

**2026 – 2027**

**DYER COUNTY**

**BUDGET**

**July 1, 2026 – June 30, 2027**



DYER COUNTY, TENNESSEE  
Budget for the Year Ending June 30, 2027

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# **DYER COUNTY BOARD OF** **COMMISSIONERS**

<b>District A</b>	Larry Shawver Greg Vestal	<b>District F</b>	Terry McCreight Victor McLin
<b>District B</b>	John Uitendaal Brandon Dodds	<b>District G</b>	Debbie Bradshaw-Hart Debra Roberson
<b>District C</b>	Bradley Gray Steve Moore	<b>District H</b>	Hunter Jackson James T. Cobb
<b>District D</b>	Robert Kirby Doug Singleteary	<b>District I</b>	Mark Korn Pam Newell
<b>District E</b>	Jimmy Hester Steve Sartin	<b>District J</b>	Dob Johnson Kim Peckenpaugh

## **Budget Committee**

**Debbie Bradshaw-Hart, Chairman**  
**James T. Cobb, Vice-Chairman**  
**Dob Johnson**  
**Terry McCreight**  
**Kim Peckenpaugh**  
**Mayor – David Quick**

**Fiscal Year 2026 – 2027**



**2026 - 2027**  
**DYER COUNTY BUDGET**

**TAX LEVY**

**APPROPRIATIONS**  
**RESOLUTIONS**

**NON-PROFIT & CHARITABLE**  
**CONTRIBUTIONS**

**UTILIZATION OF**  
**HOSPITAL PROCEEDS**

**SCHOOL SPECIAL**  
**PROJECTS FUND**

**STATEMENT OF**  
**ESTIMATED TAX REVENUE**

**STATEMENT OF**  
**PROPOSED OPERATIONS**



RESOLUTION FIXING THE TAX LEVY IN  
DYER COUNTY, TENNESSEE  
FOR THE YEAR BEGINNING JULY 1, 2026

SECTION 1. BE IT RESOLVED, by the Board of County Commissioners of Dyer County, Tennessee, assembled in regular session on this 29th day of June, 2026, that the combined property tax rate for Dyer County, Tennessee for the year beginning July 1, 2026, shall be \$1.76 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

<u>Fund</u>	<u>Rate</u>
General	0.8300
Highway/Public Works	0.1900
General Purpose School	0.4400
School Transportation	0.1000
General Debt Service	<u>0.2000</u>
Total	<u>1.7600</u>

SECTION 2. BE IT FURTHER RESOLVED, that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Dyer County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 4. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 29th day of June, 2026.

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David Quick  
County Mayor

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Hunter Jackson  
Chairman, County Legislative Body

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Diane Moore  
County Clerk



A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF  
DYER COUNTY, TENNESSEE, FOR THE  
YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Dyer County, Tennessee, assembled in regular session on the 29th day of June, 2026, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Dyer County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

<u>GENERAL FUND</u>	
51100 County Commission	168,370
51210 Board of Equalization	4,560
51240 Other Boards	3,500
51300 County Mayor	290,761
51400 County Attorney	51,293
51500 Election Commission	358,160
51600 Register of Deeds	252,600
51720 Planning	205,345
51800 County Buildings	481,718
51900 Other General Administration	273,965
51910 Preservation of Records	47,475
Total General Administration	2,137,747
52100 Accounting & Budgeting Office	308,658
52300 Property Assessor's Office	395,037
52310 Reappraisal Program	91,887
52400 County Trustee's Office	405,942
52500 County Clerk's Office	610,418
52900 Other Finance	53,869
Total Finance	1,865,811
53100 Circuit Court	665,789
53300 General Sessions Court	291,499
53330 Drug Court	88,000
53400 Chancery Court	488,860
53500 Juvenile Court	379,812
53900 Other Administration of Justice	87,566
Total Administration of Justice	2,001,526
54110 Sheriff's Department	4,055,712
54150 Drug Enforcement	21,159
54210 Jail	3,460,421
54220 Jail Annex	590,614
54230 Pre-Trial Grant	68,824
54240 Evidence Based Program Grant	217,124
54250 JAG Re-Entry Grant	199,738
54310 Fire Prevention and Control	276,194
54430 Disaster Relief	67,964
54610 County Coroner/Medical Examiner	95,000
54900 Other Public Safety	23,035
Total Public Safety	9,075,785
55110 Local Health Center	120,222
55120 Rabies and Animal Control	144,000
55130 Ambulance / Emergency Medical Services	1,260,000
55180 Children's Special Services	3,740
55190 Other Local Health Services	163,200
55310 Mental Health Court	102,500
55510 General Welfare Assistance(Commodity Foods)	107,433
55520 Aid to Dependent Children(Summer Feeding)	280,000
55590 Aid to Dependent Children(After School Feeding)	70,000
55720 Sanitation Education/Information(Litter Grant)	126,920
55900 Opioid Grants	18,530
Total Public Health and Welfare	2,396,545

56300 Senior Citizens Assistance(Office on Aging)	639,386
56300 Senior Tax Relief	130,000
56500 Libraries	199,750
56700 Parks & Fair Boards	2,295
56900 Other Social, Cultural and Recreational	171,212
Total Social Cultural & Recreational	<u>1,142,643</u>
57100 Agriculture Extension Service	227,927
57500 Soil Conservation	53,975
57700 Flood Control	38,285
Total Agriculture & Natural Resources	<u>320,187</u>
58120 Industrial Development	50,000
58300 Veterans Services	42,264
58900 Miscellaneous	435,000
Total Other Government	<u>527,264</u>
<b>Total General Fund</b>	<b><u>19,467,508</u></b>

**HIGHWAY/PUBLIC WORKS FUND**

61000 Administration	255,192
62000 Highway and Bridge Maintenance	4,505,283
63100 Operation and Maintenance of Equipment	1,031,140
65000 Other Charges	213,000
66000 Employee Benefits	347,250
68000 Capital Outlay	1,294,781
Total Highway/Public Works Fund	<u>7,646,646</u>

**GENERAL PURPOSE SCHOOL FUND**

71100 Regular Instruction Program	21,910,440
71200 Special Education Program	3,171,000
71300 Vocational Education Program	952,450
71400 Student Body Education Program	9,800
72110 Attendance	244,950
72120 Health Services	906,950
72130 Other Student Support	1,022,100
72210 Regular Instruction Program	1,006,250
72220 Special Education Program	389,050
72230 Vocational Education Program	197,450
72250 Technology Education	535,950
72310 Board of Education	825,025
72320 Office of the Superintendent	346,100
72410 Office of the Principal	2,822,750
72510 Fiscal Services	544,700
72610 Operation of Plant	3,086,200
72620 Maintenance of Plant	1,686,700
72710 GP Transportation	51,750
73100 Food Service	69,800
73300 Community Services	467,400
73400 Early Childhood Education	1,078,021
76100 Regular Capital Outlay	3,200,000
Total General Purpose School Fund	<u>44,524,836</u>

**CENTRAL CAFETERIA FUND**

73100 Food Service	3,011,998
Total Central Cafeteria Fund	<u>3,011,998</u>

**SCHOOL TRANSPORTATION FUND**

72310 Board of Education	32,000
72610 Operation of Plant	23,200
72710 Transportation	4,139,006
Total School Transportation Fund	<u>4,194,206</u>

<u>GENERAL DEBT SERVICE FUND</u>	
82100 General Government Debt Service	741,000
82130 Education	1,773,928
82210 General Government Interest	126,190
82230 Education Interest	458,599
82310 Other General Government Debt Service	88,500
82330 Other Education Debt Service	5,285
Total General Debt Service Fund	<u>3,193,502</u>
<u>SOLID WASTE/SANITATION</u>	
55710 Sanitation Management	216,062
Total Solid Waste/Sanitation	<u>216,062</u>
<u>DRUG FUND</u>	
54150 Drug Enforcement	75,035
Total Drug Fund	<u>75,035</u>
<u>ON THE JOB INJURY FUND</u>	
58600 Employee Benefits	-
TOTAL ON THE JOB INJURY FUND	<u>-</u>

BE IT FURTHER RESOLVED, that the Dyer County School Federal Projects Fund shall be the budget approved for the separate projects within the fund by the Tennessee Department of Education as listed: ESSA Title 1 - Title IV ; Individuals with Disabilities Education Act (IDEA), Part B; (IDEA), Preschool; Vocational Grants - Carl Perkins; 21st Century Grant.

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in Section 8-22-101, TCA, operate under provisions of Section 8-22-104, TCA, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED, that any amendment to the budget shall be approved as provided in Section 5-9-407, TCA.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2027. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, TCA.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2026-2027 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2027.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2025 and prior years and the interest and penalty thereon collected during the year ending June 30, 2027 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2025. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2027.

SECTION 9. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 29th day of June, 2026.

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David Quick  
County Mayor

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Hunter Jackson  
Chairman, County Legislative Body

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Diane Moore  
County Clerk



A RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT &  
CHARITABLE ORGANIZATIONS OF DYER COUNTY, TENNESSEE FOR  
THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

**WHEREAS**, Section 5-9-109, T.C.A., authorizes the County Legislative Body to make appropriations to various non-profit & charitable organizations and,

**WHEREAS**, The Dyer County Legislative body recognizes the various non-profit & charitable organizations located in Dyer County have great need of funds to carry on their non-profit, charitable work,

**NOW THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Dyer County on this 29<sup>th</sup> day of June, 2026.

**SECTION 1.** That Sixty Thousand Dollars (\$60,000) be appropriated to be disbursed equally among the following fire departments to promote the general welfare of the citizens of Dyer County: Finley, Lenox, Fowlkes, Tigrett, Tatumville, Bonicord, Bruceville, Bogota, and Millsfield.

**SECTION 2.** That One Hundred Forty-Four Thousand Dollars (\$144,000) be appropriated to Dyersburg Humane Society to promote the health and welfare of the citizens of Dyer County.

**SECTION 3.** That One Thousand Two Hundred Forty Dollars (\$1,240) be appropriated to Children's Special Service to promote the health and welfare of the citizens of Dyer County.

**SECTION 4.** That One Thousand Two Hundred Twelve Dollars (\$1,200) be appropriated to West Tennessee Speech and Hearing Center to promote the health and welfare of the citizens of Dyer County.

**SECTION 5.** That Two Thousand Five Hundred Dollars (\$2,500) be appropriated for the Carl Perkins Center - Newbern to promote the health and welfare of the citizens of Dyer County.

**SECTION 6.** That One Hundred and Thirty-Four Thousand Dollars (\$134,00) be appropriated to McIver's Grant Public Library to promote the educational and cultural welfare of the citizens of Dyer County.

**SECTION 7.** That Forty-Eight Thousand Dollars (\$48,000) be appropriated to Newbern City Library to promote the education and cultural welfare of the citizens of Dyer County.

**SECTION 8.** That Seventeen Thousand Seven Hundred, Fifty Dollars (\$17,750) be appropriated to Trimble City Library to promote the educational and cultural welfare of the citizens of Dyer County.

**SECTION 9.** That Thirty-Three Thousand Two Hundred Eighty-Five Dollars (\$33,285) be appropriated to the West TN River Basin Authority to promote the general welfare of the citizens of Dyer County.

**SECTION 10.** That Eighteen Thousand Dollars (\$18,000) be appropriated to the Dyersburg Chamber of Commerce to promote the general welfare of the citizens of Dyer County.

**SECTION 11.** That Seven Thousand Five Hundred Dollars (\$7,500) be appropriated to Crime Stoppers to promote the general welfare of the citizens of Dyer County.

**SECTION 12.** That Two Thousand Two Hundred Ninety-five Dollars (\$2,295) be appropriated to the Dyer County Fair Association to promote the educational and cultural welfare of the citizens of Dyer County.

**SECTION 13.** That Eighteen Thousand Seventy-Four Dollars (\$18,074) be appropriated to the Tennessee Department of Human Services – Dyersburg Tennessee Rehabilitation Center to promote the educational and cultural welfare of the citizens of Dyer County.

**SECTION 14.** That Thirty-One Thousand, Forty-Six Dollars (\$31,046) be appropriated to be disbursed among the following Leagues: Dixie Youth, Dyersburg Junior Dixie Youth, Dyersburg Senior Dixie Youth, DAC Basketball, DAC Youth Softball, DAC Soccer, Future City Recreation Center, Bruce Recreation Center, Newbern Cal Ripkin & Girls Softball, Newbern/Trimble Ball field Utilities, Dyersburg Ball field Utilities, to promote the health and welfare of the citizens of Dyer County. Sixteen Thousand, Two Hundred, Twenty-Eight (\$16,228) is a one-time donation.

**SECTION 15.** That Eleven Thousand Four Hundred, Twenty Dollars (\$11,420) be appropriated to the Rescue Squad to promote the general health and welfare of the citizens of Dyer County. Six Thousand One Hundred Dollars (\$6,100) is a one time donation.

**SECTION 16.** That Twenty-one Thousand Two Hundred Fifty Dollars (\$21,250) be appropriated to DSCC Scholarship Program to promote the educational and cultural welfare of the citizens of Dyer County.

**SECTION 17.** That Two Thousand Dollars (\$2,000) be appropriated to Transitions Program to promote the educational and cultural welfare of the citizens of Dyer County.

**SECTION 18.** That Two Thousand Five Hundred Dollars (\$2,500) be appropriated to WRAP to promote the educational and cultural welfare of the citizens of Dyer County.

**SECTION 19.** That One Thousand, Five Hundred Dollars (\$1,500) be appropriated to The STAR Center to assist individuals with disabilities in Dyer County.

**SECTION 20.** That Two Thousand Dollars (\$2,000) be appropriated to the Tennessee Department of Agriculture – Forestry Division to maintain the West Tennessee District's Forest fire control operations.

**BE IT FURTHER RESOLVED,** that all appropriations enumerated in Sections 1 through 18 above are subject to the following conditions:

1. That the non-profit organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the Chief Financial Officer of such nonprofit organization in accordance with Section 5-9-109 T.C.A.
2. That said funds must only be used by the named nonprofit organization in furtherance of their nonprofit or charitable purposes benefiting the general welfare of the citizens of Dyer County.
3. That it is the expressed interest of the County Commission of Dyer County in providing these funds to the above named nonprofit organizations to be fully in compliance with Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, T.C.A., and any and all other laws which may apply to the county appropriations to nonprofit organizations and so these appropriations are made subject to compliance with any and all of these laws and regulations.

**BE IT FURTHER RESOLVED,** that this resolution shall take effect from and after its passage its provisions shall be in force from and after July 1, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

PASSED THIS 29<sup>TH</sup> DAY OF June, 2026.

David Quick, County Mayor

Hunter Jackson, Chairman, County Legislative Body

Diane Moore, County Clerk



## RESOLUTION AUTHORIZING UTILIZATION OF HOSPITAL PROCEEDS FOR CASH FLOW

WHEREAS, The Special Purpose Fund was established in 1983 and funded with the net proceeds from the sale of Parkview Hospital ("Hospital Proceeds");

WHEREAS, by resolution dated August 30, 2010 (the "2010 Resolution"), the Dyer County Legislative Body closed the Special Purpose Fund as required by GASB Statement 54 and transferred the fund balance (\$18,490,503) to the General Fund (the "Fund");

WHEREAS, the 2010 Resolution provides that "the principal of the Hospital Proceeds shall not be expended except upon the affirmative vote of three fourths (3/4) of the members of the Dyer County Legislative Body";

WHEREAS the Dyer County Legislative Body has determined that it is necessary and desirable to secure a source of funds to meet appropriations made for the Fund for the current fiscal year, being July 1, 2026 through June 30, 2027 inclusive, (the "Fiscal Year");

WHEREAS prior to 2011 the funds utilized to meet appropriations for "The Fund" were borrowed from the Debt Service Fund; and

WHEREAS the Dyer County Legislative Body has determined that it is preferable to utilize a portion of the Hospital Proceeds for the Fiscal Year in lieu of borrowing money from the Debt Service Fund;

NOW THEREFORE, BE IT RESOLVED by the Dyer County Legislative Body, meeting in regular session at Dyersburg, Tennessee on the 29<sup>th</sup> day of June 2026 that;

SECTION 1. The Dyer County Mayor is hereby authorized in accordance with the terms of this resolution to utilize a portion of the Hospital Proceeds in the aggregate principal amount not to exceed Eight Hundred Thousand (\$800,000.00) Dollars for the purpose of providing funds to meet certain appropriations for the Fund for the Fiscal year.

