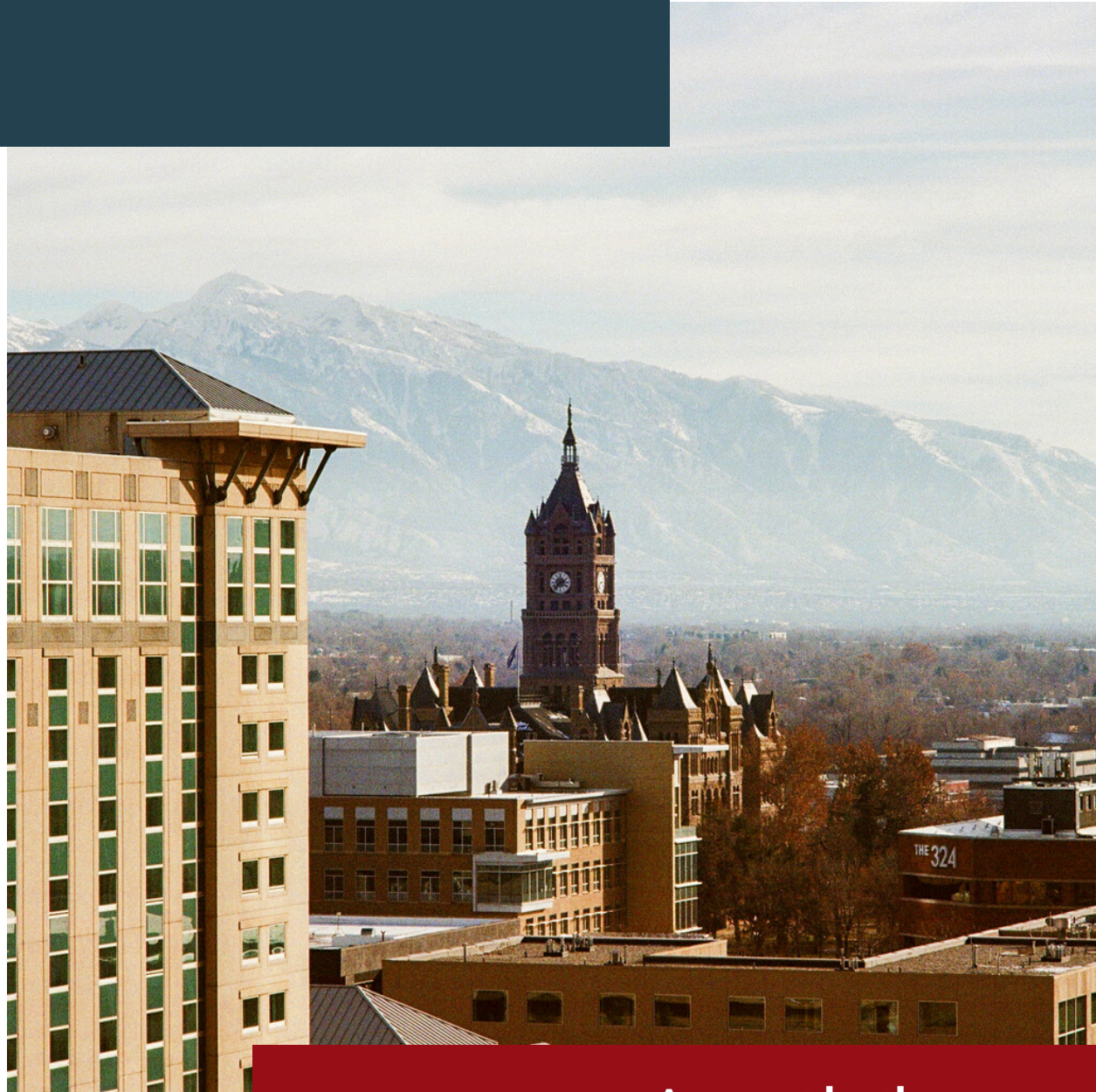


# 2023 Cost of City Government Report



A report by the  
Utah Taxpayers Association

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# 2023 Cost of City Government Report

This report is based on FY 2022 data and shows the relationship between city government revenue and citizen income in Utah's 50 largest cities. This data provides a snapshot on average of how much of each thousand dollars earned by a citizen is consumed by the city government.

In interpreting the cost of government in these various cities, readers should keep in mind that each city provides a different mix of services. In addition, some cities receive public safety services through a special district that directly levies a property tax. Tax collection from these public safety districts are included in our calculations.

While these calculations are based on the city's resident population, some taxes and fees, such as sales tax and traffic fines, are also paid by non-residents. Cities which see a large number of tourists or out-of-city visitors may therefore be slightly disadvantaged by the methodology.

To see where your city ranks, head to the table on the last page.

