311	\$381,809	\$405,419	\$372,500	\$405,500
Interest	\$65,329	\$27,031	\$94,024	\$205,348	\$253,732	\$180,000	\$200,000
Other Revenue	\$65,416	\$57,591	\$164,760	\$78,256	\$128,995	\$117,350	\$169,850
Fund Balance to be Appropriated	\$0	\$0	\$0	\$0	\$0	\$1,202,401	\$1,725,237
Transfers In (PILT)	\$2,088,926	\$2,051,291	\$2,085,800	\$2,205,166	\$2,333,009	\$2,896,774	\$2,606,045
<b>TOTAL</b>	<b>\$8,422,372</b>	<b>\$10,629,006</b>	<b>\$10,566,667</b>	<b>\$10,477,266</b>	<b>\$13,056,244</b>	<b>\$13,233,137</b>	<b>\$14,278,965</b>

Source: Utah State Auditor, Local and State Government Budget Reports

The projections illustrated in **Table 5.2** are based on an analysis of the historic growth for each budget item. Grant monies are perpetuated based on the five-year average. Additionally, for the purposes of this study, fund balance appropriation is perpetuated into the future which results in the MSF's revenues meeting expenditures, thus no additional levy is needed.

**TABLE 5.2: COUNTY SCENARIO 5-YEAR PROJECTED REVENUES**

	2027	2028	2029	2030	2031
Taxes	\$7,491,501	\$7,863,297	\$8,258,059	\$8,677,422	\$9,123,143
Business Licenses & Permits	\$957,400	\$1,041,712	\$1,133,556	\$1,233,610	\$1,342,609
Intergovernmental	\$766,773	\$770,018	\$773,359	\$776,802	\$780,347
Fees for Service	\$409,700	\$413,966	\$418,299	\$422,702	\$427,174
Interest	\$206,000	\$212,180	\$218,545	\$225,102	\$231,855
Other Revenue	\$178,270	\$187,293	\$196,971	\$207,363	\$218,533
Fund Balance to be Appropriated	\$1,725,237	\$1,725,237	\$1,725,237	\$1,725,237	\$1,725,237
Transfers In (PILT)	\$2,606,045	\$2,606,045	\$2,606,045	\$2,606,045	\$2,606,045
<b>TOTAL</b>	<b>\$14,340,926</b>	<b>\$14,819,747</b>	<b>\$15,330,073</b>	<b>\$15,874,281</b>	<b>\$16,454,941</b>



The County's General Fund is supported by Payments in Lieu of Taxes (PILT) funds. The PILT line item in the above tables includes State and Federal PILT, some of which the County transfers into the MSF. While this transfer is primarily PILT funds, additional General Funds may be included in the line item. PILT revenue in the MSF does not reflect the total amount of PILT funding allocated to the County.

### STUDY AREA REVENUES (ASSUMING TOWN INCORPORATES)

Revenues for the Study Area were calculated using the following methodologies:

- Property tax based on assessed value and new growth;
- State Sales Tax allocation based on population;
- Building Permit cost based on estimated new homes;
- State Class C Road Fund allocation based on lane miles; and,
- Fines and Forfeitures based on per capita comps.

### PROPERTY TAX

The property tax revenue calculation is based on the assessed value of the Study Area and applying the projected County levy for the MSF. As discussed in **Section 3**, new growth is calculated based on the assumption that two new homes are built each year at an average home value of \$450,000.

**TABLE 5.3: STUDY AREA TAXABLE VALUE 5-YEAR PROJECTED REVENUES**

	ESTIMATE		PROJECTED			
	2026	2027	2028	2029	2030	2031
Assessed Value	\$19,571,016*	\$20,066,016	\$20,561,016	\$21,056,016	\$21,551,016	\$22,046,016
New Growth**	\$495,000	\$495,000	\$495,000	\$495,000	\$495,000	\$495,000
<b>TOTAL TAXABLE VALUE</b>	<b>\$20,066,016</b>	<b>\$20,561,016</b>	<b>\$21,056,016</b>	<b>\$21,551,016</b>	<b>\$22,046,016</b>	<b>\$22,541,016</b>
County MSF Levy	0.001600	0.001600	0.001600	0.001600	0.001600	0.001600
<b>PROPERTY TAX REVENUE FROM MSF LEVY</b>	<b>\$32,115</b>	<b>\$32,907</b>	<b>\$33,700</b>	<b>\$34,492</b>	<b>\$35,284</b>	<b>\$36,076</b>

\*Reflects 2025 taxable value provided by the OLG.  
\*\*Assumes 45% primary residence exemption (taxable value of property will be 55% of the market value).

### SALES TAX

Sales tax revenues are distributed based on two methodologies: 1) the ratio of population; and 2) point of sale, or the location of the sale. Total sales tax collections are distributed equally between these allocation strategies, with 50 percent assigned to point of sale and 50 percent to population.

Population revenues are distributed to local entities based on the ratio of their population to the State's population. **Table 5.4** summarizes the historic State population distribution pool. The State population distribution pool represents an average between the applicable current and prior FY to estimate State's sale tax for the calendar year (CY). The calculated average is multiplied by 50 percent to distribute the total sales tax collections based on population. Taxable sales increased by an AAGR of 8.2 percent in the State from 2021 to 2025. In Iron County, MSF sales tax revenues increased by an AAGR of 16.3 percent from 2020 - 2024.

**TABLE 5.4: HISTORIC STATE POPULATION DISTRIBUTION POOL**

	2021	2022	2023	2024	2025	2021 - 2025 AAGR
State Population Distribution Pool*	375,693,835	433,809,803	483,704,323	501,202,151	515,767,737	8.2%
Current Year	799,476,654	935,762,556	999,054,734	1,005,753,868	1,057,317,079	
Prior Year	703,298,687	799,476,654	935,762,556	999,054,734	1,005,753,868	

\*Total distribution reported in fiscal years. LRB averaged the two fiscal years to estimate calendar year. Multiplied by 50% to obtain population pool.

Source: Utah State Tax Commission, Annual Reports



Future population revenues are based on a growth estimate of eight percent based on the growth in taxable sales in the State and Iron County.

**TABLE 5.5: SALES TAX – POPULATION PROJECTED REVENUES**

	ESTIMATED		PROJECTED			
	2026	2027	2028	2029	2030	2031
State Population Distribution Pool	557,029,156	601,591,488	649,718,807	701,696,312	757,832,017	818,458,578
State Population	3,623,803	3,685,436	3,748,116	3,811,863	3,876,694	3,942,628
Distributed per Capita	\$153.71	\$163.23	\$173.35	\$184.08	\$195.48	\$207.59
Study Area Estimated Population	122	127	132	137	142	147
<b>POPULATION DISTRIBUTION</b>	<b>\$18,763</b>	<b>\$20,749</b>	<b>\$22,910</b>	<b>\$25,258</b>	<b>\$27,810</b>	<b>\$30,580</b>

Online point of sale revenues is calculated using taxable sales revenue from Iron County and are adjusted based on E-Commerce figures from the US Census Bureau. During the fourth quarter of 2025, E-Commerce sales accounted for 16.6 percent of total store and non-store sales.<sup>12</sup> Average online sales are calculated at \$4,900 per capita for the County in 2025. Point of sale revenue projections are based on a growth estimate of eight percent based on the growth in taxable sales in Iron County.

**TABLE 5.6: SALES TAX – POINT OF SALE (ONLINE) PROJECTED REVENUES**

	ESTIMATED		PROJECTED			
	2026	2027	2028	2029	2030	2031
Per Capita E-Commerce	\$5,292	\$5,715	\$6,173	\$6,666	\$7,200	\$7,776
Study Area Estimated Population	122	127	132	137	142	147
<b>Subtotal Online Sales</b>	<b>\$645,959</b>	<b>\$726,492</b>	<b>\$815,776</b>	<b>\$914,695</b>	<b>\$1,024,221</b>	<b>\$1,145,417</b>
<b>Point of Sale Allocation</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>
<b>TOTAL POINT OF SALE REVENUE</b>	<b>\$3,230</b>	<b>\$3,632</b>	<b>\$4,079</b>	<b>\$4,573</b>	<b>\$5,121</b>	<b>\$5,727</b>

Source: Utah State Tax Commission, Annual Report  
Retail Indicators Branch, U.S. Census Bureau

**Table 5.7** combines the revenue generated between the two allocation strategies, with 50 percent assigned to point of sale and 50 percent to population.

**TABLE 5.7: TOTAL SALES TAX PROJECTED FIVE-YEAR REVENUES**

	ESTIMATE	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2026	2027	2028	2029	2030	2031
Population Distribution	\$18,763	\$20,749	\$22,910	\$25,258	\$27,810	\$30,580
Point of Sale (Online)	\$3,230	\$3,632	\$4,079	\$4,573	\$5,121	\$5,727
<b>TOTAL SALES TAX</b>	<b>\$21,993</b>	<b>\$24,382</b>	<b>\$26,989</b>	<b>\$29,832</b>	<b>\$32,931</b>	<b>\$36,307</b>

## BUILDING PERMITS

The Study Area’s only commercial property a private communications tower company. Therefore, no revenue is considered for business licensing. As such, building permit revenue is included based on historic permit data and the County’s five-year average cost per permit.

**TABLE 5.8: COUNTY HISTORIC BUILDING PERMIT DATA**

	2021	2022	2023	2024	2025
MSF Building Permit Revenue	\$939,335	\$1,087,329	\$557,639	\$1,521,757	\$750,000
Unincorporated Iron County Building Permits	62	102	264	282	252
<b>AVERAGE PERMIT FEE</b>	<b>\$15,151</b>	<b>\$10,660</b>	<b>\$2,112</b>	<b>\$5,396</b>	<b>\$2,976</b>
	<b>5- Year Average Permit Cost</b>				<b>\$7,259</b>

Source: Ivory-Boyer Construction Database

<sup>12</sup> US Census Bureau. (2026, March). Quarterly Retail E-Commerce Sales. Retrieved from <https://www.census.gov/retail/ecommerce.html>



	2021	2022	2023	2024	2025
Iron County Financials					

Using the assumption that two new homes will be built each year within the five-year planning horizon, LRB applied the five-year average permit cost to determine the projected building permit revenue within the Study Area as illustrated in **Table 5.9**.

