



**TO:** ULCT Board of Directors  
**FROM:** Cameron Diehl, Executive Director  
Nick Jarvis, Chief Operating Officer  
**DATE:** May 14, 2026  
**SUBJECT:** FY 2027 Tentative Budget

We are proposing a FY 2027 budget of \$4,611,600 of which \$3,905,000 is ongoing general revenue, \$592,600 is state funded technical assistance, and \$114,000 is unrestricted reserves. **This is a decrease of 10.4% from the FY 2026 adopted budget.** Staff has also rearranged and regrouped the line items in the budget to better reflect the divisional structure of the organization and the bifurcation of our core budget and general revenue and external funding and projects. However, the year-to-year comparisons remain the same. This memo outlines the highlights, adjustments, and priorities of the FY 2027 budget.

### Part 1: Revenue

#### A) General Revenue: increase of \$60,000 (1.6% more than FY 26 Budget)

Ongoing ULCT revenues come primarily from three sources: membership dues, conference registration fees (members), and private sector sponsorships and exhibitors.

The Board voted on January 26, 2026 to reduce the rate applied to the property value component of membership dues and maintain the rates of the sales tax and population components at the FY 2026 level. For FY 2026, we have budgeted \$2,740,000 in dues revenue (100% membership would yield \$2,781,953) and this adjustment translates to a **1.9% or \$50,000 total increase in membership dues revenue.**

Our conference registration revenue remains consistent, though we have not increased the registration rates for any event in the last two years, and we are not contemplating any rate increases for the FY 2027 budget. We have reduced the expected revenue in this category because, as a non-municipal elections year, we will not be holding the Elected Officials Essentials training.

#### B) Grant, Special Project, & State Funding Revenue: decrease of \$157,400 (21% less than FY 26 Budget)

We are not budgeting any revenue in the grant & special project subcategory for FY 2027. Our grant and special project revenues from the previous few years, including the ARPA Assistance Assessment and “Your Land, Your Plan” Public Asset Grant, ended in FY 2025. For FY 2026 ULCT continued its role in the local Administrative Advisor (LAA) program through the use of reserve



funding in from the restricted LAA account. During the 2026 legislative session, **LAA funding was restored to its full original amount** and ULCT will receive \$380,000 to fund the program in FY 2027.

ULCT will continue to use the \$700,000 **three-year grant from the Department of Workforce Services (DWS)** to help communities comply with the Land Use, Development, and Management Act and help municipalities update their mapping. This is remaining money from a one-time state appropriation to DWS in the 2023 legislative session to help local governments implement SB 174 (subdivisions). In FY 2026, we budgeted the full amount of the grant for one fiscal year, before the agreement with DWS was finalized. Now that the agreement allows for us to use the funds over three fiscal years, we have adjusted the expected amount of funds from the full grant that we will receive in the coming fiscal year. This is why the reduction in state funding seems so large even with the restoration of LAA funding (the FY 2026 year-end estimates illustrate this well).

#### **C) Reserves: \$436,000 total decrease (\$114,000 in unrestricted reserves)**

The inclusion of **unrestricted reserves** in the FY 2026 budget ensures we are in compliance with our unrestricted cash balance policy of having have a cash balance of between 25-50% of general revenue budget of the previous year. With the use of \$114,000 in reserve funds for FY 2027, management projects our cash balance to be around 48% of the previous year's budget at year end. These one-time funds will mostly be used to invest in **one-time capital improvements** at the ULCT office to increase capacity and address updates since the building was remodeled in 2018.

## **Part 2: Expenses**

#### **A) Personnel Expenses: increase of \$50,000 (2.3% more than FY 26 budget)**

The proposed budget contemplates an overall **increase in personnel expenses of 2.3%**. This includes modest cost of living and merit-based increases to compensation for existing staff, and flexibility to be competitive in hiring of the Engagement Coordinator position (if approved) as a part of our pivot after our Senior Land Use Manager's retirement.

We continue to focus on our Board-adopted organizational goals to guide how to maximize our staff bandwidth in a financially sustainable and prudent manner. Our success at the Capitol and ability to provide resources and training throughout the state is dependent on retaining and recruiting talented and capable staff, as well as the partnership with our elected officials and extended family in our cities and towns.



**B) Operations & Administration Expenses: decrease of \$41,700 (11% less than FY 26 budget)**

This budget anticipates an 11% decrease in operations & administration expenses. This is largely due to lowered printing costs because we are on the “off” year for publishing the Directory and Powers and Duties handbook, as well as additional anticipated savings. Management continues to maximize the use of our limited funding through keeping our operational costs as low as possible, while still investing in staff professional development and ensuring our workspace and equipment remain adequate to accomplish our mission.