SECTION 2. The amount of the Hospital Proceeds utilized for this purpose shall be repaid in full on or before the end of the Fiscal Year. If Dyer County overestimates the amount of taxes and revenue collected for the Fiscal Year and it becomes impossible to repay the amount utilized, then the matter shall be referred back to the Dyer County Legislative Body for further action.

SECTION 3. In light of the fact that this is an intra fund transaction, there is no requirement that it be evidenced by revenue/tax anticipation notes, nor is there a requirement to seek the prior approval of the State Director of Local Finance.

SECTION 4. All order or resolutions in conflict with this Resolution are hereby repealed insofar as such conflict exists and this resolution shall become effective immediately upon its passage and approval, the public welfare requiring it.

ADOPTED THIS 29<sup>TH</sup> DAY OF JUNE 2026.

\_\_\_\_\_  
David Quick, Dyer County Mayor

\_\_\_\_\_  
Hunter Jackson, CLB Chairman

\_\_\_\_\_  
Diane Moore, County Clerk

Commissioner \_\_\_\_\_ moved to adopt Resolution.

Commissioner \_\_\_\_\_ seconded the Motion to Adopt.

Voting in favor \_\_\_\_\_

Voting against \_\_\_\_\_

School Federal Projects Fund

2026-27

Be it resolved that the Dyer County Board of Commissioners approves the Dyer County School Federal Projects Fund Budgets for the 2026-27 school year as the approved separate projects within the fund by the Tennessee Department of Education as listed:

ESSA as amended

Title I, Part A  
Title I, Carryover  
Title II, Part A  
Title II, Carryover  
Title IV, Part A  
Title IV, Carryover

Individuals with Disabilities Education Act (IDEA)

IDEA, Part B  
IDEA, Carryover  
IDEA, Preschool  
IDEA, Preschool Carryover

Vocational Grants

Carl Perkins

21<sup>st</sup> Century Grant

Any other grants that might become available during this school year.

\_\_\_\_\_  
David Quick, County Mayor

\_\_\_\_\_  
Hunter Jackson,  
Chairman, County Legislative Body

\_\_\_\_\_  
Diane Moore, County Clerk



Dyer County, Tennessee  
Statement of Estimated Revenue from Current Property Taxes  
2027 Assessments Based Upon Estimated

<u>Assessed Valuation of</u>	<u>\$1,199,750,655</u>	
Rate/Tax	\$1.760	\$21,115,612
<u>Reserve 4% for Delinquency</u>		<u>\$20,130,987</u>

<u>Fund</u>	<u>Proposed Tax Rate</u>	<u>Net Estimated Collection of Taxes</u>
General	0.8300	\$9,554,166
Highway/Public Works	0.1900	\$2,194,278
General Purpose School*	0.4400	\$5,006,576
School Transportation	0.1000	\$1,141,427
General Debt Service	0.2000	\$2,234,540
<b>Total</b>	<b>1.7600</b>	<b>\$20,130,987</b>

<u>*ADA Proration:</u>	<u>Percentage</u>	<u>Amount</u>
General Purpose School Fund	59.9551%	\$3,001,698
Dyersburg City School Fund	40.0449%	\$2,004,878
<b>Total</b>	<b>1.00000</b>	<b>\$5,006,576</b>

Statement of Estimated Revenue from Sales Tax

General Purpose School Fund	6,945,031
Debt Service Fund	165,000
<b>Total Estimated Sales Tax Revenue 2026-2027 Budget</b>	<b>7,110,031</b>

Dyer County Tennessee  
 Summary Statement of Proposed Operations  
 For the Year Ending June 30, 2027

Fund	Estimated Beginning Fund Balance	Estimated Revenue	Transfers from Other Funds	Total Estimated Available Funds	Estimated Expenditures	Transfers to Other Funds	Total Appropri- ations	Estimated Ending Fund Balance 6/30/2027
General	\$26,726,012	\$19,471,506		\$46,197,518	\$19,467,508		\$19,467,508	\$26,730,010
Highway/Public Works	\$4,605,488	\$6,020,818		\$10,626,306	\$7,646,646		\$7,646,646	\$2,979,660
General Purpose School	\$7,749,746	\$41,874,930		\$49,624,676	\$44,524,836		\$44,524,836	\$5,099,840
Central Cafeteria	\$2,760,881	\$3,011,998		\$5,772,879	\$3,011,998		\$3,011,998	\$2,760,881
School Transportation	\$2,170,016	\$4,033,086		\$6,203,102	\$4,194,206		\$4,194,206	\$2,008,896
General Debt Service	\$1,438,979	\$3,956,125		\$5,395,104	\$3,193,502		\$3,193,502	\$2,201,602
Solid Waste/Sanitation	\$227,317	\$184,120		\$411,437	\$216,062		\$216,062	\$195,375
Drug Fund	\$32,734	\$66,500		\$99,234	\$75,035		\$75,035	\$24,199
On The Job Injury	\$443,016	\$0		\$443,016	\$0		\$0	\$443,016
<b>Total</b>	<b>\$46,154,189</b>	<b>\$78,619,083</b>	<b>\$0</b>	<b>\$124,773,272</b>	<b>\$82,329,793</b>	<b>\$0</b>	<b>\$82,329,793</b>	<b>\$42,443,479</b>

**2026 - 2027**

**COUNTY GENERAL FUND**



General Fund - #101  
Dyer County, Tennessee  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2027

Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
<b>Estimated Revenues</b>				
<b>LOCAL TAXES</b>				
40000	LOCAL TAXES			
40100	County Property Taxes			
40110	Current Property Tax	8,809,889	9,371,185	9,554,186
40120	Trustee's Collections - Prior Year	243,014	212,398	225,435
40125	Trustee's Collections - Bankruptcy	556	12,000	11,865
40130	Clerk & Master Collections- Prior Yrs	73,176	80,000	71,190
40140	Interest & Penalty	40,699	38,008	40,341
40162	Payments in Lieu of Taxes - Local Utilities	53,348	-	-
40200	County Local Option Taxes			
40220	Hotel/Motel Tax	316,262	-	-
40240	Wheel Tax	914,163	900,000	900,000
40250	Litigation Tax - General (Offsets General Sessions Judge Salary)	102,509	108,281	150,000
40260	Litigation Tax - Special Purpose (Court Library/Media-from Library Func	391	6,000	6,000
40270	Business Tax	687,651	680,000	680,000
40300	Statutory Local Taxes			
40320	Bank Excise Tax	35,245	35,000	35,000
40330	Wholesale Beer Tax	58,777	75,000	75,000
	<b>TOTAL LOCAL TAXES</b>	<b>11,335,480</b>	<b>11,517,872</b>	<b>11,748,997</b>
<b>LICENSES AND PERMITS</b>				
41000	LICENSES AND PERMITS			
41100	Licenses and Permits			
41120	Animal Registration	3,534	5,000	5,000
41140	Cable TV Franchise	16,005	20,000	20,000
41500	Permits			
41510	Beer Permits	1,227	1,200	1,200
41520	Building Permits	41,270	35,000	35,000
41590	Other Permits(Co Clk from Business Tax -DESIGNATED) (Exp#52500	22,998	25,000	25,000
	<b>TOTAL LICENSES AND PERMITS</b>	<b>85,034</b>	<b>86,200</b>	<b>86,200</b>
<b>FINES, FORFEITURES, &amp; PENALTIES</b>				
42000	FINES, FORFEITURES, & PENALTIES			
42100	Circuit Court			
42110	Fines	4,211	6,000	8,000
42120	Officers Costs	4,744	5,000	5,000
42141	Drug Court Fees (DESIGNATED-Drug court) (Exp #	2,636	4,500	4,500
42180	DUI Treatment Fines - (DESIGNATED FD) #54210.368	712	500	500
42190	Data Entry Fee- Circuit Court(DESIGNATED FD) (Exp #53100.411.1: 5	1,706	2,000	2,000
42300	General Sessions Court			
42310	Fines	17,283	16,139	20,000
42320	Officers Costs	6,732	6,156	8,000
42330	Game and Fish Fines	596	500	500
42340	Drug Control Fines	4,076	3,850	3,500
42341	Drug Court Fees(DESIGNATED FD) Exp #	2,474	2,386	3,000
42350	Jail Fees	2,924	2,639	4,000
42380	DUI Treatment Fines - (DESIGNATED FD) #54210.368	4,109	4,250	5,000
42390	Data Entry Fee - General Sessions Ct(DESIGNATED FD) (Exp #53100.411	10,712	14,500	14,500
42410	Fines -Juvenile	43	1,000	1,300
42440	Drug Control Fines	9,997	76	-
42490	Data Entry Fee - Juvenile Court	760	3,129	1,000
42500	Chancery Court			
42520	Officers Costs	3,237	3,000	3,000
42530	Data Entry Fee - Chancery Court(DESIGNATED FD) (Exp #53400.411	4,776	5,000	6,000
42641	Drug Control Fees (from City of Dbg) DESIGNATED (Exp #	5,487	4,472	5,000
42990	Other Fines, Forfeitures & penalties (Driving School)	30,257	12,080	20,000
	<b>TOTAL FINES, FORFEITURES, &amp; PENALTIES</b>	<b>117,472</b>	<b>97,157</b>	<b>114,800</b>

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
43000	CHARGES FOR CURRENT SERVICES			
43100	General Service Charges			
43113	Surcharge	510	396	300
43120	Patient Charges	-	-	5,000
43170	Work Release Charge for Board	104,861	129,912	155,000
43190	Other General Service Charges	-	1,763	1,000
43300	Fees			
43365	Archives and Records Management	15,168	15,636	20,000
43370	Telephone Commissions	107,875	103,222	145,000
43380	Vending Machine Collections	39	-	-
43383	Additional Fees - Clerk Title and Registration	34,338	31,122	40,000
43384	Fingerprint Fees	1,110	1,170	1,500
43392	Data Processing Fee-Register (DESIGNATED FD) (Exp #51800.411)	11,204	10,000	10,000
43394	Data Processing Fee-Sheriff (DESIGNATED FD) (Exp-#54110.411)	1,971	1,570	2,200
43395	Sexual Offender Registration (DESIGNATED FD) (Exp # as needed)	2,500	2,520	2,500
43396	Data Processing Title Fee-County Clerk (DESIGNATED FD-) (Exp#52500.)	3,756	2,596	5,000
43399	Vehicle Insurance Coverage/Reinstatement Fee (Clerk Designated Fee)	8,420	8,154	8,000
	TOTAL CHARGES FOR CURRENT SERVICES	291,552	308,061	395,500
44000	OTHER LOCAL REVENUES			
44100	Recurring Items			
44110	Interest Earned	601,066	470,371	500,000
44120	Lease/Rentals - County Buildings	59,278	58,078	58,078
44131	Commissary Sales	144,245	149,984	150,000
44170	Miscellaneous Refunds	52,478	48,866	40,000
44170.1	Misc. Refunds - SRO Officers	143,042	153,635	200,000
44170.2	Misc. Refunds - Dispatchers	228,943	235,836	235,000
44500	Nonrecurring Items			
44530	Sale of Equipment	43,579	-	-
44540	Sale of Property	-	15,000	6,500
44570	Contributions & Gifts	22,500	-	-
44990	Other Local Revenues (Soc. Sec. pmts jail)	-	-	3,000
	TOTAL OTHER LOCAL REVENUES	1,293,131	1,131,750	1,192,578

General Fund - #101  
Dyer County, Tennessee  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2027

Account Number	Description	Audit 2024-2026	Estimated 2025-2026	Budget 2026-2027
45000	FEES FROM COUNTY OFFICIALS			
45500	Fees in Lieu of Salary			
45510	County Clerk	470,972	475,000	475,000
45520	Circuit Court Clerk	99,636	93,848	100,000
45540	General Sessions Court Clerk	174,451	202,191	200,000
45550	Clerk & Master	197,707	200,000	205,000
45560	Juvenile Court Clerk	13,301	22,851	25,000
45580	Register	168,935	176,388	180,000
45590	Sheriff	20,081	18,282	25,000
45610	Trustee	791,253	802,436	810,000
	TOTAL FEES FROM COUNTY OFFICIALS	1,936,336	1,990,996	2,020,000
46000	STATE OF TENNESSEE			
46100	General Government Grants			
46110	Juvenile Services Program (Acct #53500-310)	13,500	9,000	9,000
46140	Aging Programs (Office on Aging-#56300)	512,601	541,831	639,386
46210	Law Enforcement Training Programs (54110-140, 54210-140)	74,400	69,300	32,800
46220	Recovery Court/Mental Health Court Grants (Acct #53330/#55310)	81,728	91,620	190,500
46290	Other Public Safety Grants (SRO Grant)	600,000	600,000	525,000
46310	Health Department Programs (DGA Fund# 55190/Grants)	73,766	111,145	163,200
46430	Litter Program (Fund #55720)	29,743	47,200	47,200
46800	Other State Revenues			
46835	Vehicle Certificate of Title Fees	8,783	7,854	9,500
46840	Alcoholic Beverage Tax	104,010	97,818	105,000
46845	Opioid Settlement Funds	118,205	-	-
46852	State Revenue Sharing - Telecomm Tax	51,242	44,449	55,000
46855	State Shared Sports Gaming Privilege Tax	36,592	34,812	32,000
46860	Child Support Revenue (to Sheriff dept #54110)	4,616	3,652	5,000
46915	Contracted Prisoner Boarding	894,268	1,022,756	1,000,000
46960	Registrar's Salary Supplement (Acct #51500)	16,164	16,164	16,164
46980	Other State Grants - Mental Health Transport Grant	7,533	23,179	-
46980	Other State Grants - Training Equipment Grant	14,230	-	-
46980	Other State Grants - Volunteer Fire Departments	155,605	50,000	-
46980	Other State Grants - TDEC - Infrastructure Projects - State Portion	51,165	-	-
46980	Other State Grants - St TN ECD Firestone Grant	205,000	-	-
46990	Other State Revenues	1,723	1,000	-
	TOTAL STATE OF TENNESSEE	3,054,874	2,771,760	2,829,750

General Fund - #101			
Dyer County, Tennessee			
Statement of Proposed Operations			
For the Fiscal Year Ending June 30, 2027			
Account Number	Description	Audit 2024-2025	Budget 2026-2027
47000	FEDERAL GOVERNMENT		
47100	Federal Through State		
47114	USDA - Other(Commodity Foods #55510)	83,567	96,504
47135	Community Based Organizations(Bogola Fire Department Grant)	536,792	
47230	Disaster Relief (Emergency Mgmt.-James Medling)	227,053	19,000
47235	Homeland Security Grants	15,564	20,000
47250	Pre-Trial Grant/Evidence Based Grant (#54240)	495,402	757,315
47590	Other Fed thru State(Summer Feeding-Acct #55520)	258,158	227,200
47590.1	Other Fed thru State(After School Feeding-Acct #55590)	17,127	28,000
47590.2	Other Fed thru State (TDEC Infrastructure)	51,165	796,280
47590.3	Other Fed thru State (JAG Re-Entry)	106,877	162,975
47590.4	Other Fed thru State (Health Dept Driveway Project)Revenue reported	102,000	
47590	Other Fed thru State (Health Dept Renovation)	154,276	458,083
47590	Other Fed thru State (Firestone)	205,000	
47590	Other Fed thru State (Training Grants)	14,837	
47990	Other Direct Federal Revenue	17,401	112,712
	TOTAL FEDERAL GOVERNMENT	2,283,109	2,639,069
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS		
	Other Governments		2,000
48110	Prisoner Board-City	1,989	
48130	Contributions (Archives)	1,000	
48140	Contracted Services (Reappraisal & Pers. Prop. Audit)	32,017	7,500
48991	Opioid Settlement Fund - Past Remediation	59,278	
	TOTAL OTHER GOVNTS & CITIZENS GROUPS	94,204	9,500
	Total Estimated Revenues	20,491,272	20,542,885
49000	OTHER SOURCES (NON-REVENUE)		
49100	Bonds Issued		
49200	Note Proceeds		
49700	Insurance Recovery		
49800	Transfers In (Transfer from Fund 127 to Fund 101)		
49800	Transfers In (From Restricted Funds for qualified Dept specific Exp line)	66,146	232,224
	TOTAL OTHER GOVNTS & CITIZENS GROUPS	66,146	183,315
	Total Estimated Revenues	20,557,418	20,775,109
			19,471,506

