



Inside City Spending: What Utah's Transparency Data Reveals

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Utah Taxpayers Association

Introduction

Cities play an important role in the lives of Utahns. As the level of government closest to residents, they are responsible for essential day-to-day services such as public safety, roads, utilities, parks, and community facilities. To carry out these responsibilities, cities receive and manage substantial public resources, most notably through local option sales taxes, property taxes, and a wide range of fees. **In 2024, Utah cities collectively managed more than \$8 billion in revenue and spent \$7.4 billion.**

This proximity to residents, combined with significant financial authority, gives city governments broad discretion over public dollars. That discretion makes transparency and sound stewardship especially important. When residents can clearly see how their city spends money, they are better equipped to evaluate priorities, ask informed questions, and hold local leaders accountable.

Methodology:

All data in this report is drawn from FY 2025 general ledger transactions submitted by cities to transparent.utah.gov in accordance with state transparency requirements. No estimates or third-party data were used.

The findings in this report are intended as a starting point for public inquiry, not as definitive conclusions about any city's financial practices. Variations in expense categorization, transaction descriptions, population, tourism, and service responsibilities may affect cross-city comparisons. This analysis does not evaluate legal or procurement compliance, and not all expenditures shown are funded by direct taxes or resident-paid fees.

The goal of this report is to:

- Improve public understanding of how city funds are spent,
- Highlight gaps in transparency and reporting compliance,
- Encourage informed questions and constructive oversight,
- And support stronger stewardship of public resources at the local level.

Utah's Transparency Requirements

To support public accountability, Utah established the state's financial transparency website, transparent.utah.gov, which allows residents to view detailed transaction-level spending data submitted by cities and other public entities. The website is designed to provide **insight into who is being paid, how much is being spent, and for what purpose**, using standardized reporting requirements set in statute.

To measure compliance, the transparency website evaluates each city's financial data quality across eight separate criteria. These include a variety of measures including whether transaction records include vendor names, match the city's Annual Financial Report, are timely and complete, and meet other statutory reporting standards. This scoring system is intended to ensure that the public can meaningfully understand city spending, not simply see aggregated totals.

Why Transaction-Level Transparency Matters

Aggregate budgets show how much a city plans to spend. Transaction-level data shows how money is actually spent: who receives public funds, for what purpose, and in what amounts. Without complete transaction data, residents cannot meaningfully evaluate stewardship of public resources.

Cities with the Poorest Transaction Reporting Compliance:

Despite these requirements, many cities fall short of full compliance. In particular, **some cities fail to provide transaction data that includes clear vendor identification or that reconciles with their audited financial statements**, limiting the usefulness of the data to the public.

On the following page are the 50 Utah cities with the lowest financial transparency scores, based on the State Auditor's evaluation of transaction-level reporting quality. The rankings combine vendor name compliance and Annual Financial Report comparison measures, calculated across all years each city has submitted data to Transparent Utah.

Cities Worst on Reporting Compliance

- Springville City
- Salem City
- East Carbon City
- Sandy City
- Milford City
- Manti City
- Woods Cross City
- Brigham City
- Clearfield City
- Saratoga Springs
- South Salt Lake City
- American Fork City
- Salina City
- North Ogden City
- South Weber City
- Draper City
- Roosevelt City
- Lindon City
- Spanish Fork City
- South Jordan City
- Delta City
- Cedar Hills City
- Kamas City
- West Valley City
- Vernal City
- Kanab City
- North Salt Lake
- Ephraim City
- Lewiston City
- West Bountiful City
- Orem City
- Riverdale City
- Midway City
- Perry City
- Hyrum City
- Bountiful City
- Tooele City
- Midvale City
- Ballard Town
- Park City
- Alpine City
- Harrisville City
- Goshen Town
- Provo City
- West Point City
- Mantua Town
- Payson City
- Uintah City
- Elwood Town
- Layton City

Poor compliance with reporting does not automatically indicate a misuse of funds. But it does reduce public visibility into how taxpayer dollars are being spent and makes independent review more difficult. At a minimum, weak reporting undermines confidence in financial stewardship.

Questionable & Concerning Spending

Cities incur many legitimate expenses in the course of providing services to their residents. But many city expenses have nothing to do at all with public goods or services. In a separate analysis, we found that in FY 2024, **seventy percent of cities in Utah had a budget surplus**. When excess funds are available, it is easy for cities to spend money frivolously.

Using the transaction data as reported directly by cities themselves on the transparency website, we identified a number of expense transaction examples that merit closer scrutiny. These include expenditures that appear unusually large, difficult to justify relative to other core city priorities such as public safety, infrastructure, or basic services, or that raise reasonable questions about proportionality, necessity, or stewardship of public funds.

City-Funded Events, Celebrations, and Culture

Community events and employee recognition can at times play a legitimate role in city operations. However, the scale and frequency of many of these expenditures do not justify the use of public funds.

Taylorsville City - \$851,738 - Miscellaneous

Includes:

- \$9,134 to a gourmet catering company
- \$7,517 to Top Golf
- \$4,848 fruit delivery
- Over \$4,300 across a dozen separate "floral delivery/arrangement" expenses labeled for staff meetings, breakfast meetings, employee lunch, etc.
- \$530 for "budget meeting gift cards"
- Over \$1,700 across 6 transactions classified as for retirement party/gifts

Taylorsville City - \$76,000 - Taylorsville Dayzz, Inc.

The annual city summer celebration.

South Jordan City - \$15,737 - City Float

American Fork city spent \$2,748 for their float in the same year.