**TABLE 5.9: STUDY AREA PROJECTED BUILDING PERMIT REVENUES**

	2026	2027	2028	2029	2030	2031
<b>Projected Building Permit Revenue</b>	<b>\$14,518</b>	<b>\$14,518</b>	<b>\$14,518</b>	<b>\$14,518</b>	<b>\$14,518</b>	<b>\$14,518</b>
Building Permits	2	2	2	2	2	2
<b>Average Fee per Permit</b>						<b>\$7,259</b>

### CLASS C ROAD FUND

The Study Area revenue forecast includes Class C Road Funds that are allocated based upon a 50/50 split between weighted lane miles and population. The State’s allocation methodology includes separate weightings for gravel roads and paved roads. **Table 5.10** depicts the growth rate calculated and subsequently applied to forecast key variables (statewide total distribution pool, lane miles, weighted miles). The total distribution pool has increased by an AAGR of eight percent in the State from 2021 to 2025. In Iron County, the Class B Road Allotment increased by an AAGR of 21.6 percent from 2020 – 2024.<sup>13</sup>

**TABLE 5.10: CLASS B&C ROADS AAGR**

	2021	2022	2023	2024	2025	2021 – 2025 AAGR
Total Distribution Pool	194,764,526	203,134,579	216,853,217	225,525,092	266,548,927	<b>8.2%</b>
Lane Miles Pool	97,382,263	101,567,289	108,426,609	112,762,546	133,274,464	<b>8.2%</b>
Statewide Weighted Miles	124,521	125,318	126,997	127,549	128,252	<b>0.7%</b>

Source: UDOT B&C Road Fund Information, Mileage and Annual Summary Reports

Utilizing the calculated weighted mileage for the Study Area and methodology delineated in Utah State Code, the Study Area’s distribution can be calculated.<sup>14</sup> Future revenues are based on a growth estimate of eight percent based on the growth in the State shown in the table above.

**TABLE 5.11: CLASS B&C ROADS ALLOCATION METHODOLOGY**

	ESTIMATED		PROJECTED			
	2026	2027	2028	2029	2030	2031
Total Distribution Pool	287,872,842	310,902,669	335,774,882	362,636,873	391,647,823	422,979,649
Lane Miles Pool	143,936,421	155,451,334	167,887,441	181,318,437	195,823,911	211,489,824
Statewide Weighted Miles	129,203	130,160	131,124	132,096	133,074	134,060
Distribution Per Weighted Mile	1,114	1,194	1,280	1,373	1,472	1,578
Estimated Weighted Miles	15.30	15.30	15.30	15.30	15.30	15.30
<b>Lane Mile Distribution</b>	<b>\$17,048</b>	<b>\$18,277</b>	<b>\$19,594</b>	<b>\$21,006</b>	<b>\$22,519</b>	<b>\$24,142</b>
State Population	3,623,803	3,685,436	3,748,117	3,811,864	3,876,695	3,942,629
State Distribution per Capita	\$39.72	\$42.18	\$44.79	\$47.57	\$50.51	\$53.64
Study Area Population	122	127	132	137	142	147
<b>Population Distribution</b>	<b>\$4,848</b>	<b>\$5,362</b>	<b>\$5,920</b>	<b>\$6,527</b>	<b>\$7,186</b>	<b>\$7,902</b>
<b>TOTAL STUDY AREA DISTRIBUTION</b>	<b>\$21,897</b>	<b>\$23,638</b>	<b>\$25,514</b>	<b>\$27,532</b>	<b>\$29,705</b>	<b>\$32,044</b>

### INTEREST EARNINGS

Interest earnings are calculated based on a 1.50 percent interest rate on any fund balance carryover.

<sup>13</sup> Source: Utah State Auditor, Local and State Government Budget Reports

<sup>14</sup> See Table 4.5



**OTHER REVENUE CONSIDERATIONS**

Additional revenue streams may be collected including transportation utility fees, grants, State Liquor fund allocation, weed control fees, and interest earnings. These alternate revenue mechanisms will be explored in greater detail in **Section 7**.

**Table 5.12** summarizes the revenues forecasted for the proposed Study Area. As described in Utah Code § 10-2a-205(6), the five-year projected revenues must exceed the average annual cost of the five-year projected expenses calculated in **Table 4.8**. The findings of this feasibility study illustrate that under Scenario 2, the incorporation of the proposed Study Area does result in at least a five percent budget surplus.

**TABLE 5.12: PROJECTED STUDY AREA 5-YEAR PROJECTED REVENUES**

	2027	2028	2029	2030	2031
Property Tax*	\$32,907	\$33,700	\$34,492	\$35,284	\$36,076
Sales & Use	\$24,382	\$26,989	\$29,832	\$32,931	\$36,307
Permits	\$14,518	\$14,518	\$14,518	\$14,518	\$14,518
Class C Roads	\$23,638	\$25,514	\$27,532	\$29,705	\$32,044
Interest Earnings	\$0	\$86	\$177	\$265	\$372
<b>TOTAL</b>	<b>\$95,446</b>	<b>\$100,805</b>	<b>\$106,551</b>	<b>\$112,703</b>	<b>\$119,318</b>

\*Property tax revenue generated in Coal Creek assuming equivalent MSF rate



## SECTION 6: RISKS & OPPORTUNITIES

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Utah Code § 10-2a-205(4) requires the feasibility study to include:

*an analysis of the risks and opportunities that might affect the actual costs described in Subsection (3)(a)(iii) or revenues described in Subsection (3)(a)(iv) of the newly incorporated municipality.*

### RISKS

This feasibility study is intended to satisfy the requirements of Utah Code § 10-2a-205 and is based on information available at the time of preparation, including financial reports, demographic projections, service assumptions, and stakeholder input. Actual post-incorporation revenues, expenditures, service levels, economic conditions, and operational structures may differ materially from projections presented herein.

Recent incorporation experiences in Utah illustrate the inherent uncertainty associated with long-term municipal revenue and expenditure forecasting. Ogden Valley was incorporated after voters approved incorporation during the 2024 election. However, city officials have indicated that actual post-incorporation revenues and expenditures have differed from feasibility projections.<sup>15</sup> In addition, timing issues associated with municipal certification may also influence the ability to charge taxes.<sup>16</sup> Ogden Valley's experience highlights a significant limitation of incorporation feasibility studies. Under Utah Statute, feasibility studies are prepared using the assumption that the proposed municipality will maintain the same level and quality of services currently provided to residents. As a result, projected revenues and expenditures are based on information available at the time of the study and on assumptions that aim to quantify existing service levels. Actual post-incorporation financial conditions may differ from projected amounts due to changes in levels of service, development activity, taxable sales trends, allocation formulas, or broader economic conditions that cannot be fully known during the feasibility study process. While this Study concludes that incorporation may be financially feasible under the assumptions and methodologies required by statute, actual fiscal outcomes following incorporation may vary materially from projected results. This feasibility study is intended solely to satisfy the statutory requirements of Utah Code § 10-2a-205 and should not be construed as a guarantee of future financial performance.

Cedar Highlands, which incorporated in 2018, voted to revert to its former status as an unincorporated area of Iron County that operates under a homeowner's association (HOA) two years following incorporation. The former mayor stated in a St. George News article that the lack of commercial revenue and reliance on road and sales taxes were not financially sustainable.<sup>17</sup> However, an audit of Cedar Highland's financial compliance completed by the Office of the State Auditor in April 2019 does not cite the lack of financial revenue as a key financial issue.<sup>18</sup> The audit found that noncompliance with statute, failure to perform reconciliations of bank account statements, and diversion from best financial practices were the central problems facing the community. Generally, the lack of commercial or industrial land, with the associated tax revenues, can create

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<sup>15</sup> Vandenack, T. (2026, May 8). *Ogden Valley wrestling with funding shortfall, specter of 519% tax hike*. KSL.com. <https://www.ksl.com/article/51495151/ogden-valley-wrestling-with-funding-shortfall-specter-of-519-tax-hike>

<sup>16</sup> Jayswal, P. (2026, May 16). *Utah's newest cities can't charge taxes this year because of a calendar snafu*. The Salt Lake Tribune. <https://www.sltrib.com/news/2026/05/16/ogden-valley-city-spring-lake-cant/>

<sup>17</sup> Richards, J. (2020, April 19). *Cedar Highlands residents to vote on whether to stay an incorporated town or back to HOA*. St. George News. <https://www.stgeorgeutah.com/news/archive/2020/04/19/jmr-cedar-highlands-residents-to-vote-on-whether-to-stay-an-incorporated-town-or-back-to-hoa/>

<sup>18</sup> Utah Office of the State Auditor. (2019, April 4). *Cedar Highlands Town compliance review for the period January 1, 2018 through December 31, 2018* [Letter of findings]. State of Utah.



pressure on the general fund over time as entities balance limited resources with increasing expenses. While this is a risk factor for the proposed incorporated area, it is not unique to this community.

Conversely, there have also been numerous successful incorporations in Utah in recent years, including Bluff (2018), Brighton (2020), and Lake Point (2022). These examples illustrate that, while incorporation involves fiscal and operational risks, newly incorporated municipalities can successfully establish governance and municipal service structures.

Additionally, stakeholders (Iron County, Enoch City, and Cedar City) who provided contract estimates for public safety clarified that the cost estimates are for planning purposes only and do not constitute a formal offer or agreement for service. Actual service availability, contractual terms, and final costs may vary following incorporation.

