



PUBLIC
FINANCE
ADVISORS

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CACHE COUNTY, UTAH

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FEASIBILITY STUDY FOR THE
PROPOSED INCORPORATION OF
BENSON

PREPARED BY:

LRB PUBLIC FINANCE ADVISORS

FORMERLY LEWIS YOUNG ROBERTSON & BURNINGHAM
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DEFINITIONS

AAGR:	Average Annual Growth Rate
CY:	Calendar Year
FY:	Fiscal Year
HH:	Household
HU:	Housing Units
LOS:	Level of Service
LRB:	LRB Public Finance Advisors (Formerly Lewis Young Robertson & Burningham, Inc.)
MSF:	Municipal Services Fund
OLG:	Office of the Lieutenant Governor
PPH:	Persons per Household
SF:	Square Footage
UPC:	Utah Population Committee



SECTION 1: EXECUTIVE SUMMARY

LRB Public Finance Advisors (formerly Lewis Young Robertson & Burningham, Inc.) was retained by the Office of the Lieutenant Governor (OLG) to complete a supplemental feasibility study related to incorporation of an unincorporated area within Cache County (County) known as Benson (Town or Study Area). The purpose of the Executive Summary is to fulfill the requirements established in Utah Code 10-2a, which requires the submission of a completed feasibility study, including a one-page summary of the results. The analysis considers two scenarios related to the financial impacts of the Town incorporation:

1. **Scenario 1 – Government Office** includes the applicable incorporation costs as outlined in UCA §10-2a-220, as well as \$1.02M for a government office.
2. **Scenario 2 – No Government Office** includes the applicable incorporation costs as outlined in UCA §10-2a-220, without additional expenses.

The findings illustrate that the incorporation of the proposed Benson boundary will likely result in a budget deficit when comparing available revenues to expenses. While incorporation could be feasible based on the ability to raise taxes, this deficit prohibits the incorporation process from proceeding, as described in UCA §10-2a-205(5).

TABLE 1.1: SCENARIO 1 – TAX AND FISCAL IMPACT

	2025	2026	2027	2028	2029
Total Revenue	\$398,463	\$419,016	\$440,778	\$463,829	\$488,254
Total Expense	\$908,760	\$913,378	\$941,445	\$970,496	\$1,000,568
Net Total (Revenue minus Expense)	(\$510,297)	(\$494,362)	(\$500,667)	(\$506,667)	(\$512,314)
Revenue (Expense) Margin	(128.1%)	(118.0%)	(113.6%)	(109.2%)	(104.9%)
Equivalent County MSF Rate	0.000000	0.000000	0.000000	0.000000	0.000000
Additional Levy to Balance Budget	0.006468	0.006227	0.006267	0.006303	0.006334
TOTAL TOWN RATE	0.006468	0.006227	0.006267	0.006303	0.006334
NET IMPACT ON MEDIAN HOME	\$1,601	\$1,541	\$1,551	\$1,560	\$1,568

TABLE 1.2: SCENARIO 2 – TAX AND FISCAL IMPACT

	2025	2026	2027	2028	2029
Total Revenues	\$398,463	\$419,016	\$440,778	\$463,829	\$488,254
Total Expenditures	\$832,206	\$836,824	\$864,890	\$893,942	\$924,014
Net Total (Revenue minus Expense)	(\$433,742)	(\$417,808)	(\$424,112)	(\$430,112)	(\$435,760)
Revenue (Expense) Margin	(108.9%)	(99.7%)	(96.2%)	(92.7%)	(89.2%)
Equivalent County MSF Rate	0.000000	0.000000	0.000000	0.000000	0.000000
Additional Levy to Balance Budget	0.005498	0.005263	0.005309	0.005351	0.005388
TOTAL TOWN RATE	0.005498	0.005263	0.005309	0.005351	0.005388
NET IMPACT ON MEDIAN HOME (\$450K)	\$1,361	\$1,302	\$1,314	\$1,324	\$1,334



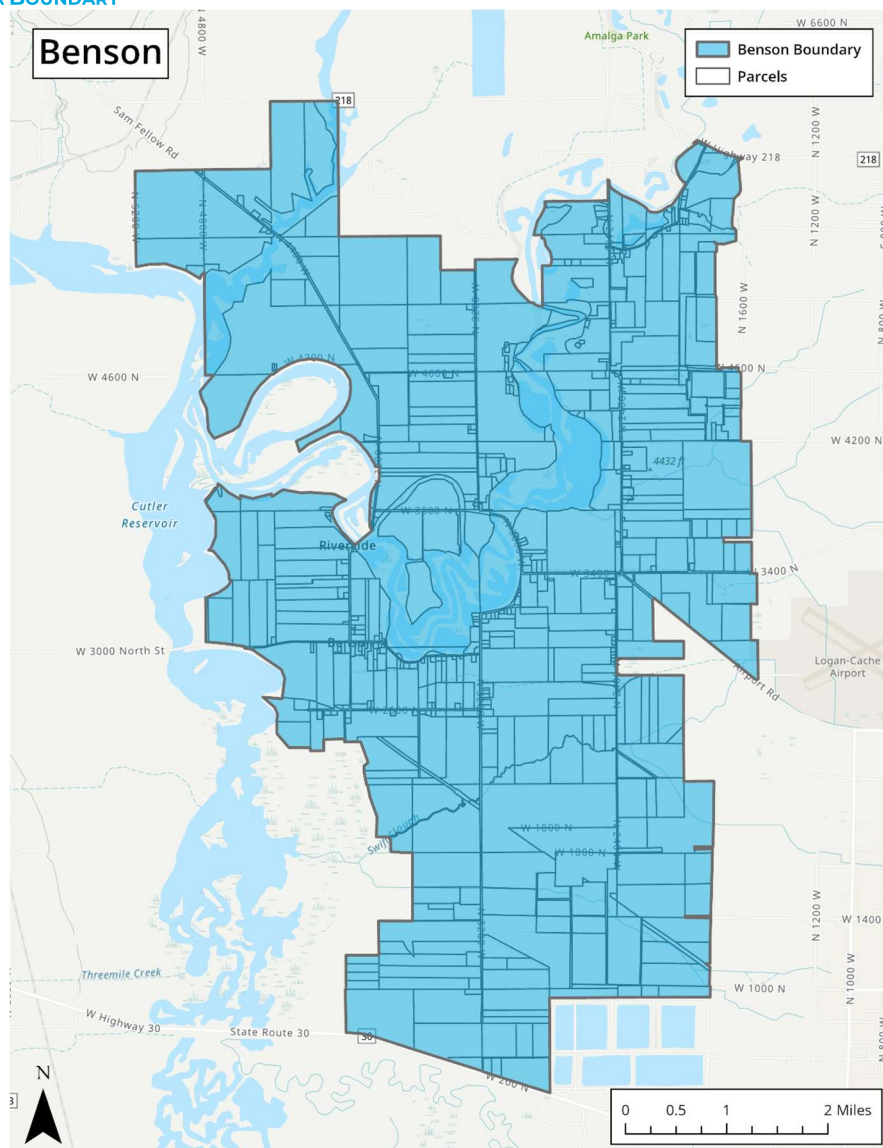
SECTION 2: POPULATION & POPULATION DENSITY

Utah Code §10-2a-205(3) 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 Cache County known as Benson. The boundary depicted below differs slightly from the original boundary that was established at the time the request for a feasibility study was certified. This difference is constituted by the removal of one parcel at the north of the proposed boundary that lies partially within the town boundaries of Amalga.

FIGURE 2.1: STUDY AREA BOUNDARY



POPULATION

The 2024 estimated population of Benson is calculated at 753 persons. This calculation was determined using 2023 population estimates from the Utah Population Committee (UPC) as the base. For purposes of determining the current and five-year projected population, we utilized the average annual growth rate (AAGR) for the cumulative population of all Census blocks between 2010 and 2020. The 2020 population was calculated at 739 persons, with the 2010 population being 721 persons, resulting in an AAGR between Census years of 0.3 percent and population growth of 18 persons. The AAGR was applied to subsequent years through 2029 as shown in **Table 2.1**.

TABLE 2.1: CURRENT AND 5-YEAR PROJECTED BENSON POPULATION DETERMINATION

	CURRENT	PROJECTED				
	2024	2025	2026	2027	2028	2029
Population	753	755	757	759	761	763
Households	250	252	254	256	258	260
Persons per Household	3.01	3.00	2.98	2.96	2.95	2.93

Source: UPC Determination Letter
UGRC, Utah Address Points
U.S. Census Bureau, 2010 and 2020 Census Blocks

POPULATION DENSITY

The UPC determined Benson’s population density in 2023 equals 38 persons per square mile, thus complying with Utah statute that requires the proposed area has an average population density of more than seven people per square mile.¹ The estimated 2024 populations and population density of surrounding communities within the County are shown below.

TABLE 2.2: CURRENT POPULATION AND POPULATION DENSITY FOR SURROUNDING AREAS

	POPULATION (2024)	LAND AREA (SQURE MILES)	POPULATION PER SQUARE MILE
Amalga	478	3.5	137.0
Clarkston	785	0.9	844.1
Cornish	270	5.4	50.1
Hyde Park	5,929	4.4	1,344.4
Hyrum	10,171	6.2	1,643.1
Lewiston	2,013	25.8	77.9
Logan	54,740	17.9	3,066.7
Mendon	1,363	1.4	953.1
Millville	2,561	2.5	1,020.3
Newton	789	0.9	917.4
Nibley	8,258	4.4	1,881.1
North Logan	12,309	7.1	1,726.4
Paradise	999	1.5	689.0
Providence	8,726	3.9	2,237.4
Richmond	3,113	3.5	899.7
River Heights	2,334	0.7	3,536.4
Smithfield	15,654	5.4	2,926.0
Trenton	532	8.2	64.8
Wellsville	4,342	7.3	597.2
Benson	753	19.5	38.6

¹Section §10-2a-201.5(2)(a)(ii)



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

Utah Code §10-2a-205(3) 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 block and tract-level data within the Study Area's boundaries. Building permit data from the Ivory-Boyer Construction database were also evaluated to identify household (HH) growth.

