2026 Cost of County Government Report

November 2026



A report by the
Utah Taxpayers Association

2026 Cost of County Government Report

This report shows the relationship between county government revenue and citizen income in Utah's counties. This data provides a snapshot 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 may provide a wider range of local services because they often serve residents in unincorporated areas where municipal governments do not provide those services. Urban counties, by contrast, often have a larger share of their population within incorporated cities, which provide many municipal services.

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, 2025, release date March 2026, data.census.gov*
- *US Census Bureau, American Community Survey, Per Capita Income in the Past 12 Months (in 2024 Inflation-Adjusted Dollars) 5-Year Estimates, data.census.gov*
- *Utah State Auditor's Office, 2025 County Audited Financial Statements, reporting.auditor.utah.gov*

County Revenue Sources

Counties in Utah have the following major revenue streams available:

Taxes and fees included within our Cost of County Government figures:

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 figures:

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.

Quick Facts

County revenue from taxes and fees

With differing tax bases, services, and economic profiles, county revenue amounts 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	$1,323,602,690
Utah	$485,578,364
Davis	$231,196,035
Weber	$228,396,211
Summit	$143,845,218

Lowest collections

Juab	$12,720,337
Rich	$5,531,220
Wayne	$4,141,953
Daggett	$3,278,450
Piute	$1,237,865

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 $1,466 in taxes and fees per person.

Highest cost per capita

Daggett	$3,510
Summit	$3,334
Garfield	$3,333
Kane	$2,826
Grand	$2,704

Lowest cost per capita

Box Elder	$624
Davis	$606
Cache	$575
Sanpete	$571
Washington	$447

Revenue from Taxes & Fees Per Capita

County	Revenue from Taxes and Fees Per Capita	Rank	Revenue from Taxes & Fees per $1000 of Resident Income	Rank	County Government Revenue from Taxes and Fees	Rank	Per Capita Income	Rank	Population	Rank
Daggett**	**$ 3,510**	1	$ 102.02	1	$ 3,278,450	28	$ 34,407	14	934	29
Summit	**3,334**	2	42.01	11	143,845,218	5	79,376	1	43,141	10
Garfield	**3,333**	3	94.13	2	17,520,132	21	35,414	13	5,256	25
Kane	**2,826**	4	72.05	4	24,297,401	15	39,226	7	8,597	23
Grand	**2,704**	5	64.29	5	26,474,856	14	42,062	6	9,790	22
Beaver	**2,591**	6	85.77	3	18,915,001	19	30,204	24	7,301	24
Wasatch	**2,069**	7	35.52	12	79,684,095	8	58,251	2	38,514	11
Rich	**2,059**	8	62.18	6	5,531,220	26	33,108	18	2,687	26
Duchesne	**1,865**	9	57.15	7	38,886,077	13	32,622	19	20,856	15
Wayne**	**1,601**	10	43.14	10	4,141,953	27	37,114	11	2,587	27
Millard	**1,457**	11	50.69	8	20,480,573	18	28,744	26	14,057	18
Emery	**1,445**	12	46.19	9	14,708,942	23	31,292	21	10,177	21
Morgan	**1,199**	13	25.99	19	16,048,334	22	46,133	3	13,383	20
Salt Lake**	**1,084**	14	24.03	20	1,323,602,690	1	45,106	4	1,220,916	1
Uintah	**1,062**	15	33.58	15	40,646,096	12	31,623	20	38,278	12
Carbon	**1,000**	16	32.29	16	20,674,224	17	30,960	23	20,680	16
Sevier	**999**	17	32.06	17	22,801,230	16	31,154	22	22,827	14
Juab	**938**	18	27.55	18	12,720,337	25	34,034	15	13,567	19
San Juan	**933**	19	34.75	14	13,568,071	24	26,850	28	14,542	17
Weber	**821**	20	21.34	21	228,396,211	4	38,471	10	278,174	4
Piute	**820**	21	35.10	13	1,237,865	29	23,372	29	1,509	28
Tooele	**759**	22	19.67	24	66,395,955	9	38,604	9	87,461	7
Iron	**642**	23	21.27	22	43,105,315	10	30,186	25	67,141	8
Utah	**639**	24	17.23	26	485,578,364	2	37,082	12	759,859	2
Box Elder	**624**	25	18.78	25	40,766,873	11	33,231	17	65,320	9
Davis	**606**	26	14.28	28	231,196,035	3	42,483	5	381,227	3
Cache**	**575**	27	17.01	27	83,320,521	7	33,781	16	145,000	6
Sanpete**	**571**	28	21.13	23	17,944,347	20	26,995	27	31,453	13
Washington	**447**	29	11.40	29	95,452,184	6	39,171	8	213,670	5
Median	***$1,062***		***$33.58***		***$24,297,401***		***$34,034***		***20,856***	
Average	***$1,466***		***$40.09***		***$108,317,882***		***$36,933***		***122,031***	