Within **Section 4**, calculations within the subsection titled “General Government Services” make use of the omission of certain expenditure line items in comparable municipality budgets that were determined to be irrelevant in maintaining the present level of service (e.g., general government buildings) or one-time expenses (e.g., CARES Act expenditures). This removal presents a certain risk in that comparable municipal budgets were not utilized wholly in the analysis, and any similar future additions to expenses for Coal Creek are not modeled within the budget provided in this study.

As also mentioned in **Section 4**, sewer services and the associated fees are billed directly to residences and collected separate from the MSF. The analysis thus assumes sewer services will remain unchanged should the Study Area incorporate. With that said, Cedar City Corporation owns and operates the regional wastewater treatment facility and contracts sewer services with Enoch City and Iron County. Cedar City also has a contract with the County for the maintenance of the County’s sewer collection system. In the event Iron County chooses to no longer bill sewer services upon incorporation, the Town could contract directly with Cedar City or enter a private contract for sewer maintenance. This poses a risk to the Study Area as potential costs could be greater.

Additionally, the proposed Town is located in an area that has historically received stormwater runoff originating from surrounding municipalities. Cedar City, Iron County, and neighboring communities currently coordinate planning efforts regarding responsibilities for drainage infrastructure during flood events. While incorporation does not impact existing storm drain services or infrastructure needs, stakeholders noted that the Town will need be involved in continued coordination between the Iron County, Cedar City, Enoch, and other affected entities to ensure safe conveyance of floodwater throughout the basin.

Inflationary pressure will also affect the Study Area, as well as the MSF. The impact of inflation may be more pronounced within the Study Area due to the imbalance of revenues and expenditures.

## **OPPORTUNITIES**

Opportunities in the Study Area post-incorporation may include self-governance, zoning and land-use authority, more local representation, and more direct control over the future of the area.

As discussed above under the “Risks” subsection, the General Government expense calculation omits certain expenditure line items in comparable municipality budgets; specifically, expenses related to general government buildings were removed due to the assumption that the proposed Town will use the Beehive School at no cost for general government purposes. With that said, office supplies, utilities, telephone, and other administrative costs were maintained. Under the MOU with the Beehive School, it is possible the Town would not incur these costs which would result in a cost reduction for the General Government line-item.



Incorporation may increase local authority to meet the requests and needs of residents. Specific goals related to economic growth and business licensing, increases in the level of services related to public facilities, and zoning policies could be addressed by the newly incorporated area. However, it is important to note that these elements may result in an increase in costs beyond what has been presented in this study.



## SECTION 7: ANALYSIS OF NEW REVENUE SOURCES

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Utah Code § 10-2a-205(4) requires the feasibility study to include:

*an analysis of new revenue sources that may be available to the newly incorporated municipality that are not available before the area incorporates, including an analysis of the amount of revenues the municipality might obtain from those revenue sources.*

### PROPERTY TAX REVENUE

Upon incorporation, the municipality would have independent authority to levy property taxes subject to Truth in Taxation requirements under Utah law. This study assumes only a proportionate municipal-type levy equivalent to services currently provided by the County. However, the municipality could increase or decrease future tax levies based on service levels, capital needs, or policy decisions adopted by the municipal governing body.

### TRANSPORTATION UTILITY FEES

The municipality may consider implementing transportation utility fees (TUF) to fund roadway maintenance and transportation infrastructure. TUF revenues may provide an alternative funding source that reduces reliance on property taxes for road-related expenditures.

### FRANCHISE TAX - MUNICIPAL ENERGY SALES AND USE TAX

Municipalities may adopt a tax on gas and electricity delivered within their jurisdiction. These taxes are collected by a seller and held in trust for the benefit of the locality imposing the tax.

### DEBT FINANCING

Debt financing may be utilized to amortize larger capital costs over time, rather than addressing those costs in a shorter period. This does not introduce new revenues (interest and cost of issuance expenses add to the overall cost assumptions), but it does serve as a funding tool to allow for the construction of public facilities.

### GRANTS

Most of the comparable cities included in the analysis receive grant monies, although it is uncertain which grants the Town would be eligible for.

### IMPACT FEES

As mentioned in **Section 6**, the Town, if incorporation occurs, could begin to provide services (e.g., streets, parks) and would be able to charge impact fees to new development. It is important to note that the Town cannot assess impact fees if the eligible categories are not serviced by the Town.

### FEES FOR SERVICES

The newly incorporated area will have the ability to adopt necessary fees related to services provided. This study has followed the statutory requirement to maintain the same level of service currently provided to residents based on the expenditures and revenue sources utilized within the MSF. However, the Town may be able to increase revenues by assessing specific fees for services. These may include transportation fees, recreation fees, disproportionate fees, and/or utility fees. It is important to note that these fees would be an additional cost to residents, beyond what is shown in the following sections.



## SECTION 8: FISCAL IMPACTS & PROJECTED TAX BURDEN

Utah Code § 10-2a-205(4) requires the feasibility study to include:

*the projected tax burden per household of any new taxes that may be levied within the proposed municipality within five years after incorporation; and  
the fiscal impact of the municipality's incorporation on unincorporated areas, other municipalities, special districts, special service districts, and other governmental entities in the county.*

The purpose of this study is to project and compare the financial impact to new residents in Coal Creek if the County continues to provide services or if the newly incorporated Town provides services. This analysis assumes the proposed incorporation will only impact the County, as discussions with existing service providers confirmed services will continue to be provided regardless of the incorporation. The following section details the impact to the new residents in the Study Area, as well as to the County.

### FISCAL IMPACTS & TAX BURDEN ON THE COUNTY

In the event of incorporation, the County MSF would likely experience a loss of revenue, modeled here as the projected revenue for the Study Area. This increase represents lost revenue for municipal services. If the proposed Town contracts law enforcement services with the County, the County would gain revenues through the Sheriff's Department for contracted public safety service, as well as elections.

**TABLE 8.1: IMPACT TO COUNTY MSF**

	2027	2028	2029	2030	2031
Potential Lost Revenue	(\$95,446)	(\$100,805)	(\$106,551)	(\$112,703)	(\$119,318)
Contract Revenue	\$23,590	\$24,025	\$25,742	\$26,235	\$28,091
<b>NET IMPACT TO COUNTY MSF</b>	<b>(\$71,856)</b>	<b>(\$76,781)</b>	<b>(\$80,808)</b>	<b>(\$86,468)</b>	<b>(\$91,226)</b>
County MSF Rate	0.001600	0.001600	0.001600	0.001600	0.001600
Tax Impact	0.000028	0.000029	0.000030	0.000031	0.000032
MSF Levy (If Coal Creek Valley Incorporates)	0.001629	0.001630	0.001630	0.001632	0.001632
Estimated Certified Tax Value	\$2,549,646,902	\$2,626,136,310	\$2,704,920,399	\$2,786,068,011	\$2,869,650,051
Estimated Impact on Median Home (\$400K)	\$358	\$359	\$359	\$359	\$359
Baseline Impact on Median Home (\$400K)	\$352	\$352	\$352	\$352	\$352
<b>TAX INCREASE FROM BASELINE</b>	<b>\$6</b>	<b>\$6</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>

It is unlikely that any levy would need to be raised to the extent modeled here to account for lost revenue from the Study Area in the event of incorporation. It is possible that the newly incorporated town may contract for additional services with the County (e.g., engineering, planning, and building permitting), resulting in additional contract revenues flowing to the County. The Study Area may also continue to receive County Services at the level of service currently provided as a part of the MSF with negligible additional costs as compared with the current County tax levies.

### FISCAL IMPACTS & TAX BURDEN ON STUDY AREA

The following section includes two scenarios related to the fiscal impacts of a Town incorporation as detailed below:

1. **SCENARIO 1 – GOVERNMENT OFFICE:** This scenario includes the applicable incorporation costs as outlined in Utah Code § 10-2a-220. In addition, expenditures include a one-time expense of \$300,000 for a



government office that is amortized over a 15-year period; this arrangement includes a four percent interest rate and a two percent cost of issuance addition.

2. **SCENARIO 2 – No Government Office:** This scenario includes incorporation costs as outlined in Utah Code § 10-2a-220, without the additional expense related to a new government building.

The Petition Sponsors of the proposed Town established a MOU with the building owner of the “Beehive School,” an ADA accessible building with a capacity of 100 persons, to utilize the building at no cost for general government purposes. Scenario 1 is included to illustrate the potential costs if the school building is no longer accessible for use although a new government office is not necessary at this time. Scenario 1 shows the proposed Town likely will not result in at least a five percent budget surplus, while Scenario 2 shows the proposed Town likely will result in at least a five percent budget surplus.

### SCENARIO 1 – GOVERNMENT OFFICE

Scenario 1 illustrates the potential costs if the Town is unable to establish an MOU for government office use. Assuming the newly incorporated Town assesses a proportionate County tax rate, the projected revenues minus expenditures produce a deficit as shown in **Table 8.2**. The revenue margin is at an average of negative 14.8 percent over the five-year window of this study. As with the County scenario, a tax rate of .001600 is modeled in year 1 through year 5. Matching the County’s equivalent rate is not sufficient to meet the expenditures within the Town in years two through five, and an additional Coal Creek rate is needed to balance the budget and provide sufficient funding for the Study Area.

