

# 2025 Cost of County Government Report

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A report by the  
Utah Taxpayers Association

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This report shows the relationship between county government revenue and citizen income in Utah's counties. This data provides a snapshot on average of how much of each thousand dollars earned by a resident is consumed by the county government.

Keep in mind that each county provides a different mix of services and faces very different expenses and constraints. Rural counties typically provide a wider range of local services, because they act as both county and city government for residents outside incorporated areas. Urban counties, by contrast, mainly provide regional or countywide services, since cities handle most local functions.

Additionally, these calculations are based on the county's resident population, but many taxes and fees, such as sales tax, traffic fines, transient room taxes, and restaurant taxes, are also paid by non-residents. For some counties, these taxes make up a major part of revenues but are primarily paid by non-residents.

Keep reading to see where your county ranks.

## Sources

- *US Census Bureau, Annual Estimates of the Resident Population for Counties in Utah, 2024, release date March 2025, [data.census.gov](https://data.census.gov)*
- *US Census Bureau, American Community Survey, Per Capita Income in the Past 12 Months (in 2023 Inflation-Adjusted Dollars) 5-Year Estimates, [data.census.gov](https://data.census.gov)*
- *Utah State Auditor's Office, 2024 County Audited Financial Statements, [reporting.auditor.utah.gov](https://reporting.auditor.utah.gov)*

**Notes:** 2023 is the most recently available data for county per capita income, as the Census Bureau only provides annual updates for counties with populations above 65,000. For this report, we use Rich County's 2023 financial statements, as their 2024 report has not yet been published.

# County Revenue Sources

Counties in Utah have the following major revenue streams available:

## Taxes and fees included within our Cost of County Government report:

### **Property Taxes**

Who pays: property owners (residential, commercial, agricultural)

### **County Sales and Use Tax / Local Option Sales Taxes**

Who pays: consumers purchasing taxable goods and services within the county

### **Transient Room Tax**

Who pays: guests/visitors who pay nightly lodging charges

### **Franchise/Utility Taxes**

Who pays: utility companies (electric, gas, cable, phone) to the county, but typically passed through to customers in rates

### **Charges for Services / User Fees**

Who pays: the direct users of county services (for example: building inspection fees, planning/land-use application fees, jail boarding fees, parks and recreation fees, ambulance/EMS fees.

### **Licenses and Permits**

Who pays: individuals or businesses applying for licenses or permits (for example: business licenses, building permits, animal licenses, etc.)

### **Fines and Forfeitures**

Who pays: individuals or businesses assessed fines by county courts/ordinances (for example: traffic fines, code enforcement, court fines, etc.)

### **Impact Fees / Special Assessments**

Who pays: developers and property owners (fees imposed to pay for infrastructure needed because of new development, or for local improvements)

## Taxes and fees *not* included within our Cost of County Government report:

### **Intergovernmental Revenues - State**

Who pays: state government (taxpayers); includes statutory revenue distributions and state grants for specific programs

### **Intergovernmental Revenues - Federal**

Who pays: federal government (taxpayers); includes categorical grants, block grants, and federal program reimbursements

### **Investment Income (Interest Earnings)**

Who pays: This is income earned by the county from invested cash and reserves (investors' returns flow to county rather than taxpayers directly)

### **Rents and Royalties / Leases**

Who pays: tenants or lessees of county property (e.g., leased office space, cell tower leases, mineral/royalty income in some counties).

### **Sale of Property / Capital Asset Sales**

Who pays: buyers of county surplus property (one-time receipts when county sells assets).

### **Contributions and Donations**

Who pays: private donors, foundations, nonprofits, or other governments (one-time or ongoing gift revenue).

### **Miscellaneous Revenues**

Who pays: varies greatly, often other governments, private individuals, or organizations.

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# Quick Facts

## County revenue from taxes and fees

*With differing tax bases, services, and economic profiles, county revenues across Utah vary widely. This report is based not on total county budget amounts, but rather the revenues that are collected in the form of taxes and fees.*

### Highest collections

Salt Lake	\$1,228,399,644
Utah	\$414,537,822
Weber	\$219,092,604
Davis	\$210,890,043
Summit	\$136,479,872

### Lowest collections

Piute	\$1,431,623
Daggett	\$2,922,080
Wayne	\$3,696,151
Rich	\$4,863,046
Juab	\$12,004,838

## County revenue from taxes and fees *per capita*

*This metric shows how much revenue the county collects in taxes and fees per county resident. On average, counties in Utah collect \$1,379 in taxes and fees per person.*