POPULATION PROJECTIONS

For purposes of calculating the current and five-year projected population and housing units (HU), the AAGR of historic redistricting Census data between 2010 and 2020 was calculated for each community. The AAGR was then applied to the 2020 Census data and onward. 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
Cache County	112,656	34,722	133,154	41,658	1.7%	1.8%
Amalga	488	135	749	148	(0.1%)	0.9%
Clarkston	666	213	274	244	1.2%	1.4%
Cornish	288	83	5,234	85	(0.5%)	0.2%
Hyde Park	3,833	1,062	9,362	1,437	3.2%	3.1%
Hyrum	7,609	2,116	1,939	2,718	2.1%	2.5%
Lewiston	1,766	559	52,778	603	0.9%	0.8%
Logan	48,174	15,828	1,339	17,808	0.9%	1.2%
Mendon	1,282	359	2,326	391	0.4%	0.9%
Millville	1,829	504	789	628	2.4%	2.2%
Newton	789	232	7,328	256	0.0%	1.0%
Nibley	5,438	1,412	10,986	1,958	3.0%	3.3%
North Logan	8,269	2,556	971	3,575	2.9%	3.4%
Paradise	904	268	8,218	295	0.7%	1.0%
Providence	7,075	2,174	2,914	2,474	1.5%	1.3%
Richmond	2,470	756	2,144	891	1.7%	1.7%
River Heights	1,734	555	13,571	664	2.1%	1.8%
Smithfield	9,495	2,836	512	4,009	3.6%	3.5%
Trenton	464	144	4,060	164	1.0%	1.3%
Wellsville	3,432	1,012	482	1,196	1.7%	1.7%
Unincorporated Cache County*	6,651	1,918	7,178	2,114	0.8%	1.0%
Benson	721	224	739	244	0.3%	0.9%



SUPPLEMENTAL FEASIBILITY STUDY FOR THE PROPOSED INCORPORATION OF BENSON
CACHE COUNTY, UTAH

	2010		2020		AAGR 2010-2020	
	POPULATION	HU	POPULATION	HU	POPULATION	HU
*Unincorporated Cache County totals include Benson numbers below.						
Source: U.S. Census Bureau, 2010 and 2020 Census Redistricting Data (PL 94-171)						

TABLE 3.2: CACHE COUNTY HISTORIC POPULATION FIGURES

	2019	2020	2021	2022	2023
Cache County	130,947	133,154	135,399	137,681	140,002
Amalga	483	482	481	480	479
Clarkston	740	749	758	767	776
Cornish	275	274	273	272	271
Hyde Park	5,073	5,234	5,400	5,571	5,747
Hyrum	9,170	9,362	9,558	9,758	9,962
Lewiston	1,921	1,939	1,957	1,975	1,994
Logan	52,298	52,778	53,262	53,750	54,243
Mendon	1,333	1,339	1,345	1,351	1,357
Millville	2,271	2,326	2,383	2,441	2,500
Newton	789	789	789	789	789
Nibley	7,113	7,328	7,550	7,779	8,015
North Logan	10,678	10,986	11,303	11,629	11,964
Paradise	964	971	978	985	992
Providence	8,096	8,218	8,342	8,468	8,596
Richmond	2,866	2,914	2,963	3,012	3,062
River Heights	2,099	2,144	2,190	2,237	2,285
Smithfield	13,095	13,571	14,064	14,575	15,105
Trenton	507	512	517	522	527
Wellsville	3,992	4,060	4,129	4,199	4,270
Unincorporated Cache County	7,123	7,178	7,233	7,288	7,344

Source: U.S. Census Bureau, LRB Analysis

TABLE 3.3: CACHE COUNTY CURRENT AND 5-YEAR POPULATION FIGURES

	2024	2025	2026	2027	2028	2029
Cache County	142,766	145,310	147,916	150,581	153,312	156,111
Amalga	478	477	476	475	474	473
Clarkston	785	794	803	812	822	832
Cornish	270	269	268	267	266	265
Hyde Park	5,929	6,117	6,311	6,511	6,717	6,930
Hyrum	10,171	10,384	10,602	10,824	11,051	11,283
Lewiston	2,013	2,032	2,051	2,070	2,089	2,109
Logan	54,740	55,242	55,749	56,260	56,776	57,297
Mendon	1,363	1,369	1,375	1,381	1,387	1,393
Millville	2,561	2,623	2,687	2,752	2,819	2,888
Newton	789	789	789	789	789	789
Nibley	8,258	8,508	8,766	9,031	9,304	9,586
North Logan	12,309	12,664	13,029	13,404	13,790	14,187
Paradise	999	1,006	1,013	1,020	1,027	1,034
Providence	8,726	8,858	8,992	9,128	9,266	9,406
Richmond	3,113	3,165	3,218	3,272	3,327	3,382
River Heights	2,334	2,384	2,435	2,487	2,540	2,594
Smithfield	15,654	16,223	16,813	17,424	18,058	18,715



SUPPLEMENTAL FEASIBILITY STUDY FOR THE PROPOSED INCORPORATION OF BENSON
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	2024	2025	2026	2027	2028	2029
Trenton	532	537	542	547	552	557
Wellsville	4,342	4,416	4,491	4,567	4,644	4,723
Unincorporated Cache County*	6,647	6,698	6,749	6,801	6,853	6,905

*Assumes Benson incorporation.

Population projections for the Study Area are based on the 10-year Census AAGR, as illustrated in **Table 3.1**. **Table 3.4** details the five-year projections for residents within the Study Area.

TABLE 3.4: BENSON CURRENT AND 5-YEAR POPULATION FIGURES

	CURRENT	PROJECTED				
	2024	2025	2026	2027	2028	2029
Projected Benson Population	753	755	757	759	761	763

HOUSEHOLD SIZE

The number of households was estimated starting with 2020 households as the base units (see **Table 3.1**), adjusted for occupancy. The Ivory-Boyer Construction Report and Database’s building permit data for each area were then added to the base to estimate current units and the persons per household (PPH) for this analysis. For purposes of calculating the five-year projections after 2023, the AAGR calculated in **Table 3.1** was applied.

TABLE 3.5: CURRENT AND PROJECTED CALCULATED PERSONS PER HOUSEHOLD (PPH)

	CURRENT		PROJECTED									
	2024		2025		2026		2027		2028		2029	
	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH
Cache County	43,199	3.30	43,992	3.30	44,801	3.30	45,625	3.30	46,463	3.30	47,317	3.30
Amalga	145	3.30	146	3.28	147	3.25	148	3.22	148	3.19	149	3.17
Clarkston	236	3.33	239	3.32	242	3.32	245	3.32	248	3.31	252	3.30
Cornish	87	3.12	87	3.11	87	3.09	87	3.08	87	3.07	87	3.06
Hyde Park	1,541	3.85	1,588	3.85	1,637	3.86	1,687	3.86	1,739	3.86	1,792	3.87
Hyrum	3,069	3.31	3,147	3.30	3,227	3.29	3,309	3.27	3,393	3.26	3,478	3.24
Lewiston	579	3.48	583	3.48	588	3.49	593	3.49	598	3.50	602	3.50
Logan	18,083	3.03	18,297	3.02	18,514	3.01	18,733	3.00	18,955	3.00	19,180	2.99
Mendon	376	3.63	379	3.61	382	3.60	384	3.59	387	3.58	390	3.57
Millville	637	4.02	651	4.03	665	4.04	680	4.04	696	4.05	711	4.06
Newton	262	3.01	265	2.98	267	2.95	270	2.92	273	2.89	276	2.86
Nibley	1,925	4.29	1,989	4.28	2,055	4.27	2,123	4.25	2,194	4.24	2,267	4.23
North Logan	3,837	3.21	3,968	3.19	4,104	3.18	4,243	3.16	4,388	3.14	4,538	3.13
Paradise	297	3.36	300	3.36	303	3.35	305	3.34	308	3.33	311	3.32
Providence	2,727	3.20	2,763	3.21	2,799	3.21	2,835	3.22	2,872	3.23	2,909	3.23
Richmond	928	3.35	943	3.36	958	3.36	975	3.36	991	3.36	1,007	3.36
River Heights	645	3.62	657	3.63	668	3.64	680	3.66	693	3.67	705	3.68
Smithfield	4,357	3.59	4,510	3.60	4,669	3.60	4,833	3.60	5,004	3.61	5,180	3.61
Trenton	165	3.23	167	3.22	168	3.22	170	3.21	172	3.20	174	3.20
Wellsville	1,189	3.65	1,209	3.65	1,229	3.66	1,250	3.65	1,270	3.66	1,291	3.66
Unincorporated Areas	2,144	3.10	2,165	3.09	2,186	3.09	2,207	3.08	2,229	3.07	2,251	3.07
Benson	753	3.01	755	3.00	757	2.98	759	2.96	761	2.95	763	2.93



	CURRENT		PROJECTED									
	2024		2025		2026		2027		2028		2029	
	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH

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.

Source: Ivory-Boyer Construction Report and Database

INCOME

Utilizing Census tract-level data², the Study Area’s median HH income is estimated at \$63,460 in 2020. Given that some of the Census tracts that fall within the Study Area’s boundary do not have ACS data available prior to 2020, the historic growth rate cannot be compiled. Therefore, we applied a two percent growth rate to project the median income in the Study Area.