**TABLE 8.2: SCENARIO 1 – FISCAL IMPACT**

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	AVERAGE
<b>REVENUES</b>						
<b>EQUIVALENT COUNTY MSF RATE</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>	
Property Tax	\$32,907	\$33,700	\$34,492	\$35,284	\$36,076	\$34,492
Sales & Use Tax	\$24,382	\$26,989	\$29,832	\$32,931	\$36,307	\$30,088
Class C Roads	\$14,518	\$14,518	\$14,518	\$14,518	\$14,518	\$14,518
Licenses & Permits	\$23,638	\$25,514	\$27,532	\$29,705	\$32,044	\$27,687
Interest Earnings	\$0	\$86	\$0	\$0	\$0	\$17
<b>Total Revenues</b>	<b>\$95,446</b>	<b>\$100,805</b>	<b>\$106,374</b>	<b>\$112,438</b>	<b>\$118,945</b>	<b>\$106,802</b>
<b>EXPENDITURES</b>						
Incorporation Costs	\$8,420	\$35,942	\$36,579	\$35,942	\$36,617	\$30,700
General Government	\$32,087	\$34,863	\$37,823	\$40,980	\$44,344	\$38,019
Insurance	\$2,344	\$2,450	\$2,560	\$2,675	\$2,795	\$2,565
Roads & Public Works	\$15,957	\$16,675	\$17,426	\$18,210	\$19,029	\$17,460
Fire Protection	\$7,940	\$8,297	\$8,670	\$9,060	\$9,468	\$8,687
Law Enforcement	\$22,990	\$24,025	\$25,106	\$26,235	\$27,416	\$25,154
<b>Total Expenditures</b>	<b>\$89,738</b>	<b>\$122,251</b>	<b>\$128,163</b>	<b>\$133,102</b>	<b>\$139,670</b>	<b>\$122,585</b>
<b>NET (REVENUE MINUS EXPENSE)</b>	<b>\$5,708</b>	<b>(\$21,446)</b>	<b>(\$21,789)</b>	<b>(\$20,664)</b>	<b>(\$20,724)</b>	<b>(\$15,783)</b>
<b>REVENUE (EXPENSE) MARGIN*</b>						<b>(14.8%)</b>

\*Margin calculated by dividing average net revenue by total average revenues.

An additional Coal Creek rate above the MSF County rate (.001600) would be necessary to provide sufficient funding for the Study Area. The difference between the County tax and the Town tax is the additional cost residents of the Study Area will pay to provide their own municipal services as an incorporated town. For example, the year 2 Town rate (.002619) is the sum of the County equivalent rate (.001600) and the Coal Creek rate (.001018). The tax impact within the Study Area is estimated at \$576 for a primary residence valued at \$400,000 in year two. This represents an increase of \$224 above the projected County levy of \$352. One-time government building costs and incorporation costs outlined in Utah Code § 10-2a-220 contribute to the escalated cost in the first years of incorporation. The one-time government building cost of \$300,000 is



amortized over a 15-year period; this arrangement includes a four percent interest rate and a two percent cost of issuance.

**TABLE 8.3: SCENARIO 1 – TAX BURDEN**

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
<b>EQUIVALENT COUNTY RATE</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>
Additional Levy to Balance Budget	0.000000	0.001018	0.001011	0.000937	0.000919
<b>TOTAL TOWN RATE</b>	<b>0.001600</b>	<b>0.002619</b>	<b>0.002612</b>	<b>0.002538</b>	<b>0.002520</b>
Estimated Certified Tax Value	\$20,561,016	\$21,056,016	\$21,551,016	\$22,046,016	\$22,541,016
Estimated Town Impact Home (\$400K)	\$352	\$576	\$575	\$558	\$554
Baseline Impact on Median Home (\$400K) *	\$352	\$352	\$352	\$352	\$352
<b>NET IMPACT</b>	<b>\$0</b>	<b>\$224</b>	<b>\$222</b>	<b>\$206</b>	<b>\$202</b>

\* See Table 8.1

### SCENARIO 2 – NO GOVERNMENT OFFICE

This scenario includes incorporation costs as outlined in Utah Code § 10-2a-220, without the additional expense related to a new government office as the Town will utilize the Beehive School for general government purposes at no cost. Assuming the incorporated Town assesses an equivalent County tax rate, revenues exceed expenses by an average of six percent, satisfying the requirement outlined in Utah Code § 10-2a-205(6). Matching the County's equivalent rate is sufficient to meet the expenditures within the Town, and an additional Coal Creek rate is not needed in those years to balance the budget and provide sufficient funding for the Study Area.

**TABLE 8.4: SCENARIO 2 – FISCAL IMPACT**

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	AVERAGE
<b>REVENUES</b>						
<b>EQUIVALENT COUNTY MSF RATE</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>	
Property Tax	\$32,907	\$33,700	\$34,492	\$35,284	\$36,076	\$34,492
Sales & Use Tax	\$24,382	\$26,989	\$29,832	\$32,931	\$36,307	\$30,088
Class C Roads	\$14,518	\$14,518	\$14,518	\$14,518	\$14,518	\$14,518
Licenses & Permits	\$23,638	\$25,514	\$27,532	\$29,705	\$32,044	\$27,687
Interest Earnings	\$0	\$86	\$177	\$265	\$372	\$180
<b>Total Revenues</b>	<b>\$95,446</b>	<b>\$100,805</b>	<b>\$106,551</b>	<b>\$112,703</b>	<b>\$119,318</b>	<b>\$106,964</b>
<b>EXPENDITURES</b>						
Incorporation Costs	\$8,420	\$8,420	\$9,057	\$8,420	\$9,095	\$8,682
General Government	\$32,087	\$34,863	\$37,823	\$40,980	\$44,344	\$38,019
Insurance	\$2,344	\$2,450	\$2,560	\$2,675	\$2,795	\$2,565
Roads & Public Works	\$15,957	\$16,675	\$17,426	\$18,210	\$19,029	\$17,460
Fire Protection	\$7,940	\$8,297	\$8,670	\$9,060	\$9,468	\$8,687
Law Enforcement	\$22,990	\$24,025	\$25,106	\$26,235	\$27,416	\$25,154
<b>Total Expenditures</b>	<b>\$89,738</b>	<b>\$94,729</b>	<b>\$100,641</b>	<b>\$105,580</b>	<b>\$112,148</b>	<b>\$100,567</b>
<b>NET (REVENUE MINUS EXPENSE)</b>	<b>\$5,708</b>	<b>\$6,076</b>	<b>\$5,909</b>	<b>\$7,123</b>	<b>\$7,170</b>	<b>\$6,397</b>
<b>REVENUE (EXPENSE) MARGIN*</b>						<b>6.0%</b>

\*Margin calculated by dividing average net revenue by total average revenues.

**TABLE 8.5: SCENARIO 2 – TAX BURDEN**

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
<b>EQUIVALENT COUNTY RATE</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>
Additional Levy to Balance Budget	0.000000	0.000000	0.000000	0.000000	0.000000
<b>TOTAL TOWN RATE</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>	<b>0.001600</b>
Estimated Certified Tax Value	\$20,561,016	\$21,056,016	\$21,551,016	\$22,046,016	\$22,541,016
Estimated Town Impact Home (\$400K)	\$352	\$352	\$352	\$352	\$352
Baseline Impact on Median Home (\$400K) *	\$352	\$352	\$352	\$352	\$352
<b>NET IMPACT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* See Table 8.1



## SECTION 9: MAP CHANGES DUE TO EXCLUDED PROPERTIES

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Utah Code § 10-2a-205(4) requires the feasibility study to include:

*if the lieutenant governor excludes property from the proposed municipality under Section 10-2a-203, an update to the map and legal description described in Subsection 10-2a-202(1)(e).*

Landowners may request that one's property be excluded from the proposed incorporation in accordance with the guidelines set forth in Utah Code § 10-2a-203. Notice of Exclusions from 34 properties within the proposed boundary of Coal Creek were received and reviewed by the OLG. The OLG determined 16 properties met the requirements of exclusion and are thus removed from the proposed incorporation boundary.

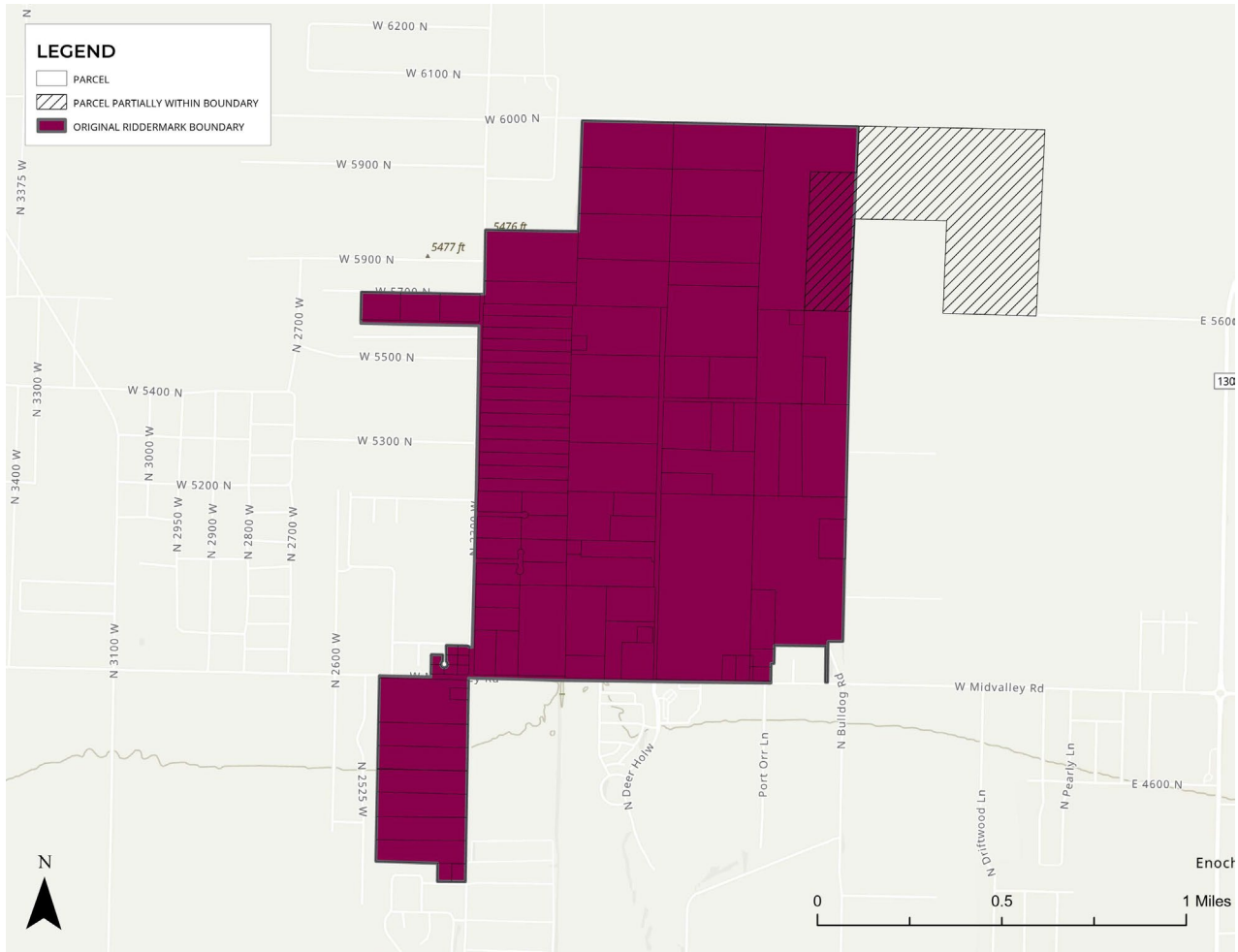
Following the first public hearing, specified landowners may request that one's property be excluded from the proposed incorporation in accordance with the guidelines set forth in Utah Code § 10-2a-207(5)(b). The OLG granted exclusion to ten additional properties.



