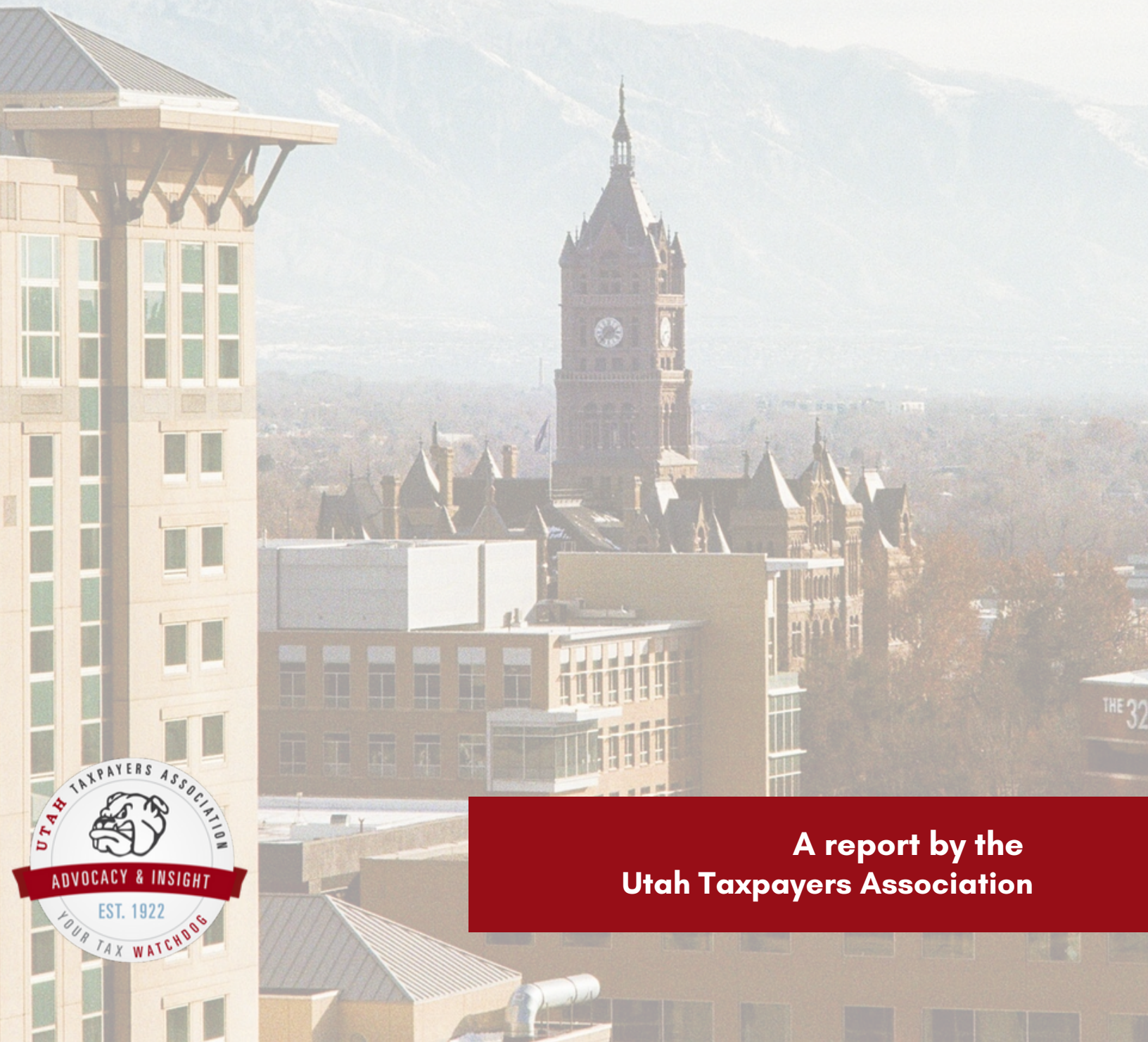


# 2024 Cost of City Government Report



A report by the  
Utah Taxpayers Association

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# 2024 Cost of City Government Report

This report is based on FY 2023 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*