TABLE 3.6: HISTORIC MEDIAN INCOME

	2019	2020	2021	2022	2023	2010 – 2020 AAGR
Cache County	\$59,019	\$60,530	\$62,079	\$63,668	\$65,298	2.6%
Amalga	\$77,438	\$79,167	\$80,934	\$82,741	\$84,589	2.2%
Clarkston	\$56,320	\$55,313	\$54,324	\$53,353	\$52,399	(1.8%)
Cornish	\$50,787	\$51,250	\$51,717	\$52,188	\$52,664	0.9%
Hyde Park	\$76,999	\$76,591	\$76,185	\$75,781	\$75,379	(0.5%)
Hyrum	\$65,876	\$66,902	\$67,944	\$69,002	\$70,076	1.6%
Lewiston	\$62,581	\$64,034	\$65,521	\$67,042	\$68,599	2.3%
Logan	\$42,243	\$43,056	\$43,885	\$44,730	\$45,591	1.9%
Mendon	\$89,710	\$93,438	\$97,321	\$101,365	\$105,577	4.2%
Millville	\$64,589	\$65,506	\$66,436	\$67,379	\$68,335	1.4%
Newton	\$64,138	\$64,615	\$65,096	\$65,580	\$66,068	0.7%
Nibley	\$86,610	\$90,650	\$94,879	\$99,305	\$103,938	4.7%
North Logan	\$71,572	\$73,148	\$74,759	\$76,405	\$78,087	2.2%
Paradise	\$71,685	\$72,361	\$73,044	\$73,733	\$74,429	0.9%
Providence	\$81,495	\$84,243	\$87,083	\$90,020	\$93,055	3.4%
Richmond	\$65,664	\$67,411	\$69,204	\$71,045	\$72,935	2.7%
River Heights	\$75,966	\$77,984	\$80,055	\$82,182	\$84,365	2.7%
Smithfield	\$71,728	\$73,788	\$75,907	\$78,087	\$80,329	2.9%
Trenton	\$50,313	\$52,500	\$54,782	\$57,163	\$59,648	4.3%
Wellsville	\$80,254	\$84,209	\$88,359	\$92,713	\$97,283	4.9%
Benson	N/A	\$63,460	\$64,729	\$66,023	\$67,344	2.0%*

* Assumption used to project Study Area income.

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

TABLE 3.7: CURRENT AND PROJECTED MEDIAN INCOME

	2024	2025	2026	2027	2028	2029
Cache County	\$66,969	\$68,683	\$70,440	\$72,243	\$74,092	\$75,989
Amalga	\$86,477	\$88,408	\$90,382	\$92,400	\$94,462	\$96,571
Clarkston	\$51,462	\$50,541	\$49,638	\$48,750	\$47,878	\$47,022
Cornish	\$53,144	\$53,628	\$54,116	\$54,610	\$55,107	\$55,609
Hyde Park	\$74,980	\$74,582	\$74,187	\$73,794	\$73,403	\$73,013
Hyrum	\$71,168	\$72,276	\$73,402	\$74,545	\$75,705	\$76,884

² Applicable Census tracts include: 2.01, 3.01, 3.02, and 4.03.



	2024	2025	2026	2027	2028	2029
Lewiston	\$70,192	\$71,822	\$73,490	\$75,196	\$76,942	\$78,729
Logan	\$46,469	\$47,364	\$48,276	\$49,205	\$50,153	\$51,119
Mendon	\$109,964	\$114,533	\$119,293	\$124,250	\$129,413	\$134,790
Millville	\$69,305	\$70,289	\$71,287	\$72,299	\$73,325	\$74,366
Newton	\$66,559	\$67,054	\$67,553	\$68,055	\$68,561	\$69,071
Nibley	\$108,786	\$113,861	\$119,173	\$124,733	\$130,551	\$136,642
North Logan	\$79,807	\$81,564	\$83,360	\$85,196	\$87,072	\$88,990
Paradise	\$75,131	\$75,840	\$76,555	\$77,278	\$78,007	\$78,743
Providence	\$96,192	\$99,436	\$102,788	\$106,254	\$109,836	\$113,540
Richmond	\$74,876	\$76,867	\$78,912	\$81,012	\$83,167	\$85,379
River Heights	\$86,606	\$88,906	\$91,268	\$93,692	\$96,181	\$98,736
Smithfield	\$82,636	\$85,009	\$87,450	\$89,961	\$92,545	\$95,202
Trenton	\$62,241	\$64,946	\$67,769	\$70,715	\$73,789	\$76,996
Wellsville	\$102,077	\$107,107	\$112,386	\$117,924	\$123,736	\$129,834
Benson	\$68,691	\$70,064	\$71,466	\$72,895	\$74,353	\$75,840

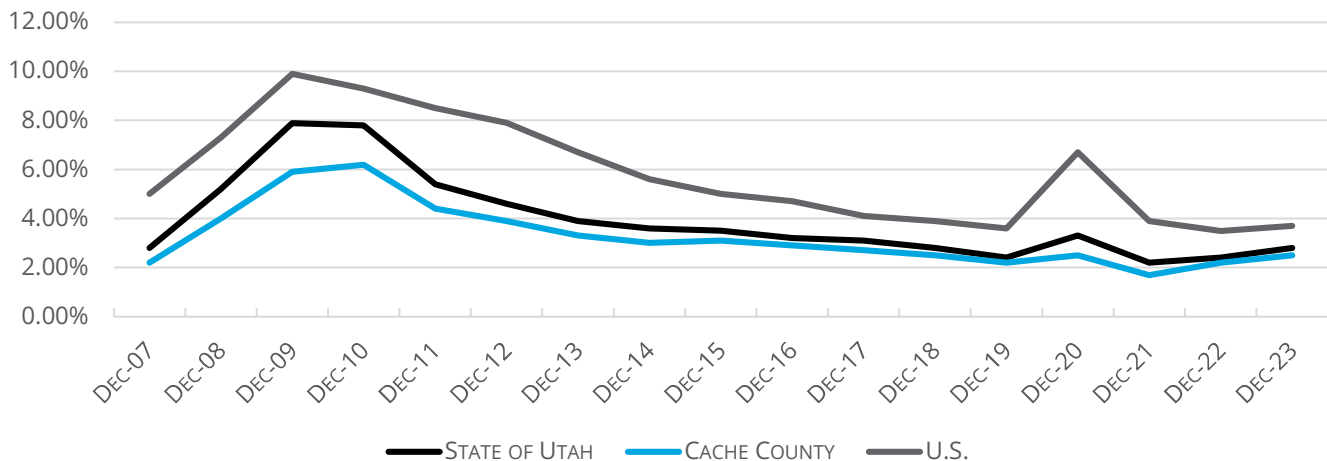
TAX BASE

The tax base of the region is important to consider in this incorporation study, as growth in property values, taxable sales, and employment are valuable components when determining feasibility. The following paragraphs discuss the County’s regional economy.

REGIONAL ECONOMY

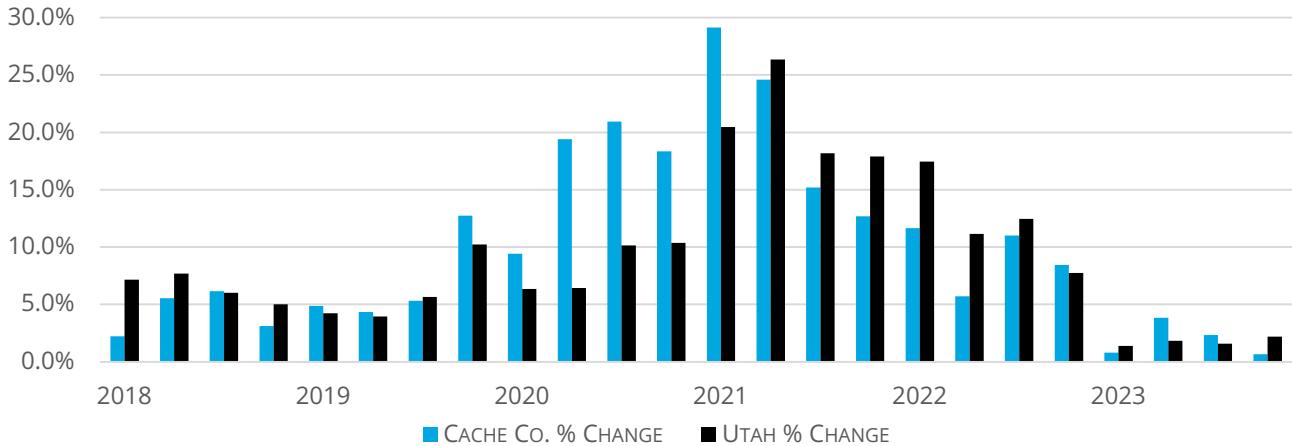
Cache County is located in northeast Utah. The unemployment rate for the County averaged 2.7 percent in May 2024. Unemployment peaked in the State of Utah in 2009 at an average of 7.94 percent (see **Figure 3.1**) according to seasonally adjusted data provided by the Utah Department of Workforce Services. Notable shifts in employment occurred between April 2020 and April 2021 as Cache County experienced a 10.4 percent increase in non-farm jobs. More generally, from 2020 to 2021, the County experienced relatively large increases in trade, transportation, and utilities, other services, leisure and hospitality, financial activities, and construction. Over the same period, mining jobs declined by 4.2 percent and information jobs decreased by 3.2 percent.

FIGURE 3.1: HISTORIC CACHE COUNTY SEASONALLY ADJUSTED UNEMPLOYMENT RATES



A comparison of quarterly taxable sales trends for the County and State illustrates the percent change from 2018 to 2023 as shown in **Figure 3.2**. Between 2020 and 2021, Q1 experienced an increase of 29.1 percent in taxable sales in the County.

