

# 2025 Cost of City Government Report

July 2025

A report by the  
Utah Taxpayers Association



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# 2025 Cost of City Government Report

This report is based on FY 2024 data and shows the relationship between city government revenue from taxes and fees and citizen income in Utah's 50 most populous cities.

Keep in mind that each city provides a different mix of services and deals with different expenses and constraints.

Some cities receive public safety services through a special district that directly levies a property tax. Tax collections from these public safety districts are included in our revenue calculations, but other special districts (such as sewer or recreation) are not included.

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, disproportionately impacting per-capita revenues for some cities that see a large number of tourists or out-of-city visitors.

Keep reading to see where your city ranks.

## Sources

- *US Census Bureau, Annual Estimates of the Resident Population for Incorporated Places in Utah, as of July 1, 2024, data.census.gov*
- *US Census Bureau, Per Capita Income in the Past 12 Months (in 2023 Inflation-Adjusted Dollars) 5-Year Estimates, data.census.gov*
- *Utah State Auditor's Office, City Annual Comprehensive Financial Reports, reporting.auditor.utah.gov*

# Revenue from Taxes & Fees Per Capita

City	Revenue from Taxes and Fees Per Capita	Rank	Revenue from Taxes & Fees per \$1000 of Citizen Income	Rank	City Government Revenue from Taxes and Fees	Rank	Per Capita Income	Rank	Population	Rank
<b>Salt Lake City***</b>	<b>\$ 1,940</b>	1	<b>\$ 39.08</b>	2	<b>\$ 422,550,815</b>	1	<b>\$ 49,642</b>	8	<b>217,783</b>	1
<b>South Salt Lake</b>	<b>1,678</b>	2	<b>46.18</b>	1	<b>44,581,269</b>	18	<b>36,348</b>	30	<b>26,561</b>	36
<b>St. George</b>	<b>1,258</b>	3	<b>34.70</b>	3	<b>133,725,359</b>	2	<b>36,254</b>	31	<b>106,288</b>	5
<b>Washington</b>	<b>1,170</b>	4	<b>25.39</b>	17	<b>41,532,650</b>	20	<b>46,069</b>	12	<b>35,501</b>	31
<b>American Fork</b>	<b>1,168</b>	5	<b>30.97</b>	6	<b>48,228,140</b>	16	<b>37,710</b>	27	<b>41,298</b>	23
