



2011 Cost of Government Report Utah Cities and Counties

Prepared by the Utah Taxpayers Association in cooperation with the Center for Public Lands and Rural Economics at Utah State University

If government were a business citizens would be consumers purchasing services with tax dollars and fee payments. But, how much does each citizen end up paying for government services? What is the price of government?

Cost Per Capita (Population over 20,000)

City	Population (2009)	Total Government Revenue (2009)	Price of Government Per Capita
Population over 20,000 (30 Cities)			
Salt Lake City	176,100	\$217,247,666	\$1,233.66
St. George	68,735	\$84,361,289	\$1,227.34
Draper	36,469	\$39,683,026	\$1,088.13
Lehi	41,680	\$37,455,260	\$898.64
Ogden	80,688	\$67,847,399	\$840.86
Murray	45,406	\$38,152,301	\$840.25
South Jordan	47,625	\$39,157,527	\$822.21
American Fork	26,007	\$20,621,411	\$792.92
Logan	45,867	\$35,955,713	\$783.91
Cedar City	26,225	\$20,256,135	\$772.40
West Valley City	121,559	\$92,874,728	\$764.03
Sandy	94,943	\$66,595,400	\$701.43
Clearfield	26,509	\$15,969,162	\$602.41
Orem	92,071	\$54,958,182	\$596.91
Provo	106,820	\$62,788,825	\$587.80
Midvale	27,060	\$15,789,880	\$583.51
Springville	27,289	\$15,742,537	\$576.88
West Jordan	101,394	\$57,512,735	\$567.22
Tooele	29,233	\$16,156,547	\$552.68
Holladay	25,000	\$13,583,434	\$543.34
Riverton	37,036	\$18,774,477	\$506.93
Pleasant Grove	32,220	\$15,631,360	\$485.14
Spanish Fork	28,948	\$13,992,375	\$483.36
Layton	64,117	\$30,408,301	\$474.26
Bountiful	43,008	\$20,339,265	\$472.92
Cottonwood Hts	34,962	\$15,660,244	\$447.92
Roy	35,264	\$15,691,531	\$444.97
Syracuse	20,590	\$9,129,597	\$443.40
Kaysville	24,624	\$9,957,669	\$404.39
Taylorsville	57,770	\$21,880,902	\$378.76
Mean of all cities (population over 20,000)			\$728.62
Median of all cities (population over 20,000)			\$539.95

Top Ten Highest Cost Cities Per Capita (By population groups under 20,000)

City	Population (2009)	Total Government Revenue (2009)	Price of Government Per Capita
Population 5,000 – 19,999 (49 Cities)			
Park City	8,015	\$33,164,919	\$4,137.86
Moab	5,070	\$7,023,707	\$1,385.35
Vernal	8,282	\$11,437,886	\$1,381.05
S. Salt Lake	19,177	\$24,069,159	\$1,255.11
Tremonton	6,445	\$7,486,262	\$1,161.56
Richfield	6,492	\$7,369,362	\$1,135.15
Herriman	16,225	\$17,393,309	\$1,072.01
Riverdale	8,039	\$8,281,767	\$1,030.20
Price	7,412	\$6,804,467	\$918.03
Hurricane	12,486	\$10,603,952	\$849.27
Mean of all 49 cities (population 5,000-19,999)			\$698.53
Median of all 49 cities (population 5,000-19,999)			\$648.11
Population 1,000 – 4,999 (63 Cities)			
Naples	1,490	\$3,980,837	\$2,671.70
Monticello	2,212	\$3,337,621	\$1,508.87
Ferron	1,507	\$2,201,299	\$1,460.72
East Carbon	1,376	\$1,829,377	\$1,329.49
Roosevelt	4,848	\$6,432,009	\$1,326.73
Fillmore	2,310	\$2,259,351	\$978.07
Gunnison	1,600	\$1,357,648	\$848.53
Midway	3,384	\$2,816,369	\$832.26
Blanding	2,955	\$2,457,420	\$831.61
Kamas	1,845	\$1,503,795	\$815.07
Mean of all 63 cities (population 1,000-4,999)			\$596.85
Median of all 63 cities (population 1,000-4,999)			\$618.99
Population under 1,000 (94 Cities)			
Alta	19	\$1,536,019	\$80,843.11
Brian Head	52	\$2,561,029	\$49,250.56
Scotfield	28	\$666,267	\$23,795.25
Vineyard	133	\$713,889	\$5,367.59
Springdale	574	\$1,492,560	\$2,600.28
Emery	401	\$1,041,706	\$2,597.77
Garden City	409	\$870,615	\$2,128.64
Lyman	312	\$640,075	\$2,051.52
Myton	633	\$1,272,013	\$2,009.50
Snowville	118	\$219,638	\$1,861.34
Mean of all 94 cities (population under 1,000)			\$721.08
Median of all 94 cities (population under 1,000)			\$460.88