***Truth in taxation hearing scheduled for 2026*

County Expenditures

County	Current Expenditures per Capita	Rank	Current Expenditures per $1000 of citizen income	Rank	CURRENT EXPENDITURES	General Govt	Public Safety	General Govt as % total current spending
Wayne**	**$ 9,403**	1	$ 253.36	1	$ 24,326,302	$ 19,384,659	$ 1,574,515	80%
Garfield	**7,691**	2	217.16	2	40,421,381	3,737,968	7,540,971	9%
Daggett**	**6,817**	3	198.12	3	6,366,833	1,655,813	2,556,713	26%
Grand	**4,643**	4	110.38	4	45,452,359	12,671,244	10,605,880	28%
Kane	**3,616**	5	92.19	8	31,088,075	11,521,823	12,822,306	37%
Summit	**3,089**	6	38.92	17	133,279,555	27,086,208	28,922,390	20%
Beaver	**3,008**	7	99.58	6	21,958,844	4,533,527	12,394,701	21%
Emery	**2,887**	8	92.25	7	29,377,542	9,313,290	9,598,038	32%
Rich	**2,842**	9	85.85	9	7,637,734	2,371,561	1,774,323	31%
Duchesne	**2,781**	10	85.25	10	58,001,234	20,265,010	11,442,067	35%
Piute	**2,503**	11	107.11	5	3,777,632	2,155,378	700,134	57%
Millard	**1,929**	12	67.12	11	27,118,393	5,583,329	9,436,157	21%
Wasatch	**1,927**	13	33.08	19	74,220,070	24,640,930	24,360,681	33%
San Juan	**1,774**	14	66.07	12	25,797,731	6,637,969	6,701,927	26%
Uintah	**1,761**	15	55.70	13	67,422,340	16,456,229	16,879,890	24%
Sevier	**1,594**	16	51.17	14	36,389,626	7,332,131	11,336,337	20%
Carbon	**1,578**	17	50.98	15	32,639,259	8,420,405	10,971,380	26%
Juab	**1,361**	18	39.98	16	18,458,797	8,302,609	6,648,967	45%
Salt Lake**	**1,200**	19	26.61	20	1,465,692,646	73,484,150	279,668,975	5%
Morgan	**1,180**	20	25.57	22	15,787,156	5,654,966	4,188,543	36%
Iron	**1,119**	21	37.09	18	75,163,748	9,162,136	46,105,480	12%
Tooele	**897**	22	23.24	24	78,464,723	23,116,160	20,946,734	29%
Box Elder	**817**	23	24.58	23	53,359,386	19,219,327	19,678,541	36%
Weber	**785**	24	20.41	26	218,421,953	39,599,303	60,041,331	18%
Cache**	**735**	25	21.75	25	106,539,779	25,701,934	33,923,929	24%
Sanpete**	**714**	26	26.45	21	22,459,109	7,222,700	10,587,931	32%
Davis	**680**	27	16.01	27	259,354,608	74,439,517	54,628,445	29%
Utah	**621**	28	15.19	29	471,783,421	147,835,164	107,328,277	31%
Washington	**601**	29	15.34	28	128,409,222	20,571,721	35,544,785	16%
Median	***$1,761***		***$50.98***		***$40,421,381***	***$11,521,823***	***$11,442,067***	***28%***
Average	***$2,433***		***$68.85***		***$123,419,636***	***$22,002,661***	***$29,617,598***	***29%***

Note: Only current spending categories are included in total - excludes debt service and capital outlay.