<b>Murray</b>	<b>1,147</b>	6	<b>24.81</b>	18	<b>58,290,920</b>	12	<b>46,243</b>	11	<b>50,817</b>	18
<b>Heber</b>	<b>1,128</b>	7	<b>29.31</b>	10	<b>21,486,207</b>	37	<b>38,503</b>	26	<b>19,042</b>	47
<b>Hurricane</b>	<b>1,045</b>	8	<b>30.51</b>	7	<b>25,877,330</b>	31	<b>34,260</b>	35	<b>24,753</b>	38
<b>Herriman</b>	<b>1,008</b>	9	<b>26.75</b>	12	<b>62,847,186</b>	11	<b>37,678</b>	28	<b>62,352</b>	13
<b>Brigham City**</b>	<b>1,002</b>	10	<b>34.00</b>	4	<b>20,352,219</b>	38	<b>29,458</b>	43	<b>20,319</b>	45
<b>Sandy</b>	<b>920</b>	11	<b>18.19</b>	32	<b>85,453,507</b>	4	<b>50,592</b>	6	<b>92,840</b>	8
<b>Bluffdale</b>	<b>916</b>	12	<b>19.26</b>	26	<b>17,757,246</b>	42	<b>47,534</b>	9	<b>19,393</b>	46
<b>Draper**</b>	<b>888</b>	13	<b>15.61</b>	41	<b>44,524,036</b>	19	<b>56,840</b>	4	<b>50,166</b>	19
<b>Tooele</b>	<b>878</b>	14	<b>26.73</b>	13	<b>35,920,156</b>	23	<b>32,835</b>	39	<b>40,919</b>	24
<b>West Valley City**</b>	<b>866</b>	15	<b>30.33</b>	8	<b>119,679,892</b>	3	<b>28,567</b>	48	<b>138,144</b>	2
<b>South Jordan</b>	<b>866</b>	16	<b>17.34</b>	35	<b>74,602,461</b>	8	<b>49,927</b>	7	<b>86,156</b>	10
<b>Ogden</b>	<b>857</b>	17	<b>25.52</b>	16	<b>75,973,982</b>	7	<b>33,579</b>	38	<b>88,656</b>	9
<b>Eagle Mountain</b>	<b>852</b>	18	<b>29.56</b>	9	<b>51,581,961</b>	14	<b>28,805</b>	47	<b>60,575</b>	14
<b>Logan**</b>	<b>829</b>	19	<b>33.29</b>	5	<b>47,082,077</b>	17	<b>24,911</b>	50	<b>56,770</b>	17
<b>Millcreek</b>	<b>805</b>	20	<b>14.82</b>	42	<b>51,706,154</b>	13	<b>54,340</b>	5	<b>64,217</b>	12
<b>Cedar City</b>	<b>798</b>	21	<b>27.68</b>	11	<b>32,607,162</b>	25	<b>28,815</b>	46	<b>40,885</b>	25
<b>Springville**</b>	<b>796</b>	22	<b>25.62</b>	15	<b>28,681,864</b>	27	<b>31,079</b>	41	<b>36,027</b>	30
<b>Highland</b>	<b>792</b>	23	<b>13.37</b>	49	<b>16,757,503</b>	43	<b>59,252</b>	2	<b>21,146</b>	44
<b>Riverton</b>	<b>791</b>	24	<b>18.89</b>	28	<b>36,905,547</b>	22	<b>41,853</b>	18	<b>46,680</b>	21
<b>South Ogden**</b>	<b>785</b>	25	<b>18.63</b>	30	<b>13,927,476</b>	46	<b>42,113</b>	17	<b>17,749</b>	49
<b>Median</b>	<b>\$781.65</b>		<b>\$19.52</b>		<b>\$32,294,510</b>		<b>\$38,558</b>		<b>39,942</b>	
<b>Average</b>	<b>\$841.18</b>		<b>\$22.06</b>		<b>\$48,367,814</b>		<b>\$39,653</b>		<b>52,869</b>	