## Sources

*Population Data:*

*US Census Bureau, 1-Year Estimates from [data.census.gov](https://data.census.gov)*

*Per Capita Income Data:*

*US Census Bureau, 5-Year Estimates from [data.census.gov](https://data.census.gov)*

*Government Revenue Data:*

*Utah State Auditor's Office, audited city financial reports*

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# City Government Revenue Per Capita



## Best 5

Clinton	\$493.24
Taylorsville	\$501.25
Roy	\$520.65
Bountiful	\$533.48
Santaquin	\$548.31

## Worst 5

Murray	\$1,191.41
St. George	\$1,230.86
American Fork	\$1,432.06
South Salt Lake	\$1,455.82
Salt Lake City	\$1,945.80

This metric, revenue from taxes and fees per capita, shows how much revenue the city collects in taxes and fees per resident in the city.

This figure is especially useful in comparing different cities and indicates the level of fiscal restraint exercised by elected officials.

On average, Utah cities collected \$805.94 per capita in taxes and fees.

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# Revenue per \$1,000 of Citizen Income



## Best 5

Holladay	\$11.91
Bountiful	\$13.93
Millcreek	\$13.94
Cottonwood Heights	\$14.49
Highland	\$15.64

## Worst 5

St. George	\$38.50
Logan	\$39.07
American Fork	\$45.08
Salt Lake City	\$46.24
South Salt Lake	\$53.61

This second metric, revenue from taxes and fees per \$1,000 of citizen income, shows the individualized burden on taxpayers by controlling for income.

This figure indicates how much a taxpayer's consumption ability is impacted by the city government and illustrates the personal impact of government spending on individuals.

This can be used to compare government spending in cities with similar resident income.

On average, Utah cities collected \$24.95 per \$1,000 in citizen income.

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# Revenue Changes per Capita



## Best 5

## Worst 5

Bluffdale	-\$176.73	-16%	Heber	\$193.34	+22%
Clearfield	-\$63.69	-10%	Murray	\$191.73	+19%
Eagle Mountain	-\$41.91	-6%	Salt Lake City	\$189.36	+11%
Santaquin	-\$39.35	-7%	Kaysville	\$178.27	+34%
South Jordan	-\$27.59	-3%	South Salt Lake	\$175.54	+14%

This final metric, revenue changes per capita, measures the extent to which the revenue extracted from taxpayers increased or decreased compared to FY 2021.

Many of the changes were a result of increased sales tax revenues and fluctuations in impact fee revenues which are influenced by construction project timing. Some increases were due to property tax increases driven by cities increasing their budgets.

On average, Utah cities collected \$64.12 *more* in revenue per capita than in FY 2021.