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account		Audit	Estimated	Budget
Number	Description	2024-2025	2025-2026	2026-2027
<b>ESTIMATED EXPENDITURES</b>				
50000	GENERAL GOVERNMENT			
51000	GENERAL ADMINISTRATION			
51100	COUNTY COMMISSION			
	199 Other Per Diem & Fees	105,350	105,350	122,500
	201 Social Security	6,532	6,532	7,595
	212 Employer Medicare Liability	1,528	1,528	1,775
	305 Audit Services (St of Tn Comptroller Office - inc. by 3% annually)	16,192	17,500	19,500
	355 Travel	9,498	10,000	12,000
	524 In-Service/Staff Development	3,000	3,000	5,000
51100	TOTAL COUNTY COMMISSION	142,100	143,910	168,370
51210	BOARD OF EQUALIZATION			
	191 Board and Committee Members Fees	3,815	4,275	4,560
51210	TOTAL BOARD OF EQUALIZATION	3,815	4,275	4,560
51240	OTHER BOARDS AND COMMITTEES			
	191 Committee Mbrs Fees (Bldg,Zoning,Planning,Ag)	2,820	2,500	3,500
51240	TOTAL OTHER BOARDS & COMMITTEES	2,820	2,500	3,500
51300	COUNTY MAYOR			
	101 Co. Official/Adm. Officer(David Quick)	113,940	117,357	120,443
	161 Secretary(s)- (1 full time - 1 part time)	62,622	66,931	85,920
	199 Other Per Diem & Fees	12,000	12,000	12,000
	201 Social Security	11,273	11,800	12,275
	207 Medical Insurance	13,463	13,803	13,803
	211 Local Retirement	9,833	9,936	10,175
	212 Employer Medicare Liability	2,636	2,755	2,895
	302 Advertising	1,586	1,500	3,000
	337 Maintenance & Repair Services-Office Eq.	3,058	2,900	3,850
	348 Postal Charges	3,863	3,000	3,400
	349 Printing, Stationery and Forms	2,055	3,800	2,000
	355 Travel	3,798	3,500	6,500
	435 Office Supplies	4,056	3,500	5,000
	524 In Service Training	1,235	1,000	2,000
	599 Other Charges	6,976	4,000	7,500
51300	TOTAL COUNTY MAYOR	252,294	257,782	290,761
51400	COUNTY ATTORNEY (Michael Gauldin)			
	189 Other Salaries	1,200	1,200	1,200
	201 Social Security	74	75	75
	212 Employer Medicare Liability	17	18	18
	331 Legal Services	35,978	60,000	50,000
51400	TOTAL COUNTY ATTORNEY	37,269	61,293	51,293

General Fund - #101			
Dyer County, Tennessee			
Statement of Proposed Operations			
For the Fiscal Year Ending June 30, 2027			
Account		Audit	Estimated
Number	Description	2024-2025	2025-2026
			Budget
			2026-2027
51500	ELECTION COMMISSION (INCL. VOTER REGISTRATION)		
	105 Supervisor/Director (Anita Fowlkes)(State Rev #46960)	91,584	96,247
	106 Deputy(ies) (2 Emp)	61,438	60,400
	169 Part-time Personnel	26,677	31,000
	192 Election Commission	7,350	6,600
	193 Election Workers	45,575	23,000
	201 Social Security	12,209	12,000
	207 Medical Insurance	11,773	6,905
	210 Unemployment Compensation	12	71
	211 Local Retirement	3,571	3,320
	212 Employer Medicare Liability	2,855	3,000
	332 Legal Notices, Recording and Court Costs	2,266	2,000
	336 Maintenance & Repair Services-Equipment	24,427	28,000
	348 Postal Charges	7,784	7,000
	349 Printing, Stationery and Forms	1,976	2,000
	355 Travel	1,077	1,000
	435 Office Supplies	2,409	2,000
	508 Insurance - Liability	4,480	4,022
	524 In-Service / Staff Development		
	599 Other Charges	1,087	2,000
	719 Office Equipment	350	4,000
51500	TOTAL ELECTION COMM.(& VOTER REGISTRATION)	308,900	294,565
			358,160
51600	REGISTER OF DEEDS		
	101 County Official/Adm. Officer (Danny Fowlkes)	98,649	101,608
	106 Deputy(ies) (2 full time Emp)	75,149	77,358
	201 Social Security	10,418	10,747
	207 Medical Insurance	13,463	13,805
	211 Local Retirement	8,216	8,435
	212 Employer Medicare Liability	2,436	2,515
	320 Dues and Membership	1,003	1,082
	336 Maintenance & Repair- Equipment	350	750
	348 Postal Charges	146	156
	349 Printing, Stationery and Forms	69	200
	351 Rentals	1,866	1,850
	355 Travel	1,227	250
	399 Other Contracted Services	79	60
	411 Data Processing - (appropriations #43392)	16,294	10,931
	435 Office Supplies	582	500
	524 In Service Staff Development	285	295
	599 Other Charges		
	719 Equipment		471
51600	TOTAL REGISTER OF DEEDS	230,232	231,013
			252,600

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
51720	PLANNING			
	105 Supervisor/Director (Dale Dozier)	65,389	67,363	68,795
	181 Secretary(1) - (Amber Fitzhugh)	44,101	45,433	46,400
	189 Other Salaries & Wages	1,269	1,532	3,000
	199 Other Per Diem & Fees	12,000	12,000	14,400
	201 Social Security	7,141	7,360	7,745
	207 Medical Insurance	18,898	19,400	21,500
	211 Local Retirement	1,935	1,985	2,080
	212 Employer Medicare Liability	1,670	1,725	1,815
	312 Contract w/ Private Agencies(Clean-up Cost)		10,000	10,000
	320 Dues and Memberships		170	200
	332 Legal Notices, Recording and Court Costs	505	300	1,000
	348 Postal Charges	139	150	250
	355 Travel	5,311	4,000	4,500
	399 Other Contracted Services (Local Planner-Donny Button)	10,000	10,000	10,000
	399.1 Other Contracted Services (Inspections)			3,500
	411 Data Processing - Software Contract	3,860	4,266	5,060
	435 Office Supplies	1,910	2,000	2,000
	524 In Service Staff Development	395	1,200	2,000
	599 Other Charges	110	-	100
	719 Office Equipment	999	1,000	1,000
51720	TOTAL PLANNING	175,632	189,884	205,345
51800	COUNTY BUILDINGS-(Juvenile; Elect.; Commodity; Health; Complex; Ext. Off.; Courthouse)			
	186 Custodial Pers. (K. Bizzie, J. Gunnels)	49,923	51,790	58,670
	201 Social Security	2,727	2,845	2,950
	207 Medical Insurance	18,426	18,905	18,905
	211 Local Retirement	-	-	500
	212 Employer Medicare Liability	638	675	700
	328 Janitorial Services	50,875	63,200	84,864
	335 Maintenance & Repair Services- Bldgs-(Juv, Elect, Commodity, Health, Complex, Ext C	9,484	9,500	9,500
	347 Pest Control (Election, Commodity, Courthouse, Other County Bldg)	2,789	2,500	2,500
	410 Custodial Supplies (Paper products)	13,249	15,000	15,000
	413 Drug & Medical Supplies		500	500
	506 Liability Insurance	146,894	172,776	220,000
	599 Other Charges		500	500
	718 Vehicles	6,125		
	719 Office Equipment	8,441	11,402	7,000
	799 Other Capital Outlay	190,475	131,753	60,129
	799.1 Other Capital Outlay - Warming Shelter (Dyersburg First Assembly)	3,647	5,850	-
	799.4 Other Capital Outlay - General Sessions	4,125	-	-
	799.9 Other Capital Outlay - Bogota Fire Department	698,203	1,814	-
	799.10 Other Capital Outlay - Health Department New Driveway	82,750	-	-
	799.11 Other Capital Outlay - Health Department ARP	153,474	400,104	-
	799.12 Other Capital Outlay - Cares Act Funding		-	-
	799.13 Other Capital Outlay - Courthouse Interior	2,030,610	253,887	-
	799.14 Other Capital Outlay - Courthouse Exterior	339,353	-	-
	799.15 Other Capital Outlay - Courthouse Roof	134,650	-	-
	799.16 Other Capital Outlay - Courthouse Engineering	54,062	5,404	-
	799.17 Other Capital Outlay - Courthouse Furnishings	186,113	2,164	-
	799.18 Other Capital Outlay - TDEC Infrastructure Projects	145,980	1,314,574	-
	799.19 Other Capital Outlay - Jail Women's Re-Entry Addition	3,079	648,448	-
	799.20 Other Capital Outlay - Sprinkler System	128,468	-	-
	799.22 Other Capital Outlay - Dixie Youth Baseball		11,400	-
	799.23 Other Capital Outlay - County Complex	67,381	-	-
51800	TOTAL COUNTY BUILDINGS	4,531,941	3,144,991	481,718

General Fund - #101  
 Dyer County, Tennessee  
 Statement of Proposed Operations  
 For the Fiscal Year Ending June 30, 2027

Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
51900	OTHER GENERAL ADMINISTRATION	2,064	2,500	2,500
307.1	Communication-(Election Commission)	14,053	15,000	15,500
307.2	Communication-(Co Mayor, Register, Co Buildings)	2,967	3,500	3,500
307.3	Communication-(Planning & Zoning)	18,000	18,000	18,000
310	Contracts with Public Agencies (Public Service) (Chamber of Commerce)	1,700	1,700	1,700
320.1	Dues and Memberships (County Commissioners)	2,057	2,263	2,263
320.2	Dues and Memberships-(Co Mayor)	1,856	1,856	1,856
320.3	Dues and Memberships-(Co Services Assoc)		767	767
320.4	Dues and Memberships-(NACQ)	779		779
320.5	Dues and Memberships-(Amazon)	6,781	6,900	6,900
334	Maintenance Agreements(Lawn Service)	1,500	1,710	1,500
335.1	Maintenance and Repair Serv.-Bldgs-(Election Comm)	5,000	5,000	5,000
335.2	Maintenance and Repair Serv.-Bldgs-(Co Mayor, Register)	1,425	1,500	1,500
335.3	Maintenance and Repair Serv.-Bldgs-(Planning, Zoning)	710	3,000	1,500
337	Maintenance and Repair Services-Office Equipment	3,156	3,000	3,200
359	Disposal Fees	2,748	3,800	4,000
415.1	Electricity-(Election Commission)	10,301	11,800	12,500
415.2	Electricity-(Co Mayor, Register)	1,021	1,225	1,400
415.3	Electricity-(Planning & Zoning)	7,031	7,500	7,500
415.4	Electricity-(Soil Conservation)	4,761	4,500	4,500
415.5	Electricity-(Archives)	516	550	600
452.1	Utilities-(Election Commission)	2,408	5,600	5,500
452.2	Utilities-(Co Mayor, Register)	1,327	1,500	1,500
452.3	Utilities-(Planning & Zoning)	2,701	5,000	5,000
452.4	Utilities(Soil Conservation)	2,063	2,500	3,000
452.5	Utilities-(Archives)	400	400	1,000
608	Premium on Corporate Surety Bonds	116,233	128,400	151,000
513	On the Job Injury Liability Insurance	7,000	5,000	10,000
515	Liability Claims	220,556	244,171	273,965
51900	TOTAL OTHER GENERAL ADMINISTRATION			
51910	ARCHIVES - PRESERVATION OF RECORDS		9,807	25,500
162	Clerical Personnel		607	1,580
201	Social Security		142	370
212	Employer Medicare Liability	5,065	5,000	5,000
337	Maintenance & Repair Services -Office Equip	2,638	2,625	2,625
355	Travel	5,130	3,300	3,300
399	Other Contracted Services-Book binding	376	798	800
435	Office Supplies	1,101	2,500	2,500
499	Other Supplies	150	1,000	1,000
719	Office Equipment	9,535		5,000
719.1	Office Equipment (from Designated #43365)	23,995	25,779	47,475
	TOTAL ARCHIVES - PRESERVATION OF RECORDS			
	Grants from State (Revenue Acct #46980)			
	Total Preservation of Records Funding			
	TOTAL GENERAL ADMINISTRATION	5,929,554	4,800,163	2,137,747

General Fund - #101  
Dyer County, Tennessee  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2027

Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
<b>52000</b>	<b>FINANCE</b>			
<b>52100</b>	<b>ACCOUNTING &amp; BUDGETING OFFICE</b>			
	105 Supervisor/Director(s) - Budgets(1) - Accounts(1)	156,035	172,766	179,793
	119 Accountant	23,333	51,869	53,289
	201 Social Security	10,718	13,502	13,850
	207 Medical Insurance	20,040	20,560	22,000
	211 Local Retirement	4,408	5,580	5,720
	212 Employer Medicare Liability	2,507	3,160	3,250
	320 Dues and Memberships	280	637	545
	332 Legal Notices	432	250	250
	348 Postal Charges	250	-	250
	349 Printing, Stationery & Forms	250	250	250
	355 Travel	654	636	2,000
	399 Other Contracted Services(LGDPC-computer support)	20,448	21,670	22,961
	411 Data Processing Supplies	93	90	250
	435 Office Supplies	321	295	150
	524 Inservice/Staff Development	420	158	1,100
	719 Office Equipment	3,000	1,475	3,000
<b>52100</b>	<b>TOTAL ACCOUNTING &amp; BUDGETING</b>	<b>243,189</b>	<b>292,898</b>	<b>308,658</b>
<b>52300</b>	<b>PROPERTY ASSESSOR'S OFFICE</b>			
	101 Co. Official/Adm. Officer (Sheila Holmes)	98,649	101,608	104,280
	106 Deputy(ies) (4 Emp-full time)	147,109	159,882	172,380
	199 Other Per Diem & Fees	4,800	4,800	4,800
	201 Social Security	15,106	16,038	16,450
	207 Medical Insurance	11,503	13,965	13,965
	210 Unemployment Compensation	325	-	-
	211 Local Retirement	8,298	8,800	9,055
	212 Employer Medicare Liability	3,533	3,750	3,840
	312 Contracts w/ Private Agencies-(PP Audit)	21,500	38,500	40,000
	317 Data Processing Services	7,278	7,339	8,000
	320 Dues and Memberships	1,800	2,157	2,500
	332 Legal Notices, Recording and Court Costs	271	150	250
	348 Postal Charges	2,710	906	3,000
	351 Rentals	3,820	3,356	4,200
	355 Travel	1,027	849	1,440
	399 Other Contracted Services	450	-	502
	411 Data Processing Supplies	3,510	3,510	3,600
	435 Office Supplies	2,528	1,745	4,000
	508 Premiums on Corporate Surety Bonds	114	50	175
	524 In Service Staff Dev.	575	590	1,000
	599 Other Charges	340	100	600
	719 Office Equipment	11,059	-	1,000
<b>52300</b>	<b>TOTAL PROPERTY ASSESSOR'S OFFICE</b>	<b>346,305</b>	<b>368,095</b>	<b>395,037</b>

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
52310	REAPPRAISAL PROGRAM			
	106 Deputy(ies) (1 Emp-full time)	46,908	49,170	51,362
	199 Other Per Diem & Fees	12,000	12,000	14,400
	201 Social Security	3,393	3,533	3,745
	207 Medical Insurance	11,694	12,000	13,000
	212 Employer Medicare Liability	794	825	880
	317 Data Processing Services	4,133	4,498	5,000
	348 Postal Charges	12,200	2,369	3,000
	435 Office Supplies		-	200
	599 Other Charges	49	-	300
52310	TOTAL REAPPRAISAL PROGRAM	91,171	84,395	91,887
52400	COUNTY TRUSTEE'S OFFICE			
	101 County Official/Adm. Officer (Nancy Broadstone)	98,649	101,608	104,280
	106 Deputy(ies) (2 full time & 1 part time)	151,693	156,199	163,637
	201 Social Security	14,902	15,158	16,500
	207 Medical Insurance	12,053	20,106	37,000
	211 Local Retirement	9,822	9,444	9,850
	212 Employer Medicare Liability	3,485	3,545	3,600
	320 Dues and Memberships	2,665	1,825	1,825
	332 Legal Notices, Recording and Court Costs	252	350	350
	337 Maintenance & Repair Services- Office Eq.	165	365	600
	348 Postal Charges	12,122	16,440	17,000
	349 Printing, Stationery and Forms	962	1,000	1,000
	355 Travel	2,817	1,638	3,000
	399 Other Contract. Ser-(computer support-LG)	36,255	31,827	40,000
	411 Data Processing Supplies	1,260	1,000	1,100
	435 Office Supplies	1,140	1,200	1,200
	524 In Service Staff Dev.	405	975	1,000
	719 Office Equipment	4,000	2,646	4,000
52400	TOTAL COUNTY TRUSTEE'S OFFICE	352,647	365,326	405,942

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
52500	COUNTY CLERK'S OFFICE			
	101 Co. Official/Adm. Officer (Diana Moore)	98,649	101,608	104,280
	106 Deputy(ies) (6 Full, 1 Pt time Emp)	243,386	234,010	259,702
	188 Bonus Payments		10,273	-
	189 Other Salaries & Wages (from designated data processing fees)	6,517	24,704	26,265
	201 Social Security	20,594	21,980	22,881
	207 Medical Insurance	37,523	39,145	55,000
	210 Unemployment	447		-
	211 Local Retirement	8,206	8,705	9,428
	212 Employer Medicare Liability	4,816	5,082	5,364
	320 Dues and Memberships	1,243	1,197	1,500
	332 Legal Notices, Recording and Court Costs	50	100	300
	348 Postal Charges	12,000	12,000	12,000
	349 Printing, Stationery and Forms	4,583	4,000	4,600
	351 Rentals	1,109	1,380	2,500
	355 Travel	64		1,200
	399 Other Contracted Services (W/ State for reimb-scan vs paper) Rev # 46990 CLK			30,000
	411 Data Processing (Designated Fds#41590-Title fee, also#43396-business tax /d/	42,356	40,377	60,000
	499 Other Supplies & Materials	7,489	7,500	7,500
	524 In Service Staff Dev.		95	400
	599 Other Charges	15,049	2,500	5,500
	719 Office Eq.-Misc. receipt program	3,507	2,000	2,000
52500	TOTAL COUNTY CLERK'S OFFICE	507,588	516,656	610,418
52900	OTHER FINANCE			
	160 Guard (1) Ronnie Fisher	14,237	14,666	14,979
	201 Social Security	815	861	880
	207 Medical Insurance	3,004	2,190	2,210
	211 Local Retirement	356	367	375
	212 Medicare	191	200	205
	307.1 Communication-(Co Clerk)	316	1,462	1,540
	307.2 Communication-(Property Assess, Trustee)	7,040	6,500	7,000
	335.1 Maintenance and Repair Services-Buildings-(Co Clerk)	912	1,000	1,000
	335.2 Maintenance and Repair Services-Buildings-(Prop Asses, Trustee)	4,234	4,200	4,200
	337 Maintenance & Repair -Office Equip (ex.-server or cost shared by Co Clk, Assess,	783	3,670	2,000
	347 Pest Control -(Co Clerk, Assess, Trustee)	1,429	1,476	1,480
	415.1 Electricity-(Co Clerk)	3,156	4,000	4,000
	415.2 Electricity-(Prop Asses, Trustee)	3,784	5,800	5,500
	452.1 Utilities-(Co Clerk)	697	800	1,000
	452.2 Utilities-(Prop Asses, Trustee)	515	900	1,000
	509 Refunds (Tax sale prop-to bid in -offset by sales)	16,074	-	6,500
52900	TOTAL OTHER FINANCE	57,544	48,092	53,869
	TOTAL FINANCE	1,598,444	1,675,462	1,865,811

General Fund - #101			
Dyer County, Tennessee			
Statement of Proposed Operations			
For the Fiscal Year Ending June 30, 2027			
Account Number	Description	Audit 2024-2025	Budget 2026-2027
53000	ADMINISTRATION OF JUSTICE		
53100	CIRCUIT COURT		
101	County Official/Adm. Officer (T J Jones)	98,649	101,608
105	Deputy(ies)(8 Emp-Circuit(2), GenSessions(4), Courtroom(1), Bkr(1))	301,415	299,678
189	Other Salaries & Wages	30,361	31,569
194	Jury and Witness Fees	7,122	12,000
199	Other Per Diem & Fees (Jury -Meals, etc.)	2,195	6,000
201	Social Security	24,811	24,450
207	Medical Insurance	40,960	63,120
211	Local Retirement	10,220	12,120
212	Employer Medicare Liability	5,803	5,720
320	Dues/Memberships	1,083	1,137
337	Maintenance & Repair Services- Office Eq. *(desig funds)	12,731	12,500
348	Postal Charges	2,151	8,500
349	Printing, Stationery and Forms	8,482	7,500
355	Travel	3,469	3,000
411	Data Processing Supplies	4,287	4,177
411.1	Data Processing Supplies *(desig funds-10,000)	25,407	26,043
435	Office Supplies	8,743	6,000
524	In Service Staff Dev.	335	1,000
53100	TOTAL CIRCUIT COURT	588,224	626,122
53300	GENERAL SESSIONS COURT		
102	Judge(s) (Jason Hudson)	191,544	197,099
162	Clerical Personnel (1 Emp)	39,907	41,112
201	Social Security	13,107	13,640
211	Local Retirement	13,352	13,740
212	Employer Medicare Liability	3,352	3,450
320	Dues and Memberships	865	1,000
355	Travel	1,636	1,700
399	Other Contracted Services	980	1,036
432	Library Books/Media (Pd from Designated Fees #40260)	199	4,000
435	Office Supplies	425	500
524	In-Service / Staff Development	378	650
599	Other Charges	391	500
711	Furniture	1,969	2,000
53300	TOTAL GENERAL SESSIONS COURT	268,095	280,427
53330	RECOVERY COURT		
105	Supervisor/Director	15,000	15,000
111	Probation Officer	10,200	10,200
168	Part-time Personnel	8,885	8,885
201	Social Security	2,113	2,113
212	Medicare	494	494
320	Dues and Memberships	920	1,040
355	Travel	12,748	1,983
368	Drug Treatment	22,670	24,960
499	Other Supplies & Materials	2,686	2,600
524	In-Service/Staff Development	1,590	7,480
599	Other Charges - Assistance to Individuals	4,430	16,865
53330	TOTAL RECOVERY COURT	81,736	91,620
	State Recovery Court Grant (Rev #46220)		88,000

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
53400	CHANCERY COURT			
101	County Official/Adm. Officer (Cindy Rose)	98,649	101,608	104,280
106	Deputy(ies) (4 FT - courthouse; 1 FT, 1 PT - juvenile office)	219,032	223,795	228,271
201	Social Security	18,361	18,920	19,525
207	Medical Insurance	51,961	41,640	53,623
210	Unemployment Compensation	448	-	-
211	Local Retirement	10,943	11,220	11,500
212	Employer Medicare Liability	4,294	4,425	4,565
302	Advertising	1,710	3,000	3,000
320	Dues and Subscriptions	1,262	1,457	1,500
337	Maintenance & Repair Services- Office Eq.	3,069	2,900	2,900
348	Postal Charges	3,047	3,429	3,400
349	Printing, Stationery and Forms	4,080	5,000	5,000
351	Rentals	2,623	2,661	2,661
355	Travel	904	1,300	1,300
399	Other contracted ser. Book binding	5,998	8,004	8,004
411	Data Processing Supplies	19,637	21,598	21,598
411.1	Data Processing Supplies(from Designated funds)	7,025	7,035	7,035
435	Office Supplies	2,429	2,500	2,500
524	In Service Staff Dev.	375	1,000	1,200
719	Office Equipment	8,588	14,000	7,000
53400	TOTAL CHANCERY COURT	464,445	475,490	488,860
53500	JUVENILE COURT			
111	Youth Service Officer (3 full time Emp)	115,461	133,422	136,257
112	Director (1-full time)	51,617	53,176	54,305
201	Social Security	9,813	10,660	10,900
207	Medical Insurance	22,827	33,060	36,000
211	Local Retirement	2,779	2,475	3,000
212	Employer Medicare Liability	2,295	2,495	2,550
307	Communications - Grant \$2,880	3,365	2,880	2,880
309	Contracts w/ Govn't Agencies - Juvenile Det.	94,493	105,000	110,000
312	Contracts with Private Agencies (Computer support)	6,942	2,000	6,100
320	Dues and Memberships - Grant \$500	25	85	600
337	Maintenance & Repair	523	1,800	900
348	Postal Charges	292	300	300
349	Printing, Stationery and Forms	590	500	500
355	Travel - Grant \$2,800	1,289	2,000	2,800
431	Law Enforcement Supplies - Grant \$900	1,722	1,200	1,200
435	Office Supplies - Grant \$1,920	3,902	3,920	3,920
499	Drug Screening/Testing (Restricted Fees #42440)	-	3,000	3,000
524	In Service Staff Development	-	1,000	1,000
719	Office Equipment	3,714	3,600	3,600
53500	TOTAL JUVENILE COURT	321,649	362,573	379,812

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
53900	OTHER ADMINISTRATION OF JUSTICE			
	189 Other Salaries & Wages (Driving School - two nights/month)	11,550	8,700	8,700
	201 Social Security	715	540	540
	212 Employer Medicare Liability	167	126	126
	307.1 Communication-(Juvenile Office)	1,512	1,000	2,500
	307.2 Communication-(Circuit Court, Gen Sess, Chancery)	13,231	14,100	14,100
	335.1 Maintenance and Repair Services-Bldgs-(Juvenile Office)	800	800	800
	335.2 Maintenance & Repair Ser-Bldg-(Cir Co, Gen Ses, Chancery)	19,074	2,500	2,500
	337 Maintenance and Repair Services-Office Equipment	2,600	2,477	1,800
	347 Pest Control-(Juv, Cir Ct, Gen Sess, Chan)	807	888	900
	415.1 Electricity-(Gen Sess parking lot light)	1,321	1,350	2,000
	415.2 Electricity-(Circuit Co, Gen Sess, Chancery)	18,399	19,000	20,000
	415.3 Electricity-(Juvenile Office)	13,364	16,700	20,000
	435 Office Supplies (Driving Sch)	772	850	600
	452.2 Utilities-(Circuit Co, Gen Sess, Chancery)	3,953	7,500	7,500
	452.3 Utilities-(Juvenile Office)	3,111	4,000	5,000
	719 Office Equipment (Driving Sch)		200	500
53900	TOTAL OTHER ADMINISTRATION OF JUSTICE	91,373	80,731	87,566
	TOTAL ADMINISTRATIONS OF JUSTICE	1,815,522	1,916,963	2,001,526

General Fund - #101  
Dyer County, Tennessee  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2027

Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
54000	<b>PUBLIC SAFETY</b>			
54110	<b>SHERIFF'S DEPARTMENT</b>			
	101 County Official/Adm. Officer (Jeff Box)	108,514	111,769	114,730
	103 Assistant (1) (Chief Deputy Mike Boals)	64,858	68,869	68,206
	106 Deputy(ies)(13 Employees)	642,502	677,427	799,255
	108 Investigator(s)(5 Inv + 1 arson Inv)	297,055	307,864	390,845
	110 Lieutenants (2)	61,026	74,630	69,599
	115 Sergeants (5)	226,394	215,429	255,844
	119 Accountants/Bookkeepers(2 Emp.)	96,983	102,031	101,170
	140 Salary Supplements (State Reimb Grant-Rev #46210)	51,200	42,700	28,000
	148 Dispatchers/Radio Operators (11)	521,417	550,000	627,560
	170 School Resource Officers (9)	551,670	585,000	568,033
	189 Other Salaries & Wages(Overtime)	215,113	135,000	45,900
	189.1 Dispatchers Overtime		60,000	7,650
	201 Social Security	169,824	175,332	183,670
	207 Medical Insurance	244,023	285,000	280,000
	211 Local Retirement	26,760	28,872	32,350
	212 Employer Medicare Liability	39,717	41,023	43,000
	307 Communication (TBI - Intoximeter)	107,017	72,000	30,000
	309 Contracts w/ Gov'n't Agen. (NCIC State Agency)	6,742	7,000	14,000
	312 Contracts w/ Private Agen.(Radio svc.- Internet)	35,439	10,000	20,000
	319 Confidential Informant Payments			1,500
	320 Dues and Memberships	4,253	2,000	2,000
	338 Maintenance & Repair Services- Vehicles	22,032	22,000	40,000
	347 Pest Control	900	900	900
	348 Postal Charges	1,591	3,800	5,500
	349 Printing, Stationery and Forms		2,000	6,000
	351 Rentals	3,255	2,500	2,500
	355 Travel	15,806	15,000	2,500
	411 Data Processing Supplies	31,593	20,000	20,000
	425 Gasoline	113,946	94,000	115,000
	431 Law Enforcement Supplies	105,286	30,000	35,000
	433 Lubricants	2,157	3,500	5,000
	435 Office Supplies	15,350	17,000	17,500
	450 Tires and Tubes	12,331	13,500	17,500
	451 Uniforms	18,306	15,000	18,000
	511 Vehicle and Equipment Insurance	45,129	61,734	62,000
	524 Inservice Training Staff Development	10,389	14,000	25,000
	716 Capital Outlay Law Enforc. Equipment (SRO Grant)	36,730		
	718 Motor Vehicles	550,039	144,186	-
54110	<b>TOTAL SHERIFF'S DEPARTMENT</b>	<b>4,454,957</b>	<b>4,009,066</b>	<b>4,055,712</b>
54150	<b>DRUG ENFORCEMENT (Designated Funds-Drug Court #42141)</b>			
	168 Temporary Personnel			
	201 Social Security			
	212 Employer Medicare Liability			35
	348 Postage		694	6,000
	355 Travel			
	368 Drug Treatment	925	1,759	5,000
	499 Other Supplies and Materials	1,536	2,595	5,000
	513 Workers Comp Insurance			124
	599 Other Charges - Assistance to Individuals		5,277	5,000
	716 Law Enforcement Equipment	1,004		
	<b>TOTAL DRUG ENFORCEMENT (Designated Funds-Drug Court)</b>	<b>3,465</b>	<b>10,325</b>	<b>21,159</b>

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
54210	JAIL			
	103 Assistant(s)(1 Emp)	54,122	44,369	58,235
	106 Deputy(ies) (6) Bailiff/Court Security/Transport	338,003	320,000	372,014
	110 Lieutenant (1)	61,348	63,812	67,099
	115 Sergeant (3)	145,796	152,107	145,856
	119 Accountants/Bookkeepers(3 Emp)	119,048	122,697	124,109
	131 Medical Personnel (LPN)	54,001	56,056	61,125
	140 Salary Supplements (State Reimb Grant-Rev #46210)	6,400	3,200	4,800
	164 Attendants(21 emp)	988,072	1,064,075	1,010,279
	165 Cafeteria Personnel(3 full)	116,167	120,659	135,124
	167 Maintenance	-	-	43,925
	189 Other Salaries/ Wages (Overtime)	58,842	82,000	40,165
	201 Social Security	115,197	121,000	125,460
	207 Medical Insurance	219,276	226,846	281,000
	211 Local Retirement	12,907	12,500	16,350
	212 Employer Medicare Liability	26,941	28,353	29,400
	329 Laundry Service	1,555	3,500	3,500
	335 Maintenance & Repair Services- Buildings	59,058	75,000	40,000
	336 Maintenance & Repair Services- Equipment	23,898	20,000	20,000
	340 Medical and Dental Services	39,725	93,656	90,000
	347 Pest Control	-	-	480
	351 Rentals	5,768	2,000	2,000
	354 Transportation	14,334	5,000	3,000
	354.1 Transportation - Mental Health Transport Grant	1,997	23,179	-
	355 Travel	1,894	2,000	2,000
	368 Drug Treatment-DUI Fines- Homeless & Indigent-(Desig Fund #42380)	19,726	10,000	17,500
	399 Other Contracted Serv. (Shari Heathcott, FNP)	40,000	40,000	40,000
	410 Custodial Supplies	32,542	30,000	20,000
	413 Drugs and Medical Supplies	55,953	57,000	50,000
	415 Electricity	84,983	84,000	75,000
	421 Food Preparation Supplies	5,034	5,000	15,500
	422 Food Supplies	246,126	240,000	180,000
	441 Prisoners Clothing	5,751	6,000	10,000
	451 Uniforms	1,160	5,000	7,500
	452 Utilities	73,923	79,000	65,000
	502 Building and Contents Insurance	155,000	160,000	160,000
	506 Liability Insurance	93,064	100,000	100,000
	524 In Service Staff Dev (Designated Training)	782	1,000	5,000
	599 Other Charges	1,800	3,450	1,000
	711 Capital Outlay Fixtures	32,256	5,000	20,000
	716 Capital Outlay Law Enforcement Equipment	48,459	20,000	20,000
54210	TOTAL JAIL	3,360,908	3,487,459	3,460,421

General Fund - #101  
Dyer County, Tennessee  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2027

Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
54220	JAIL ANNEX - WORK RELEASE PROGRAM	47,372	49,031	52,980
103	Assistants (1 employee)			
164	Attendants (9 employees)	341,612	331,000	391,880
189	Other Salaries & Wages	16,782	25,000	13,049
201	Social Security	24,594	24,800	28,450
207	Medical Insurance	25,226	38,929	38,000
211	Local Retirement	3,031	3,245	3,795
212	Employer Medicare Liability	5,752	5,500	8,210
335	Maintenance & Repair Services- Buildings	7,121	3,000	3,500
338	Maintenance & Repair Services- Vehicles	2,868	1,000	3,500
368	Drug Treatment	1,453	1,750	1,750
410	Custodial Supplies		1,500	1,500
413	Drugs & Medical Supplies	6,370	6,500	6,500
415	Electricity	13,048	11,000	11,000
422	Food Supplies	16,050	8,000	10,000
425	Gasoline	8,500	8,500	10,000
441	Prisoner Clothing	2,871	2,500	4,500
452	Utilities	7,884	10,000	8,000
718	Vehicles			
54220	TOTAL JAIL ANNEX - WORK RELEASE PROGRAM	530,034	531,055	590,614
54230	PRE-TRIAL GRANT PROGRAM	50,771	52,895	54,689
103	Assistants	3,148	3,280	3,350
201	Social Security	736	767	785
212	Medicare	12,000	-	10,000
399	Other Contracted Services	29	500	-
435	Office Supplies			
54230	TOTAL PRE-TRIAL GRANT PROGRAM	66,884	57,442	68,824
54240	EVIDENCE BASED PROGRAM GRANT	125,212	141,505	178,934
103	Assistants	6,966	7,930	7,930
201	Social Security	18,360	19,854	21,840
207	Medical Insurance	2,060	2,130	2,130
211	Retirement	1,629	1,990	1,990
212	Medicare	2,051	1,500	1,500
355	Travel	6,011	6,301	2,800
435	Office Supplies		20,100	-
499	Other Charges - Construction Supplies			
799	Capital Project	521,239	558,005	-
54240	TOTAL EVIDENCE BASED PROGRAM GRANT (Revenue #47250)	683,528	757,315	217,124
54250	WORK RELEASE - JAG Re-Entry Grant	68,733	91,605	97,671
103	Assistants (4 FTE)	4,238	5,560	5,560
201	Social Security		5,760	7,530
207	Medical Insurance	991	1,300	1,300
212	Medicare	7,562	33,750	33,750
316	Contributions (Assistance to Individuals)	1,367	2,000	3,500
355	Travel	22,425	20,000	47,427
399	Other Contracted Services (Professional Counseling)	11,332	3,000	3,000
435	Office Supplies			
54250	TOTAL WORK RELEASE - JAG Re-Entry (Revenue #47590)	116,848	162,975	199,738

General Fund - #101

Dyer County, Tennessee

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
54310	FIRE PREVENTION AND CONTROL			
	105 Supervisor/Director (James Medling)	52,907	54,505	55,664
	169 Part-time Personnel	19,740	20,337	20,770
	201 Social Security	4,186	4,395	4,490
	207 Medical Insurance	8,727	5,230	5,700
	209 Disability Insurance	6,500	6,704	6,750
	211 Local Retirement	1,323	1,360	1,390
	212 Employer Medicare Liability	979	1,030	1,055
	307 Communication	1,238	1,500	2,250
	310 Contracts w/ Oth. Pub. Agencies (Donations 9 Depts.)	183,370	291,489	60,000
	320 Dues and Memberships	180	200	200
	335 Maintenance & Repair Services-Buildings	13	1,000	1,000
	336 Maintenance & Repair Services- Equipment	24,053	20,000	27,000
	338 Maintenance & Repair Services-Vehicles	4,218	4,500	4,500
	348 Postal Charges			100
	415 Electricity	1,021	1,126	1,200
	425 Gasoline		1,500	1,500
	451 Uniforms	23	500	500
	452 Utilities	1,327	1,200	1,400
	499 Other Supplies and Materials	713	1,000	1,400
	511 Vehicle and Equipment Insurance	50,854	64,592	67,825
	513 Insurance - Disability (was W/C)	3,769	4,082	-
	599 Other Charges-Msc. Items	941	1,000	1,000
	719 Office Equipment			500
	790 Other Equipment	5,390	10,000	10,000
54310	TOTAL FIRE PREVENTION & CONTROL	371,472	497,250	276,194
54430	DISASTER RELIEF (Rev. #47230,47235)(TEMA)			
	105 Supervisor/Director (James Medling)	8,994	9,266	9,463
	189 Other Salaries & Wages (James Medling)	8,994	9,266	9,463
	196 In-Service Training	1,184	-	1,500
	201 Social Security	1,007	1,065	1,088
	207 Medical Insurance	2,967	2,090	1,950
	211 Local Retirement	450	460	470
	212 Employer Medicare Liability	236	250	255
	307 Communication (Radios & Repeater)	2,088	2,000	3,000
	336 Maintenance & Repair Services- Equipment			300
	348 Postal Charges		100	100
	355 Travel	290	200	450
	429 Instructional Supplies		500	1,000
	435 Office Supplies	413	500	1,175
	499 Other Supplies & Material		500	500
	524 In Service Staff Development	2,969	1,500	2,500
	599 Other Charges-Msc. Items		500	1,250
	719 Office Equipment		500	500
	726 State Aid Projects (Homeland Security-Rev #47230, #47235)	15,638	33,000	33,000
54430	TOTAL DISASTER RELIEF	45,230	61,697	67,984
54610	COUNTY CORONER/MEDICAL EXAMINER (Patrick Williams, coroner)			
	312 Contracts w/ Private Agencies (Autopsy)	52,270	65,000	65,000
	399 Other Contract. Services (Medical Examiner/Medical Investigator)	17,000	30,000	30,000
54610	TOTAL COUNTY CORONER/MEDICAL EXAMINER	69,270	95,000	95,000

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
54900	OTHER PUBLIC SAFETY			
316.1	Contributions-(Crime Stoppers)	7,500	7,500	7,500
316.3	Contributions-(Rescue Squad)	2,820	5,320	11,420
316.4	Contributions-(Tn.Dept. of Forestry/Fire Control)	-	-	2,000
415.1	Electricity-(Traffic Light-Hwy 210-51 Bypass)	514	480	550
415.2	Electricity-(Traffic Light-Fort Hudson)	104	115	115
415.3	Electricity-(Traffic Light-Great River Rd, Hwy 104)	531	600	900
415.4	Electricity-(Traffic Light-Hwy 77 -Newbern	504	525	550
54900	TOTAL OTHER PUBLIC SAFETY	11,973	14,540	23,035
	TOTAL PUBLIC SAFETY	9,714,169	9,684,124	9,075,785
55000	PUBLIC HEALTH & WELFARE			
55110	LOCAL HEALTH CENTER			
140	Salary Supplements(Sent to State)	42,902	42,902	42,902
307	Communication	4,130	3,851	5,000
328	Janitorial Services	8,940	25,437	20,000
334	Maintenance Agreements(Landscaping-maint)	3,860	5,840	6,000
335	Maintenance & Repair Services-Buildings	5,692	6,000	8,000
337	Maintenance & Repair Services-Office Eq.	25	-	-
347	Pest Control	456	456	600
349	Printing, Stationery, and Forms	2,142	1,500	2,000
415	Electricity-(Health Dept)	13,523	13,871	14,000
429	Instructional Supplies - Health Education	1,986	2,000	3,800
435	Office Supplies	10,056	5,000	10,000
452	Utilities-(Health Dept)	3,759	5,000	4,500
499	Other Supplies and Materials	4,000	1,000	2,420
719	Office Equipment	786	525	1,000
55110	TOTAL LOCAL HEALTH CENTER	102,257	113,382	120,222
55120	ANIMAL CONTROL			
310	Contracts w/ Other Public Agencies	144,000	144,000	144,000
55120	TOTAL ANIMAL CONTROL	144,000	144,000	144,000
55130	AMBULANCE / EMERGENCY MEDICAL SERVICES			
303	Ambulance Services	1,037,053	1,250,000	1,250,000
308	Consultants	10,000	-	10,000
55130	TOTAL AMBULANCE / EMERGENCY MEDICAL SERVICES	1,047,053	1,250,000	1,260,000
55180	CHILDREN'S SPECIAL SERVICES			
316.1	Contributions-W Tn Dept of Health, W Tn Region 295 Summar Ave Jks	1,240	1,240	1,240
316.2	Contributions - Carl Perkins Center - Newbern	1,250	1,250	2,500
55180	TOTAL CHILDREN'S SPECIAL SERVICES	2,490	2,490	3,740

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
55190	OTHER LOCAL HEALTH SERVICES (DGA=Direct Grant Authority)			
131	*Medical Personnel (Health Dept DGA Worker Grant)	81,944	88,503	130,300
201	*Social Security	4,754	5,230	7,055
207	*Medical Insurance	13,139	13,889	13,445
211	Local Retirement	312		3,600
212	*Employer Medicare Liability	1,112	1,223	2,000
355	*Travel	2,666	2,500	6,800
55190	TOTAL OTHER LOCAL HEALTH SERVICES	103,927	111,145	163,200
	DGA (Direct Grant Authority) (#46310)	103,927	111,145	163,200
55310	MENTAL HEALTH COURT			
105	Supervisor/Director			15,000
111	Probation Officer			10,200
168	Temporary/Part-Time Personnel			
201	Social Security			1,563
212	Medicare			365
320	Dues and Memberships			940
351	Rentals			3,600
355	Travel			25,655
368	Drug Treatment			
499	Other Supplies & Materials			10,000
524	In-Service/Staff Development			7,420
599	Other Charges - Assistance to Individuals			27,757
55310	TOTAL MENTAL HEALTH COURT			102,500
55510	GENERAL WELFARE ASSISTANCE-(Commodity Foods- Rev #47114)			
105	Supervisor/Director (Gaye Paschal)	35,032	36,090	36,857
143	Equipment Operators (Ronnie Fisher)	30,630	31,555	32,226
201	Social Security	3,861	3,826	3,910
207	Medical Insurance	18,157	16,715	18,000
211	Local Retirement	766	790	825
212	Employer Medicare	856	895	915
307	Communication	1,219	2,695	2,850
335	Maintenance & Repair Services-Bldgs	508	1,000	1,000
338	Maintenance & Repair Services-Vehicles	518	855	750
415	Electricity	4,489	4,500	4,500
425	Gasoline	1,824	1,500	2,400
435	Office Supplies	1,894	1,000	1,200
452	Utilities	5,081	1,200	2,000
55510	TOTAL GENERAL WELFARE ASSISTANCE	104,635	102,821	107,433
	State Commodity Food Grant (Rev #47114)	96,500	96,500	96,500
	County	8,135	6,121	10,933

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit	Estimated	Budget
		2024-2025	2025-2026	2026-2027
55520	AID TO DEPENDENT CHILDREN- (Summer Feeding-Rev #47590)			27,000
	140 Salary Supplements	61,800	65,000	80,000
	183 Educational Assistants		7,500	12,000
	169 Part-Time Personnel	8,750	7,500	12,000
	307 Communication	499	1,000	2,500
	335 Maintenance & Repair Services-Bldgs	740	1,000	2,500
	348 Postage		500	500
	351 Rentals	5,550	6,500	7,000
	355 Travel	2,917	3,000	3,000
	415 Electricity	620	1,200	1,500
	422 Food Supplies	129,030	139,000	139,000
	435 Office Supplies	180	500	2,000
	452 Utilities	962	1,000	1,000
	499 Other Supplies and Materials	2,204	1,000	2,000
	524 In-Service Staff Development			
55520	TOTAL AID TO DEPENDENT CHILDREN	213,252	227,200	280,000
	State Summer Feeding Program Grant (Rev #47590)			
55590	AID TO DEPENDENT CHILDREN- (After School Feeding-Rev #47590)	11,852	10,000	25,000
	169 Salary Supplements			1,000
	307 Communications			300
	348 Postage		600	2,500
	355 Travel		1,000	2,000
	415 Electricity	654		1,700
	421 Expendable Supplies			
	422 Food Supplies	6,782	15,000	34,000
	435 Office Supplies			1,000
	452 Utilities	962	900	1,000
	499 Other Supplies and Materials	350	500	1,500
55590	TOTAL AID TO DEPENDENT CHILDREN	20,600	28,000	70,000
	State After School Feeding Program Grant (Rev #47590)			
55720	SANITATION EDUCATION/INFORMATION (Litter Grant) (Rev #46430)	82,142	86,767	92,545
	180 Guards (2 full time)	4,913	5,192	5,305
	201 Social Security	6,086	6,240	7,500
	207 Medical Insurance	998	1,045	2,000
	211 Local Retirement	1,149	1,215	1,245
	212 Employer Medicare Liability	9,655	5,000	11,800
	308 Consultants (Educator \$25/hour up to \$8,640)		2,000	2,000
	359 Disposal Fees		2,500	2,500
	425 Gasoline		525	525
	599 Other Charges	784	1,500	1,500
	718 Motor Vehicles			
55720	TOTAL SANITATION/ EDUC. INFO.	105,727	111,984	126,920
	State Litter Grant (Rev #46430)	47,200	47,200	47,200
	County	58,527	64,784	79,720
	TOTAL	105,727	111,984	126,920

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
55900	OTHER PUBLIC HEALTH & WELFARE - OPIOID GRANT			
	119 Accountants/Bookkeepers	6,273	15,000	15,000
	201 Social Security	388	925	930
	211 Local Retirement	127	375	380
	212 Employer Medicare	91	218	220
	319.1 Transitions	33,911	10,242	
	319.2 Dyer County Sheriff's Department	9,004	3,150	
	319.3 CASA	9,532	18,951	
	319.4 Damascus			
	319.5 PDC		32,405	
	319.6 Humane Society		60,000	
	319.7 Youth Council		2,500	
	319.8 Transitions - Year 2		1,518	
	319.9 Dyer County Sheriff's Department - SheriffApp		3,705	
	319.10 Prevention Alliance		30,000	
	319.11 Professional Care Services		1,885	
	319.12 Dyersburg City Schools		13,415	
	319.13 Dyer County Jail		4,500	
	319.14 CASA - Year 2		11,029	
	319.15 DC School System		28,000	
	319.16 Dyer County Sheriff's Dept - LifeCheck System 2026		3,150	
	320 Dues and Memberships	334		
	331 Legal Services	442		1,000
	332 Legal Notices, Recording, & Court Costs	393	233	1,000
	599 Other - Administrative			
55900	TOTAL OTHER PUBLIC HEALTH & WELFARE - OPIOID GRANT	60,494	241,199	18,530
	TOTAL PUBLIC HEALTH & WELFARE	1,904,435	2,332,021	2,396,545

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2025-2027
56300	OFFICE ON AGING (Rev #46140)			
	103 Assistant Director	38,986	40,206	41,060
	105 Supervisor (Director-Choices Program - Gail May)	49,542	51,339	52,430
	130 Social Worker (Asst. Dir. Choices Program)	9,404	10,825	19,845
	189 Other Salaries & Wages (Itemized below)	297,479	335,000	411,026
	VA Transportation Drivers (2 pt time)			
	Family Caregivers -(Varies)			
	Nutrition/ (1 full time)			
	Senior Aids (2 pt time Emp)			
These 4 items grouped in: #189	201 Social Security	23,652	26,000	26,925
	207 Medical Insurance	32,093	45,981	48,500
	210 Unemployment Compensation	214	18	5,000
	211 Local Retirement	2,213	2,290	2,550
	212 Employer Medicare	5,532	6,080	6,300
	307 Communication	378	642	600
	320 Dues and Memberships	1,047	2,500	2,500
	337 Maintenance & Repair Services- Office Equipment	15	1,200	1,500
	338 Maintenance & Repair Services- Vehicles	465	1,500	1,500
	348 Postal Charges	35	100	100
	355 Travel (Transportation Services)	2,065	2,500	2,500
	399 Other Contracted Services	6,648	4,500	4,500
	425 Gasoline			1,400
	435 Office Supplies	301	2,500	2,500
	499 Other Supplies & Materials	11,204	7,000	7,000
	524 In-Service / Staff Development	300	800	800
	719 Office Equipment		850	850
56300	TOTAL OFFICE ON AGING	481,573	541,831	639,386
	REVENUE SOURCE-OFFICE ON AGING (Rev #46140)			
	Federal	476,320	534,831	632,386
	United Way	5,253	7,000	7,000
	TOTAL REVENUE - OFFICE ON AGING	481,573	541,831	639,386
56300	SENIOR TAX RELIEF			
	540 Tax Relief Program	101,088	119,157	130,000
56300	TOTAL TAX RELIEF	101,088	119,157	130,000