**C) Engagement & Advocacy Expenses: no increase, remain at FY 2026 levels**

This budget anticipates no increase in engagement & advocacy expenses but includes a slight reduction of the policy research and outreach line items back to FY 2025 levels after being bolstered by unrestricted reserves in FY 2026, and an increase to travel and lodging—anticipating more in-person outreach associated with bandwidth adjustments in the engagement division.

**D) Event Expenses: decrease of \$69,000 (6.7% less than FY 26 budget)**

In addition to our Annual Convention, Local Officials Day at the Legislature, and Midyear Conference, in FY 2026, we held our bi-annual Elected Officials Essentials training and a state night corresponding with the NLC City Summit conference in Salt Lake. The proposed FY 2027 brings the total events expenses back to FY 2025 levels.

**E) Grant, Special Project, & State Funding Expense: decrease of \$572,645 (45.3% less than FY 26 Budget)**

In FY 2026, \$160,000 in unrestricted reserves was budgeted to bolster ULCT special projects like updates for the League’s two main publications: Powers and Duties and Making Sense of Dollars, increases to organization modernization, and enhanced conflict competence training. Now that much of this has been accomplished, we are returning many of the special projects to their more regular levels. ULCT will continue the **LAA program** through the restored FY 2027 funding and will enter year two of three of the **DWS Land Use Technical Assistance** grant to help communities that still need to update their subdivision ordinances.

**Part 3: Conclusion & Requested Action**

We believe the budget we are proposing to you fulfills the ULCT mission in a financially responsible way and will give us the resources we need to increase staff bandwidth and performance. Management is proposing a long-term strategy to ensure fiscal sustainability with the modest dues increase adopted this year. Staff asks the Board to adopt the proposed FY 2027 tentative budget, and requests that the Board provide feedback to be incorporated into the final FY 2027 budget.



## UTAH LEAGUE OF CITIES AND TOWNS FY 2027 TENTATIVE BUDGET

REVENUES	FY 2025 Prior Year Actual	FY 2026 YE Estimates	FY 2026 Adopted Budget	FY 2027 Tentative Budget	\$ Change FY 26-FY 27	% Change FY 26-FY 27
<b>General Revenue</b>						
Membership Dues	\$ 2,611,784	\$ 2,686,008	\$ 2,690,000	\$ 2,740,000	\$ 50,000	1.9%
Registration Fees	\$ 523,276	\$ 520,000	\$ 520,000	\$ 500,000	\$ (20,000)	-3.8%
Sponsors/Donations	\$ 405,000	\$ 408,650	\$ 400,000	\$ 405,000	\$ 5,000	1.3%
Exhibit Space	\$ 131,220	\$ 132,120	\$ 125,000	\$ 130,000	\$ 5,000	4.0%
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest	\$ 173,779	\$ 152,000	\$ 100,000	\$ 120,000	\$ 20,000	20.0%
Publications	\$ 1,851	\$ 8,251	\$ 5,000	\$ 5,000	\$ -	0.0%
Miscellaneous Income	\$ 506	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
<b>General Revenue</b>	<b>\$ 3,847,416</b>	<b>\$ 3,912,029</b>	<b>\$ 3,845,000</b>	<b>\$ 3,905,000</b>	<b>\$ 60,000</b>	<b>1.6%</b>
<b>Grants, Special Projects, &amp; State Funding</b>						
Land Use Academy of Utah	\$ -	\$ -	\$ -	\$ -	\$ -	-
ARPA Assessment	\$ 8,485	\$ -	\$ -	\$ -	\$ -	-
"Your Land, Your Plan" Public Asset Grant	\$ 45,653	\$ -	\$ -	\$ -	\$ -	-
<b>Grants &amp; Special Projects Subtotal</b>	<b>\$ 54,138</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Local Administrative Advisor	\$ 1,580,000	\$ 30,000	\$ -	\$ 380,000	\$ 380,000	-
Data Privacy Assistance	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	-100.0%
DWS Land Use Technical Assistance	\$ -	\$ 227,000	\$ 700,000	\$ 212,600	\$ (487,400)	-69.6%
<b>State Funded Technical Assistance Subtotal</b>	<b>\$ 1,580,000</b>	<b>\$ 307,000</b>	<b>\$ 750,000</b>	<b>\$ 592,600</b>	<b>\$ (157,400)</b>	<b>-21.0%</b>
<b>Grants, Special Projects, &amp; State Funding</b>	<b>\$ 1,634,138</b>	<b>\$ 307,000</b>	<b>\$ 750,000</b>	<b>\$ 592,600</b>	<b>\$ (157,400)</b>	<b>-21.0%</b>
<b>Reserves</b>						
Unrestricted Reserves	\$ -	\$ -	\$ 293,000	\$ 114,000	\$ (179,000)	-61.1%
Restricted (LAA) Reserves	\$ -	\$ -	\$ 257,000	\$ -	\$ (257,000)	-100.0%
<b>Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 550,000</b>	<b>\$ 114,000</b>	<b>\$ (436,000)</b>	<b>-79.3%</b>
<b>TOTAL REVENUE</b>	<b>\$ 5,481,553</b>	<b>\$ 4,219,029</b>	<b>\$ 5,145,000</b>	<b>\$ 4,611,600</b>	<b>\$ (533,400)</b>	<b>-10.4%</b>