### Highest cost per capita

Garfield	\$3,375
Summit	\$3,166
Daggett	\$3,057
Grand	\$2,718
Kane	\$2,702

### Lowest cost per capita

Washington	\$426
Cache	\$490
Utah	\$555
Davis	\$557
Box Elder	\$564

# Revenue from Taxes & Fees Per Capita

County	Revenue from Taxes and Fees Per Capita	Rank	Revenue from Taxes & Fees per \$1000 of Resident Income	Rank	County Government Revenue from Taxes and Fees	Rank	Per Capita Income	Rank	Population	Rank
Washington	\$ 426	1	\$ 11.22	1	\$ 88,544,206	24	\$ 37,962	22	207,943	25
Cache**	490	2	15.27	3	71,257,706	23	32,080	16	145,487	24
Utah	555	3	15.81	4	414,537,822	28	35,091	19	747,234	28
Davis**	557	4	13.44	2	210,890,043	26	41,451	25	378,470	27
Box Elder	564	5	17.76	5	36,145,978	17	31,738	14	64,120	21
Iron	565	6	19.55	7	37,227,656	18	28,886	6	65,936	22
Sanpete	572	7	21.46	9	17,581,617	10	26,663	3	30,732	17
Tooele	727	8	19.46	6	61,419,997	21	37,365	21	84,488	23
Weber	793	9	21.41	8	219,092,604	27	37,055	20	276,118	26
San Juan	888	10	36.05	17	12,967,125	6	24,634	2	14,601	13
Juab**	903	11	27.81	12	12,004,838	5	32,467	17	13,297	11
Piute	933	12	40.28	18	1,431,623	1	23,171	1	1,534	2
Uintah	992	13	32.43	14	37,992,186	19	30,586	12	38,307	19
Sevier	1,008	14	33.10	15	22,696,494	14	30,447	11	22,520	16
Salt Lake**	1,010	15	23.27	10	1,228,399,644	29	43,393	27	1,216,274	29
Carbon	1,017	16	35.72	16	20,956,813	13	28,462	5	20,613	14
Morgan	1,083	17	25.07	11	14,177,196	7	43,194	26	13,093	10
Emery	1,400	18	47.23	21	14,227,899	8	29,645	8	10,161	9
Wayne**	1,417	19	40.83	19	3,696,151	3	34,710	18	2,608	3
Millard	1,530	20	56.42	22	20,759,847	12	27,109	4	13,572	12
Wasatch	1,635	21	30.22	13	61,884,589	22	54,096	28	37,858	18
Rich	1,767	22	60.78	24	4,863,046	4	29,074	7	2,752	4
Duchesne	1,868	23	60.33	23	38,861,497	20	30,966	13	20,803	15
Beaver	2,271	24	75.76	27	16,861,420	9	29,979	10	7,424	6
Kane	2,702	25	70.43	26	23,037,109	15	38,369	23	8,525	7
Grand	2,718	26	65.57	25	26,599,747	16	41,443	24	9,788	8
Daggett	3,057	27	102.29	28	2,922,080	2	29,882	9	956	1
Summit	3,166	28	42.35	20	136,479,872	25	74,755	29	43,109	20
Garfield	3,375	29	105.67	29	17,851,293	11	31,935	15	5,290	5
<b>Median</b>	<b>\$1,010</b>		<b>\$33.10</b>		<b>\$23,037,109</b>		<b>\$31,935</b>		<b>20,803</b>	
<b>Average</b>	<b>\$1,379</b>		<b>\$40.24</b>		<b>\$99,150,624</b>		<b>\$35,055</b>		<b>120,814</b>	

\*\* Truth in taxation hearing scheduled for 2025

# Proportion of County Revenue by Tax Type

County	Sales & Use Taxes	Property Taxes	Other Taxes & Fees
Beaver	6%	13%	81%
Box Elder	29%	46%	25%
Cache	45%	35%	20%
Carbon	22%	61%	17%
Daggett	33%	55%	12%
Davis	56%	33%	10%
Duchesne	28%	25%	47%
Emery	14%	73%	13%
Garfield	25%	7%	68%
Grand	65%	29%	6%
Iron	40%	58%	2%
Juab	25%	45%	30%
Kane	32%	31%	37%
Millard	22%	56%	22%
Morgan	31%	38%	31%
Piute	18%	43%	39%
Rich	43%	39%	18%
Salt Lake	53%	30%	17%
San Juan	35%	18%	48%
Sanpete	23%	35%	42%
Sevier	20%	41%	38%
Summit	56%	30%	14%
Tooele	29%	30%	41%
Uintah	36%	27%	37%
Utah	67%	20%	13%
Wasatch	23%	51%	26%
Washington	55%	36%	9%
Wayne	46%	24%	30%
Weber	45%	34%	21%

This chart shows the proportion of each county's tax & fee revenue that comes from sales and property taxes vs. other types of taxes and fees.

Some counties rely more heavily on sales taxes, which are often paid by non-residents. Others depend more heavily on property taxes, which are paid exclusively by residents and businesses.

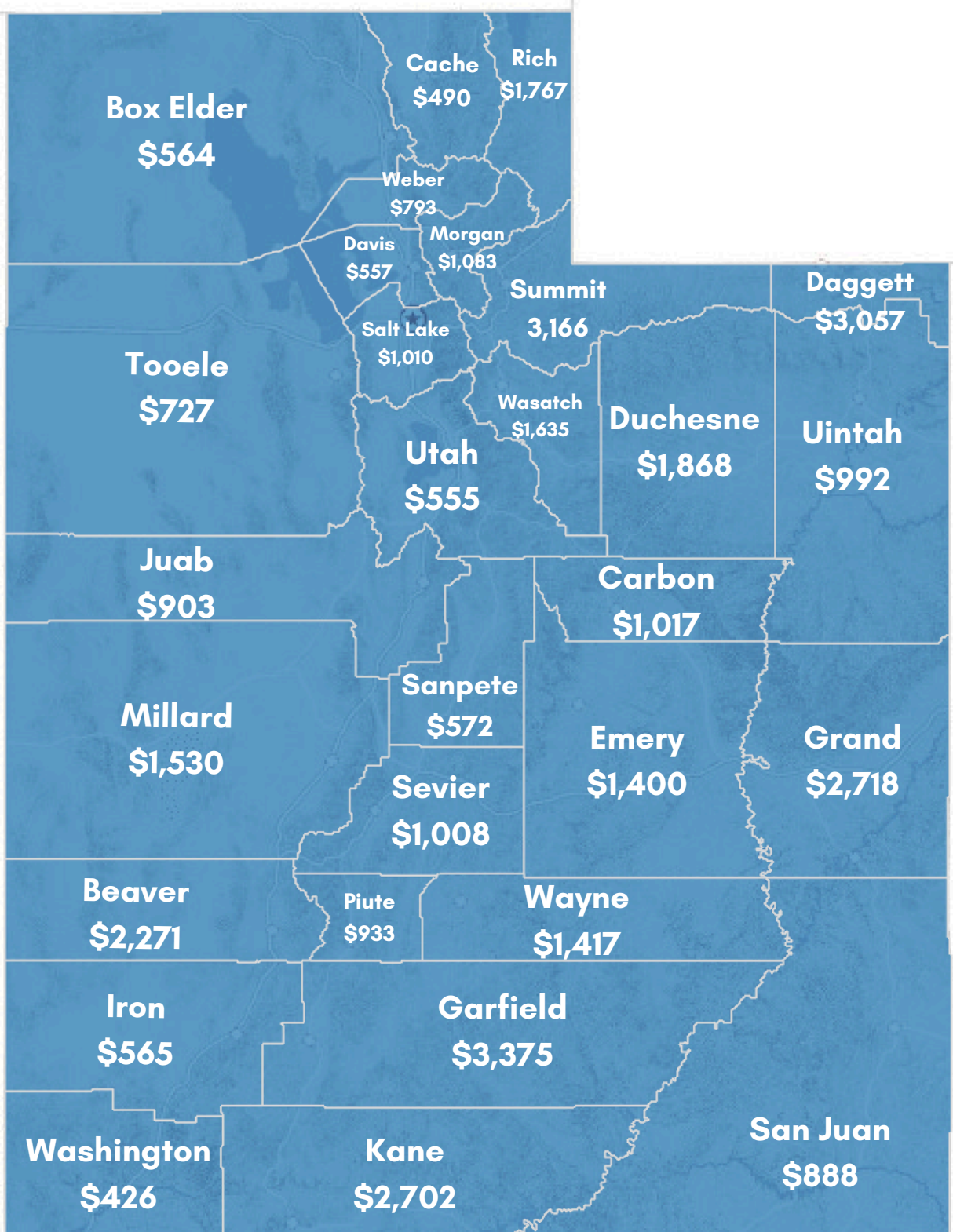
Counties with high levels of tourism collect heavily from transient room taxes and restaurant taxes, grouped as part of sales tax in this chart.

**Sales & Use Taxes:**

Includes transient room and restaurant taxes, and mass transit taxes in applicable counties.

**Other Taxes & Fees:** Includes licenses & permits, charges for services, fines & forfeitures, franchise taxes, special assessments, etc.

# Revenue from Taxes & Fees Per Capita



# Revenue from Taxes & Fees per \$1,000 of Resident Income

