

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, January 24, 2023

**TIME:** 9:00 A.M.

**PLACE:** Room EW42

**MEMBERS:** Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/  
EXCUSED:** Rep. Manwaring

**GUESTS:** The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

**Chairman Monks** called the meeting to order at 9:01 a.m.

**Chairman Monks** briefed the committee on presentations and legislation that will be presented in future meetings.

**John Evans**, Garden City Mayor, gave a presentation on city budgeting. He spoke about how city's operate differently than rural communities, as they provide more services, resources, and enhanced establishments for the community. He explained how city budgeting is funded by mainly property and sales taxes, and the city council oversees the budget and expenditures in all sectors of community operating costs. Mr. Evans expanded on the considerations that go into building a city budget and deliberation on necessary costs, as well as having general and emergency funds available for infrastructure, operations, and general maintenance or new developments. He also explained that not all city's utilize their maximum budget amounts and allow forgone amounts to roll over into future city budget years.

In response to committee questions, **Mr. Evans** explained that large cities are generally not affected by the state's budget cap, as the value of properties coincides with the growth of the market, such as new construction. He also explained that forgone amounts in the city budget do not have expiration dates but percentage caps that have no statutory limits. He went on to clarify that city budgets are not required to have funding for specific sectors such as police, fire departments, and other emergency services, but can choose to provide budgeted amounts in areas with a higher departmental demand.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 10:00 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary