

Tennessee City Management Association
FY 2027 Budget
 Adopted 04/21/26

	FY 2026 thru 9 months	Budget FY 2026	Projected FY 2026	Budget FY 2027	Difference +/-
Income					
400 - Income					
401 - Membership Dues	46,981	46,000	48,000	48,000	2,000
402 - Conference Registration Fees	46,450	51,000	49,100	53,000	2,000
403 - Association Sponsorships	77,688	67,000	92,000	80,000	13,000
403.1 - Conference Sponsorships	10,500	0	12,500	12,000	12,000
404 - Social Events	5,428	16,000	6,000	6,000	-10,000
405 - Donations	1,216	1,600	1,945	1,600	0
406 - Interest Earnings	11,845	17,000	11,845	13,500	-3,500
Total 400 - Income	200,108	198,600	221,390	214,100	15,500
Total Income	200,108	198,600	221,390	214,100	15,500
Expenses					
500 - Personnel Services					
501 - Salaries	52,248	68,672	67,248	60,600	-8,072
502 - Payroll Taxes	4,089	6,000	5,268	4,640	-1,360
506 - Travel/Miscellaneous Expenses	841	1,000	841	1,500	500
Total 500 - Personnel Services	57,178	75,672	73,357	66,740	-8,932
600 - Conference Expenses					
601 - Meeting Room/Hotel Rental	9,639	5,000	13,600	6,500	1,500
602 - Meals	36,912	55,000	60,000	50,000	-5,000
603 - Speakers	200	3,000	200	2,500	-500
604 - Audio Visual	1,815	2,000	13,000	12,000	10,000
605 - Social Events	13,994	15,000	18,600	20,000	5,000
606 - Supplies/Services	2,517	1,500	6,740	6,000	4,500
Total 600 - Conference Expenses	65,078	81,500	112,140	97,000	15,500
700 - Other Business Expenses					
701 - Liability Insurance	3,084	2,700	3,084	3,250	550
702 - Legal & Professional Services	10,070	10,000	10,070	11,000	1,000
703 - Accounting Services	2,072	2,000	2,396	2,325	325
704 - Website/Communication/Reg. Systems	4,037	6,300	4,800	5,000	-1,300
705 - Credit Card Processing Fees	3,880	5,800	5,500	5,800	0
706 - Interest Paid	3	0	3	0	0
707 - Bank Charges & Fees	0	0	20	0	0
708 - PA Scholarship	2,500	2,500	2,500	2,500	0
711 - ICMA Conference Reception	2,819	3,400	2,819	3,900	500
714 - ICMA Conference Planning Stipend	0	0	0	1,500	1,500
719 - ICMA Partnership Agreement	0	1,000	0	0	-1,000
720 - ICMA Fund for Professional Mgmt	1,000	1,000	1,000	1,000	0
721 - Awards	0	500	500	500	0
722 - City Manager Plan Support	5,000	0	10,000	0	0
725 - MTAS Public Management Fellow	0	5,000	0	10,000	5,000
730 - Copying/Postage	305	50	375	100	50
750 - Office/General Administrative Expenses	0	100	50	100	0
751 - Office Supplies & Software	170	250	300	300	50
752 - Other Misc. Expense	311	500	500	500	0
Total 700 - Other Business Expenses	35,251	41,100	43,917	47,775	6,675
Total Expenses	157,508	198,272	229,414	211,515	13,243
Net Operating Income	42,600	328	-8,024	2,585	2,257
Net Income	42,600	328	-8,024	2,585	2,257