EXPENSES	FY 2025 Prior Year Actual	FY 2026 YE Estimates	FY 2026 Adopted Budget	FY 2027 Tentative Budget	\$ Change FY 26-FY 27	% Change FY 26-FY 27
<b>Personnel Services</b>						
Staff Salaries	\$ 1,342,545	\$ 1,341,200	\$ 1,380,000	\$ 1,380,000	\$ -	0.0%
Employee Benefits	\$ 733,896	\$ 611,800	\$ 623,000	\$ 633,000	\$ 10,000	1.6%
Benefits	\$ 620,142	\$ 493,000	\$ -	\$ -	\$ -	-
Payroll Taxes	\$ 106,379	\$ 111,000	\$ -	\$ -	\$ -	-
Cell Reimbursement	\$ 7,375	\$ 7,800	\$ -	\$ -	\$ -	-
Payroll Fees	\$ 4,945	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Car Expense	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%
Contract Labor	\$ 115,108	\$ 128,000	\$ 135,000	\$ 175,000	\$ 40,000	29.6%
<b>Personnel Services Subtotal</b>	<b>\$ 2,205,493</b>	<b>\$ 2,095,000</b>	<b>\$ 2,152,000</b>	<b>\$ 2,202,000</b>	<b>\$ 50,000</b>	<b>2.3%</b>
<b>Operations &amp; Administration</b>						
Office Supplies	\$ 9,443	\$ 7,000	\$ 10,000	\$ 10,000	\$ -	0.0%
Postage and Freight	\$ 5,217	\$ 7,834	\$ 5,000	\$ 5,000	\$ -	0.0%
Printing Expense	\$ 12,412	\$ 32,000	\$ 35,000	\$ 15,000	\$ (20,000)	-57.1%
Equipment purchases	\$ -	\$ 1,000	\$ 9,000	\$ 9,000	\$ -	0.0%
Equipment Repairs and Maint.	\$ 134	\$ -	\$ 3,000	\$ 3,000	\$ -	0.0%
Building Repairs & Condo Dues	\$ 18,484	\$ 16,257	\$ 36,000	\$ 24,000	\$ (12,000)	-33.3%
Building Utilities	\$ 4,831	\$ 4,200	\$ 6,500	\$ 6,500	\$ -	0.0%
Telephone-Internet Expense	\$ 9,037	\$ 9,400	\$ 9,400	\$ 9,400	\$ -	0.0%
Computer & Website Services	\$ 38,384	\$ 45,000	\$ 47,500	\$ 47,500	\$ -	0.0%
<b>Operations Subtotal</b>	<b>\$ 97,941</b>	<b>\$ 122,691</b>	<b>\$ 161,400</b>	<b>\$ 129,400</b>	<b>\$ (32,000)</b>	<b>-19.8%</b>
Dues & Subscriptions	\$ 66,949	\$ 67,000	\$ 67,000	\$ 72,000	\$ 5,000	7.5%
Accounting Expenses	\$ 39,200	\$ 39,700	\$ 40,000	\$ 40,200	\$ 200	0.5%
Legal Expenses	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
Insurance	\$ 11,472	\$ 11,068	\$ 12,000	\$ 12,100	\$ 100	0.8%
Credit Card Processing/Bank Fees	\$ 43,192	\$ 41,500	\$ 45,000	\$ 40,000	\$ (5,000)	-11.1%
Professional Development & Tuition Aid	\$ 19,046	\$ 15,000	\$ 30,000	\$ 20,000	\$ (10,000)	-33.3%
<b>Professional Costs &amp; Fees Subtotal</b>	<b>\$ 204,860</b>	<b>\$ 199,268</b>	<b>\$ 219,000</b>	<b>\$ 209,300</b>	<b>\$ (9,700)</b>	<b>-4.4%</b>
<b>Operations &amp; Administration Subtotal</b>	<b>\$ 302,801</b>	<b>\$ 321,959</b>	<b>\$ 380,400</b>	<b>\$ 338,700</b>	<b>\$ (41,700)</b>	<b>-11.0%</b>