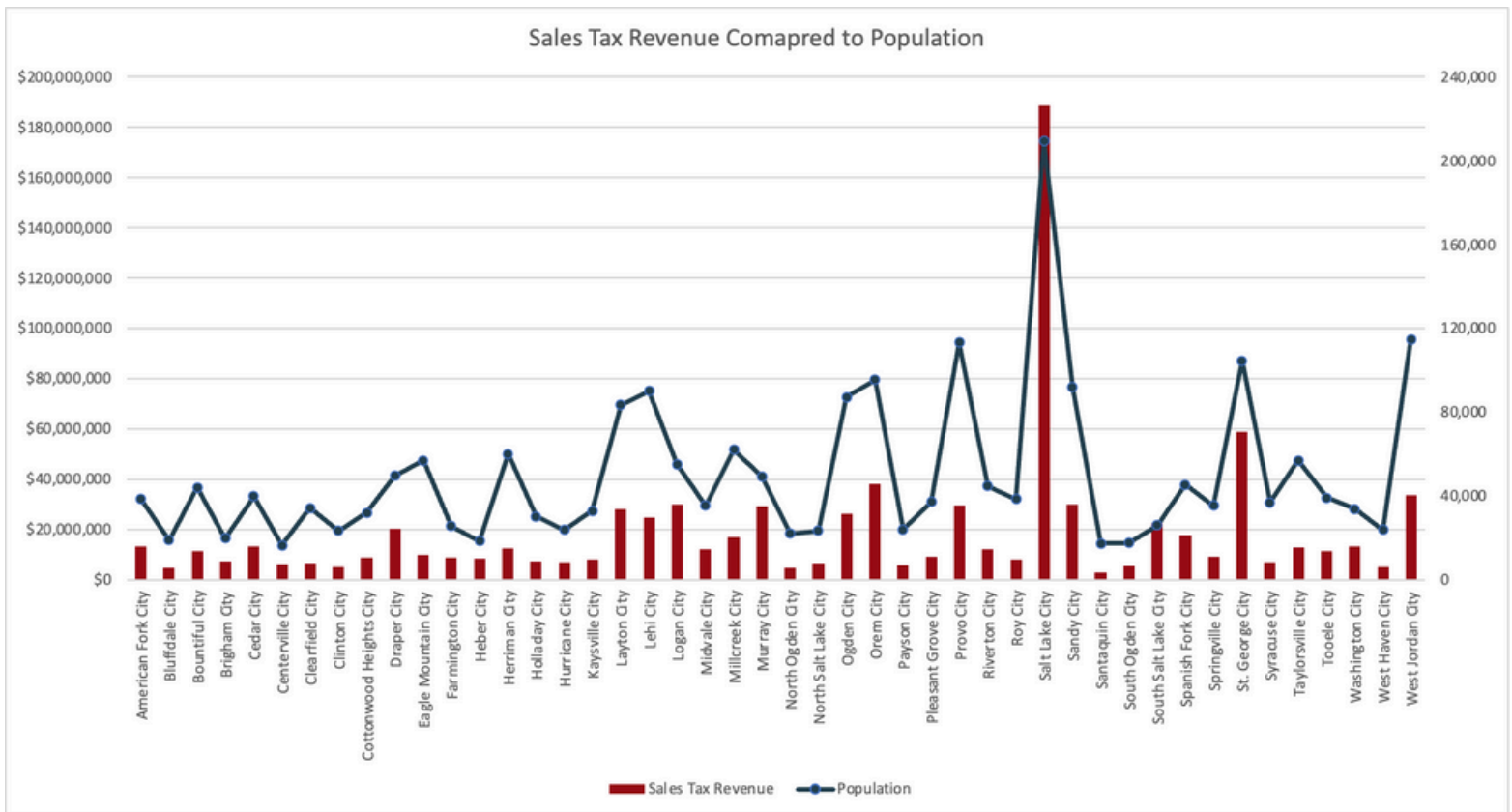
# Sales Tax

The sales tax rate for a city is comprised of a 1.0% Local Sales and Use Tax, and city option rates such as the 0.1% Recreation, Arts and Parks (RAP) tax approved by voters. Salt Lake City also has an additional 0.5% rate for the Correctional Facility; the revenues from this portion fund homelessness mitigation projects.

While Constitutional Amendment B (2024) proposes to remove the *state portion* of the sales tax on food, cities will continue to collect 1%, and counties will continue to collect 0.25%.

Sales tax revenues account for an average 37.25% of a city's total revenue. However, not all sales tax revenue comes from a city's resident population. Cities with tourist attractions and retail opportunities see a significant amount of out-of-city visitors whose purchases and spending contribute to the city's sales tax revenues. These increased revenues may help mitigate the effects of tourism, or may subsidize other city operations.

The graph below shows the relationship between population and sales tax revenue. In general, the closer the population point is to the sales tax revenue point, the more out-of-city visitors spend in that city. The table on the next page shows the specific figures.



\*Note that Highland, Saratoga Springs, South Jordan and West Valley are omitted from the graphs and tables on sales tax revenues since their financial reports do not account for sales tax separately from other taxes collected.