### ORIGINAL BOUNDARY

Figure 9.1 illustrates the original proposed Coal Creek boundary that was established at the time of the feasibility request.

FIGURE 9.1: ORIGINAL COAL CREEK BOUNDARY







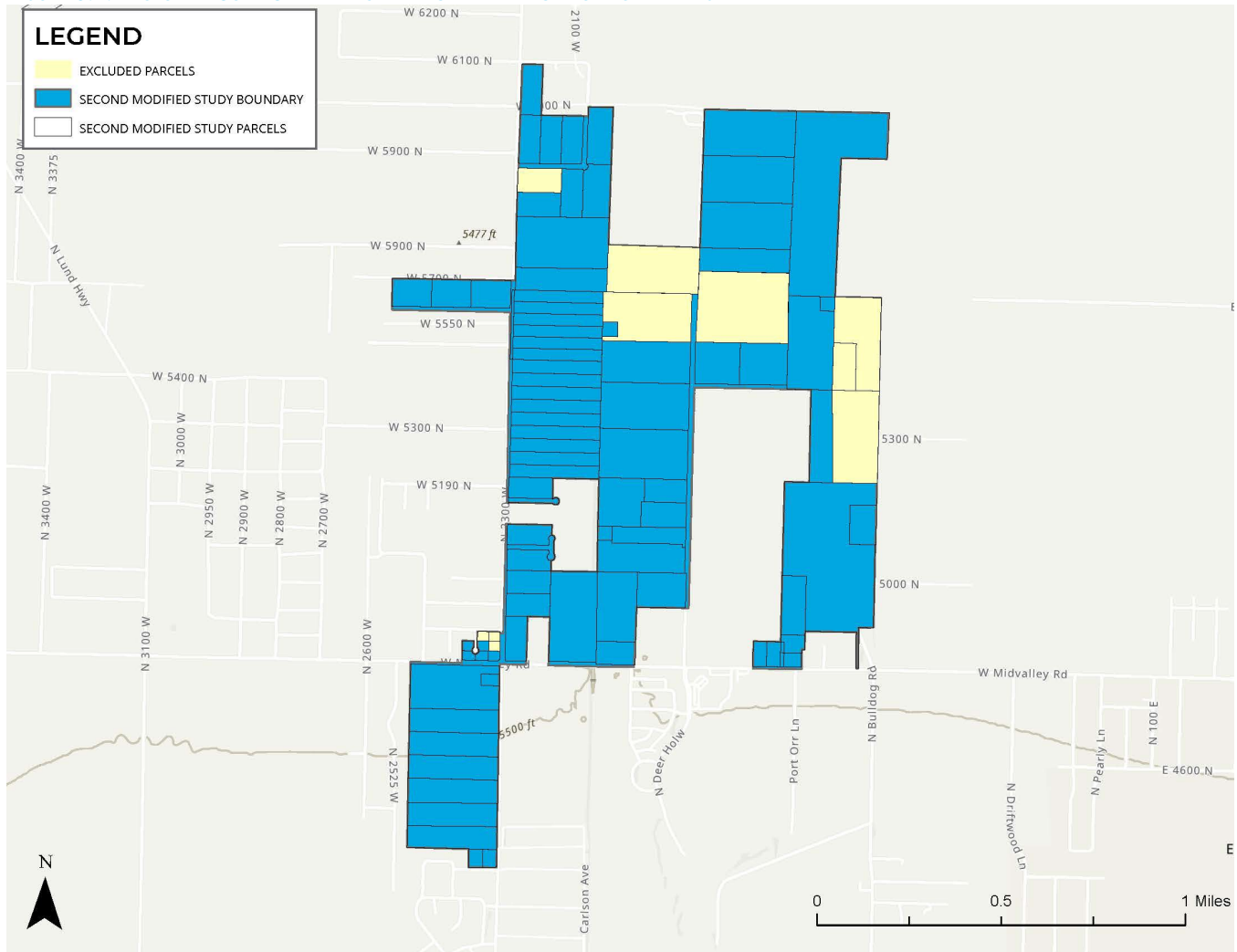
### THIRD PROPOSED BOUNDARY

Following the first public hearing, the OLG received exclusion requests for 23 parcels. The following ten parcels were determined to meet the exclusion requirements.

- |                        |                      |
|------------------------|----------------------|
| 1. D-0534-0002-0007    | 6. D-1211-0004-0000  |
| 2. D-0534-0002-0004-01 | 7. D-1211-0005-0000  |
| 3. D-0534-0002-0004    | 8. D-1211-0006-0000  |
| 4. D-0534-0002-0012    | 9. D-1214-0012-000B  |
| 5. D-0495-0008-0000    | 10. D-0495-0010-0000 |

The illustration below shows the excluded parcels relative to the second proposed boundary.