Employee Perks and Corporate-Style Benefits

Unlike wages and benefits negotiated through formal compensation processes, discretionary perks and cash-equivalent benefits are harder for residents to evaluate and lack clear policy justification.

Provo City - \$102,124 - Business Meals

More than \$83k to unnamed vendor, \$2,264 to Ruby River Steakhouse, and many payments to named individuals.

Provo City - \$234,886 - Employee Recognition

Nearly the entire amount is to an undisclosed vendor.

South Jordan City - \$107,653 - Staff Holiday Fund

Cash given to city employees at Christmastime.

Discretionary Spending with Unclear Public Benefit

When cities use public funds for memberships, incentives, or internal programs with limited or unclear benefit to residents, they should be prepared to explain whether those costs truly justify taking money from residents through taxes and fees.

Draper City - \$297,669 - Dues and Memberships

Includes \$115k to the Utah League of Cities and Towns, \$90k to the South Valley Chamber, \$23k to an unnamed vendor, and over \$1,000 to the Sale Lake Home Builders Association.

Ogden City - \$64,402 - Advertising and Public Notices

Includes over \$11k of unspecified vendors.

West Jordan City - \$1,001,949 - Adl Incentive

A \$952k payment to Bangerter Station LLC (tied to UTA projects) and \$50k to Sportsman's Warehouse, Inc.

West Point City - \$714,502 - Executive

The largest transaction within this category (nearly half a million dollars) does not name a vendor but lists "not applicable." The category includes more than \$15k marked as "cash."

Public Relations and Image Management

Spending on recruitment, marketing, and legislative engagement can support legitimate city goals. However, these activities warrant scrutiny when vendor identities are unclear or when spending levels rival core service investments.

Provo City - \$109,751 - Recruitment

Entire amount is unnamed vendor.

Riverton City - \$117,171 - Public Relations and Information

Majority is unnamed vendor, but also includes payments to various hotels and restaurants.

South Jordan City - \$20,396 - Federal Lobbyist

Entire amount is a payment to Qualtrics.

South Jordan City - \$165,428 - Legislature Expenditures

About half to a Washington, DC based law firm specializing in federal legislative, administrative and regulatory affairs. The other half to another consultancy specializing in grants and legislative support.

Technology Spending and Vendor Dependency Risks

As cities increasingly rely on technology vendors, subscription services, and cloud-based systems, technology costs have risen rapidly. In several cases, vendor identities are undisclosed, making it difficult to assess competitiveness, necessity, or long-term value.

Price City - \$334,855 - Data Processing

Computer support/maintenance contracts, city-wide phone service, and computer equipment and software purchases.

Roy City - \$627,031 - Data Processing

No disclosed vendors for the entire amount of spending.

South Jordan City - \$25,969 - Drone Insurance

Entire payment to a private insurance broker.

Provo City - \$345,935 - Cellular Phone Bills

Includes payments directly to major telecom operators as well as dozens of payments to individuals, presumably cell bill reimbursements.

Weak Financial Controls & Opaque Accounting

Large, catch-all spending categories make it difficult for residents to understand how public funds are actually used. While broad categories do not necessarily indicate misuse, they undermine transparency, especially when millions of dollars are involved or vendor names are missing entirely.

St. George City - \$9.63M - Sundry Expense

Includes massive payments to the landfill, water conservancy district, petroleum, etc. But also includes hundreds of low-dollar payments to individuals and various companies.

Murray City - \$1.89M - Private

Used primarily for department specific programs, but also includes many random items including more than \$10k for "Misc P-Card Vendor" for one-off small transactions.

Layton City - \$1.45M - Miscellaneous Supplies and Services

Includes a payment of over half a million dollars to a "Not Applicable" unnamed vendor.

Bluffdale City - \$11.3M - Supplies & Materials

Includes everything from shared municipal and utility services to \$11k custom embroidered clothing, \$8,687 to Quick Quack Car Wash, and a Costco membership.

Ogden City - \$978,024 - Bank Charges

Seems to be a catch-all for various service providers including IT, security, but also includes many random transactions at places like Zurchers, Hobby Lobby, Walmart, and Ogden Pizzeria.

City governments exist to deliver essential local services such as public safety, infrastructure, and the basic operations that keep communities safe, accessible, and functioning.

When cities tax residents to fund spending *beyond* these core purposes, they move beyond stewardship and into overreach, asking taxpayers to subsidize priorities that may have little connection to community safety, functionality, or well-being. **Every dollar collected represents money taken from households and businesses.**

How To Review Your City's Spending

The [transaction details tool on transparent.utah.gov](https://transparent.utah.gov) allows anyone to explore city spending in detail. Residents can search for their city and review individual transactions, including payments to specific vendors and spending across departments. **We encourage residents to use the transparency tools available to evaluate whether your city's spending aligns with your priorities** and the core purpose of government, and get involved locally with your city council.

What to Look for in City Spending

- Is spending concentrated in categories like events, marketing, or public relations?
- Are administrative or promotional expenses growing faster than core services?
- Does the city spend significantly more than similar cities on the same activities?
- Are vendor names and descriptions clear enough to understand the purpose of payments?

Public transparency is only effective when reporting is complete, accurate, and accessible. Utah law requires cities to disclose transaction-level financial data so residents can understand how public funds are used. When cities fail to meet these requirements, accountability suffers. **We encourage cities with low compliance scores to improve the quality of their reporting and fully meet their legal obligations.** Clear, accurate financial reporting is a cornerstone of public trust and responsible local governance.

Reporting and Compliance is a Legal Obligation

Utah law requires cities to submit complete and accurate financial transaction data to the state transparency website. Failure to do so limits public accountability and undermines the intent of the transparency statute.

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