\*\* Truth in taxation hearing scheduled for 2025

\*\*\* Salt Lake City's tax raise is part of a judgement levy

# Revenue from Taxes & Fees Per Capita

City	Revenue from Taxes and Fees Per Capita	Rank	Revenue from Taxes & Fees per \$1000 of Citizen Income	Rank	City Government Revenue from Taxes and Fees	Rank	Per Capita Income	Rank	Population	Rank
<b>North Salt Lake</b>	<b>\$ 779</b>	26	<b>\$ 17.51</b>	34	<b>\$ 18,369,829</b>	41	<b>\$ 44,466</b>	14	<b>23,593</b>	42
<b>Centerville</b>	<b>772</b>	27	<b>16.51</b>	36	<b>12,781,149</b>	49	<b>46,735</b>	10	<b>16,560</b>	50
<b>Cottonwood Heights</b>	<b>772</b>	28	<b>13.51</b>	48	<b>25,030,987</b>	32	<b>57,103</b>	3	<b>32,437</b>	34
<b>Lehi</b>	<b>759</b>	29	<b>18.25</b>	31	<b>70,954,217</b>	10	<b>41,612</b>	19	<b>93,446</b>	7
<b>Orem</b>	<b>758</b>	30	<b>22.45</b>	21	<b>73,247,936</b>	9	<b>33,765</b>	37	<b>96,646</b>	6
<b>Midvale**</b>	<b>743</b>	31	<b>19.15</b>	27	<b>26,925,134</b>	28	<b>38,827</b>	24	<b>36,219</b>	29
<b>Farmington</b>	<b>733</b>	32	<b>16.47</b>	37	<b>19,185,258</b>	40	<b>44,512</b>	13	<b>26,163</b>	37
<b>West Jordan**</b>	<b>731</b>	33	<b>19.94</b>	24	<b>85,353,568</b>	5	<b>36,688</b>	29	<b>116,688</b>	3
<b>Kaysville**</b>	<b>724</b>	34	<b>16.41</b>	38	<b>24,087,105</b>	35	<b>44,136</b>	15	<b>33,252</b>	33
<b>Spanish Fork</b>	<b>716</b>	35	<b>22.36</b>	22	<b>34,245,212</b>	24	<b>32,034</b>	40	<b>47,809</b>	20
<b>Provo</b>	<b>714</b>	36	<b>26.68</b>	14	<b>82,419,238</b>	6	<b>26,755</b>	49	<b>115,479</b>	4
<b>Santaquin**</b>	<b>706</b>	37	<b>24.12</b>	19	<b>12,993,356</b>	48	<b>29,289</b>	44	<b>18,394</b>	48
<b>Clearfield**</b>	<b>701</b>	38	<b>23.15</b>	20	<b>24,373,404</b>	34	<b>30,276</b>	42	<b>34,778</b>	32
<b>Saratoga Springs</b>	<b>681</b>	39	<b>19.77</b>	25	<b>39,072,336</b>	21	<b>34,428</b>	34	<b>57,411</b>	16
<b>Pleasant Grove</b>	<b>680</b>	40	<b>17.62</b>	33	<b>25,943,176</b>	30	<b>38,613</b>	25	<b>38,127</b>	28
<b>Holladay</b>	<b>649</b>	41	<b>10.45</b>	50	<b>19,845,427</b>	39	<b>62,110</b>	1	<b>30,588</b>	35
<b>Roy**</b>	<b>633</b>	42	<b>18.68</b>	29	<b>24,513,781</b>	33	<b>33,893</b>	36	<b>38,719</b>	27
<b>North Ogden**</b>	<b>621</b>	43	<b>15.64</b>	40	<b>14,220,949</b>	45	<b>39,697</b>	23	<b>22,908</b>	43
<b>Payson**</b>	<b>617</b>	44	<b>21.32</b>	23	<b>15,228,570</b>	44	<b>28,961</b>	45	<b>24,666</b>	39
<b>Layton</b>	<b>593</b>	45	<b>14.46</b>	43	<b>50,038,922</b>	15	<b>41,036</b>	20	<b>84,348</b>	11
<b>Syracuse</b>	<b>589</b>	46	<b>14.44</b>	44	<b>22,955,518</b>	36	<b>40,777</b>	21	<b>38,999</b>	26
<b>Bountiful</b>	<b>579</b>	47	<b>13.51</b>	47	<b>26,051,501</b>	29	<b>42,815</b>	16	<b>45,024</b>	22
<b>West Haven</b>	<b>560</b>	48	<b>13.95</b>	46	<b>13,775,997</b>	47	<b>40,103</b>	22	<b>24,617</b>	40
<b>Taylorsville</b>	<b>553</b>	49	<b>15.80</b>	39	<b>31,981,859</b>	26	<b>35,006</b>	33	<b>57,819</b>	15
<b>Clinton**</b>	<b>513</b>	50	<b>14.31</b>	45	<b>12,163,137</b>	50	<b>35,829</b>	32	<b>23,728</b>	41
<b>Median</b>	<b>\$781.65</b>		<b>\$19.52</b>		<b>\$32,294,510</b>		<b>\$38,558</b>		<b>39,942</b>	
<b>Average</b>	<b>\$841.18</b>		<b>\$22.06</b>		<b>\$48,367,814</b>		<b>\$39,653</b>		<b>52,869</b>	