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
56500	LIBRARIES			
	310.1 Contract Pub Agency- McIvers	147,000	150,500	134,000
	310.2 Contract Pub Agency- Newbern	44,000	46,000	48,000
	310.3 Contract Pub Agency- Trimble	13,750	16,500	17,750
56500	TOTAL LIBRARIES	204,750	213,000	199,750
56700	PARKS & FAIR BOARDS			
	316 Fair Association	102,295	2,295	2,295
56700	TOTAL PARKS & FAIR BOARDS	102,295	2,295	2,295
56900	OTHER SOCIAL, CULTURAL AND RECREATIONAL			
	307 Communication (Office on Aging, Retired Senior Volunteer Program off	3,370	4,910	5,500
	316.1 Contributions -Dixie Youth Baseball	3,398	1,772	5,000
	316.4 Contributions -DAC Basketball	600	600	600
	316.5 Contributions -DAC Youth Softball	600	600	600
	316.6 Contributions -DAC Soccer	600	600	600
	316.7 Contributions -Future City Recreation Center	600	1,200	1,200
	316.8 Contributions -Bruce Recreation Center	600	1,200	1,200
	316.11 Contributions-Nbn Cal Ripkin and Girls Softball	1,200	1,200	1,200
	316.13 Contributions -Nbn Ballfield Utilities (for Nbn Cal Ripkin & Girls Softball)	646	646	645
	316.14 Contributions -Dbg Ballfield Utilities (fairground ballfields)	5,374	3,772	3,772
	316.15 Contributions -Dbg Ballfield (Grounds Keeping)	-	-	18,228
	316.16 Contributions - STAR	-	-	1,500
	316.18 Contributions -DSCG Scholarship	21,094	20,900	21,250
	316.19 Contributions - WRAP	2,500	2,500	2,500
	316.20 Contributions - Broadband Grant	1,000	99,985	-
	316.21 Contributions - (Public Service)- W.TN Speech & Hearing- 65 Ridgecrest Rd, Jksn	612	612	2,000
	316.22 Contributions - (Public Service)-State TN Rehab Ctr (TRC @ Dbg) Morgan Rd (formerly shown as	17,037	17,037	18,074
	316.23 Planning Grant	-	60,000	-
	316.2 Transitions	2,000	2,000	2,000
	320.1 Dues and Memberships -NWTN Human Resource Agency	5,888	5,888	5,888
	320.2 Dues and Memberships -NWTN Developmental District(Planning/Fastr	7,728	7,728	7,728
	320.3 Dues and Memberships(Association of Tn Valley)	651	651	651
	335 Maintenance & Repair Services-Buildings-(Office on Aging, Retired Senior Volun	4,406	6,000	6,000
	337 Maintenance & Repair Serv-Office Eq-(Office on Aging, Retired Senior Vol Prog offices)	-	1,200	1,200
	347 Pest Control	612	875	875
	415 Electricity- (Office on Aging, Retired Senior Volunteer Program offices)	27,790	30,000	50,000
	452 Utilities- (Office on Aging, Retired Senior Volunteer Program offices)	6,085	10,000	15,000
	718 Motor Vehicles	19,500	-	-
56900	TOTAL OTHER SOC, CULTURAL & REC.	133,892	281,876	171,212
	TOTAL SOCIAL CULTURAL & RECREATIONAL	1,023,598	1,158,159	1,142,643

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account		Audit	Estimated	Budget
Number	Description	2024-2025	2025-2026	2026-2027
57000	AGRICULTURE & NATURAL RESOURCES			
57100	AGRICULTURE EXTENSION SERVICE			
	140 Salary Supplements -5-full time	179,610	207,188	199,277
	307 Communication(Internet)	3,910	4,000	4,000
	320 Dues / Memberships	440	520	1,000
	335 Maintenance & Repair Services- Bldgs	5,441	3,922	5,000
	337 Maintenance & Repair Services- Office Eq.			1,500
	347 Pest Control	647	650	650
	355 Travel		5,000	5,000
	415 Electricity	2,599	3,000	4,000
	435 Office Supplies	1,291	1,500	1,500
	452 Utilities	2,753	3,000	4,000
	719 Office Equipment			2,000
57100	TOTAL AGRICULTURE EXT. SERVICE	196,891	228,780	227,927
57500	SOIL CONSERVATION (required to maintain a secretary in this office)			
	161 Secretary (Mendy Carnell)	35,230	41,720	42,840
	201 Social Security	2,019	2,417	2,550
	207 Medical Insurance	6,732	6,902	6,925
	211 Local Retirement	881	1,043	1,050
	212 Employer Medicare Liability	472	565	610
57500	TOTAL SOIL CONSERVATION	45,334	52,647	53,975
57700	FLOOD CONTROL			
	310 Contracts w/ Oth Pub Ag (W Tn River Basin)	33,285	33,285	33,285
	312 Contracts w/ Private Agen.(Finley Ditch spraying)	3,954	3,000	5,000
57700	TOTAL FLOOD CONTROL	37,239	36,285	38,285
	TOTAL AGRICULTURE & NATURAL RESOURCES	279,264	317,712	320,187
58120	INDUSTRIAL DEVELOPMENT			
	724 Site Development	660,023	-	50,000
	799 Other Capital Outlay			
58120	TOTAL INDUSTRIAL DEVELOPMENT	660,023	-	50,000
58300	VETERANS SERVICES			
	189 Other Salaries (Benny Spain)	21,704	22,388	36,400
	201 Social Security	1,346	1,388	2,256
	212 Employer Medicare	315	325	528
	307 Communication		1,080	1,100
	348 Postal Charges	15	-	30
	355 Travel	947	1,085	1,500
	435 Office Supplies	144	200	400
	524 In-Service / Staff Development		50	50
58300	TOTAL VETERANS SERVICES	24,471	26,518	42,264

General Fund - #101				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Budget 2026-2027
58900	MISCELLANEOUS			
	207 Medical Insurance	153,982	175,000	175,000
	510 Trustee's Commission	226,242	240,000	253,000
	599 Other Charges	6,842	7,000	7,000
58900	TOTAL MISCELLANEOUS	387,066	422,000	435,000
	TOTAL OTHER GOVERNMENT	1,071,560	448,516	527,264
	TOTAL GENERAL GOVERNMENT	23,336,547	22,133,120	19,467,508
99000	OTHER USES			
	TRANSFERS OUT			
99100	590 Transfers to Other Funds	9,000		
	TOTAL TRANSFERS OUT	9,000		
	TOTAL OTHER USES	9,000		
	Total Estimated Expenditures	23,345,547	22,133,120	19,467,508
	TOTAL BY FUNCTION	23,345,547	22,133,120	19,467,508
	Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expenditures & Other Uses	(2,788,129)	(1,358,011)	3,998
	OTHER FINANCING SOURCES			
	Notes Issued	900,000		
	Net Increase/Decrease in FV of Investments			
	Transfers out (Hospital 499503 to Debt Service-2012-13 in lieu of Port pmt-to be repaid)			
	Transfers In (Combining Special Purpose Fund as per GASB 54)	1,540,517		
	TOTAL OTHER FINANCING SOURCES	2,440,517		
	Total Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expenditures & Other Uses	(347,612)		
	Estimated Beginning Fund Balance - July 1	28,431,634	28,084,022	26,726,012
	Estimated Ending Fund Balance- June 30	28,084,022	26,726,012	26,730,010
		18,000,000	18,000,000	18,000,000
	Less (2010-11)Reserved Hospital Proceeds-(combined into #101 in 2010-11 as per GASB 54)			
39000	Estimated Ending Fund Balance for General Fund Purposes	10,084,022	8,726,012	8,730,010

**2026 - 2027**

**DYER COUNTY  
HIGHWAY FUND**



<b>Highway/Public Works Fund - #131</b>				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-25	Projected 2025-26	Proposed 2026-27
	<b>Estimated Revenues</b>			
	<b>40000 LOCAL TAXES</b>			
	<b>40100 County Property Taxes</b>			
	40110 Current Property Tax	2,082,291	2,076,064	2,194,278
	40120 Trustee's Collections - Prior Year	55,504	28,688	51,775
	40125 Trustee's Collections-Bankruptcy/Prior Years	145	2,831	2,725
	40130 Circuit/Clerk & Master Collections- Prior Years	17,792	22,084	16,350
	40140 Interest & Penalty	9,594	5,398	9,265
	40390 Other Statutory Local Taxes			
	<b>TOTAL LOCAL TAXES</b>	<b>2,165,326</b>	<b>2,135,065</b>	<b>2,274,393</b>
	<b>44000 OTHER LOCAL REVENUES</b>			
	41520 Building Permits			
	<b>44100 Recurring Items</b>			
	44110 Interest Earned	298,356	301,238	50,000
	44120 Lease/Rentals			
	44130 Sale of Material and Supplies	3,251	8,155	5,000
	44170 Miscellaneous Refunds	4,750	18,110	
	44530 Sale of Equipment			
	44560 Damages Recovered from Individuals			
	44990 Other Local Revenue			
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>306,357</b>	<b>327,503</b>	<b>55,000</b>
	<b>46000 STATE OF TENNESSEE</b>			
	<b>46400 Public Works Grants</b>			
	46410 Bridge Program		603,358	249,617
	46420 State Aid Program		3,514,665	744,781
	46490 Other Public Works Grant			
	<b>46800 Other State Revenues</b>			
	46920 Gasoline and Motor Fuel Tax	2,725,398	2,700,000	2,642,649
	46925 Hybrid/Electric Vehicle Registration Fee	32,856	32,453	30,000
	46930 Petroleum Special Tax	24,384	24,378	24,378
	<b>TOTAL STATE OF TENNESSEE</b>	<b>2,782,638</b>	<b>6,874,854</b>	<b>3,891,425</b>
	<b>47000 FEDERAL GOVERNMENT</b>			
	<b>47100 Federal Through State</b>			
	47230 Disaster Relief			
	ARRA Grant #1			
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL ESTIMATED REVENUES</b>	<b>5,254,321</b>	<b>9,337,422</b>	<b>6,020,818</b>
	<b>TOTAL ESTIMATED REVENUES &amp; OTHER SOURCES</b>	<b>5,254,321</b>	<b>9,337,422</b>	<b>6,020,818</b>

<b>Highway/Public Works Fund - #131</b>				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-25	Projected 2025-26	Proposed 2026-27
<b>Estimated Expenditures</b>				
61000	ADMINISTRATION			
101	County Official/Administrative Officer	108,514	111,770	114,708
119	Accountants/Bookkeepers	60,041	61,285	62,584
188	Bonus Payments			
307	Communication	5,196	6,000	7,600
317	Data Processing Services	13,056	23,300	20,000
320	Dues and Memberships	5,118	5,100	6,500
322	Evaluation & Testing	1,674	2,500	2,500
332	Legal Notices, Recording and Court Costs	905	1,000	2,000
334	Maintenance Agreements	192	300	2,700
348	Postal Charges	511	600	600
349	Printing, Stationery and Forms	546	1,000	1,000
355	Travel	2,881	3,000	3,000
415	Electricity	6,299	7,100	9,500
434	Natural Gas	384	800	1,500
435	Office Supplies	1,937	2,000	5,000
451	Uniforms	2,894	4,600	6,000
454	Water and Sewer	3,001	5,000	5,000
499	Other Supplies and Materials	4,462	5,000	5,000
	<b>TOTAL ADMINISTRATION</b>	<b>217,611</b>	<b>240,355</b>	<b>255,192</b>
62000	HIGHWAY AND BRIDGE MAINTENANCE			
141	Foremen	0	-	50,000
143	Equipment Operators	343,642	385,914	396,000
145	Equipment Operators - Light	110,987	131,410	199,500
147	Truck Drivers	271,609	282,555	292,000
149	Laborers	186,328	200,368	212,283
187	Overtime Pay	36,118	60,000	60,000
188	Bonus Pmts	0		
312	Contracts with Private Agencies	276,860	425,000	475,000
351	Rentals	1,758	5,000	10,000
403	Asphalt - Cold Mix	30,227	60,000	60,000
404	Asphalt - Hot Mix	1,639,251	800,214	1,500,000
405	Asphalt - Liquid	155,291	350,000	350,000
408	Concrete	1,790	10,000	20,000
409	Crushed Stone	277,388	435,000	435,000
420	Fertilizer, Lime, Chemicals & Seed	0	2,000	6,500
426	General Construction Materials	0	6,000	6,000
436	Other Road Supplies	17,255	48,507	30,000
440	Pipe - Metal	118,558	250,000	200,000
443	Road Signs	6,381	10,000	10,000
445	Sand	8,839	15,000	25,000
455	Wood Products	490	6,000	15,000
456	Gravel and Chert	89,730	150,000	150,000
499	Other Supplies and Materials	744	3,000	3,000
	<b>TOTAL HIGHWAY AND BRIDGE MAINTENANCE</b>	<b>3,573,246</b>	<b>3,635,968</b>	<b>4,505,283</b>

<b>Highway/Public Works Fund - #131</b>				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-25	Projected 2025-26	Proposed 2026-27
63100	<b>OPERATION AND MAINTENANCE OF EQUIPMENT</b>			
142	Mechanic(s)	71,240	96,000	140,000
149	Laborers	43,077	46,000	47,140
188	Bonus Pmts	0		
412	Diesel Fuel	165,321	287,000	450,000
418	Equipment and Machinery Parts	169,377	250,000	250,000
424	Garage Supplies	14,569	15,000	15,000
425	Gasoline	17,875	25,000	25,000
433	Lubricants	16,538	33,000	33,000
446	Small Tools	1,988	5,000	5,000
450	Tires and Tubes	43,722	61,000	61,000
499	Other Supplies and Materials	3,575	5,000	5,000
	<b>TOTAL OPERATION &amp; MAINTENANCE OF EQU</b>	<b>547,282</b>	<b>823,000</b>	<b>1,031,140</b>
65000	<b>OTHER CHARGES</b>			
506	Liability Insurance	423	15,000	15,000
510	Trustee's Commission	74,373	82,500	75,000
511	Vehicle and Equipment Insurance	64,689	72,809	73,000
513	Workman'sCcomp Insurance	48,349	50,000	50,000
	<b>TOTAL OTHER CHARGES</b>	<b>187,834</b>	<b>220,309</b>	<b>213,000</b>
66000	<b>EMPLOYEE BENEFITS</b>			
201	Social Security	73,044	85,000	90,000
205	Employee and Dependent Insurance	165,851	183,250	207,250
210	Unemployment Compensation	0		5,000
211	Local Retirement	20,313	18,500	25,000
212	Employer Medicare	17,083	20,000	20,000
	Refunds			
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>276,291</b>	<b>306,750</b>	<b>347,250</b>
68000	<b>CAPITAL OUTLAY</b>			
321	Engineering Services	119,174	60,000	60,000
705	Bridge Construction	0	1,083,936	
707	Building Improvements	23,811	15,000	15,000
714	Highway Equipment	1,220,819	1,400,000	400,000
719	Office Equipment	4,141	-	5,000
726	State Aid Projects	0	3,310,665	744,781
790	Other Equipment	15,400	50,000	50,000
799	Other Capital Outlay	0	94,422	20,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>1,383,345</b>	<b>6,014,023</b>	<b>1,294,781</b>

<b>Highway/Public Works Fund - #131</b>				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-25	Projected 2025-26	Proposed 2026-27
	Total Estimated Expenditures	6,185,609	11,240,405	7,646,646
	Total Estimated Expenditures and Other Uses	6,185,609	11,240,405	7,646,646
	Excess of Estimated Revenue & Other Sources Over/(Under) Estimated Expenditures	-931,288	(1,902,983)	(1,625,828)
	Other Financing Sources(uses)			
	Insurance Recovery	0	-	-
	Estimated Beginning Fund Balance - July 1	7,439,759	6,508,471	4,605,488
	Estimated Ending Fund Balance - June 30	6,508,471	4,605,488	2,979,660
	Fund Equity			
39000	Undesignated Fund Balance	6,508,471	4,605,488	2,979,660