## UTAH LEAGUE OF CITIES AND TOWNS FY 2027 TENTATIVE BUDGET

EXPENSES	FY 2025 Prior Year Actual	FY 2026 YE Estimates	FY 2026 Adopted Budget	FY 2027 Tentative Budget	\$ Change FY 26-FY 27	% Change FY 26-FY 27
<b>Engagement &amp; Advocacy</b>						
League Relations	\$ 1,462	\$ 100	\$ 5,000	\$ 5,000	\$ -	0.0%
Policy Research & Outreach	\$ 96,588	\$ 111,500	\$ 100,000	\$ 95,000	\$ (5,000)	-5.0%
Legal Services	\$ 106,440	\$ 106,440	\$ 107,000	\$ 107,000	\$ -	0.0%
Board Expenses	\$ 5,701	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Travel and Lodging	\$ 94,486	\$ 57,000	\$ 100,000	\$ 105,000	\$ 5,000	5.0%
<b>Advocacy &amp; Engagement Subtotal</b>	<b>\$ 304,678</b>	<b>\$ 280,040</b>	<b>\$ 317,000</b>	<b>\$ 317,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Events</b>						
Convention Programming	\$ 136,390	\$ 142,000	\$ 200,000	\$ 185,000	\$ (15,000)	-7.5%
Facility & Special Equip. Rental	\$ 287,004	\$ 297,000	\$ 329,000	\$ 315,000	\$ (14,000)	-4.3%
Food & Beverage	\$ 389,900	\$ 475,000	\$ 500,000	\$ 460,000	\$ (40,000)	-8.0%
<b>Events Subtotal</b>	<b>\$ 813,294</b>	<b>\$ 914,000</b>	<b>\$ 1,029,000</b>	<b>\$ 960,000</b>	<b>\$ (69,000)</b>	<b>-6.7%</b>
<b>Grants, Special Projects, &amp; State Funding</b>						
Land Use Academy of Utah	\$ -	\$ -	\$ -	\$ -	\$ -	-
Publication Updates	\$ -	\$ 140,000	\$ 120,000	\$ -	\$ (120,000)	-100.0%
Essay Contest Expenses	\$ 6,300	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.0%
Organization Modernization	\$ 24,928	\$ 42,000	\$ 50,000	\$ 25,000	\$ (25,000)	-50.0%
Healthy Utah Communities Award	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
ARPA Assistance	\$ 8,485	\$ -	\$ -	\$ -	\$ -	-
"Your Land, Your Plan" Public Asset Program	\$ 45,653	\$ -	\$ -	\$ -	\$ -	-
Conflict Competence Program	\$ 27,410	\$ 57,000	\$ 75,000	\$ 60,000	\$ (15,000)	-20.0%
<b>Grants &amp; Special Projects Subtotal</b>	<b>\$ 137,776</b>	<b>\$ 295,500</b>	<b>\$ 301,500</b>	<b>\$ 141,500</b>	<b>\$ (160,000)</b>	<b>-53.1%</b>
Local Administrative Advisor	\$ 1,484,304	\$ 214,600	\$ 233,600	\$ 345,400	\$ 111,800	47.9%
Data Privacy Assistance	\$ -	\$ 45,438	\$ 45,000	\$ -	\$ (45,000)	-100.0%
DWS Land Use Technical Assistance To Restricted Funds	\$ -	\$ 125,550	\$ 685,500	\$ 206,000	\$ (479,500)	-69.9%
<b>State Funded Technical Assistance Subtotal</b>	<b>\$ 1,484,304</b>	<b>\$ 385,588</b>	<b>\$ 964,100</b>	<b>\$ 551,400</b>	<b>\$ (412,700)</b>	<b>-42.8%</b>
<b>Grants, Special Projects, &amp; State Funding Subtotal</b>	<b>\$ 1,622,080</b>	<b>\$ 681,088</b>	<b>\$ 1,265,600</b>	<b>\$ 692,900</b>	<b>\$ (572,700)</b>	<b>-45.3%</b>
<b>Miscellaneous</b>						
Miscellaneous	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
Depreciation	\$ 51,578	\$ -	\$ -	\$ -	\$ -	-
<b>Miscellaneous Subtotal</b>	<b>\$ 51,578</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Capital</b>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Improvements	\$ -	\$ -	\$ -	\$ 100,000	\$ -	-
<b>Capital Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	
<b>TOTAL EXPENSES</b>	<b>\$ 5,299,925</b>	<b>\$ 4,293,087</b>	<b>\$ 5,145,000</b>	<b>\$ 4,611,600</b>	<b>\$ (533,400)</b>	<b>-10.4%</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 5,481,553</b>	<b>\$ 4,219,029</b>	<b>\$ 5,145,000</b>	<b>\$ 4,611,600</b>	<b>\$ (533,400)</b>	<b>-10.4%</b>
<b>REVENUES (Under) Over EXPENSES</b>	<b>\$ 114,363</b>	<b>\$ (74,058)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	