\*\* Truth in taxation hearing scheduled for 2025

# Changes Year over Year

	Revenue per capita change from FY 2023	Rank Change YoY
Orem	\$ (61.66)	-11
Logan**	(130.28)	-10
South Jordan	(107.22)	-8
Spanish Fork	(36.66)	-7
Centerville	(15.05)	-6
Lehi	(12.81)	-5
Payson**	(17.31)	-5
South Ogden**	(6.12)	-5
Holladay	1.27	-4
Roy**	(12.80)	-4
Bountiful	4.66	-3
North Salt Lake	2.01	-3
Provo	6.92	-3
Taylorsville	15.62	-3
American Fork	(90.98)	-2
Clearfield**	40.31	-2
Clinton**	10.18	-2
Kaysville**	17.54	-2
Layton	13.11	-2
Cottonwood Heights	14.33	-1
Midvale**	(3.06)	-1
Syracuse	15.27	-1
Heber	30.24	0
Murray	(10.75)	0
Ogden	17.81	0
Salt Lake City**	(33.63)	0
South Salt Lake	(143.06)	0
Washington	(18.38)	0
Draper**	(2.10)	1
Herriman	63.90	1
Sandy	6.77	1
Saratoga Springs	48.68	1
West Valley City**	2.57	1
Farmington	27.83	2
Pleasant Grove	80.79	2
St. George	78.35	2
West Haven	66.34	2
Bluffdale	34.86	3
Brigham City**	93.05	3
Hurricane	103.96	3
Cedar City	30.36	4
Eagle Mountain	72.03	4
Springville**	34.68	4
Tooele	48.10	4
Highland	41.31	6
North Ogden**	121.74	6
West Jordan**	123.35	8
Santaquin**	172.25	10
Millcreek	75.93	11
Riverton	128.24	11
<b>Median</b>		\$14.80
<b>Average</b>		\$18.85

↑ Getting less expensive

↓ Getting more expensive

This chart shows how each city's cost per citizen has changed in FY 2024 compared to FY 2023.

Cities at the top of the list have dropped their ranking compared to last year (meaning they've become less costly per capita), while those near the bottom have climbed the ranks (meaning they've become more costly per capita).

Many things can impact a city's position from year to year. For example, if certain capital projects have ended or begun in a fiscal year, this can lead to big shifts in relative rankings.

Cities that have become more costly per capita this year and that are also proposing to raise property taxes should carefully evaluate how they can lessen the strain on taxpayers.

\*\* Truth in taxation hearing scheduled for 2025

## Sales vs. Property Taxes

	<b>Sales Tax</b> proportion of total	<b>Property Tax</b> proportion of total	Other taxes & fees
Salt Lake City**	44%	37%	19%
South Salt Lake	48%	29%	23%
St. George	45%	13%	42%
Washington	33%	14%	53%
American Fork	35%	23%	42%
Murray	50%	28%	22%
Heber	41%	14%	46%
Hurricane	37%	17%	46%
Herriman	21%	32%	47%
Brigham City**	42%	18%	40%
Sandy	38%	23%	39%
Bluffdale	27%	23%	50%
Draper**	47%	24%	29%
Tooele	34%	37%	29%
West Valley City**	37%	35%	28%
South Jordan	32%	28%	40%
Ogden	35%	36%	29%
Eagle Mountain	22%	26%	53%
Logan**	53%	12%	35%
Millcreek	32%	25%	43%
Cedar City	43%	22%	35%
Springville**	50%	21%	30%
Highland	26%	16%	58%
Riverton	34%	38%	28%
South Ogden**	40%	35%	25%
North Salt Lake	36%	35%	29%
Centerville	48%	22%	30%
Cottonwood Heights	36%	35%	29%
Lehi	36%	30%	34%
Orem	52%	15%	33%
Midvale**	46%	14%	40%
Farmington	47%	28%	25%
West Jordan**	40%	26%	34%
Kaysville**	35%	24%	41%
Spanish Fork	53%	17%	31%
Provo	36%	23%	41%
Santaquin**	26%	16%	59%
Clearfield**	30%	13%	58%
Saratoga Springs	32%	15%	53%
Pleasant Grove	39%	24%	37%
Holladay	38%	40%	22%
Roy**	33%	18%	48%
North Ogden**	36%	27%	37%
Payson**	41%	17%	42%
Layton	56%	21%	24%
Syracuse	34%	25%	42%
Bountiful	46%	17%	37%
West Haven	42%	0%	58%
Taylorsville	40%	13%	47%
Clinton**	44%	25%	31%
<b>Median</b>	<b>38%</b>	<b>23%</b>	<b>37%</b>
<b>Average</b>	<b>39%</b>	<b>23%</b>	<b>38%</b>