# Sales Tax Revenues & Population

City	Population	Sales Tax	Sales Tax Per Capita	Per Capita % of Average
American Fork	38,549	\$13,479,522	\$349.67	105%
Bluffdale	19,090	\$4,856,192	\$254.38	77%
Bountiful	44,144	\$11,643,379	\$263.76	80%
Brigham	19,970	\$7,616,319	\$381.39	115%
Cedar	39,942	\$13,373,002	\$334.81	101%
Centerville	16,517	\$6,204,562	\$375.65	113%
Clearfield	34,470	\$6,833,915	\$198.26	60%
Clinton	23,588	\$5,335,139	\$226.18	68%
Cottonwood Heights	32,204	\$9,088,069	\$282.20	85%
Draper	49,602	\$20,282,317	\$408.90	123%
Eagle Mountain	56,932	\$10,088,821	\$177.21	53%
Farmington	25,771	\$8,819,178	\$342.21	103%
Heber	18,533	\$8,555,591	\$461.64	139%
Herriman	60,049	\$12,706,372	\$211.60	64%
Holladay	30,298	\$7,573,185	\$249.96	75%
Hurricane	23,959	\$6,896,196	\$287.83	87%
Kaysville	32,941	\$8,278,927	\$251.33	76%
Layton	83,516	\$28,121,355	\$336.72	102%
Lehi	90,227	\$24,695,599	\$273.71	85%
Legan	55,250	\$29,973,555	\$542.51	164%
Midvale	35,561	\$12,306,587	\$346.07	104%
Millcreek	62,205	\$16,941,819	\$272.35	82%
Murray	49,553	\$29,169,548	\$588.65	178%
North Ogden	22,233	\$4,929,040	\$221.70	67%
North Salt Lake	23,560	\$6,706,873	\$284.67	86%
Ogden	87,267	\$26,161,200	\$299.78	90%
Orem	95,519	\$38,097,179	\$398.84	120%
Payson	24,054	\$6,091,893	\$253.26	76%
Pleasant Grove	37,294	\$9,341,567	\$250.48	76%
Provo	113,343	\$29,777,807	\$262.72	79%
Riverton	44,854	\$12,256,926	\$273.26	82%
Roy	38,592	\$8,125,468	\$210.55	64%
Salt Lake City	209,593	\$188,409,346	\$898.93	271%
Sandy	91,943	\$30,106,136	\$327.44	99%
Santaquin	17,532	\$2,954,308	\$168.51	51%
South Ogden	17,678	\$5,546,310	\$313.74	95%
South Salt Lake	26,122	\$22,684,964	\$868.42	262%
Spanish Fork	45,557	\$17,765,035	\$389.95	118%
Springville	35,471	\$9,426,474	\$265.75	80%
St. George	104,578	\$58,815,094	\$562.40	170%
Syracuse	37,022	\$7,228,860	\$195.26	59%
Taylorsville	57,098	\$12,873,830	\$225.47	68%
Tooele	39,263	\$11,492,045	\$292.69	88%
Washington City	33,877	\$13,519,087	\$399.06	120%
West Haven	24,014	\$5,367,015	\$223.50	67%
West Jordan	114,908	\$33,600,667	\$292.41	88%

Median
Average

<b>\$286.25</b>
<b>\$331.53</b>

Broadly speaking, a city which has a higher than average per capita spend can be assumed to collect sales tax revenues from non-residents to a greater extent than a city with a lower than average per capita spend.

# Additional Districts

City	Recreation	Library	Fire	Police	Sewer
American Fork					
Bluffdale		✓			
Bountiful	✓	✓	✓		✓
Brigham					
Cedar					
Centerville	✓	✓	✓		✓
Clearfield		✓	✓		✓
Clinton		✓			
Cottonwood Heights	✓	✓			
Draper		✓			✓
Eagle Mountain			✓		
Farmington		✓			✓
Heber			✓		
Herriman		✓	✓	✓	
Highland					✓
Holladay		✓			
Hurricane			✓		
Kaysville		✓			✓
Layton		✓			✓
Lehi					
Logan					
Midvale		✓	✓		
Millcreek		✓	✓		
Murray					
North Ogden			✓	✓	
North Salt Lake	✓	✓	✓		
Ogden					✓
Orem					
Payson					
Pleasant Grove					
Provo					
Riverton		✓	✓	✓	✓
Roy			✓	✓	✓
Salt Lake City		✓			
Sandy		✓			
Santaquin			✓		
Saratoga Springs					
South Jordan		✓			✓
South Ogden				✓	
South Salt Lake		✓			
Spanish Fork					
Springville					
St. George					
Syracuse		✓			
Taylorsville	✓	✓	✓		
Tooele					
Washington City					
West Haven			✓	✓	
West Jordan	✓	✓			
West Valley	✓	✓			

In addition to property tax paid to their city, city residents may pay property taxes to a variety of districts which provide multiple cities and localities with services. This can be a cost-effective way to provide a service, but it can distort the true cost of living in a particular city since the taxes paid are not accounted for in that city's financial statements.