The Utah Taxpayers Association regularly reviews the budgets and tax rates of Utah's cities and counties. To provide a more systematic means of comparing how well elected officials in these cities and counties control public spending, the Taxpayers Association worked with the Center for Public Lands at Utah State University to measure the cost of government per capita. In broad terms, this study describes the cost of government per capita by dividing the total revenue from all sources by the population of the city or county. An explanation of our methodology is at the end of the report.

This analysis compares cities in four population

Top Ten Lowest Cost Cities Per Capita (By population groups under 20,000)

City	Population (2009)	Total Government Revenue (2009)	Price of Government Per Capita
Population 5,000 – 19,999 (49 Cities)			
Hooper	5,113	\$1,635,642	\$319.90
Fruit Heights	5,102	\$1,646,058	\$322.63
Farr West	5,074	\$1,633,333	\$327.81
West Point	8,546	\$2,839,161	\$332.22
Alpine	9,651	\$3,357,147	\$347.85
Cedar Hills	8,974	\$3,322,861	\$370.28
South Weber	5,958	\$2,249,099	\$377.49
North Ogden	17,146	\$6,783,918	\$395.66
Hyrum	7,518	\$3,028,379	\$402.82
Clinton	18,964	\$7,670,078	\$404.45
Population 1,000 – 4,999 (63 Cities)			
Monroe	2,539	\$606,295	\$238.79
Elwood	1,030	\$254,480	\$247.07
Centerfield	1,499	\$377,505	\$251.84
Aurora	1,071	\$282,931	\$264.17
Honeyville	1,251	\$334,644	\$267.50
Genola	1,824	\$503,418	\$276.00
Enoch	4,877	\$1,411,588	\$289.44
Spring City	1,222	\$362,989	\$297.05
Plain City	4,920	\$1,509,557	\$306.82
Mendon	1,308	\$413,706	\$316.29
Population under 1,000 (94 Cities)			
Sterling	349	\$57,782	\$165.56
Joseph	435	\$74,657	\$171.63
Rocky Ridge	681	\$118,091	\$173.41
Fayette	355	\$68,936	\$194.19
Daniel	890	\$178,525	\$200.59
Wallsburg	360	\$75,153	\$208.76
Randolph	670	\$150,486	\$224.61
Henrieville	143	\$32,197	\$225.15
Cornish	389	\$92,140	\$236.86
Glenwood	547	\$129,898	\$237.47

groups - under 1,000, between 1,000 and 4,999, between 5,000 and 19,999, and all the remaining cities. In addition, this analysis compares all the counties in a single group.

Population vs. cost per capita

Utah cities and counties

The Taxpayers Association's Cost of Government study reveals two broad trends. First, there is a general trend that the smaller the population, the higher the cost per capita of government. Thus, Alta (\$80,843), Brian Head (\$49,251) and Scofield (\$23,795), populations 19, 52 and 28 respectively, are by far the most expensive governments in the state, on a per capita basis. Similarly, Daggett county's (population 702) per capita cost of government (\$7,989) is nearly triple that of any other county, regardless of population.

Nevertheless, the correlation between population size and cost of government per capita is only rough, since the lowest cost per capita government in the state belongs to Sterling, population 360. Salt Lake and West Valley, Utah's two largest cities cost \$1,234 and \$701 each. In other words, the two largest cities fall squarely in the middle of the cost per capita of all Utah cities.