FIGURE 3.2: COMPARISON OF QUARTERLY TAXABLE SALES TRENDS FOR CACHE COUNTY



STUDY AREA ECONOMY

According to Cache County parcel data, the distribution of land uses in the Study Area illustrates a concentration of agricultural and greenbelt land, with approximately 87.6 percent of the Study Area’s acreage attributed to these property types. Approximately 1.7 percent of the Study Area’s acreage is designated as primary or secondary residential use. The Study Area is comprised of 613 parcels with a market value of \$219,035,676.

Commercial development consists of 7 parcels within the Study Area, with just over 1 percent of the market value attributed to commercial properties. There are no parcels ascribed to industrial development.

TABLE 3.8: COMMERCIAL AND INDUSTRIAL DEVELOPMENT LAND USE

	PARCELS	ACRES	MARKET VALUE	% OF TOTAL
TOTAL BENSON	613	11,605	\$219,035,676	100%
Commercial Land Use	7	73	\$3,113,163	1.4%

PROJECTIONS OF COUNTY ECONOMIC BASE

The following paragraphs address the projections of the economic base within unincorporated Cache County, specifically as it relates to the Municipal Services Fund (MSF). Final 2024 financials were unavailable at the time of the study. As a result, actuals for 2019 through 2023 and budget estimates for 2024 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. **Tables 3.9** and **3.10** show historic and projected sales tax revenue for the MSF.



Total sales tax revenue within the MSF is composed of four subcategories: sales and use tax, sales tax due to other governments, transportation sales tax, and franchise tax. Projections for sales and use tax, as well as sales tax due to other governments, are grown at a rate of 6 percent. Transportation sales tax is grown at 1.5 percent, and franchise tax is grown at 3 percent. Historic data from 2019 – 2023 showed an total sales tax AAGR of 12.8 percent.

TABLE 3.9: HISTORIC MUNICIPAL SERVICE FUND SALES TAX REVENUE

	ACTUAL					BUDGET
	2019	2020	2021	2022	2023	2024
MSF Sales Tax Revenue	\$5,395,428	\$6,330,631	\$7,551,852	\$8,330,648	\$8,716,000	\$9,706,000

Source: Cache County Financials

TABLE 3.10: PROJECTED MUNICIPAL SERVICE FUND SALES TAX REVENUE

	2025	2026	2027	2028	2029
MSF Sales Tax Revenue	\$10,157,635	\$10,634,403	\$11,137,783	\$11,669,341	\$12,230,737

PROJECTIONS OF STUDY AREA ECONOMIC BASE

Significant factors that will influence revenues within the Study Area may include taxable assessed value and taxable sales. New growth calculations are based on assumptions relative to future construction within the Study Area. We assumed that the number of households would grow at 0.9 percent within the projected five-year window at an average value for Benson of \$450,000. **Table 3.11** details the projected taxable value for the Study Area.

TABLE 3.11: CURRENT AND PROJECTED STUDY AREA TAXABLE VALUE

	CURRENT	PROJECTED				
	2024	2025	2026	2027	2028	2029
Assessed Value	\$78,402,510	\$78,402,510	\$78,897,510	\$79,392,510	\$79,887,510	\$80,382,510
New Growth		\$495,000	\$495,000	\$495,000	\$495,000	\$495,000
TOTAL TAXABLE VALUE	\$78,183,450	\$78,897,510	\$79,392,510	\$79,887,510	\$80,382,510	\$80,877,510

Growth in taxable value influence future property tax revenues and general government services funding. However, a property tax for the MSF is not levied. Thus, the economic base of the study area is principally a function of sales tax revenue.

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. Taxable sales have increased by an average of 10.6 percent in the State since 2019; LRB assumed an AAGR of 9.5 percent for the ratio of population methodology projections as a result. LRB assumed an AAGR of 4.8 percent for point of sales revenue, reflecting the estimated sales tax growth in the MSF. Population revenues are distributed to local entities based on the ratio of their population to the State’s population as a whole. Point of sale revenues were estimated using sales per commercial square foot projections from Cache County municipalities and commercial square foot totals for the Study Area. 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 sales methodologies further and **Section 7** outlines the challenges presented by the data utilized to calculate sales tax revenues.



TABLE 3.12: CURRENT AND PROJECTED ESTIMATED SALES TAX REVENUE

	CURRENT			PROJECTED		
	2024	2025	2026	2027	2028	2029
Population Distribution	\$113,954	\$123,019	\$132,804	\$143,366	\$154,767	\$167,074
Point of Sale	\$24,803	\$25,982	\$27,217	\$28,511	\$29,867	\$31,287
TOTAL ESTIMATED SALES TAX	\$138,757	\$149,001	\$160,021	\$171,877	\$184,634	\$198,361

PUBLIC FACILITIES

There are some public facilities within the Study Area, composed mostly of recreation infrastructure. Within the Study Area are the Bear River Riparian Trail, portions of the Railroad Trestle Walking Trail, as well as a number of boat launches. From the Utah Trails and Pathways GIS layer, it was determined that approximately 1.2 miles of trails lie within the Benson proposed boundary.



SECTION 4: PRESENT & FIVE-YEAR COST PROJECTIONS

Utah Code §10-2a-205(3) requires the feasibility study to include:

subject to Subsection (3)(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.³ 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. However, actual service provisions 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
 - Benson Culinary Water Improvement District;
- Secondary Water
 - Benson Irrigation Company;
- Sewer
 - Individual Septic Tanks;
- Law Enforcement
 - Cache County Sheriff⁴; and,
- Other Services
 - College-Young Mosquito Abatement District #1, Cache Mosquito Abatement District, and Newton Cemetery Maintenance District.

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

- General Governmental Services, including engineering, planning and zoning, and building;
- Fire and EMS;

³ Section §10-2a-205(3)(b)(i)

⁴ Input from the Cache County Sheriff reflected that, through existing funding through the General Fund, the Sheriff's Office would be able to provide law enforcement services to the Study Area without additional expense. If the residents of the Study Area seek expanded law enforcement services upon incorporation, they would be able to contract with the Sheriff's Office.



- Animal Control;
- Roads;
- Garbage; and,
- Weed Control.

COUNTY COST ESTIMATES

Expenditures related to County services were calculated using historic budget data from 2019 – 2023, 2024 budget data, and recommendations from the County Finance Administration. For the purposes of this analysis, the tables below combine, with exceptions, the County’s projected expenditures into the general categories specified above. Of note, law enforcement expenditures are managed through the general fund and thus are not applicable here, and garbage and weed control are included within general government expenditures.

TABLE 4.1: MSF HISTORIC AND BUDGETED EXPENDITURES

	2019 - 2023 AAGR	ACTUAL					BUDGET
		2019	2020	2021	2022	2023	2024
General Government*	16.7%	\$7,962,320	\$7,981,857	\$8,013,057	\$8,504,082	\$14,783,400	\$13,175,700
Animal Control	0.0%	\$12,000	\$0	\$7,200	\$7,200	\$12,000	\$12,000
Fire	31.5%	\$127,937	\$237,389	\$273,463	\$323,453	\$382,600	\$380,100
Roads	10.2%	\$5,340,522	\$4,522,108	\$4,334,727	\$5,674,974	\$7,866,400	\$6,749,700
TOTAL	14.4%	\$13,442,779	\$12,741,354	\$12,628,447	\$14,509,709	\$23,044,400	\$20,317,500

Source: Cache County Financials

*Includes public works.

The five-year projections are based on an analysis of the historic AAGR for each budget line item. This analysis also ensures expense growth is considered to account for inflation and anticipated growth.⁵

Table 4.2 illustrates the estimated expenditures if the County continues to provide services. Between 2019 and 2023, the County’s MSF expenditures grew at an AAGR of 14.4 percent. For this analysis, LRB assumed a more conservative growth rate of expenditures, resulting in an expense AAGR of 3.2 percent from 2025 to 2029 on average. The table below further breaks down the AAGR for each component.

TABLE 4.2: MSF PROJECTED EXPENDITURES

	2025	2026	2027	2028	2029	2025 - 2029 AAGR
General Government	\$13,579,554	\$13,996,236	\$14,426,183	\$14,869,847	\$15,327,696	3.1%*
Animal Control	\$12,180	\$12,363	\$12,548	\$12,736	\$12,927	1.5%
Fire	\$402,771	\$426,800	\$452,269	\$479,264	\$507,877	6.0%
Roads	\$6,961,071	\$7,179,505	\$7,405,260	\$7,638,604	\$7,879,818	3.2%
TOTAL	\$20,955,576	\$21,614,904	\$22,296,260	\$23,000,451	\$23,728,318	3.2%

* Sum of administrative, engineering, planning and zoning, and building inspector costs. However, this analysis calculates and applies the projected AAGR for each component as shown in **Table 4.5**.

⁵ Subsection (4)(b)(iii) requires the cost analysis to account for inflation and growth.



STUDY AREA COST ESTIMATES (ASSUMING TOWN INCORPORATION)

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

- Average total expenditures of comparative cities;
- Roadway weighted miles;
- Population; and,
- County contract estimates.

INCORPORATION COST

One-time costs as a result of incorporation are included in the analysis in 2025. These expenses include the estimated election cost, assuming the incorporation goes to a vote, and the LRB contract cost. Cache County estimates a cost of \$1,500 for elections for the Study Area

LRB also analyzed potential costs for building a government office in the Study Area. While it is not a mandatory condition for incorporation to construct a government office building, estimated costs for this structure are considered in this study in the event of future necessity. A scenario in which a government office building is constructed is included in **Section 8** and includes an analysis related to a one-time building cost of \$1.02M that is amortized over a 20-year period.