**2026 - 2027**

**DYER COUNTY SCHOOLS**  
**General Purpose**  
**Central Cafeteria**  
**Transportation**



General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account		Audit	Total	Proposed
Number	Description	2024-2025	Estimated	2026-2027
<b>40000</b>	<b>LOCAL TAXES</b>			
40110	Current Property Tax	3,208,746	3,100,000	3,200,000
40120	Trustee's Collections - Prior Years	79,286	73,000	75,000
40125	Bankruptcy/Del taxes	312	5,000	7,000
40130	Circuit/Clerk & Master Collections - Prior Years	29,234	25,000	25,000
40140	Interest and Penalty	14,796	15,000	15,000
40161	Payments in Lieu of Taxes - T.V.A.	207	210	200
40210	Local Option Sales Tax	6,828,888	6,750,000	6,850,000
40240	Wheel Tax	905,546	848,000	900,000
40350	Interstate Tele Communications Tax	0		0
	<b>TOTAL LOCAL TAXES</b>	<b>11,067,015</b>	<b>10,816,210</b>	<b>11,072,200</b>
<b>41000</b>	<b>LICENSES AND PERMITS</b>			
41110	Marriage Licenses	1,450	1,500	1,500
41590	Other Permits	328	500	500
	<b>TOTAL LICENSES AND PERMITS</b>	<b>1,778</b>	<b>2,000</b>	<b>2,000</b>
<b>42300</b>	<b>GENERAL SESSIONS COURT</b>			
42310	Fines	235	400	100
	<b>TOTAL GENERAL SESSIONS COURT</b>	<b>235</b>	<b>400</b>	<b>100</b>
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>			
43511	Tuition - Regular Day Student	12,014	12,500	10,000
43513	Tuition - Summer School	0	0	0
43541	Contract with Other School Systems	28,886	28,886	28,886
43570	Receipts from Individual Schools	26,606	20,000	25,000
43581	Community Service Fees-Children	88,280	98,000	90,000
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>155,786</b>	<b>159,386</b>	<b>153,886</b>
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>			
44110	Interest Earned	759,287	650,000	650,000
44130	Sale of Materials and Supplies	1,502	600	500
44160	Retiree's Dental Insurance Payments	0	22,500	22,500
44165	Rebates	0		
44170	Miscellaneous Refunds	226,009	125,000	175,000
44530	Sale of Equipment	800	5,000	5,000
44560	Damages Recovered From Individuals	4,210	1,500	2,500
44570	Contributions & Gifts	82,145	110,000	76,200
44990	Other Local Revenues	0	28,000	0
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>1,073,953</b>	<b>942,600</b>	<b>931,700</b>

General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account		Audit	Total	Proposed
Number	Description	2024-2025	Estimated	2026-2027
<b>46000</b>	<b>STATE OF TENNESSEE</b>			
	OPEB	72,677		
46390	State Mental Health Program	29,994	218,000	135,000
46510	Prior Basic Education Program/TISA	25,567,066	25,658,062	26,907,544
46511	BEP	0	0	
46513	TISA-On Behalf Payments/Adjustments	45,438	1,535,000	375,000
46515	Early Childhood Education	763,666	790,424	800,000
46530	Energy Efficient Schools	0		
46550	Driver Education	18,249	15,200	15,000
46590	Other State Education Funds	378,714	210,000	100,000
46591	Coordinated School Health	0	0	0
46594	Family Resource Centers	0	0	0
46596	PPL Reimbursements	102,433	75,500	50,000
46610	Career Ladder Program	24,966	28,000	28,000
46640	State Vocational Funds	0	15,000	0
46790	Other Vocational Funds	329,346	451,000	0
46851	State Revenue Sharing - T. V.A.	865,300	880,000	880,000
46980	Other State Grants/Summer School	0	185,000	180,000
	Other State Revenue	0	45,750	
	<b>TOTAL STATE OF TENNESSEE</b>	<b>28,197,849</b>	<b>30,106,936</b>	<b>29,470,544</b>
<b>47000</b>	<b>FEDERAL GOVERNMENT</b>			
47143	Education of Handicapped Act	0	0	0
47145	Sp.Ed. Preschool Funds	0		0
47303	COVID 19	0	0	0
47309	Covid 19-Grant D	62,472		
47401	American Rescue Plan Act Grant (TN ALL CORP	0	0	0
47590	Other Federal Through State	148,190	125,000	150,500
47640	ROTC Reimbursement	77,552	60,000	62,000
	Other Direct Federal	0		
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>288,214</b>	<b>185,000</b>	<b>212,500</b>
	<b>Total Estimated Revenues</b>	<b>40,784,830</b>	<b>42,212,532</b>	<b>41,842,930</b>
	<b>OTHER SOURCES AND OPERATING TRANSFER</b>			
49700	Insurance Recovery	0	0	0
49800	Operating Transfers	0	28,000	32,000
	Other Government Contributions	229,277		
	<b>Total Estimated Revenues and Other Sources</b>	<b>41,014,107</b>	<b>42,240,532</b>	<b>41,874,930</b>

General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account		Audit	Total	Proposed
Number	Description	2024-2025	Estimated	2026-2027
<b>71100</b>	<b>REGULAR INSTRUCTION PROGRAM</b>			
116	Teachers	13,649,884	13,702,695	14,152,000
117	Career Ladder Program	14,499	15,916	20,000
163	Educational Assistants	634,971	649,077	690,040
172	Instructional Coaches (moved from 116)	305,328	315,937	350,000
188	Retention Incentive/Teacher State Bonus	268,074	840,762	280,000
189	Differentiated Pay Incentive/Tutoring	95,702	202,955	120,800
195	Certified Substitute Teachers	72,290	74,914	95,500
198	Non-Certified Substitutes	116,176	102,247	128,000
201	Social Security	858,161	867,948	878,000
204	State Retirement	947,813	960,627	985,000
206	Life Insurance	10,062	9,601	10,000
207	Medical Insurance	1,906,181	1,982,140	1,998,000
208	Retirees Dental Insurance	681	22,350	26,000
210	Unemployment Compensation	0	0	4,500
211	Local Retirement	5,147	6,128	10,600
212	Employer Medicare	203,127	211,902	214,000
217	Retirement Hybrid Stabilization	0	46,217	62,000
311	Contracts w/ Other School Systems	361,242	370,000	350,000
312	Contracts w/Private Agencies - 504	23,678	38,229	100,000
336	Maintenance & Repair Services- Equipment	18,712	12,456	19,000
429	Instructional Supplies and Materials	406,300	410,000	410,000
449	Textbooks	12,749	219,092	300,000
471	Instructional Software	502,423	405,285	400,000
499	Other Supplies & Materials	29,317	200	5,000
595	TISA on Behalf Pmnts/ACT	45,438	45,000	45,000
599	Other Supplies	1,480	1,500	7,000
722	Regular Instruction Equipment/ISM	571,190	390,000	250,000
	<b>TOTAL REGULAR INSTRUCTION PROGRAM</b>	<b>21,060,625</b>	<b>21,903,177</b>	<b>21,910,440</b>

General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Total Estimated	Proposed 2026-2027
<b>71200</b>	<b>SPECIAL EDUCATION PROGRAM</b>			
116	Teachers	1,503,364	1,648,185	1,660,000
117	Career Ladder Program	2,000	1,000	2,000
163	Educational Assistants	400,749	438,606	442,000
171	Speech Pathologist (2)	154,122	159,143	160,000
188	Retention Incentive	53,032	175,000	75,000
189	Differentiated Pay Incentive	13,335	8,000	15,000
195	Certified Substitute Teachers	2,352	9,801	10,000
198	Non Certified Substitute Teachers	10,826	13,533	13,500
201	Social Security	120,826	136,069	136,000
204	State Retirement	118,282	124,478	125,000
206	Life Insurance	1,913	1,615	2,200
207	Medical Insurance	355,254	350,781	370,000
211	Local Retirement	1,495	1,583	1,500
212	Employer Medicare	28,313	31,630	32,000
217	Retirement Hybrid Stabilization	0	6,421	10,000
312	Contracts with Private Agencies	90,008	95,379	95,000
336	Maintenance & Repair Services - Equipment	1,605	566	1,800
429	Instructional Supplies and Materials	5,068	9,162	5,000
499	Other Supplies and Materials	70	4,507	5,000
725	Special Education Equipment	3,022	11,443	10,000
	<b>TOTAL SPECIAL EDUCATION PROGRAM</b>	<b>2,865,636</b>	<b>3,226,902</b>	<b>3,171,000</b>
<b>71300</b>	<b>VOCATIONAL EDUCATION PROGRAM</b>			
116	Teachers	501,292	513,490	550,000
117	Career Ladder Program	1,000	1,000	2,000
163	Educational Assistants	37,854	43,848	48,000
188	Retention Incentive	7,309	35,647	8,000
189	Differentiated Pay Incentive	10,716	13,450	13,000
201	Social Security	32,018	34,301	35,000
204	State Retirement	38,175	39,305	39,500
206	Life Insurance	385	396	400
207	Medical Insurance	75,987	77,553	81,500
211	Local Retirement		0	0
212	Employer Medicare	7,488	8,041	8,100
217	Retirement Hybrid Stabilization	0	3,545	6,000
336	Maintenance and Repair-Equip	0	0	450
399	Other Contracted Services	3,737	23,245	25,500
429	Instructional Supplies and Materials	103,762	45,735	75,000
499	Other supplies and Materials	8,266	23,759	5,000
599	Other Charges	1,030	500	5,000
730	Vocational Instruction Equipment	81,949	97,768	50,000
	<b>TOTAL VOCATIONAL EDUCATION PROGRAM</b>	<b>910,968</b>	<b>961,584</b>	<b>952,450</b>

General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Total Estimated	Proposed 2026-2027
<b>71400</b>	<b>STUDENT BODY EDUCATION PROGRAM</b>			
429	Instructional Supplies and Materials	2,999	5,000	5,300
499	Other supplies and Materials	2,434	4,000	4,500
	<b>TOTAL STUDENT BODY EDUCATION PROGRAM</b>	<b>5,433</b>	<b>9,000</b>	<b>9,800</b>
<b>72110</b>	<b>ATTENDANCE</b>			
105	Supervisor/Director	76,736	79,341	81,500
117	Career Ladder Program	1,000	1,000	1,000
162	Attendance Clerical	18,587	10,000	23,400
188	Retention Incentive	2,361	5,257	5,000
189	Truancy Assistant	52,069	58,854	59,000
201	Social Security	8,478	8,382	8,700
204	State Retirement	4,944	4,728	7,000
206	Life Insurance	85	99	100
207	Medical Insurance	14,312	16,729	19,500
211	Local Retirement	176	176	275
212	Employer Medicare	1,983	1,960	2,350
307	Communication	1,936	2,322	2,500
336	Maint.and Repair Equip	0	0	125
355	Travel	10,683	6,758	7,000
399	Other Contracted Services	26,575	25,453	25,000
499	Other Supplies & Materials	1,917	1,313	1,500
524	Inservice/ Staff Development	584	650	1,000
704	Attendance Equipment	0	0	0
	<b>TOTAL ATTENDANCE</b>	<b>222,426</b>	<b>223,022</b>	<b>244,950</b>
<b>72120</b>	<b>HEALTH SERVICES</b>			
131	Medical Personnel RN(2), CSH(1)	227,897	231,765	235,000
133	LPN,CSH, and Safety (7)/(Summer School )	279,155	377,726	382,000
188	Retention Incentive	12,723	37,730	14,000
201	Social Security	28,365	36,483	37,000
204	State Retirement	36,587	42,132	42,500
206	Life Insurance	381	367	500
207	Medical Insurance	108,067	108,880	110,000
211	Local Retirement	1,337	752	2,200
212	Employer Medicare Liability	6,634	8,746	9,000
217	Retirement Hybrid Stabilization	0	2,971	3,250
307	Communications	1,036	1,495	1,500
336	Maintenance and Repair-Equip	0	500	800
348	Postage	31	250	700
349	Printing	4,762	4,221	5,000
355	Travel	3,381	2,538	4,500
399	Other Contracted Services	9,693	3,595	4,500
413	Drugs and Medical supplies	17,911	15,490	17,000
499	Other Supplies & Materials	21,972	28,366	30,000
524	Staff Development	4,466	2,853	2,500
735	Health Equipment	0	3,500	5,000
	<b>TOTAL HEALTH SERVICES</b>	<b>764,398</b>	<b>910,361</b>	<b>906,950</b>

General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Total Estimated	Proposed 2026-2027
<b>72130</b>	<b>OTHER STUDENT SUPPORT</b>			
117	Career Ladder Program	0	0	1,000
123	Guidance Personnel/ISM Director	354,525	351,135	365,000
162	Guidance Clerical	28,932	30,919	35,500
170	SRO	0	0	0
188	Retention Incentive	7,580	25,735	10,000
189	Other Salaries & Wages (3 Behavior Int)	64,377	125,292	130,000
201	Social Security	26,072	33,164	35,000
204	State Retirement	23,487	17,595	24,000
206	Life Insurance	297	262	300
207	Medical Insurance	51,601	45,300	49,000
211	Local Retirement	0	441	500
212	Employer Medicare	6,097	7,910	9,500
217	TCRS Stabilization		603	1,100
309	Contracts with Government Agencies	104,417	85,344	110,000
322	Evaluation and Testing	0	2,575	35,000
336	Maintenance and Repair Serv./Internet Conn	229,277	0	200
355	Travel	39,177	18,006	20,000
399	Other Contracted Services	2,150	57,068	60,000
471	Software	29,477	26,374	26,000
499	Other Supplies and Materials	33,914	47,771	45,000
524	In Service/Staff Development	10,330	13,738	15,000
790	Other Equipment	27,612	38,480	50,000
	<b>TOTAL OTHER STUDENT SUPPORT</b>	<b>1,039,322</b>	<b>927,712</b>	<b>1,022,100</b>
<b>72210</b>	<b>REGULAR INSTRUCTION PROGRAM</b>			
105	Supervisor (1)/ Summer School Director (.25)	133,718	130,823	154,000
117	Career Ladder Program	3,000	2,833	3,000
129	Librarians (1)	68,512	71,252	73,000
132	Materials Supervisor	50,433	52,217	55,000
161	Secretary	48,793	50,746	57,000
188	Retention Incentive	5,630	27,905	6,000
189	Other Salaries & Wages/ Tutors	188,459	227,807	235,000
201	Social Security	24,216	27,759	28,000
204	State Retirement	15,688	14,610	20,000
206	Life Insurance	180	211	250
207	Medical Insurance	46,498	54,783	57,000
211	Local Retirement	2,558	2,767	3,000
212	Employer Medicare	6,875	7,556	9,500
217	TCRS Stabilization		580	1,000
307	Communications	7,508	6,837	8,000
308	Contracts w/Exemplary Educators	599	22,000	25,000
336	Maint & Repair Equip	110	311	1,500
355	Travel	78,421	58,159	60,000
399	Other Contracted Services	25,272	27,332	35,000
429	Instruction Supplies- Tutoring	0	1,500	15,000
432	Library Books/Media	30,987	25,218	35,000
499	Other Supplies and Materials	50,206	79,910	60,000
524	In-Service/Staff Development	38,143	18,205	25,000
599	Other Tutoring Supplies	0	1,500	5,000
790	Other Equipment	37,508	14,406	35,000
	<b>TOTAL REGULAR INSTRUCTION PROGRAM</b>	<b>863,314</b>	<b>927,225</b>	<b>1,006,250</b>

General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Total Estimated	Proposed 2026-2027
<b>72220</b>	<b>SPECIAL EDUCATION PROGRAM</b>			
105	Supervisor(1)/ Summer School Director(.25)	121,179	117,632	122,000
117	Career Ladder Program	3,445	415	4,000
124	Psychologist Personal	0	85,361	90,000
161	Clerical Personnel (1.5)	56,842	48,506	75,000
188	Retention Incentive	5,593	12,376	7,000
201	Social Security	10,528	15,155	16,000
204	State Retirement	7,712	13,821	14,000
206	Life Insurance	115	151	150
207	Medical Insurance	21,339	27,617	28,000
211	Local Retirement	251	0	1,800
212	Employer Medicare	2,462	3,541	3,900
217	TCRS Stabilization		862	1,000
307	Communications	825	750	1,100
308	Consultants	0	0	300
336	Maintenance and Repair Services - Equipmnen	0	0	1,200
348	Postal Charges	0	250	1,600
355	Travel	5,831	8,637	9,000
499	Supplies	7,409	3,630	7,000
524	Staff Development	906	3,428	3,500
790	Other Equipment	3,094	1,779	2,500
	<b>TOTAL SPECIAL EDUCATION PROGRAM</b>	<b>247,531</b>	<b>343,912</b>	<b>389,050</b>
<b>72230</b>	<b>VOCATIONAL EDUCATION PROGRAM</b>			
105	Vocational Director (.25)	11,605	12,003	15,000
117	Career Ladder	0	0	100
119	Accountants/Bookkeepers	6,092	6,329	7,000
162	Clerical Personnel	10,024	15,400	27,500
163	Educational Assistants	18,671	35,261	36,000
188	Retention Incentive	1,555	8,336	4,500
189	Other Salaries & Wages (CTE Coord .25)	0	0	0
201	Social Security	2,865	3,642	4,000
204	State Retirement	738	825	900
206	Life Insurance	20	10	100
207	Medical Insurance	3,122	493	8,000
211	Local Retirement	394	143	900
212	Employer Medicare	670	812	1,000
307	Communications	330	180	350
336	Maintenance & Repair Services-Equipment	0	250	1,000
348	Postal	0	50	100
355	Travel	9,039	8,697	10,500
399	Other Contracted Services	10,695	7,521	8,000
499	Other Supplies and Materials	16,357	50,789	20,000
524	In Service/Staff Development	3,531	800	2,500
790	Other Equipment	0	85,000	50,000
	<b>TOTAL VOCATIONAL EDUCATION PROGRAM</b>	<b>95,708</b>	<b>236,540</b>	<b>197,450</b>