Intergovernmental Revenue: Proportion of Total County Revenue

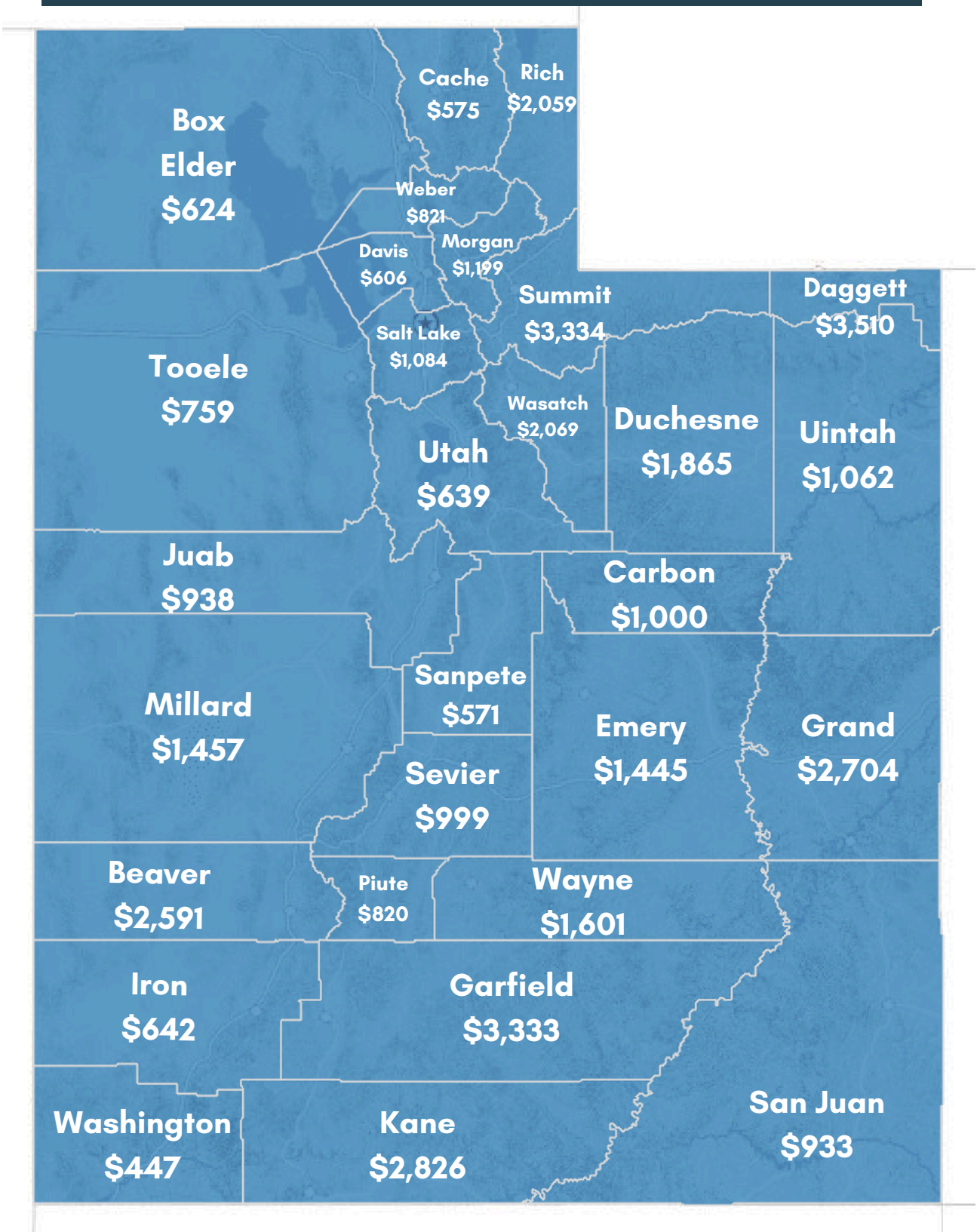
County	Intergovernmental Revenue as a % of Total
Beaver	28%
Box Elder	14%
Cache	17%
Carbon	32%
Daggett	61%
Davis	20%
Duchesne	18%
Emery	44%
Garfield	20%
Grand	36%
Iron	25%
Juab	31%
Kane	21%
Millard	29%
Morgan	12%
Piute	60%
Rich	28%
Salt Lake	10%
San Juan	43%
Sanpete	23%
Sevier	33%
Summit	14%
Tooele	27%
Uintah	40%
Utah	15%
Wasatch	14%
Washington	32%
Wayne	78%
Weber	6%

This chart shows the proportion of each county's *total* government revenues that come from intergovernmental transfers.

Revenue marked as "intergovernmental" in audited financial statements consists of funds received from other government entities. These funds may be distributed through statutory revenue-sharing arrangements, grants for specific programs or projects, or reimbursements for eligible costs. Examples include state funding for county roads, federal grants for community development or emergency management, and state or federal support for public safety and other county services.