Utah's urban counties

The general relationship between population and cost of government demonstrated by Utah's cities holds true for urban counties (those with population over 100,000). An exception to that rule is two striking differences in Salt Lake and Weber counties where costs are significantly higher than population trends would suggest.

Although Salt Lake County has double the population of any other county, it is the most expensive urban county in the state. In fact, the cost of Salt Lake county government is 76 percent higher than the cost of Utah county, Utah's second largest county. Notably, Salt Lake county is nearly the same cost per capita as Box Elder county, even though the population of Box Elder county is 1/20th that of Salt Lake county.

Weber County is also a significant outlier among Utah's urban counties. By population, it is the fourth largest in the state, but it is the second most expensive urban county. If the general trend held for Weber County, its cost per capita would be approximately \$340 or \$350, instead of its \$484.

Cost of Counties Per Capita

County	Population (2009)	Total Government Revenue (2009)	Price of Government Per Capita
All 29 Utah Counties			
Daggett	702	\$5,608,869	\$7,989.84
Garfield	4,486	\$12,441,563	\$2,773.42
Kane	6,248	\$13,895,160	\$2,223.94
Beaver	5,912	\$12,916,493	\$2,184.79
Emery	10,315	\$21,418,671	\$2,076.46
Wayne	2,502	\$5,031,008	\$2,010.79
Rich	2,063	\$3,343,403	\$1,620.65
Millard	11,931	\$18,668,981	\$1,564.75
Grand	9,337	\$13,524,298	\$1,448.46
Carbon	18,886	\$26,837,770	\$1,421.04
Summit	35,584	\$48,718,382	\$1,369.11
Piute	1,414	\$1,912,059	\$1,352.23
Duchesne	15,997	\$21,130,946	\$1,320.93
San Juan	14,206	\$18,233,820	\$1,283.53
Wasatch	20,236	\$24,878,059	\$1,229.40
Sevier	18,987	\$21,753,757	\$1,145.72
Uintah	28,836	\$32,843,537	\$1,138.98
Juab	9,487	\$9,860,970	\$1,039.42
Tooele	52,943	\$39,413,105	\$744.44
Morgan	8,381	\$5,938,166	\$708.53
Iron	41,513	\$23,818,215	\$573.75
Sanpete	22,972	\$12,032,473	\$523.79
Salt Lake	986,397	\$504,868,148	\$511.83
Box Elder	47,259	\$24,119,739	\$510.37
Weber	219,267	\$106,153,262	\$484.13
Washington	128,931	\$50,826,932	\$394.22
Cache	107,095	\$38,966,946	\$363.85
Davis	283,521	\$93,116,287	\$328.43
Utah	492,165	\$142,727,204	\$290.00
Mean of all 29 Utah counties			\$519.64
Median of all 29 Utah counties			\$1,134.10

Property value vs. cost per capita

The second general trend is the direct relationship between property value and cost of government per capita. Resort communities such as Alta, Brian Head and Park City generally have a lower percentage of their land occupied by primary residences. With so little land in those communities receiving a primary residence's 45 percent reduction in property taxes, they tend to have more property tax revenue available. With more property tax revenue available, they tend to spend more.

Similarly, the power plants in Emery and Millard counties generate unusually high-assessed valuations, and so they have more money to spend than counties with similar populations. This cost of government analysis indicates that the county commissions in those counties spend the money available, rather than maintaining tax rates that would keep their cost of government more in line with counties of a similar population.

Methodology

In order to determine the cost of government, population and per capita income data was gathered from the US Census Bureau. Government revenue and line item data was collected from the Utah State Auditor's Office. Total government revenue minus discounted line items was divided by government populations.

Certain line items of revenue that did not come directly from taxpayers were discounted. These line items included intergovernmental transfers, grants, sales of assets, interest earnings and voluntary contributions.

These findings illuminate the relationship between government as a service provider and citizens as consumers. Citizens do more than just purchase goods and services from the private sector; they also purchase the services of government.

To view cities with populations under 20,000 not shown in this report, visit the Utah Taxpayers Association website at www.utahtaxpayers.org.

May 2011
Utah Taxpayers Association
656 East 11400 South, Suite R
Draper, Utah 84020
(801) 972-8814