GENERAL GOVERNMENT SERVICES

Cache County provides administrative, engineering, planning, and building inspection services to unincorporated areas. Individual general government costs for the Study Area were calculated using per capita figures for each of the above components from comparably sized municipalities in Cache County. These figures, using 2023 actual budget data from the municipalities, were projected to the current year and onward to 2029 using the estimated future growth rate for the same expenditure categories in the MSF.

TABLE 4.3: GENERAL GOVERNMENT COST PER CAPITA

	ESTIMATED		PROJECTED			
	2024	2025	2026	2027	2028	2029
General Administrative Services	\$190.61	\$197.17	\$203.95	\$210.97	\$218.22	\$225.73
Engineering	\$1.27	\$1.31	\$1.35	\$1.39	\$1.44	\$1.48
Planning and Zoning	\$3.74	\$3.86	\$3.97	\$4.09	\$4.21	\$4.34
Building Inspector	\$3.97	\$4.12	\$4.27	\$4.44	\$4.61	\$4.78
Benson Population	753	755	757	759	761	763
General Administrative Services	\$143,532	\$148,863	\$154,391	\$160,123	\$166,066	\$172,230
Engineering	\$959	\$991	\$1,023	\$1,057	\$1,092	\$1,129
Planning and Zoning	\$2,820	\$2,912	\$3,007	\$3,105	\$3,206	\$3,310
Building Inspector	\$2,987	\$3,109	\$3,236	\$3,368	\$3,505	\$3,647
TOTAL GENERAL GOVERNMENT COSTS	\$150,298	\$155,874	\$161,656	\$167,652	\$173,869	\$180,316

* Budgetary line items determined to be one-time expenses or irrelevant to maintaining the present level of service were removed from the estimation of this expense. Comparative communities include Mendon, Clarkston, Trenton, Newton, and Paradise, based on population and proximity



For the purpose of determining the five-year projected costs, LRB assumed the average annual growth rate reflects that of the MSF. The table below illustrates the growth rate assumptions applied to each general government category as recommended by the County.

TABLE 4.4: GENERAL GOVERNMENT SERVICES ASSUMPTIONS

	2025 – 2029 AAGR
General Administrative Services	3.4%
Engineering	3.0%
Planning and Zoning	3.0%
Building Inspector	3.8%

FIRE AND EMS

From discussions with the Cache County Fire District Chief, it was determined that costs for fire and EMS services administered by Smithfield could be estimated for the Study Area at a per capita rate. These rates for 2024 for fire and EMS, respectively, are \$48.49 and \$15 per person. The total cost for these services was grown through 2029 at a rate of 6 percent, which is the estimated growth rate for fire expenditures in the MSF.

ANIMAL CONTROL

The 2024 per capita cost for animal control in the MSF budget of \$1.62 was utilized to provide a figure for animal control expenses in the Study Area. This figure was applied to the Study Area’s population and grown through 2029 at a rate of 1.5 percent, which is the estimated growth rate for animal control expenditures in the MSF.

ROADS

The mileage for paved County roads in the Study Area is estimated at 27.28 miles and 11.16 miles of unpaved roads. As some of both the paved and unpaved road mileage lies along the border between the Study Area and unincorporated county, the UDOT multipliers for those portions of mileage were halved.

TABLE 4.5: BENSON ESTIMATED WEIGHTED MILEAGE

TYPE	MILEAGE	UDOT MULTIPLIER*	TOTAL WEIGHTED MILEAGE
Paved	24.90	5	124.50
Unpaved	9.40	2	18.80
Paved – Partial	2.38	2.5	5.95
Unpaved – Partial	1.76	1	1.76
TOTAL	38.44		151.01

*Based on Class B and C Roads Apportionment Formula (Utah Code 72-2-108)
UDOT B&C Road Fund Information, Mileage and Annual Summary Reports

Data on comparable communities was then utilized to determine an average expense per weighted mile. The data included in the analysis comprise weighted mileage and fiscal year (FY) 2023 actual roads expenditures from Mendon, Clarkston, Trenton, Newton, and Paradise. This allows a cost per weighted mileage to be calculated that can then be applied to Benson. This cost was grown through 2029 at a rate of 3.1 percent, which is the estimated growth rate for road expenditures in the MSF.



TABLE 4.6: BENSON COMPARATIVE ROAD COSTS PER WEIGHTED MILE

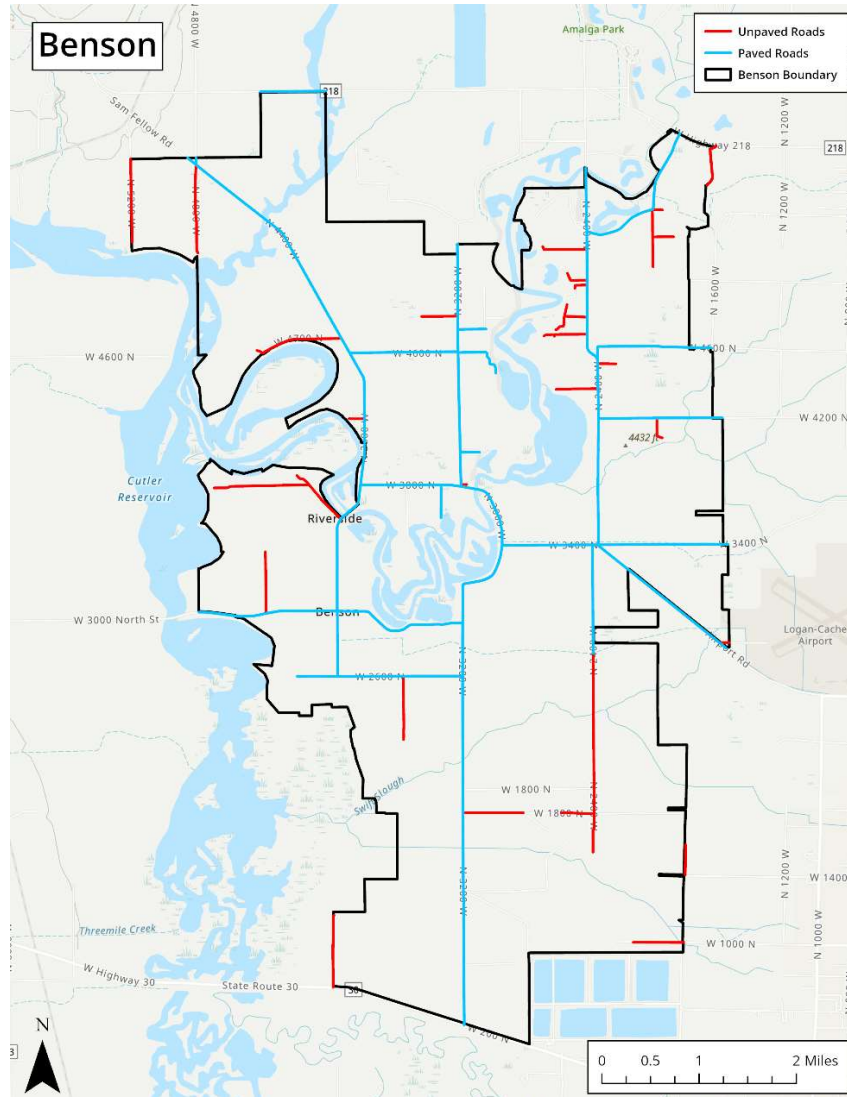
	WEIGHTED MILEAGE (FY24)	ROADS EXPENSE (FY23)*	EXPENSE PER WEIGHTED MILE
Mendon	50.98	\$232,399	\$4,559
Clarkston	37.50	\$64,519	\$1,721
Trenton	49.82	\$264,726	\$5,314
Newton	44.90	\$39,446	\$879
Paradise	61.57	\$85,000	\$1,381
Average Expense per Weighted Mile			\$2,770
Benson Mileage			151.01
TOTAL ROAD COST			\$418,354

* Budgetary line items determined to be one-time expenses or irrelevant to maintaining the present level of service were removed from the estimation of this expense

Source: UDOT B&C Road Fund Information, Mileage and Annual Summary Reports
Utah State Auditor, Local and State Government Budget Reports

In **Figure 4.1**, a map is provided to display the distribution of paved and unpaved roads in the Study Area.

FIGURE 4.1: MAP OF BENSON ROADS



GARBAGE

Data for expenditures related to a contract with Waste Management were gathered resulting from discussions with Cache County. 2024 year-to-date expenditures were extrapolated through the end of the year, then a cost per capita for the MSF's garbage expenditures was calculated. This cost per capita was then applied to the Study Area. As historic data for this contract was unavailable at the time of analysis, a growth rate of 3 percent was applied through 2029.

WEED CONTROL

The 2024 per road mile cost for weed control, or vegetation management, in the MSF budget of \$492 was utilized to provide a figure for the projected weed control expense in the Study Area. The cost per weighted mileage was applied to the Study Area's weighted mileage of 151.01 (see **Table 4.5**). The projected costs through 2029 grow at a rate of 2.9 percent, which is the estimated growth rate for vegetation management expenditures in the MSF.

Table 4.7 summarizes the expenditures forecasted for the proposed Study Area. The projected year costs are inflated based on the respective MSF AAGR.