Virtually all cities are part of one or more water districts. This table, listed in alphabetical order, shows which cities - whether entirely or in part - pay into additional districts.

The cities which do not participate in additional districts are likely providing the same services, but are funding it through revenues they collect.

In the table on the last page, we account for monies paid to fire and police districts, but not for the other districts listed here.

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# Best and Worst

## Government Revenue from Taxes and Fees Per Capita

### Best 5

West Haven	\$493.28
North Ogden	\$499.05
Clinton	\$502.43
Santaquin	\$534.15
Taylorsville	\$537.52

### Worst 5

Salt Lake City	\$1,973.87
South Salt Lake	\$1,702.07
American Fork	\$1,258.78
Washington	\$1,188.28
St. George	\$1,179.79

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.

## Government Revenue from Taxes and Fees Per \$1,000 of Citizen Income

### Best 5

Holladay	\$11.12
Highland	\$13.34
North Ogden	\$13.69
West Haven	\$13.72
Cottonwood Heights	\$13.91

### Worst 5

South Salt Lake	\$52.65
Salt Lake City	\$42.02
Logan	\$41.03
St. George	\$34.05
West Valley	\$31.69

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.

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# Best and Worst

## Change in Government Revenue from Taxes and Fees Per Capita from FY2022 to FY2023

### Best 5

Lehi	-\$233.04	-31%
West Haven	-\$167.09	-29%
American Fork	-\$164.28	-12%
Saratoga Springs	-\$98.61	-14%
North Ogden	-\$77.64	-14%

### Worst 5

South Salt Lake	\$246.25	16%
Logan	\$154.94	18%
Spanish Fork	\$134.69	20%
Roy	\$125.27	21%
Centerville	\$109.29	15%

This final metric, revenue changes per capita, measures the extent to which the revenue extracted from taxpayers increased or decreased compared to FY2022.

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 of the changes, including in the case of Lehi, were due to significant increases in population compared to a modest increase in revenues.

Some increases were due to property tax increases driven by cities increasing their budgets.

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 2022	Rank	Revenue from Taxes and Fees Per Capita Excl. Sales Tax	Rank
Salt Lake City	209,593	1	\$ 413,709,710	1	\$ 46,972	8	\$ 1,973.87	1	\$ 42.02	2	\$ 28.07	22	\$ 1,074.94	1
South Salt Lake	26,122	36	44,461,517	17	32,327	34	1,702.07	2	52.65	1	246.25	1	833.65	3
American Fork	38,549	26	48,524,853	14	40,873	17	1,258.78	3	30.80	7	(164.28)	48	909.11	2
Washington	33,877	32	40,255,324	20	41,499	15	1,188.28	4	28.63	11	67.23	10	789.22	4
St. George	104,578	5	123,380,409	2	34,653	30	1,179.79	5	34.05	4	(51.07)	42	617.39	9
Murray	49,553	19	57,373,903	10	43,774	10	1,157.83	6	26.45	16	(33.58)	40	569.18	12
Heber	18,533	47	20,351,479	37	35,858	28	1,098.12	7	30.62	8	42.63	13	636.48	7
South Jordan	84,528	10	82,256,267	5	47,443	7	973.12	8	20.51	23	12.14	26	*	
Logan	55,250	16	53,019,673	13	23,391	50	959.63	9	41.03	3	154.94	2	417.12	28
Herriman	60,049	13	56,688,536	12	37,331	23	944.04	10	25.29	19	(0.63)	30	732.44	5
Hurricane	23,959	40	22,556,512	34	32,854	33	941.46	11	28.66	10	(60.17)	43	653.63	6
Sandy	91,943	7	84,005,866	4	47,480	6	913.67	12	19.24	30	38.04	19	586.23	11
Brigham	19,970	45	18,144,463	41	29,047	42	908.59	13	31.28	6	88.50	6	527.20	15
Draper	49,602	18	44,127,763	19	52,914	4	889.64	14	16.81	34	(3.50)	31	480.74	18
Bluffdale	19,090	46	16,814,321	42	43,491	11	880.79	15	20.25	25	(18.10)	36	626.41	8
West Valley	134,470	2	116,151,314	3	27,259	46	863.77	16	31.69	5	50.35	12	*	
Ogden	87,267	9	73,229,796	8	31,437	38	839.15	17	26.69	15	32.71	21	539.36	13
Tooele	39,263	24	32,577,860	23	30,710	40	829.73	18	27.02	14	41.82	14	537.04	14
Orem	95,519	6	78,283,495	7	32,143	36	819.56	19	25.50	18	6.44	28	420.72	27
South Ogden	17,678	48	13,980,015	45	40,539	18	790.81	20	19.51	29	38.58	18	477.07	19
Centerville	16,517	50	12,996,622	46	45,588	9	786.86	21	17.26	33	109.29	5	411.22	29
Eagle Mountain	56,932	15	44,378,796	18	27,480	45	779.51	22	28.37	12	79.62	9	602.30	10
North Salt Lake	23,560	42	18,296,889	39	42,165	13	776.61	23	18.42	31	18.51	25	491.94	17
Cedar	39,942	23	30,642,514	25	25,540	48	767.18	24	30.04	9	(7.51)	32	432.36	26
Springville	35,471	30	27,009,129	27	29,444	41	761.44	25	25.86	17	41.44	15	495.69	16
Cottonwood Heights	32,204	34	24,389,857	31	54,444	3	757.35	26	13.91	46	38.73	17	475.15	20
Spanish Fork	45,557	20	34,302,148	21	30,832	39	752.95	27	24.42	20	154.69	3	365.00	37
Highland	20,217	44	15,186,170	44	56,315	2	751.16	28	13.34	49	(9.09)	34	*	
Midvale	35,561	29	26,544,691	28	36,500	24	746.46	29	20.45	24	(32.34)	39	400.39	30
Millcreek	62,205	12	45,363,039	16	50,927	5	729.25	30	14.32	44	79.88	8	456.90	22
Kaysville	32,941	33	23,283,979	32	42,645	12	706.84	31	16.57	36	(0.15)	29	455.51	23
Provo	113,343	4	80,110,311	6	25,228	49	706.80	32	28.02	13	20.39	24	444.07	24
Farmington	25,771	37	18,180,726	40	42,021	14	705.47	33	16.79	35	(60.92)	44	363.26	36
Clearfield	34,470	31	22,767,981	33	28,203	43	660.52	34	23.42	21	85.55	7	462.26	21
Holladay	30,298	35	19,618,749	38	58,208	1	647.53	35	11.12	50	25.83	23	397.57	31
Roy	38,592	25	24,927,277	30	32,241	35	645.92	36	20.03	27	125.27	4	435.37	25
Riverton	44,854	21	28,966,775	26	39,442	19	645.80	37	16.37	38	(64.37)	45	372.54	34
Lehi	90,227	8	57,353,920	11	39,183	20	635.66	38	16.22	39	(233.04)	50	361.96	38
Payson	24,054	38	15,267,193	43	28,022	44	634.70	39	22.65	22	55.41	11	381.45	32
Saratoga Springs	52,532	17	33,194,319	22	32,100	37	631.89	40	19.68	28	(98.61)	47	*	
West Jordan	114,908	3	69,877,402	9	34,765	29	608.12	41	17.49	32	(46.40)	41	315.70	40
Pleasant Grove	37,294	27	22,363,395	35	36,359	26	599.65	42	16.49	37	(8.44)	33	349.17	39
Layton	83,516	11	48,450,411	15	38,275	22	580.13	43	15.16	41	(22.05)	37	243.42	46
Bountiful	44,144	22	25,336,678	29	41,107	16	573.96	44	13.96	45	40.48	16	310.20	42
Syracuse	37,022	28	21,226,494	36	38,853	21	573.35	45	14.76	43	(25.86)	38	378.09	33
Taylorsville	57,098	14	30,691,339	24	33,178	32	537.52	46	16.20	40	36.27	20	312.05	41
Santaquin	17,532	49	9,364,644	50	26,459	47	534.15	47	20.19	26	(14.16)	35	365.64	35
Clinton	23,588	41	11,851,340	47	33,541	31	502.43	48	14.98	42	9.20	27	276.25	44
North Ogden	22,233	43	11,095,341	49	36,454	25	499.05	49	13.69	48	(77.64)	46	277.35	43
West Haven	24,014	39	11,845,581	48	35,965	27	493.28	50	13.72	47	(167.09)	49	269.78	45
Median	38,571		\$29,804,644		\$36,407		\$759.40		\$20.22		\$15.33		\$449.79	
Average	51,520		\$46,095,536		\$37,470		\$816.88		\$22.65		\$10.95		\$485.40	