



# COST RECOVERY POLICY FOR SERVICES PROVIDED

**1<sup>st</sup> Step** - Council designates how much a service should recover.

**Factors** -

- Community vs. Individual Benefit
- City Objectives
- Collection Feasibility
- Supply & Demand
- Transparency/Clarity

**2<sup>nd</sup> Step** - Apply recovery rate

- Full 85-100%
- High-Cost 70-90%
- Mid-level 30-70%
- Low-Cost 1-30%
- No Cost 0

**Examples**

- Full -Power Fees
- High-Cost -Res Cem Plot
- Mid-level -Yth Rec Sport
- Low-Cost -Election Fee
- No Cost -Library Book

Youth Sports

- 41-60% recovery
- 52% total recovery



# PUBLIC ART - 2% OF CIP

CIP = \$12.5 m

Public Art 2% =  
\$250k

Arts Festival,  
Statues, Arts  
Loops, etc.





# TIER II EMPLOYEES - UTAH RETIREMENT SYSTEM

Year	Contribution Rate (varies year-to-year)	Required Employer Contribution	Employer contribution to your 401(k) (percentage of your salary)	What you must pay to fund your benefit
2025/26	10.81%	10%	0	0.81%
2024/25	10.70%	10%	0	0.70%
2023/24	9.82%	10%	0	0
2022/23	9.82%	10%	0.18%	0

2026/27 -1.3%  
+0.49%

Year	Contribution Rate (varies year-to-year)	Required Employer Contribution	Employer contribution to your 401(k) (percentage of your salary)	Percentage of your salary you must pay to fund your benefit
2025/26	18.73%	14%	0	4.73%**
2024/25	18.73%	14%	0	4.73%**
2023/24	16.59%	14%	0	2.59%**
2022/23	16.59%	14%	0	2.59%**
2021/22	16.27%	14%	0	2.27%**
2020/21*	16.27%	14%	0	2.27%**
2019/20	11.30%	12%	0.70%	0
2018/19	11.26%	12%	0.74%	0

2026/27 - 5.98%  
+1.25%