TABLE 4.7: BENSON CURRENT & PROJECTED 5-YEAR PROJECTED EXPENDITURES

	CURRENT		PROJECTED				GROWTH RATE
	2024	2025	2026	2027	2028	2029	
Incorporation Costs	\$0	\$22,500	\$0	\$0	\$0	\$0	N/A
General Administrative Services	\$143,532	\$148,469	\$153,575	\$158,857	\$164,321	\$169,972	3.4%
Engineering	\$959	\$988	\$1,018	\$1,049	\$1,081	\$1,114	3.0%
Planning and Zoning	\$2,820	\$2,904	\$2,991	\$3,080	\$3,172	\$3,267	3.0%
Building Inspector	\$6,506	\$4,328	\$4,545	\$4,772	\$5,010	\$5,261	3.8%
Fire and EMS	\$47,808	\$50,661	\$53,685	\$56,889	\$60,284	\$63,882	6.0%
Animal Control	\$1,221	\$1,239	\$1,258	\$1,277	\$1,296	\$1,315	1.5%
Roads	\$431,523	\$445,106	\$459,117	\$473,569	\$488,477	\$503,853	3.1%
Garbage	\$77,193	\$79,509	\$81,895	\$84,351	\$86,882	\$89,488	0.0%
Weed Control	\$74,325	\$76,501	\$78,741	\$81,046	\$83,419	\$85,862	2.9%
TOTAL EXPENSE	\$785,886	\$832,206	\$836,824	\$864,890	\$893,942	\$924,014	2.7%



SECTION 5: PRESENT & FIVE-YEAR PROJECTED REVENUE

Utah Code §10-2a-205(3) 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 2019 - 2023, 2024 budget data, and recommendations from the County Finance Administration. Furthermore, additional allocation methodologies were utilized based on population and standard State allocation practices.

COUNTY REVENUES

The MSF revenues were grouped into major categories from a budgeting perspective. Between 2019 and 2023, the County's MSF revenue grew at an AAGR of 16.1 percent.

TABLE 5.1: MSF HISTORIC AND BUDGETED REVENUES

	2019 – 2023	PROJECTED					BUDGET
	AAGR	2019	2020	2021	2022	2023	2024
Taxes	12.7%	\$5,395,428	\$6,330,631	\$7,551,852	\$8,330,648	\$8,716,000	\$9,706,000
Charges for Service	1.2%	\$1,354,134	\$1,435,835	\$994,012	\$1,500,236	\$1,420,700	\$1,442,200
Intergovernmental	1.3%	\$4,037,165	\$3,773,831	\$3,373,431	\$3,138,666	\$4,247,700	\$4,236,200
Licenses and Fees	3.0%	\$1,065,619	\$1,498,435	\$1,373,639	\$1,268,258	\$1,200,000	\$1,195,000
Other Financing	73.7%	\$819,855	\$1,044,821	\$1,519,153	\$2,668,837	\$7,460,000	\$3,738,100
TOTAL	16.1%	\$12,672,201	\$14,083,553	\$14,812,087	\$16,906,645	\$23,044,400	\$20,317,500

Source: Cache County Financials

Table 5.2 illustrates the estimated revenues if the County continues to provide services. For this analysis, as with county cost estimates, LRB assumed a more conservative growth rate of expenditures, resulting in a revenue AAGR of 4.5 percent from 2025 to 2029 on average. The table below further breaks down the AAGR for each component.

TABLE 5.2: MSF PROJECTED REVENUES

	2025	2026	2027	2028	2029	2025 – 2029 AAGR
Taxes	\$10,157,635	\$10,634,403	\$11,137,783	\$11,669,341	\$12,230,737	4.8%
Charges for Service	\$1,472,746	\$1,504,028	\$1,536,067	\$1,568,883	\$1,602,497	2.1%
Intergovernmental	\$4,369,636	\$4,507,680	\$4,650,529	\$4,798,392	\$4,951,489	3.2%
Licenses and Fees	\$1,230,625	\$1,267,315	\$1,305,103	\$1,344,021	\$1,384,103	3.0%
Other Financing	\$3,976,323	\$4,234,190	\$4,513,526	\$4,816,335	\$5,144,813	6.7%
TOTAL	\$21,206,965	\$22,147,617	\$23,143,009	\$24,196,972	\$25,313,639	4.5%



STUDY AREA REVENUES (ASSUMING TOWN INCORPORATES)

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

- State Sales Tax allocation based on population and point of sale;
- State Class C Road Fund allocation based on lane miles;
- Building permit revenues based on historical data; and,
- Garbage fee based on County allocation and population;

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. Taxable sales have increased by an average of 10.6 percent in the State since 2019; LRB assumed an AAGR of 9.5 percent for the ratio of population methodology as a result. LRB assumed an AAGR of 4.8 percent for point of sales revenue, reflecting the estimated sales tax growth in the MSF.

Population revenues are distributed to local entities based on the ratio of their population to the State’s population as a whole. The State population distribution pool in **Table 5.3** represents an average between the applicable current and prior fiscal year to estimate State’s sale tax for the calendar year (CY). The calculated average was then multiplied by 50 percent to distribute the total sales tax collections based on population.

TABLE 5.3: RATIO OF POPULATION DISTRIBUTION CURRENT AND PROJECTED

	CURRENT			PROJECTED		
	2024	2025	2026	2027	2028	2029
State Population Distribution Pool	\$529,656,233	\$579,973,575	\$635,071,065	\$695,402,816	\$761,466,084	\$833,805,362
Growth Rate*	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%
State Population	3,499,929	3,559,455	3,619,993	3,681,561	3,744,176	3,807,856
Distributed per Capita	\$151.33	\$162.94	\$175.43	\$188.89	\$203.37	\$218.97
Study Area Estimated Population	753	755	757	759	761	763
POPULATION DISTRIBUTION	\$113,954	\$123,019	\$132,804	\$143,366	\$154,767	\$167,074

*Taxable sales have increased by an average of 10.6 percent in the State since 2019.
Source: Utah State Tax Commission

Point of sale revenues were estimated using sales per commercial square foot projections from all Cache County municipalities and commercial square foot totals for the Study Area. This method was chosen in lieu of estimating point of sale revenues on a per capita basis from the MSF, as the County reflected that there is relatively little commercial activity in the Study Area. Based on a total commercial square footage of 19,121 in the Study Area, a sales per square foot of \$259.40 was applied in 2024 to generate total taxable sales. This figure grew at a rate of 4.8 percent, which is the estimated growth rate for sales taxes for the MSF.

TABLE 5.4: POINT OF SALE DISTRIBUTION CURRENT AND PROJECTED REVENUES

	CURRENT			PROJECTED		
	2024	2025	2026	2027	2028	2029
Estimated Point of Sale	\$4,960,561	\$5,196,396	\$5,443,444	\$5,702,237	\$5,973,333	\$6,257,318



	CURRENT			PROJECTED		
	2024	2025	2026	2027	2028	2029
ADJUSTED POINT OF SALE*	\$24,803	\$25,982	\$27,217	\$28,511	\$29,867	\$31,287

Source: Utah State Tax Commission, Cache County Parcel Data
* Multiplied the total taxable sales by 0.5 percent

TABLE 5.5: COMPARISON OF SALES TAX CURRENT AND PROJECTED REVENUES

	CURRENT	PROJECTED				
	2024	2025	2026	2027	2028	2029
Population Distribution (Table 5.3)	\$113,954	\$123,019	\$132,804	\$143,366	\$154,767	\$167,074
Point of Sale (Table 5.4)	\$24,803	\$25,982	\$27,217	\$28,511	\$29,867	\$31,287
TOTAL ESTIMATED SALES TAX	\$138,757	\$149,001	\$160,021	\$171,877	\$184,634	\$198,361

CLASS C ROAD FUND

The Study Area revenue forecast includes Class C Road Funds that is allocated based upon a 50/50 split between weighted lane miles and population.⁶ The State’s allocation methodology includes separate weightings for gravel roads and paved roads. The mileage for paved County roads in the Study Area is estimated at 27.28 miles and 11.16 miles of unpaved roads. As some of both the paved and unpaved road mileage lies along the border between the Study Area and unincorporated county, the UDOT multipliers for those portions of mileage were halved.

TABLE 5.6: BENSON ESTIMATED WEIGHTED MILEAGE

TYPE	MILEAGE	UDOT MULTIPLIER*	TOTAL WEIGHTED MILEAGE
Paved	24.90	5	124.50
Unpaved	9.40	2	18.80
Paved – Partial	2.38	2.5	5.95
Unpaved – Partial	1.76	1	1.76
TOTAL	38.44		151.01

*Based on Class B and C Roads Apportionment Formula (Utah Code 72-2-108)
UDOT B&C Road Fund Information, Mileage and Annual Summary Reports

Table 5.7 depicts the growth rate calculated and subsequently applied to forecast key variables (statewide total distribution pool, lane miles, weighted miles).

TABLE 5.7: CLASS B&C ROADS HISTORIC AAGR

	2018	2019	2020	2021	2022	2023	2018 – 2023 AAGR
Total Distribution Pool	169,543,658	179,188,729	177,562,815	194,764,526	203,134,579	216,853,217	5.05%
Lane Miles Pool	84,771,829	89,594,365	88,781,407	97,382,263	101,567,289	108,426,609	5.05%
Statewide Weighted Miles	122,540	121,813	122,842	124,521	125,318	126,997	0.72%

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

Utilizing **Table 5.6’s** calculated weighted mileage for the Study Area and methodology delineated in Utah State Code, the Study Area’s distribution can be calculated.

⁶ Section §72-2-108



TABLE 5.8: CLASS B&C ROADS CURRENT AND PROJECTED REVENUES

	CURRENT		PROJECTED			
	2024	2025	2026	2027	2028	2029
Total Distribution Pool	227,794,238	239,287,272	251,360,170	264,042,190	277,364,063	291,358,072
Lane Miles Pool	113,897,119	119,643,636	125,680,085	132,021,095	138,682,031	145,679,036
Statewide Weighted Miles	127,908	128,825	129,749	130,680	131,617	132,561
Distribution Per Weighted Mile	890	929	969	1,010	1,054	1,099
Estimated Benson Weighted Miles	151	151	151	151	151	151
Lane Mile Distribution	\$134,468	\$140,247	\$146,274	\$152,560	\$159,116	\$165,954
State Population	3,499,929	3,559,455	3,619,993	3,681,561	3,744,176	3,807,856
State Distribution per Capita	33	34	35	36	37	38
Benson Population	753	755	757	759	761	763
Population Distribution	\$24,505	\$25,378	\$26,282	\$27,218	\$28,187	\$29,190
TOTAL STUDY AREA DISTRIBUTION	\$158,973	\$165,625	\$172,556	\$179,778	\$187,303	\$195,144

BUILDING PERMITS

Building permit revenue is based on historic permit data from the County for Benson. **Table 5.9** depicts the growth rate calculated to determine the rate to forecast key variables.