**FIGURE 9.4: EXCLUDED COAL CREEK PROPERTIES AFTER FIRST PUBLIC HEARING**





## LEGAL DESCRIPTION

### COAL CREEK (FORMERLY RIDDERMARK) TOWN BOUNDARY DESCRIPTION:

BEGINNING AT THE WEST QUARTER CORNER OF SECTION 3, TOWNSHIP 35 SOUTH, RANGE 11 WEST, OF THE SALT LAKE BASE AND MERIDIAN; SAID POINT ALSO BEING LOCATED ON THE SOUTH RIGHT-OF-WAY LINE OF 6000 NORTH STREET; THENCE DEPARTING SAID RIGHT-OF-WAY LINE AND RUNNING  $S01^{\circ}20'40''W$ , ALONG THE SECTION LINE, 661.31 FEET TO THE NORTHWEST CORNER OF IRON COUNTY TAX PARCEL D-0495-0005-0000; THENCE DEPARTING SAID SECTION LINE AND RUNNING  $S89^{\circ}46'16''E$ , ALONG THE NORTH LINE OF SAID PARCEL, 1328.06 FEET TO THE NORTHEAST CORNER OF SAID PARCEL; THENCE  $S01^{\circ}23'22''W$ , ALONG THE EAST LINE OF SAID PARCEL, 661.29 FEET TO THE SOUTHEAST CORNER OF SAID PARCEL; THENCE  $N89^{\circ}46'16''W$ , ALONG THE SOUTH LINE OF SAID PARCEL, 1327.54 FEET TO THE SOUTHWEST CORNER OF SAID PARCEL AND A POINT LOCATED ON THE WEST LINE OF SAID SECTION 3; THENCE  $S01^{\circ}20'40''W$ , ALONG THE SECTION LINE, 1322.41 FEET TO THE NORTHWEST CORNER OF SECTION 10, OF SAID TOWNSHIP AND RANGE; THENCE  $S00^{\circ}23'56''W$ , ALONG THE SECTION LINE, 666.90 FEET TO THE SOUTHWEST CORNER OF IRON COUNTY TAX PARCEL D-0534-0002-0012; THENCE  $S89^{\circ}46'29''E$ , ALONG THE SOUTH LINE OF SAID PARCEL AND ALONG THE SOUTH LINE OF IRON COUNTY TAX PARCEL D-0495-0010-0000, 2,654.45 FEET TO THE NORTHEAST CORNER OF IRON COUNTY TAX PARCEL D-0534-0002-0014 AND A POINT LOCATED ON THE NORTH-SOUTH CENTER SECTION LINE OF SAID SECTION 10; THENCE  $S00^{\circ}17'58''W$ , ALONG THE EAST LINE OF SAID PARCEL AND SAID SECTION LINE, 703.74 FEET TO THE SOUTHEAST CORNER OF SAID PARCEL; THENCE  $N89^{\circ}46'05''W$ , ALONG THE SOUTH LINE OF SAID PARCEL AND ALONG THE NORTH LINES OF IRON COUNTY TAX PARCELS D-0534-0002-0009-03, D-0534-0002-0009-02, AND D-0534-0002-0009-01, 1,327.84 FEET TO A POINT LOCATED ON THE 1/16TH SECTION LINE; THENCE  $S00^{\circ}20'57''W$ , ALONG SAID LINE, 1,310.09 FEET TO THE CENTERWEST 1/16TH SECTION CORNER; THENCE  $S00^{\circ}21'35''W$ , ALONG THE 1/16TH SECTION LINE, 1,824.27 FEET TO THE EASTERLY PROJECTION OF THE NORTH LINE OF IRON COUNTY TAX PARCEL D-0534-0002-0001-01; THENCE  $N89^{\circ}59'08''W$ , ALONG SAID LINE AND ALONG THE NORTH LINE OF IRON COUNTY TAX PARCEL D-0534-0002-0003, 745.61 FEET TO THE NORTHWEST CORNER OF SAID PARCEL; THENCE  $S00^{\circ}26'11''W$ , ALONG THE WEST LINE OF SAID PARCEL AND ITS SOUTHERLY PROJECTION 858.71 FEET TO A POINT LOCATED ON THE SOUTH LINE OF SAID SECTION 10; THENCE  $S89^{\circ}47'11''W$ , ALONG THE SECTION LINE, 585.07 FEET TO THE SOUTHWEST CORNER OF SAID SECTION 10 AND THE NORTHEAST CORNER OF SECTION 16 OF SAID TOWNSHIP AND RANGE; THENCE  $N89^{\circ}28'52''W$ , ALONG THE NORTH LINE OF SAID SECTION 16, 658.67 FEET TO THE SOUTHERLY PROJECTION OF THE EAST LINE OF IRON COUNTY TAX PARCEL D-0530-0001-0002-01; THENCE  $N00^{\circ}26'44''E$ , ALONG SAID LINE, 694.16 FEET TO THE NORTHEAST CORNER OF SAID PARCEL; THENCE  $N89^{\circ}33'33''W$ , ALONG THE NORTH LINE OF SAID PARCEL, 312.43 FEET TO THE NORTHWEST CORNER OF SAID PARCEL; THENCE  $S00^{\circ}26'44''W$ , ALONG THE WEST LINE OF SAID PARCEL AND ITS SOUTHERLY PROJECTION, 693.73 FEET TO A POINT LOCATED ON THE SOUTH LINE OF SAID SECTION 16; THENCE  $N89^{\circ}28'52''W$ , ALONG THE SECTION LINE, 398.53 FEET TO A POINT LOCATED ON THE NORTHERLY PROJECTION OF THE WEST RIGHT-OF-WAY LINE OF 2300 WEST STREET; THENCE  $S00^{\circ}03'12''E$ , ALONG SAID PROJECTION, THE WEST RIGHT-OF-WAY LINE OF SAID 2300 WEST STREET, AND THE EAST LINE OF LOTS 1 THRU 6, OF THE HB RANCH MINOR LOT SUBDIVISION, 2,664.35 FEET TO THE SOUTHEAST CORNER OF SAID LOT 6 OF SAID SUBDIVISION, AND A POINT LOCATED ON THE NORTH LINE OF SUNRISE MEADOWS SUBDIVISION, UNIT 1; SAID POINT ALSO BEING LOCATED ON THE EAST-WEST CENTER SECTION LINE OF SAID SECTION 16; THENCE  $S89^{\circ}25'30''E$ , ALONG THE SECTION LINE, THE NORTH LINE OF SAID SUNRISE MEADOWS, UNIT 1, 1,346.67 FEET TO THE NORTHEAST CORNER OF LOT 1, BLOCK F, MID-VALLEY ACRES; THENCE  $S00^{\circ}10'48''W$ , ALONG THE EAST LINE OF SAID LOT 1, 211.72 FEET, (RECORD BEING 212.30 FEET), TO THE SOUTHEAST CORNER OF SAID LOT 1; THENCE  $S88^{\circ}41'55''W$ , ALONG THE SOUTH LINE OF SAID BLOCK F, 1,296.90 FEET TO THE SOUTHWEST CORNER OF LOT 6, OF SAID BLOCK F, AND A POINT LOCATED ON THE EAST RIGHT-OF-WAY LINE OF SAID 2300 WEST STREET; THENCE DEPARTING SAID BLOCK F AND SAID RIGHT-OF-WAY LINE, AND RUNNING  $S86^{\circ}28'51''W$ , 60.04 FEET TO A POINT LOCATED ON THE CURVE P.T. ON THE SOUTH LINE OF LOT 1, SUNRISE MEADOWS, UNIT 1; THENCE  $N89^{\circ}46'13''W$ , ALONG THE SOUTH LINE OF SAID LOT 1, 374.85 FEET TO



THE SOUTHWEST CORNER OF SAID LOT 1; THENCE N00°06'26"W, 260.74 FEET TO THE NORTHWEST CORNER OF SAID LOT 1; THENCE N89°25'30"W, ALONG THE NORTH LINE OF SAID UNIT 1, AND ALONG THE NORTH LINE OF SUNRISE MEADOWS, UNIT 2, 890.70 FEET TO THE NORTHWEST CORNER OF LOT 7, OF SAID UNIT 2, AND A POINT LOCATED ON THE NORTH-SOUTH CENTER SECTION LINE OF SAID SECTION 16; THENCE N00°11'47"E, ALONG SAID SECTION LINE, 2,630.00 FEET TO A POINT LOCATED ON THE SOUTH RIGHT-OF-WAY LINE OF 4800 NORTH STREET; THENCE N89°39'12"W, ALONG SAID RIGHT-OF-WAY LINE, 1,212.06 FEET TO THE NORTHWEST CORNER OF SAGE MEADOWS, PHASE 1; THENCE S00°11'46"W, ALONG THE WEST LINE OF SAID PHASE 1, AND ITS SOUTHERLY PROJECTION, 3,826.01 FEET TO THE SOUTHEAST CORNER OF IRON COUNTY TAX PARCEL D-0597-0005-0000; THENCE N89°13'10"W, ALONG THE SOUTH LINE OF SAID PARCEL 824.89 FEET TO THE SOUTHEAST CORNER OF IRON COUNTY TAX PARCEL D-0600-0002-0000; THENCE N00°15'09"W, ALONG THE EAST LINE OF SAID PARCEL, 937.01 FEET TO THE NORTHEAST CORNER OF SAID PARCEL; THENCE S89°44'55"W, ALONG THE NORTH LINE OF SAID PARCEL, 1,722.16 FEET TO THE NORTHWEST CORNER OF SAID PARCEL AND A POINT MORE OR LESS LOCATED ON THE EAST RIGHT-OF-WAY LINE OF 3100 WEST STREET (UTAH STATE HIGHWAY U-19); THENCE N00°08'53"E, ALONG SAID RIGHT-OF-WAY LINE, 2,901.07 FEET TO THE NORTHWEST CORNER OF IRON COUNTY TAX PARCEL D-0600-0001-0000 AND A POINT MORE OR LESS LOCATED ON THE SOUTH RIGHT-OF-WAY LINE OF 4800 NORTH STREET (MID VALLEY ROAD); THENCE S89°38'21"E, THE NORTH LINE OF SAID PARCEL, AND ALONG SAID RIGHT-OF-WAY LINE, 1,136.88 FEET TO THE NORTHEAST CORNER OF SAID PARCEL, A POINT LOCATED ON THE WEST LINE OF SAID SECTION 16, AND THE NORTHWEST CORNER OF IRON COUNTY TAX PARCEL D-0597-0002-0000; THENCE CONTINUING ALONG SAID RIGHT-OF-WAY LINE, ALONG THE NORTH LINE OF SAID PARCEL D-0597-0002-0000 AND ALONG THE NORTH LINE OF SAID PARCEL D-0597-0005-0000, S89°39'12"E, 1,315.96 FEET TO A POINT LOCATED ON THE 1/16TH SECTION LINE; THENCE DEPARTING SAID RIGHT-OF-WAY LINE AND RUNNING N00°01'38"W, ALONG THE 1/16TH SECTION LINE, 33.00 FEET TO THE WEST 1/16TH SECTION CORNER; THENCE N00°33'09"E, ALONG THE 1/16TH SECTION LINE, 2,009.68 FEET TO THE 1/64TH SECTION CORNER; THENCE S89°37'47"E, ALONG THE 1/64TH SECTION LINE, 329.21 FEET TO THE 1/256TH SECTION CORNER; THENCE N00°33'30"E, ALONG THE 1/256TH SECTION LINE, 669.85 FEET TO THE 1/256TH SECTION CORNER; THENCE S89°37'18"E, ALONG THE EAST-WEST CENTER SECTION LINE OF SECTION 9, OF SAID TOWNSHIP AND RANGE, 329.28 FEET TO THE 1/64TH SECTION CORNER AND THE NORTHWEST CORNER OF PAINTED DESERT, PHASE 1 SUBDIVISION; THENCE S00°33'50"W, ALONG THE WEST LINE OF SAID PHASE 1, 444.19 FEET TO THE SOUTHWEST CORNER OF SAID PHASE 1; THENCE ALONG THE SOUTH LINE OF SAID PHASE 1, THE FOLLOWING FIVE (5) COURSES: S89°29'51"E, 154.68 FEET; THENCE S00°30'09"W, 18.43 FEET; THENCE S89°29'51"E, 653.51 FEET; THENCE S00°30'09"W, 9.49 FEET; THENCE S89°29'57"E, 180.27 FEET TO THE SOUTHWEST CORNER OF LOT 19, OF SAID PHASE 1; THENCE N00°30'09"E, ALONG THE WEST LINE OF SAID LOT 19, 328.33 FEET TO THE NORTHWEST CORNER OF SAID LOT 19, AND A POINT LOCATED ON THE SOUTH RIGHT-OF-WAY LINE OF 5190 NORTH STREET; THENCE S89°29'51"E, ALONG THE NORTH LINES OF LOTS 19 THRU 25, OF SAID PHASE 1, 894.77 FEET TO A CURVE TO THE RIGHT, HAVING A RADIUS OF 35.00 FEET, AND A CENTRAL ANGLE OF 89°35'22"; THENCE SOUTHEASTERLY ALONG SAID CURVE, 54.73 FEET TO A POINT LOCATED ON THE EAST LINE OF SAID LOT 25, AND A POINT LOCATED ON THE WEST RIGHT-OF-WAY LINE OF 2300 WEST STREET; THENCE S00°05'31"W, ALONG SAID LINE, 293.56 FEET TO THE SOUTHEAST CORNER OF SAID LOT 25 AND A POINT LOCATED ON THE NORTH LINE OF IRON COUNTY TAX PARCEL D-0528-0004-0000; THENCE S89°29'57"E, ALONG SAID PARCEL, 4.51 FEET TO THE NORTHEAST CORNER OF SAID PARCEL AND A POINT LOCATED ON THE WEST LINE OF SAID 2300 WEST STREET; THENCE S00°05'30"W, ALONG THE EAST LINE OF SAID PARCEL, ALONG THE EAST LINE OF IRON COUNTY TAX PARCEL D-0528-0008-0000, AND SAID RIGHT-OF-WAY LINE, 820.65 FEET TO THE SOUTHEAST CORNER OF SAID PARCEL D-0528-0008-0000 AND THE NORTHEAST CORNER OF LOT 24, RANCH BONITA, PHASE 2 SUBDIVISION; THENCE N89°31'48"W, 1,125.03 FEET TO THE NORTHEAST CORNER OF LOT 31, OF SAID PHASE 2, AND THE SOUTHEAST CORNER OF IRON COUNTY TAX PARCEL D-0528-0012-0000; THENCE ALONG THE BOUNDARY LINE OF SAID PARCEL, THE FOLLOWING FIVE (5) COURSES: N06°12'03"E, 25.14 FEET; THENCE N00°30'09"E, 105.53 FEET TO A CURVE TO THE LEFT, HAVING A RADIUS OF 15.00 FEET, AND A CENTRAL ANGLE OF 90°00'00"; THENCE NORTHWESTERLY ALONG SAID CURVE, 23.56 FEET; THENCE