City	Population	Rank	City Government Revenue from Taxes and Fees	Rank	City Per Capita Income	Rank	Revenue from Taxes and Fees Per Capita	Rank	Revenue from Taxes & Fees per \$1000 of Citizen Income	Rank	Revenue per Capita Change from FY 2021	Rank
Salt Lake City	204,657	1	\$398,221,282	1	\$42,081	9	\$1,945.80	1	\$46.24	2	\$189.36	3
South Salt Lake	26,003	36	\$37,855,727	19	\$27,156	39	\$1,455.82	2	\$53.61	1	\$175.54	5
American Fork	37,268	27	\$53,034,727	13	\$31,571	29	\$1,423.06	3	\$45.08	3	\$126.12	9
St. George	102,519	5	\$126,186,847	2	\$31,641	27	\$1,230.86	4	\$38.90	5	\$144.05	8
Murray	49,463	18	\$58,930,581	11	\$39,482	10	\$1,191.41	5	\$30.18	11	\$191.73	2
Washington	32,709	33	\$36,668,479	20	\$37,992	12	\$1,121.05	6	\$29.51	12	\$10.75	44
Heber	17,865	47	\$18,856,421	39	\$31,610	28	\$1,055.50	7	\$33.39	7	\$193.34	1
Hurricane	23,077	39	\$23,114,704	32	\$34,308	22	\$1,001.63	8	\$36.98	6	\$34.41	37
South Jordan	83,513	10	\$80,254,719	5	\$27,086	40	\$960.98	9	\$22.49	28	-\$27.58	46
Herriman	59,179	13	\$55,904,409	12	\$42,731	7	\$944.67	10	\$27.53	19	\$155.79	7
Bluffdale	19,080	46	\$17,150,871	40	\$36,841	15	\$898.89	11	\$24.40	22	-\$176.73	50
Draper	50,731	17	\$45,309,517	15	\$48,466	4	\$893.13	12	\$18.43	38	\$97.45	12
Sandy	93,022	7	\$81,453,404	4	\$43,567	6	\$875.64	13	\$20.10	33	\$38.75	34
Lehi	84,373	9	\$73,295,391	9	\$34,661	20	\$868.71	14	\$25.06	21	\$41.19	33
Brigham City	19,963	44	\$16,371,358	42	\$36,399	16	\$820.09	15	\$31.43	10	\$78.54	18
West Valley City	136,650	2	\$111,153,794	3	\$26,091	41	\$813.42	16	\$32.37	9	\$76.61	19
Orem	95,910	6	\$77,986,321	6	\$25,130	44	\$813.12	17	\$27.68	18	\$82.73	16
Ogden	86,825	8	\$70,019,075	10	\$29,381	33	\$806.44	18	\$28.10	16	\$72.88	21
Logan	54,680	15	\$44,000,669	16	\$28,695	35	\$804.69	19	\$39.07	4	\$69.36	25
Tooele	38,588	25	\$30,403,911	23	\$20,598	50	\$787.91	20	\$28.33	14	\$16.40	43
Midvale	35,637	29	\$27,753,933	26	\$27,814	37	\$778.80	21	\$23.43	23	\$71.88	24
Cedar City	38,692	24	\$29,973,953	24	\$33,236	24	\$774.68	22	\$33.05	8	\$41.49	32
Farmington	25,660	37	\$19,665,629	36	\$23,442	48	\$766.39	23	\$20.32	32	\$157.84	6
Highland	19,902	45	\$15,130,449	43	\$37,711	13	\$760.25	24	\$15.64	46	\$72.84	22
North Salt Lake	22,537	40	\$17,085,209	41	\$48,617	3	\$758.10	25	\$21.00	30	\$55.97	28
South Ogden	17,716	48	\$13,326,640	45	\$36,093	17	\$752.24	26	\$21.59	29	\$80.52	17
Saratoga Springs	49,354	19	\$36,053,203	21	\$34,844	19	\$730.50	27	\$25.62	20	-\$2.08	45
Springville	35,832	28	\$25,799,202	28	\$28,514	36	\$720.00	28	\$27.92	17	\$55.47	36
Cottonwood Heights	32,420	34	\$23,297,933	30	\$25,787	42	\$718.63	29	\$14.49	47	\$89.51	14
Riverton	44,599	20	\$31,673,083	22	\$49,584	2	\$710.17	30	\$19.51	35	\$53.84	29
Kaysville	32,761	32	\$23,161,593	31	\$37,447	14	\$706.99	31	\$18.88	37	\$178.27	4
Eagle Mountain	54,149	16	\$37,897,888	18	\$24,855	45	\$699.88	32	\$28.16	15	-\$41.91	48
Provo	113,523	4	\$77,922,961	7	\$23,440	49	\$686.41	33	\$29.28	13	\$24.89	39
Centerville	16,502	50	\$11,181,350	49	\$42,265	8	\$677.58	34	\$16.03	45	\$110.03	11
West Haven	22,395	42	\$14,788,845	44	\$33,794	23	\$660.36	35	\$19.54	34	\$84.05	15
West Jordan	116,664	3	\$76,358,173	8	\$31,529	30	\$654.51	36	\$20.76	31	\$21.08	41
Millcreek	63,034	12	\$40,932,161	17	\$46,577	5	\$649.37	37	\$13.94	48	\$27.26	38
Holladay	30,816	35	\$19,158,175	38	\$52,193	1	\$621.70	38	\$11.91	50	\$116.19	10
Spanish Fork	44,102	22	\$27,266,321	27	\$27,292	38	\$618.26	39	\$22.65	25	\$36.84	35
Pleasant Grove	37,630	26	\$22,882,480	33	\$32,175	26	\$608.09	40	\$18.90	36	\$51.32	30
Layton	82,601	11	\$49,741,109	14	\$34,415	21	\$602.19	41	\$17.50	41	\$68.09	26
Syracuse	35,561	30	\$21,308,554	34	\$36,056	18	\$599.21	42	\$16.62	43	\$95.38	13
Payson	22,516	41	\$13,043,401	46	\$24,792	46	\$579.29	43	\$23.37	24	\$17.39	42
Clearfield	34,062	31	\$19,652,758	37	\$25,522	43	\$576.97	44	\$22.61	27	-\$63.69	49
North Ogden	21,855	43	\$12,603,602	47	\$32,237	25	\$576.69	45	\$17.89	40	\$73.64	20
Santaquin	16,898	49	\$9,265,261	50	\$24,215	47	\$548.31	46	\$22.64	26	-\$39.35	47
Bountiful	44,481	21	\$23,729,538	29	\$38,299	11	\$533.48	47	\$13.93	49	\$72.24	23
Roy	38,785	23	\$20,193,271	35	\$29,017	34	\$520.65	48	\$17.94	39	\$24.03	40
Taylorsville	57,879	14	\$29,011,741	25	\$29,696	32	\$501.25	49	\$16.88	42	\$41.95	31
Clinton	23,538	38	\$11,609,766	48	\$29,934	31	\$493.24	50	\$16.48	44	\$60.12	27
Median	38,109		\$28,382,837		\$32,206		\$755.17		\$22.65		\$68.72	
Average	50,964		\$45,152,808		\$33,538		\$805.94		\$24.95		\$64.12	