TABLE 5.9: BENSON HISTORIC PERMIT DATA

	2021	2022	2023	2024*	4 Yr. AAGR
Building Permit Revenue	\$1,947	\$3,672	\$12,210	\$6,506	49.5%
Benson Building Permits	6	8	12	6	0.0%
AVERAGE FEE PER PERMIT	\$325	\$459	\$1,018	\$1,084	49.5%

*2024 data for the first half of the year was extrapolated for the entire year

To provide greater reliability, LRB used the four year average fee per permit as a base for projections from 2025 onward. The average fee per permit was calculated at \$721 and grown at a rate of 5 percent. Projected permits issued were held constant at six permits per year.

TABLE 5.10: BENSON PERMIT CURRENT AND PROJECTED REVENUES

	CURRENT	PROJECTED					GROWTH RATE
	2024	2025	2026	2027	2028	2029	
Average Fee Per Permit	\$1,084	\$721	\$757	\$795	\$835	\$877	5.0%
Benson Projected Building Permits	6	6	6	6	6	6	0.0%
TOTAL PROJECTED PERMIT REVENUE	\$6,506	\$4,328	\$4,545	\$4,772	\$5,010	\$5,261	5.0%

It is important to note that, in the event of a revenue shortfall, the newly incorporated town can modify the building fee schedule to recoup the full cost needed for planning, engineering, and zoning expense related to development activity.

GARBAGE FEE

To determine revenue associated with a garbage contract in the Study Area, it was assumed that fees levied to fund this contract would be equal to the estimated expenditures. Thus, this revenue item is set equal to the matching expenditure described in **Section 4**.



OTHER REVENUE CONSIDERATIONS

Additional types of revenue streams may be collected, including transportation taxes and grants. These alternate revenue mechanisms will be explored in greater detail in **Section 7**.

Table 5.11 summarizes the revenues forecasted for the proposed Study Area. Revenues grow at an AAGR of 5.2 percent from 2025 – 2029 compared to an AAGR of 2.7 percent for expenditures; this trend is reflective of the County MSF as shown in **Tables 4.2** and **5.2**.

TABLE 5.11: BENSON 5-YEAR PROJECTED REVENUES

	CURRENT	PROJECTED					GROWTH RATE
	2024	2025	2026	2027	2028	2029	
Sales & Use Tax	\$138,757	\$149,001	\$160,021	\$171,877	\$184,634	\$198,361	7.4%
Class C Roads	\$158,973	\$165,625	\$172,556	\$179,778	\$187,303	\$195,144	4.2%
Permits	\$6,506	\$4,328	\$4,545	\$4,772	\$5,010	\$5,261	5.0%
Garbage Fee	\$77,193	\$79,509	\$81,895	\$84,351	\$86,882	\$89,488	3.0%
TOTAL REVENUES	\$381,430	\$398,463	\$419,016	\$440,778	\$463,829	\$488,254	5.2%



SECTION 6: RISKS & OPPORTUNITIES

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 (4)(a)(iii) or revenues described in Subsection (4)(a)(iv) of the newly incorporated municipality.

RISKS

The primary risk to incorporation is the lack of a property tax in the MSF, resulting in the reliance on sales tax revenue alone. Municipalities depend on a combination of revenues to provide necessary municipal services. The main sources of revenue are property taxes, sales taxes, franchise fees, and fees for service. The feasibility study relies on the existing revenues sources within the MSF to determine the financial impacts of incorporating on residents within the incorporation boundary. The absence of an MSF property tax presents a revenue risk when determining feasibility.

Sponsors pointed out that issues with existing stormwater infrastructure in Benson will need to be addressed independently of incorporation. This study does not contemplate costs related to future CIP, as capital improvements that are not currently being provided by the County through the MSF are not included in the current LOS. Should the Town incorporate, the Town could complete a master plan that identifies future CIP. These additional costs can be mitigated by grants, tax or rate increases, or impact fees.

The data limitations on the point of sale data used in this analysis must also be addressed. The Utah State Tax Commission prohibits confidential data pertaining to addresses for a single taxpayer to be released publicly. While cities and counties can request this type of data and make the determination on whether to release the data, Cache County was unable to share the tax data for this study. High-level assumptions related to taxable sales traced to a physical location were therefore utilized in place of accurate data from the Tax Commission. The calculated revenues generated from sales tax could be misrepresented as a result.

A recent incorporation study completed within Iron County may shed light on potential risks to Benson's proposed incorporation. Cedar Highlands, which incorporated in 2018, voted to revert to its former status as an unincorporated area of Iron County that operates under a 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.⁷ However, an audit of Cedar Highlands' 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.⁸ The audit found that

⁷ Richards, J. (2020, Apr 19). Cedar Highlands residents to vote on whether to stay an incorporated Town or go back to HOA. *St. George News*. Retrieved from <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/>

⁸ The Office of the State Auditor's findings can be found here: <https://reporting.auditor.utah.gov/servlet/servlet.FileDownload?file=0151K000003q4tEQAO>



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 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.

Within **Section 4**, calculations under the subsection titled “General Government Services” utilize per capita figures from comparable communities in Cache County. This is done in lieu of utilizing per capita costs based on the MSF’s budget for general government, which produces considerably higher per capita figures. Additionally, the MSF’s budget does not appear to contain expenses for certain administrative functions, such as a mayor or council, that would otherwise be applicable to an incorporated town.

Additionally, inflationary pressure will affect the Study Area, as well as the MSF. While the study applies growth rates supported by the MSF and State data, 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. Incorporation may increase local authority to meet the requests and needs of residents.



SECTION 7: ANALYSIS OF NEW REVENUE SOURCES

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.

TRANSPORTATION TAX

Cache County's MSF has historically received a significant revenue stream from a transportation sales tax related to point of sale purchases at gas stations. As there are presently no gas stations within the Study Area, this is presently not a funding option. However, in the event that such facilities are constructed, the Study Area could then utilize such revenue.

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 for which grants the Town would be eligible. The MSF also receives a substantial amount of grant and transfer funds, which are not attributed to the incorporation study area.

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.



In addition, in the event of a revenue shortfall, the newly incorporated town can modify the building fee schedule to recoup the full cost needed for planning, engineering, zoning, and licensing expense related to these services.

ALLOCATION OF FUND BALANCE

The allocation of the County's existing fund balances for its general fund, impact fee funds, and capital projects could be allocated to the new Town upon incorporation. While not considered in this study or defined by statute, the County may choose to split impact fee funds based on the subdivision where impact fees were gathered and allocate capital assets and fund balances to the area, giving the Study Area additional one-time revenues.



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 the residents of Benson if the County continues to provide services or if the newly incorporated Town provides services. This analysis assumes the proposed incorporation will only impact Cache County's MSF, as existing service providers such as Special Service Districts, Improvement Districts, and private companies (see list of entities in **Section 4**) will continue to be provided regardless of the incorporation. The following section details the impact to residents in the Study Area, as well as to the County.

FISCAL IMPACTS ON THE COUNTY

A comparison of projected revenues and expenditures produce a surplus as shown in **Table 8.1**. As there is no property tax levied for the MSF, there is no associated impact.

TABLE 8.1: FISCAL IMPACTS ON CACHE COUNTY WITHIN FIVE YEARS AFTER INCORPORATION

	2025	2026	2027	2028	2029
REVENUES					
Taxes	\$10,157,635	\$10,634,403	\$11,137,783	\$11,669,341	\$12,230,737
Charges for Service	\$1,472,746	\$1,504,028	\$1,536,067	\$1,568,883	\$1,602,497
Intergovernmental	\$4,369,636	\$4,507,680	\$4,650,529	\$4,798,392	\$4,951,489
License and Fees	\$1,230,625	\$1,267,315	\$1,305,103	\$1,344,021	\$1,384,103
Other Financing	\$3,976,323	\$4,234,190	\$4,513,526	\$4,816,335	\$5,144,813
TOTAL REVENUES	\$21,206,965	\$22,147,617	\$23,143,009	\$24,196,972	\$25,313,639
EXPENDITURES					
General Government	\$13,579,554	\$13,996,236	\$14,426,183	\$14,869,847	\$15,327,696
Animal Control	\$12,180	\$12,363	\$12,548	\$12,736	\$12,927
Fire	\$402,771	\$426,800	\$452,269	\$479,264	\$507,877
Roads	\$6,961,071	\$7,179,505	\$7,405,260	\$7,638,604	\$7,879,818
TOTAL EXPENDITURES	\$20,955,576	\$21,614,904	\$22,296,260	\$23,000,451	\$23,728,318

The Study Area may continue to receive County Services at the level of service currently provided as a part of the MSF with no additional cost.

In the event of incorporation, the County MSF would likely experience a loss of revenue. This change represents lost revenue for municipal services but also accounts for revenue gained through contracted services for animal and weed control. The contract revenue is estimated at \$739,574 in year one. The net impact of the Town incorporation is a loss of \$3,610,388 in revenues in 2024, as illustrated in **Table 8.2**. However, it is probable 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. It is also probable the County's MSF would experience a decrease in expenses following the incorporation of the Town.