N89°29'51"W, 59.22 FEET; THENCE S00°28'12"W, 145.58 FEET TO THE SOUTHWEST CORNER OF SAID PARCEL AND A POINT LOCATED ON THE NORTH LINE OF SAID PHASE 2; THENCE N89°31'48"W, ALONG SAID LINE, 76.66 FEET TO THE NORTHWEST CORNER OF SAID PHASE 2 AND A POINT LOCATED ON THE NORTH-SOUTH CENTER SECTION LINE OF SAID SECTION 9; THENCE S00°34'27"W, ALONG SAID SECTION LINE, THE WEST LINE OF SAID PHASE 2, AND THE WEST LINE OF PHASE 1, OF SAID RANCHO BONITA SUBDIVISION AND ITS SOUTHERLY PROJECTION, 1,384.00 FEET TO THE SOUTH QUARTER CORNER OF SAID SECTION 9; THENCE S89°28'52"E, ALONG THE SECTION LINE, 737.55 FEET TO THE SOUTHERLY PROJECTION OF THE WEST LINE OF LOT 11, OF SAID RANCHO BONITA SUBDIVISION, PHASE 1; THENCE DEPARTING SAID SECTION LINE AND RUNNING N00°30'08"E, ALONG SAID PROJECTION AND ALONG THE WEST LINE OF SAID LOT 11, AND ALONG THE WEST LINE OF LOT 10 OF SAID PHASE 1, 320.63 FEET TO THE NORTHWEST CORNER OF SAID LOT 10; THENCE S89°31'48"E, ALONG THE NORTH LINE OF SAID LOT 10, 162.50 FEET TO THE NORTHEAST CORNER OF SAID LOT 10; SAID POINT ALSO BEING LOCATED ON THE WEST RIGHT-OF-WAY LINE OF 2350 WEST STREET; THENCE ALONG THE 2350 WEST STREET RIGHT-OF-WAY, AND ALONG THE LOT LINES OF LOTS 10, 11, 2, AND 3, THE FOLLOWING FIVE (5) COURSES: S00°30'08"W, 83.75 FEET TO A CURVE TO THE RIGHT, HAVING A RADIUS OF 15.00 FEET, AND A CENTRAL ANGLE OF 52°01'28"; THENCE SOUTHWESTERLY ALONG SAID CURVE, 13.62 FEET TO A REVERSE CURVE TO THE LEFT HAVING A RADIUS OF 50.00 FEET, AND A CENTRAL ANGLE OF 284°02'17"; THENCE EASTERLY, ALONG SAID CURVE, 247.87 FEET TO A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 15.00 FEET, AND A CENTRAL ANGLE OF 52°00'49"; THENCE NORTHWESTERLY, ALONG SAID CURVE, 13.62 FEET; THENCE N00°30'08"E, 83.78 FEET TO THE NORTHWEST CORNER OF SAID LOT 3; THENCE S89°31'48"E, ALONG THE NORTH LINE OF SAID LOT 3, 163.50 FEET TO THE NORTHWEST CORNER OF LOT 4, OF SAID PHASE 1; THENCE S00°30'08"W, ALONG THE WEST LINE OF SAID LOT 4, 139.00 FEET TO THE SOUTHWEST CORNER OF SAID LOT 4; THENCE S89°31'48"E, ALONG THE SOUTH LINE OF SAID LOT 4, 165.65 FEET TO THE SOUTHEAST CORNER OF SAID LOT 4 AND A POINT LOCATED ON THE WEST RIGHT-OF-WAY LINE OF 2300 WEST STREET; THENCE N00°05'31"E, ALONG SAID RIGHT-OF-WAY LINE, 239.23 FEET TO A CURVE TO THE LEFT, HAVING A RADIUS OF 35.00 FEET, AND A CENTRAL ANGLE OF 89°37'19"; THENCE NORTHWESTERLY ALONG SAID CURVE, 54.74 FEET TO A POINT LOCATED ON THE SOUTH RIGHT-OF-WAY LINE OF 4875 NORTH STREET; THENCE N89°31'48"W, ALONG SAID RIGHT-OF-WAY LINE, 413.66 FEET; THENCE DEPARTING SAID LINE AND RUNNING N00°30'05"E, 50.00 FEET TO A POINT LOCATED ON THE NORTH RIGHT-OF-WAY LINE OF SAID 4875 NORTH STREET; THENCE S89°31'48"E, ALONG SAID RIGHT-OF-WAY LINE, 180.00 FEET TO THE SOUTHWEST CORNER OF LOT 25 OF SAID PHASE 1; THENCE DEPARTING SAID RIGHT-OF-WAY LINE AND RUNNING N00°30'05"E, ALONG THE WEST LINE OF SAID LOT 25, 164.00 FEET TO THE NORTHWEST CORNER OF SAID LOT 25; THENCE S89°31'48"E, ALONG THE NORTH LINE OF SAID LOT 25 AND ALONG THE NORTH LINE OF LOT 26, 266.90 FEET TO THE NORTHEAST CORNER OF SAID LOT 26 AND A POINT LOCATED ON THE WEST RIGHT-OF-WAY LINE OF SAID 2300 WEST STREET; THENCE N00°05'31"E, ALONG SAID RIGHT-OF-WAY LINE, 23.12 FEET; THENCE DEPARTING SAID LINE AND RUNNING S89°33'33"E, 75.00 FEET TO A POINT LOCATED ON THE EAST RIGHT-OF-WAY LINE OF SAID 2300 WEST STREET; THENCE N00°03'27"E, ALONG SAID RIGHT-OF-WAY LINE, 1,318.31 FEET TO THE NORTHWEST CORNER OF D-0530-0002-0001; THENCE S89°34'59"E, ALONG THE NORTH LINE OF SAID PARCEL, 636.48 FEET TO THE NORTHWEST CORNER OF IRON COUNTY TAX PARCEL D-0530-0002-0003; THENCE ALONG THE WESTERLY LINES OF SAID PARCEL AND ALONG THE WESTERLY LINES OF IRON COUNTY TAX PARCEL D-0530-0002-0004 THE FOLLOWING SEVEN (7) COURSES: S00°26'10"W, 152.42 FEET TO A NON-TANGENT CURVE TO THE RIGHT, HAVING A RADIUS OF 50.00 FEET, AND A CENTRAL ANGLE OF 130°47'36". (RADIAL LINE BEARS S00°26'10"W); THENCE SOUTHEASTERLY ALONG SAID CURVE, 114.14 FEET TO A REVERSE CURVE TO THE LEFT HAVING A RADIUS OF 20.00 FEET, AND A CENTRAL ANGLE OF 40°47'36"; THENCE SOUTHERLY, ALONG SAID CURVE, 14.24 FEET; THENCE S00°26'10"W, 174.53 FEET TO A CURVE TO THE LEFT, HAVING A RADIUS OF 20.00 FEET, AND A CENTRAL ANGLE OF 40°47'36"; THENCE SOUTHERLY ALONG SAID CURVE, 14.24 FEET TO A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 50.00 FEET, AND A CENTRAL ANGLE OF 130°47'36"; THENCE SOUTHWESTERLY, ALONG SAID CURVE, 114.14 FEET; THENCE S00°26'10"W, 152.43 FEET TO THE SOUTHWEST CORNER OF SAID PARCEL D-0530-0002-0004; THENCE S89°32'38"E, ALONG THE SOUTH LINE OF SAID PARCEL, 655.13 FEET TO THE