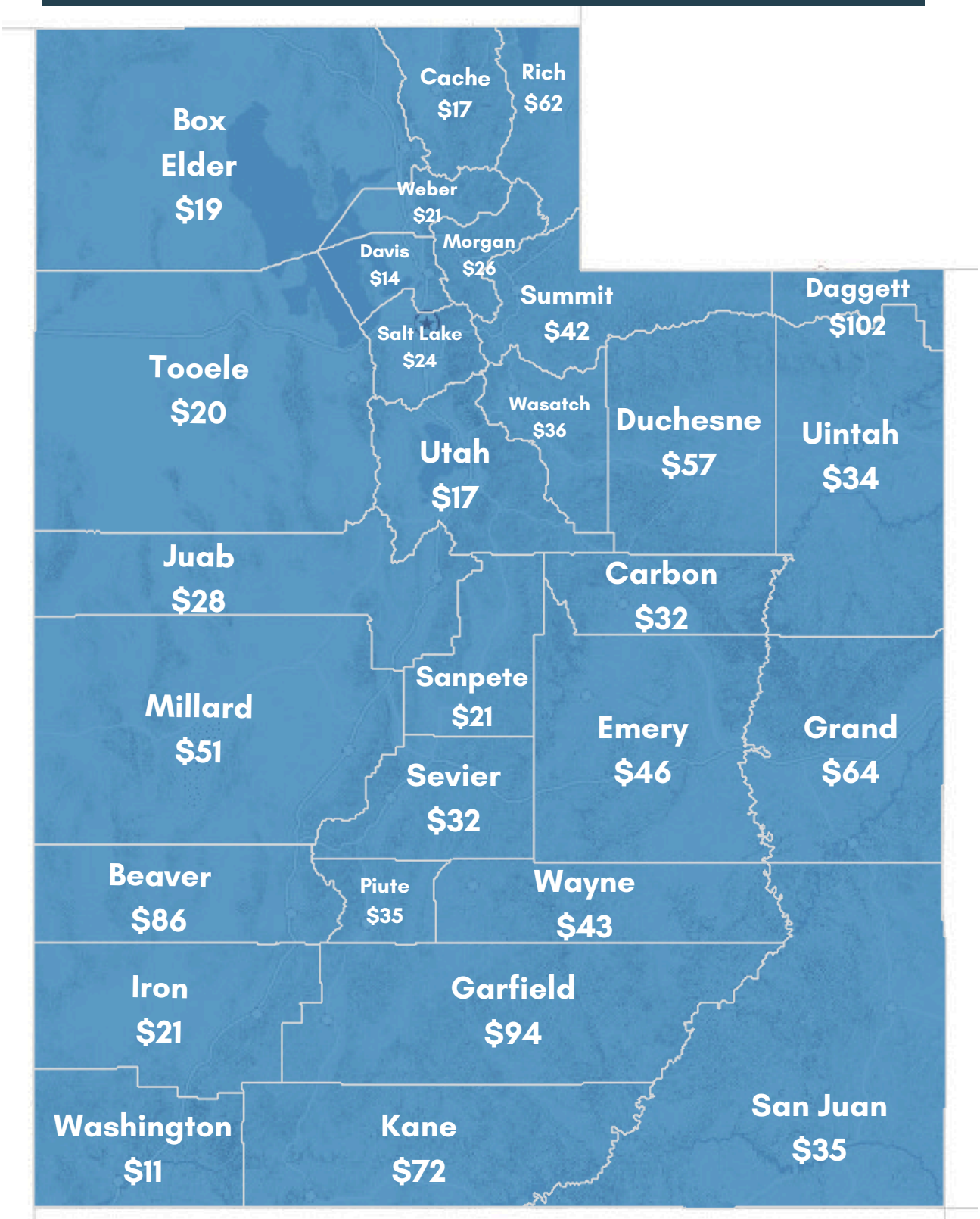
The proportion of county revenue derived from intergovernmental sources varies depending on the county's service responsibilities, funding arrangements, and use of grants. Counties with substantial state or federal funding for roads, public safety, community development, or other programs may receive a relatively large share of their revenue from intergovernmental sources, while counties that rely more heavily on locally generated property taxes, sales taxes, fees, and other revenues may have a lower intergovernmental share.

Revenue from Taxes & Fees Per Capita



Utah Taxpayers Association

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



Utah Taxpayers Association