TABLE 8.2: IMPACT TO COUNTY MSF

	2025	2026	2027	2028	2029
Potential Lost Revenue	(\$398,463)	(\$419,016)	(\$440,778)	(\$463,829)	(\$488,254)
Contract Revenue	\$77,740	\$79,999	\$82,823	\$84,715	\$87,177
NET IMPACT TO COUNTY MSF	(\$320,723)	(\$339,017)	(\$358,455)	(\$379,114)	(\$401,077)

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** includes the applicable incorporation costs as outlined in UCA §10-2a-220, as well as \$1.02M for a government office.
2. **Scenario 2 – No Government Office** includes the applicable incorporation costs as outlined in UCA §10-2a-220, without additional expenses.

The findings of both scenarios illustrate that the incorporation of the proposed Benson boundary will likely result in a budget deficit when comparing available revenues to expenses. This deficit prohibits the incorporation process from proceeding.

GOVERNMENT OFFICE COSTS

To approximate the current level of service the County MSF provides for government offices for an area with a population the size of Benson's, LRB utilized comparative data from Mendon, Clarkston, Trenton, Newton, and Paradise to determine a typical figure for government building square footage per capita, a value of 5.48. This figure was applied to the estimated 2025 Benson population and rounded. A cost per square foot of \$200 was then applied to obtain the cost of a building, and a land cost of \$200,000 was added to calculate the final cost.

TABLE 8.3: ESTIMATED BUILDING COST BASED ON COMPARATIVE SF PER CAPITA

Comparative SF per Capita	5.48
Benson Population (2025)	755
Proposed Building SF	4,100
Cost per SF	\$200
Total Building Cost	\$820,000
Total Land Cost	\$200,000
TOTAL GOVERNMENT OFFICE COST	\$1,020,000

Source: Cache County Parcels



SCENARIO 1 – GOVERNMENT OFFICE

In Scenario 1, the one-time government building cost of \$1.02M is amortized over a 20-year period; this arrangement includes a four percent interest rate and a two percent cost of issuance addition. As with the County scenario, no tax rate is modeled in year 1 through 5. An additional Benson rate of 0.006468 in 2025 is necessary to provide sufficient funding for the Study Area. For the incorporated Town, expenses exceed revenues by an average of 114.8 percent, which does not satisfy the requirement outlined in Section §10-2a-205(5). Government building costs and incorporation costs outlined in Section §10-2a-220 contribute to escalated costs in the first years of incorporation.

TABLE 8.4: SCENARIO 1 – BENSON FISCAL IMPACT

	CURRENT	PROJECTED				
	2024	2025	2026	2027	2028	2029
REVENUES						
EQUIVALENT COUNTY MSF RATE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Sales & Use Tax	\$138,757	\$149,001	\$160,021	\$171,877	\$184,634	\$198,361
Class C Roads	\$158,973	\$165,625	\$172,556	\$179,778	\$187,303	\$195,144
Permits	\$6,506	\$4,328	\$4,545	\$4,772	\$5,010	\$5,261
Garbage Fee	\$77,193	\$79,509	\$81,895	\$84,351	\$86,882	\$89,488
Total Revenues	\$381,430	\$398,463	\$419,016	\$440,778	\$463,829	\$488,254
EXPENDITURES						
Incorporation Costs	\$0	\$99,054	\$76,554	\$76,554	\$76,554	\$76,554
General Administrative Services	\$143,532	\$148,469	\$153,575	\$158,857	\$164,321	\$169,972
Engineering	\$959	\$988	\$1,018	\$1,049	\$1,081	\$1,114
Planning and Zoning	\$2,820	\$2,904	\$2,991	\$3,080	\$3,172	\$3,267
Building Inspector	\$6,506	\$4,328	\$4,545	\$4,772	\$5,010	\$5,261
Animal Control	\$1,221	\$1,239	\$1,258	\$1,277	\$1,296	\$1,315
Roads	\$431,523	\$445,106	\$459,117	\$473,569	\$488,477	\$503,853
Fire and EMS	\$47,808	\$50,661	\$53,685	\$56,889	\$60,284	\$63,882
Garbage Contract	\$77,193	\$79,509	\$81,895	\$84,351	\$86,882	\$89,488
Weed Control	\$74,325	\$76,501	\$78,741	\$81,046	\$83,419	\$85,862
Total Expenditures	\$785,886	\$908,760	\$913,378	\$941,445	\$970,496	\$1,000,568
NET (REVENUE MINUS EXPENSE)	(\$404,457)	(\$510,297)	(\$494,362)	(\$500,667)	(\$506,667)	(\$512,314)
REVENUE (EXPENSE) MARGIN*	N/A	(128.1%)	(118.0%)	(113.6%)	(109.2%)	(104.9%)
Additional Levy to Balance Budget**	N/A	0.006468	0.006227	0.006267	0.006303	0.006334
TOTAL CITY RATE***	N/A	0.006468	0.006227	0.006267	0.006303	0.006334

*Margin calculated by dividing net revenue by total revenues.

** Benson levy calculated based on estimated assessed value

*** Based on the sum of the "Combined County Rate" plus the "Additional Levy to Balance Budget".

The tax impact within the Study Area is estimated at \$1,601 for a primary residence valued at \$450,000. This represents an increase of \$1,601 above the projected County levy of \$0 given the County MSF does not assess a property tax. 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.



TABLE 8.5: SCENARIO 1 – BENSON TAX IMPACT

	2025	2026	2027	2028	2029
TOTAL CITY RATE (MSF & CITY LEVY)	0.006468	0.006227	0.006267	0.006303	0.006334
Estimated Certified Tax Value	\$78,897,510	\$79,392,510	\$79,887,510	\$80,382,510	\$80,877,510
Estimated City Impact (Home \$450K)	\$1,601	\$1,541	\$1,551	\$1,560	\$1,568
MSF Baseline Impact (Home \$450K)	\$0	\$0	\$0	\$0	\$0
NET IMPACT	\$1,601	\$1,541	\$1,551	\$1,560	\$1,568

SCENARIO 2 – NO GOVERNMENT OFFICE

This scenario includes the applicable incorporation costs as outlined in UCA §10-2a-220 without the additional expense related to a new government office. Similar to Scenario 1, an additional Town rate is necessary to provide sufficient funding for the area. Moreover, expenses exceed revenues by an average of 97.4 percent, which does not satisfy the requirement outlined in Section §10-2a-205(5).

TABLE 8.6: SCENARIO 2 – BENSON FISCAL IMPACT

	CURRENT	PROJECTED				
	2024	2025	2026	2027	2028	2029
REVENUES						
EQUIVALENT COUNTY MSF RATE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Sales & Use Tax	\$138,757	\$149,001	\$160,021	\$171,877	\$184,634	\$198,361
Class C Roads	\$158,973	\$165,625	\$172,556	\$179,778	\$187,303	\$195,144
Permits	\$6,506	\$4,328	\$4,545	\$4,772	\$5,010	\$5,261
Garbage Fee	\$77,193	\$79,509	\$81,895	\$84,351	\$86,882	\$89,488
Total Revenues	\$381,430	\$398,463	\$419,016	\$440,778	\$463,829	\$488,254
EXPENDITURES						
Incorporation Costs	\$0	\$22,500	\$0	\$0	\$0	\$0
General Administrative Services	\$143,532	\$148,469	\$153,575	\$158,857	\$164,321	\$169,972
Engineering	\$959	\$988	\$1,018	\$1,049	\$1,081	\$1,114
Planning and Zoning	\$2,820	\$2,904	\$2,991	\$3,080	\$3,172	\$3,267
Building Inspector	\$6,506	\$4,328	\$4,545	\$4,772	\$5,010	\$5,261
Animal Control	\$1,221	\$1,239	\$1,258	\$1,277	\$1,296	\$1,315
Roads	\$431,523	\$445,106	\$459,117	\$473,569	\$488,477	\$503,853
Fire and EMS	\$47,808	\$50,661	\$53,685	\$56,889	\$60,284	\$63,882
Garbage Contract	\$77,193	\$79,509	\$81,895	\$84,351	\$86,882	\$89,488
Weed Control	\$74,325	\$76,501	\$78,741	\$81,046	\$83,419	\$85,862
Total Expenditures	\$785,886	\$832,206	\$836,824	\$864,890	\$893,942	\$924,014
NET (REVENUE MINUS EXPENSE)	(\$404,457)	(\$433,742)	(\$417,808)	(\$424,112)	(\$430,112)	(\$435,760)
REVENUE (EXPENSE) MARGIN*	N/A	(108.9%)	(99.7%)	(96.2%)	(92.7%)	(89.2%)
Additional Levy to Balance Budget**	N/A	0.005498	0.005263	0.005309	0.005351	0.005388
TOTAL CITY RATE***	N/A	0.005498	0.005263	0.005309	0.005351	0.005388

*Margin calculated by dividing net revenue by total revenues.

** Benson levy calculated based on estimated assessed value

*** Based on the sum of the "Combined County Rate" plus the "Additional Levy to Balance Budget".

The tax burden within the Study Area under Scenario 2 is \$1,361 for a primary residence valued at \$450,000.



TABLE 8.7: SCENARIO 2 – BENSON TAX IMPACT

	2025	2026	2027	2028	2029
TOTAL CITY RATE (MSF & CITY LEVY)	0.005498	0.005263	0.005309	0.005351	0.005388
Estimated Certified Tax Value	\$78,897,510	\$79,392,510	\$79,887,510	\$80,382,510	\$80,877,510
Estimated City Impact (Home \$450K)	\$1,361	\$1,302	\$1,314	\$1,324	\$1,334
MSF Baseline Impact (Home \$450K) *	\$0	\$0	\$0	\$0	\$0
NET IMPACT	\$1,361	\$1,302	\$1,314	\$1,324	\$1,334