SOUTHEAST CORNER OF SAID PARCEL AND A POINT LOCATED ON THE EAST LINE OF SECTION 9, OF SAID TOWNSHIP AND RANGE; THENCE N00°25'11"E, ALONG THE SECTION LINE, 1,342.72 FEET TO THE EAST QUARTER CORNER OF SAID SECTION 9; THENCE N89°37'18"W, ALONG THE EAST-WEST CENTER SECTION LINE, 656.35 FEET TO THE NORTHEAST CORNER OF LOT 1, OF THE WHITE SUBDIVISION; THENCE S00°23'12"W, ALONG THE EAST LINE OF SAID LOT 1, 302.44 FEET TO THE SOUTHEAST CORNER OF SAID LOT 1; THENCE N89°36'12"W, ALONG THE SOUTH LINE OF SAID LOT 1, 612.50 FEET TO A CURVE TO THE RIGHT, HAVING A RADIUS OF 25.00 FEET, AND A CENTRAL ANGLE OF 89°43'59"; THENCE NORTHWESTERLY ALONG SAID CURVE, 39.15 FEET TO A POINT LOCATED ON THE WEST LINE OF SAID LOT 1, AND THE EAST RIGHT-OF-WAY LINE OF SAID 2300 WEST STREET; THENCE N00°07'47"E, ALONG SAID LINES, 277.36 FEET TO THE NORTHWEST CORNER OF SAID LOT 1 AND A POINT LOCATED ON SAID EAST-WEST CENTER SECTION LINE; THENCE S89°37'18"E, ALONG SAID LINE 3.47 FEET MORE OR LESS TO THE SOUTHWEST CORNER OF RIDING ACRES MINOR SUBDIVISION, PHASE 1; THENCE N00°47'36"E, ALONG THE EAST RIGHT-OF-WAY LINE OF SAID 2300 WEST STREET AND THE WEST LINE OF SAID RIDING ACRES, PHASE 1 AND THE WEST LINE OF RIDING ACRES MINOR SUBDIVISION, PHASE 2, 2,358.12 FEET TO A POINT LOCATED ON THE EASTERLY PROJECTION OF THE SOUTH RIGHT-OF-WAY LINE OF 5550 NORTH STREET; THENCE DEPARTING SAID 2300 WEST STREET RIGHT-OF-WAY LINE AND RUNNING N89°41'16"W, ALONG SAID PROJECTION AND SAID 5550 NORTH STREET RIGHT-OF-WAY LINE, 1,765.13 FEET TO A POINT LOCATED ON THE SOUTHERLY PROJECTION OF THE WEST LINE OF LOT 8, OF THE HIDDEN VALLEY RANCHOS SUBDIVISION; THENCE DEPARTING SAID RIGHT-OF-WAY LINE AND RUNNING N00°31'58"E, ALONG SAID PROJECTION AND THE WEST LINE OF SAID LOT 8, 356.40 FEET TO AN ANGLE POINT IN SAID LINE; THENCE N00°46'11"E, 106.07 FEET TO THE NORTHWEST CORNER OF SAID LOT 8; THENCE S89°40'27"E, ALONG THE NORTH LINE OF SAID LOT 8, AND ALONG THE NORTH LINE OF LOTS 9 AND 10, OF SAID SUBDIVISION AND THEIR EASTERLY PROJECTION, 1,760.97 FEET TO A POINT LOCATED ON THE EAST RIGHT-OF-WAY LINE OF SAID 2300 WEST STREET; THENCE N01°15'16"E, ALONG SAID RIGHT-OF-WAY LINE, 1,271.29 FEET TO THE SOUTHWEST CORNER OF IRON COUNTY TAX PARCEL D-1214-0012-000B; THENCE S89°43'13"E, ALONG THE SOUTH LINE OF SAID PARCEL, 626.73 FEET TO THE SOUTHEAST CORNER OF SAID PARCEL; THENCE N01°17'57"E, ALONG THE EAST LINE OF SAID PARCEL AND ITS NORTHERLY PROJECTION, 413.66 FEET TO A POINT LOCATED ON THE NORTH RIGHT-OF-WAY LINE OF 5875 NORTH STREET; THENCE N89°43'13"W, ALONG SAID RIGHT-OF-WAY LINE, 606.71 FEET TO A CURVE TO THE RIGHT, HAVING A RADIUS OF 20.00 FEET, AND A CENTRAL ANGLE OF 90°58'29"; THENCE NORTHWESTERLY ALONG SAID CURVE, 31.76 FEET TO A POINT LOCATED ON THE EAST RIGHT-OF-WAY LINE OF SAID 2300 WEST STREET AND THE WEST LINE OF MOUNTAIN VALLEY RANCHES SUBDIVISION; THENCE N01°15'16"E, ALONG SAID LINES, 1,383.66 FEET TO THE POINT OF CURVATURE OF LOT 4, OF SAID SUBDIVISION AND A CURVE TO THE RIGHT, HAVING A RADIUS OF 20.00 FEET, AND A CENTRAL ANGLE OF 89°01'24"; THENCE NORTHEASTERLY ALONG SAID CURVE, 31.08 FEET; THENCE S89°43'22"E, ALONG THE NORTH LINE OF SAID LOT 4, 284.95 FEET TO THE NORTHEAST CORNER OF SAID LOT 4; THENCE S01°16'37"W, ALONG THE EAST LINE OF SAID LOT 4, 729.07 FEET TO THE NORTHWEST CORNER OF LOT 9, OF SAID SUBDIVISION; THENCE S89°43'20"E, ALONG THE NORTH LINE OF SAID LOT 9, AND ALONG THE NORTH LINE OF LOT 10 AND ITS EASTERLY PROJECTION, 674.99 FEET TO A POINT LOCATED ON THE EAST RIGHT-OF-WAY LINE OF 2150 WEST STREET AND THE WEST LINE OF LOT 11 OF SAID SUBDIVISION; THENCE N01°19'19"E, ALONG SAID LINES, 128.96 FEET TO THE NORTHWEST CORNER OF SAID LOT 11 AND A POINT LOCATED ON THE EAST-WEST CENTER SECTION LINE OF SECTION 4, OF SAID TOWNSHIP AND RANGE; THENCE S89°38'29"E, ALONG THE NORTH LINE OF SAID LOT 11, AND THE SECTION LINE, 304.76 FEET TO THE POINT OF BEGINNING. CONTAINING 772.40 ACRES.



# APPENDIX A: MOU – BEEHIVE SCHOOL

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TOWN OF RIDDERMARK

Casey O. Anderson

Petition Sponsor

MEMORANDUM OF UNDERSTANDING (MOU)

This Memorandum of Understanding (MOU) is entered into on this 28 day of September 2023, by and between the Petition Sponsors of the proposed Town of Riddermark, hereinafter referred to as the "Town," and Gaylen Matheson, hereinafter referred to as the "Building Owner."

RECITALS:

WHEREAS, the Town of Riddermark is a newly proposed incorporated municipality in Cedar City, Utah, and is in need of a suitable venue for general purposes and public meetings; and

WHEREAS, the Building Owner is the owner of a property located at approximately 1190 W. Midvalley Road, Cedar City, UT 84721, known as "Beehive School," which is ADA accessible and has an approximate capacity of 100 persons; and

WHEREAS, the Town intends to hold public meetings in "Beehive School," initially one meeting per month in the evening, with the potential for additional meetings as approved by the Town Council; and

WHEREAS, both parties desire to establish the terms and conditions for the use of "Beehive School" by the Town for its meetings.

NOW, THEREFORE, in consideration of the premises and mutual covenants contained herein, the Town and the Building Owner (collectively referred to as the "Parties") agree as follows:

USE OF THE BUILDING:



1.1. The Building Owner hereby grants the Town the right to use "Beehive School" for its meetings. The Town shall initially use the building for one meeting per month in the evening, with the potential for additional meetings upon Town Council approval.

1.2. The Town acknowledges that it holds all liability for any activities and events conducted within "Beehive School" during its use.

**TERM:**

2.1. This MOU shall be in effect indefinitely. However, either party may terminate this MOU by providing written notice to the other party at least one year in advance of the desired termination date.

**VENUE CAPACITY:**

3.1. The Town agrees that if a larger venue is needed for any event or meeting, it will find an alternative location and will not exceed the maximum capacity of "Beehive School."

**ADDITIONAL USAGE:**

4.1. Any usage of "Beehive School" by the Town beyond regular meetings must receive prior written approval from the Building Owner.

**COMPLIANCE WITH LAWS:**

5.1. The Town agrees to comply with all applicable Local, State, and Federal laws and regulations when utilizing "Beehive School" for town purposes.

**COST:**

6.1. There shall be no cost or rental fee associated with the use of "Beehive School" by the Town.

**AMENDMENTS:**

7.1. This MOU may be amended in writing by mutual consent of the Parties.

**ENTIRE AGREEMENT:**

8.1. This MOU constitutes the entire agreement between the Parties regarding the use of "Beehive School" and supersedes all prior agreements or understandings, whether oral or written.



IN WITNESS WHEREOF, the Parties hereto have executed this MOU as of the date first above written.

TOWN OF RIDDERMARK

By: Casey O. Anderson

Petition Sponsor

Casey O. Anderson

Date: 9/28/23

BUILDING OWNER

By: Gaylen J. Matheson

Signature: Gaylen J. Matheson

Date: 09/28/2023



# APPENDIX B: THE TRUST – INSURANCE ESTIMATE

9/28/23, 4:58 PM

Gmail - The Trust



Casey Anderson <owenander@gmail.com>

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## The Trust

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**Curtis Tonks** <curtis@utahtrust.gov>  
To: Casey Anderson <owenander@gmail.com>

Tue, Mar 9, 2021 at 9:09 AM

Hey Casey,

I appreciate your follow-up e-mail. For a basic liability policy with a \$2M limit and no deductible, the premium will be around \$1,800. We'll need an application and a few other things, but we can finalize all of that between November and January. I'll set a reminder to follow-up with you later. If you have any questions, let me know.

Thanks,  
Curtis

**CURTIS S. TONKS** Account Executive, Marketing  
m 801.458.1618 curtis@utahtrust.gov

**UTAH LOCAL GOVERNMENTS TRUST**  
55 South Highway 89, North Salt Lake, UT 84054  
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Training & Events

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