This chart shows the proportion of each city's tax & fee revenues that come from sales and property taxes vs. other taxes and fees.

Some cities rely more heavily on sales taxes, which are often paid by non-residents and help fund services for residents. Others depend more on property taxes, which are paid exclusively by residents.

Other cities rely heavily on charges for services, fines & forfeitures, licensing and impact fees.

\*\* Truth in taxation hearing scheduled for 2025

# Additional Districts

In many cities, residents pay not only city taxes and fees, but also charges from special districts that provide specific services. These fees don't appear in city financial statements, masking the true cost of government. Cities not in such districts usually provide the same services through city revenues.

City	Revenue from Taxes & Fees Per Capita	Rank	Recreation	Library	Fire	Police	Sewer
Salt Lake City	\$ 1,940.24	1		✓			
South Salt Lake	1,678.45	2		✓			
St. George	1,258.14	3					
Washington City	1,169.90	4					
American Fork	1,167.81	5					
Murray	1,147.08	6					
Heber	1,128.36	7			✓		
Hurricane	1,045.42	8			✓		
Herriman	1,007.94	9		✓	✓	✓	
Brigham	1,001.63	10					
Sandy	920.44	11		✓			
Bluffdale	915.65	12		✓			
Draper	887.53	13		✓			✓
Tooele	877.84	14					
West Valley	866.34	15	✓	✓			
South Jordan	865.90	16		✓			✓
Ogden	856.95	17					✓
Eagle Mountain	851.54	18			✓		
Logan	829.35	19					
Millcreek	805.18	20		✓	✓		
Cedar	797.53	21					
Springville	796.12	22					
Highland	792.47	23					✓
Riverton	790.61	24		✓			✓
South Ogden	784.69	25				✓	
North Salt Lake	778.61	26	✓	✓	✓		
Centerville	771.81	27	✓	✓	✓		✓
Cottonwood Heights	771.68	28	✓	✓			
Lehi	759.31	29					
Orem	757.90	30					
Midvale	743.40	31		✓	✓		
Farmington	733.30	32		✓			✓
West Jordan	731.47	33	✓	✓			
Kaysville	724.38	34		✓			✓
Spanish Fork	716.29	35					
Provo	713.72	36					
Santaquin	706.39	37			✓		
Clearfield	700.83	38		✓	✓		✓
Saratoga Springs	680.57	39					
Pleasant Grove	680.44	40					
Holladay	648.80	41		✓			
Roy	633.12	42			✓	✓	✓
North Ogden	620.79	43			✓	✓	
Payson	617.39	44					
Layton	593.24	45		✓			✓
Syracuse	588.62	46		✓			
Bountiful	578.61	47	✓	✓	✓		✓
West Haven	559.61	48			✓	✓	
Taylorsville	553.14	49	✓	✓	✓		
Clinton	512.61	50		✓			

Lower-cost cities tend to be relying more heavily on special districts.

Our per capita tax & fee calculation includes payments to fire and police districts, but not the other districts listed here.