General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account		Audit	Total	Proposed
Number	Description	2024-2025	Estimated	2026-2027
<b>72250</b>	<b>TECHNOLOGY EDUCATION</b>			
121	Technology Personnel(4)	262,853	273,055	274,000
138	Instructional Computer Personnel	0	0	0
188	Retention Incentive	4,331	13,828	6,000
201	Social Security	15,981	16,916	17,000
206	Life Insurance	205	205	250
207	Medical Insurance	19,387	20,994	19,400
211	Local Retirement	4,932	5,134	5,200
212	Medicare	3,738	3,956	4,000
307	Communications	658	604	1,000
336	Maintenance & Repair	158	1,850	3,600
350	Internet Connectivity	74,258	75,880	75,000
355	Travel	3,464	1,600	4,500
399	Web Hosting	13,792	7,223	15,000
470	Cabling	4,004	2,500	4,000
471	Software	46,574	32,397	37,000
499	Supplies	12,678	18,113	20,000
790	Equipment	7,378	32,601	50,000
	<b>TOTAL EDUCATION TECHNOLOGY</b>	<b>474,391</b>	<b>506,858</b>	<b>535,950</b>
	Payments to OPEB	72,677		
<b>72310</b>	<b>BOARD OF EDUCATION PROGRAM</b>			
118	Secretary to Board	3,558	3,684	4,100
188	Retention Incentive	65	162	500
189	Other Salaries & Wages (PR)	30,305	27,500	38,000
191	Board and Committee Members Fees	25,338	25,338	25,500
201	Social Security	3,619	4,549	6,500
206	Life Insurance	30	4	75
207	Medical Insurance	875	930	5,600
211	Local Retirement	89	93	150
212	Employer Medicare	846	808	1,600
305	Audit Services	27,000	34,500	35,000
320	Dues and Memberships	10,812	6,678	10,000
331	Legal Services	26,148	33,527	60,000
355	Travel	0	250	1,000
399	Other Contracted Services	29,644	28,237	32,500
506	Liability Insurance	108,312	142,646	150,000
508	Premiums on Corporate Surety Bonds	365	1,200	3,500
510	Trustee's commission	197,931	221,701	255,000
513	Workmen's Compensation Ins	141,467	143,329	155,000
524	School Board Training	23,111	29,849	30,000
533	Criminal Investigation of Applicants	9,185	10,438	11,000
	<b>TOTAL BOARD OF EDUCATION</b>	<b>638,700</b>	<b>715,424</b>	<b>825,025</b>

General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account		Audit	Total	Proposed
Number	Description	2024-2025	Estimated	2026-2027
<b>72320</b>	<b>DIRECTOR OF SCHOOLS</b>			
101	County Official/Administrative Officer	146,500	146,500	146,500
117	Career Ladder Program	1,000	0	1,000
161	Secretary(s)	55,941	57,930	58,000
188	Retention Incentive (Secretary)	1,018	3,245	1,100
189	Other Salaries & Wages	0	4,250	5,000
201	Social Security	13,662	14,289	14,500
204	State Retirement	12,129	11,052	13,000
206	Life Insurance	1,134	48	50
207	Medical Insurance	13,759	14,276	14,500
211	Local Retirement	1,398	1,448	1,500
212	Employer Medicare	3,448	3,504	3,500
299	Other Fringe Benefits	43,209	44,033	45,000
307	Communication	8,763	9,016	12,000
320	Dues and Memberships	3,155	3,660	4,000
336	Maint and Repair Equip	0	70	1,100
348	Postal Charges	0	50	150
355	Travel	3,888	6,701	9,000
399	Other Contracted Services	3,300	6,070	10,000
435	Office Supplies	908	3,639	3,200
701	Administrative Equipment	0	599	3,000
	<b>TOTAL OFFICE OF THE SUPERINTENDENT</b>	<b>313,212</b>	<b>330,381</b>	<b>346,100</b>
<b>72410</b>	<b>OFFICE OF THE PRINCIPAL</b>			
104	Principals	812,610	853,280	858,500
117	Career Ladder Programs	4,000	4,167	5,000
119	School Bookkeepers(8)	262,562	302,040	305,000
139	Assistant Principals	635,038	666,161	680,000
162	Secretary(s)	201,755	214,127	214,000
188	Retention Incentive	30,302	99,927	33,000
189	Other Salaries & Wages	12,406	3,904	14,500
201	Social Security	112,015	121,146	122,000
204	State Retirement	92,735	92,128	103,000
206	Life Insurance	1,129	1,146	1,250
207	Medical Insurance	289,607	308,023	310,000
211	Local Retirement	7,018	6,954	8,000
212	Employer Medicare	26,197	28,333	30,000
307	Communications	38,937	40,906	42,500
336	Maintenance & Repair Services- Equipment	10,560	8,688	10,000
355	Travel	10,876	15,500	15,500
399	Other Contracted Services	20,724	15,958	20,500
435	Office supplies	13,379	16,048	15,000
790	Other Equipment	26,815	19,914	35,000
	<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>2,608,665</b>	<b>2,818,349</b>	<b>2,822,750</b>

General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account		Audit	Total	Proposed
Number	Description	2024-2025	Estimated	2026-2027
<b>72510</b>	<b>FISCAL SERVICES</b>			
119	Accts/Bookkeepers (4) Emp.	119,568	151,872	152,000
122	Finance and Purchasing Personnel	82,536	85,744	86,000
162	Payroll & Acct. Payable Personnel (2)	72,253	72,519	75,400
188	Retention Incentive	6,415	19,246	28,500
189	HR Personnel Officer and Asst. (1.5)	60,183	62,379	64,000
201	Social Security	20,053	22,941	23,000
206	Life Insurance	276	290	300
207	Medical Insurance	33,700	36,342	36,500
211	Local Retirement	8,152	8,511	9,500
212	Employer Medicare	4,690	5,365	5,500
320	Dues and Memberships	300	150	500
336	Maintenance & Repair Services- Equipment	3,628	3,968	6,500
355	Travel	4,134	5,351	500
399	Other Contracted Services	18,325	33,840	35,000
435	Office Supplies	7,137	8,400	10,000
524	Inservice & Staff Dev		0	5,000
701	Administrative Equipment	1,691	5,771	6,500
	<b>TOTAL FISCAL SERVICES</b>	<b>443,041</b>	<b>522,688</b>	<b>544,700</b>
<b>72610</b>	<b>OPERATION OF PLANT</b>			
166	Custodial Personnel	816,997	837,065	852,000
188	Retention Incentive	27,342	87,009	30,000
189	Other Salaries & Wages	425	615	2,700
201	Social Security	46,901	50,247	50,500
206	Life Insurance	1,021	943	1,500
207	Medical Insurance	160,248	178,428	180,000
210	Unemployment Compensation	0	146	5,000
211	Local Retirement	1,944	2,109	4,000
212	Employer Medicare	10,969	11,751	11,000
347	Pest Control	11,042	11,454	12,000
359	Disposal Fees	78,630	73,441	76,500
399	Other Contracted Services	312,979	260,565	260,000
410	Custodial Supplies	183,771	146,087	145,000
415	Electricity	862,513	837,004	850,000
434	Natural Gas	114,065	115,929	150,000
454	Water and Sewer	83,905	82,149	86,000
499	Other Supplies and Materials	990	5,000	10,000
502	Building and Contents Insurance	204,924	341,028	345,000
720	Plant Operation Equipment	46,200	15,000	15,000
	<b>TOTAL OPERATION OF PLANT</b>	<b>2,964,866</b>	<b>3,055,970</b>	<b>3,086,200</b>

General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Total Estimated	Proposed 2026-2027
<b>72620</b>	<b>MAINTENANCE OF PLANT</b>			
105	Supervisor of Maintenance	77,286	81,790	82,000
161	Secretary(s)	48,982	50,747	52,000
188	Retention Incentive	12,182	37,482	25,000
189	Other Salaries & Wages	488,834	504,449	511,000
201	Social Security	34,958	37,325	38,000
204	State Retirement	6,183	6,603	6,700
206	Life Insurance	436	431	500
207	Medical Insurance	128,338	133,993	135,000
210	Unemployment Compensation	0	0	1,500
211	Local Retirement	9,035	12,384	13,000
212	Employer Medicare	8,176	8,729	9,000
217	TCRS Stabilization	0	859	1,500
307	Communications	6,235	5,509	6,000
335	Maintenance & Repair Services- Buildings	303,170	285,346	300,000
336	Maintenance & Repair Services- Equipment	33,025	52,750	65,500
399	Other Contracted Services	96,831	100,386	100,000
418	Equipment and Machinery Parts	70,535	77,079	70,000
425	Gasoline	27,301	29,222	30,000
499	Other Supplies and Materials	236,405	180,826	180,000
717	Maintenance Equipment	48,220	55,000	60,000
790	Other Equipment	0	0	0
	<b>TOTAL MAINTENANCE OF PLANT</b>	<b>1,636,132</b>	<b>1,660,909</b>	<b>1,686,700</b>
<b>72710</b>	<b>GP Transportation</b>			
146	Transp. Wages/Summer School Grant	5,039	15,000	36,100
201	Social Security	312	600	1,000
211	State Retirement	135	0	400
212	Employer Medicare	73	50	250
425	Gasoline	322	5,000	10,000
499	Other Supplies & Materials	0	2,500	4,000
729	Transportation Equipment	0	0	0
	<b>TOTAL GP TRANSPORTATION</b>	<b>5,881</b>	<b>23,150</b>	<b>51,750</b>
<b>73100</b>	<b>FOOD SERVICE</b>			
117	Career Ladder Program	1,000	1,000	1,000
188	Retention Incentive		0	3,000
189	Other Wages- Summer School	8,995	15,580	30,000
201	Social Security	567	1,258	2,200
204	State Retirement	64	92	3,100
212	Employer Medicare	133	245	500
422	Food Supplies	33,339	27,376	30,000
	<b>TOTAL FOOD SERVICE</b>	<b>44,098</b>	<b>45,551</b>	<b>69,800</b>

General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account		Audit	Total	Proposed
Number	Description	2024-2025	Estimated	2026-2027
<b>73300</b>	<b>COMMUNITY SERVICES</b>			
116	Teacher	69,994	61,981	71,000
163	Ed Asst (2)	7,617	9,269	10,400
188	Retention Incentive	2,750	5,369	5,000
189	Other Salaries & Wages (2)	72,543	81,855	82,000
201	Social Security	8,684	8,393	10,000
204	State Retirement	4,084	3,943	4,500
206	Life Insurance	117	118	150
207	Medical Insurance	18,878	20,869	21,000
211	Local Retirement	1,691	1,735	2,000
212	Employer Medicare	2,144	3,142	3,200
217	TCRS Stabilization	0	208	250
300	Indirect Cost		0	6,000
302	Advertising	8,893	13,930	15,000
307	Communication	1,426	1,872	1,500
308	Profession fees(PADD)	134,389	167,714	150,000
320	Dues and Memberships	110	95	150
325	Fiscal Agent Charges	0	94	6,050
348	Postal Charges	0	100	150
349	Printing	245	5,234	5,000
351	Rent	4,800	5,200	7,000
355	Travel	6,623	6,689	7,000
399	Other Contracted Services	85	148	50
499	Other Supplies and Materials	31,483	46,859	45,000
524	In Service/Staff Development	1,558	13,301	15,000
790	Other Equipment	0	0	0
	<b>TOTAL COMMUNITY SERVICES</b>	<b>378,114</b>	<b>458,118</b>	<b>467,400</b>
<b>73400</b>	<b>Early Childhood Education</b>			
105	Pre-K Supervisor (.40)/Summer School Director	32,887	34,003	41,000
116	Teacher (8) PEP (1)	504,813	568,771	570,000
163	Educational Assistants (8)	132,964	157,728	160,000
188	Retention Incentive	13,319	47,483	18,000
189	Differentiated Pay	3,000	14,000	18,000
195	Certified Substitutes	752	672	1,500
198	Non-Certified Substitutes	8,855	8,861	12,000
201	Social Security	40,085	48,126	49,000
204	State Retirement	37,148	40,985	41,000
206	Life Insurance	513	490	520
207	Medical Insurance	77,963	96,836	97,000
211	Local Retirement	0	0	500
212	Medicare	9,375	10,541	11,000
217	TCRS Hybrid Stabilization	0	2,190	2,000
312	Contracts With Private Agencies			
355	Travel	1,188	1,071	1,500
399	Contracted Services		1,940	2,000
429	Instructional Supplies	2,090	8,403	7,000
499	Other Supplies and Materials	38,998	23,950	28,000
524	Staff Development	12,427	9,410	10,000
790	Other Equipment	8,390	8,000	10,000
	<b>TOTAL EARLY CHILDHOOD EDUCATION</b>	<b>924,765</b>	<b>1,083,457</b>	<b>1,078,020</b>

General Purpose School Fund				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account		Audit	Total	Proposed
Number	Description	2024-2025	Estimated	2026-2027
<b>76100</b>	<b>REGULAR CAPITAL OUTLAY</b>			
304	Architects	35,296	12,500	50,000
399	Other Contracted Services	15	180	50,000
706	Building construction	0	89,150	1,100,000
707	Building Improvements	813,845	1,750,000	1,150,000
708	Communication/Tech	43,417	525,000	250,000
711	Furniture and Fixtures	0	0	0
715	Land	0	0	0
717	Maintenance Equip	0	0	0
718	Motor Vehicle	0	98,280	100,000
722	Instruction Equip	0	0	0
724	Site Development	1,223,692	395,374	500,000
732	Building Purchase	0	0	0
	<b>TOTAL REGULAR CAPITAL OUTLAY</b>	<b>2,116,265</b>	<b>2,870,483</b>	<b>3,200,000</b>
	<b>Total Estimated Expenditures</b>	<b>40,696,168</b>	<b>43,760,772</b>	<b>44,524,836</b>
	Excess of Estimated Revenue and Other Sources Over			
	(Under) Estimated Expenditures	317,939	(1,520,240)	(2,649,906)
	Transfers In/Out	35,989		
	Estimated Beginning Fund Balance - July 1	8,916,058	9,269,986	7,749,746
	Prior Period Adjustment			
	<b>Estimated Ending Fund Balance</b>	<b>9,269,986</b>	<b>7,749,746</b>	<b>5,099,840</b>



<b>Central Cafeteria Fund</b>				
Dyer County, Tennessee				
Statement of Proposed Operations				
Fiscal Year Ending June 30, 2027				
Account		Audit	Estimated	Proposed
No.	Description	2024-25	2025-26	2026-27
<b>Estimated Revenues</b>				
<b>43000 CHARGES FOR CURRENT SERVICES</b>				
43521	Lunch Payments - Children	0	0	0
43522	Lunch Payments - Adults	28,862	37,827	40,000
43523	Income from Breakfast	0	0	0
43525	A La Carte Sales	155,751	111,722	125,000
43570	Receipts from Individual Schools	19,113	13,767	18,500
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>203,726</b>	<b>163,316</b>	<b>183,500</b>
<b>44000 OTHER LOCAL REVENUES</b>				
44110	Interest Earned	127,566	85,000	75,000
44170	Miscellaneous Refunds	3,122	3,709	4,000
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>130,688</b>	<b>88,709</b>	<b>79,000</b>
<b>46000 STATE OF TENNESSEE</b>				
46520	School Food Service	19,704	19,858	25,000
	<b>TOTAL STATE OF TENNESSEE</b>	<b>19,704</b>	<b>19,858</b>	<b>25,000</b>
<b>47000 FEDERAL GOVERNMENT</b>				
47111	Section 4 - Lunch	1,614,846	1,654,416	1,817,937
47112	USDA- Commodities	190,852	198,937	209,513
47113	Breakfast	529,475	546,229	601,748
47114	USDA - Other	11,580	88,279	95,300
	Other Federal Thru State		0	
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>2,346,753</b>	<b>2,487,861</b>	<b>2,724,498</b>
			0	
	<b>Total Estimated Revenues</b>	<b>2,700,871</b>	<b>2,759,744</b>	<b>3,011,998</b>

<b>Central Cafeteria Fund</b>					
Dyer County, Tennessee					
Statement of Proposed Operations					
Fiscal Year Ending June 30, 2027					
Account			Audit	Estimated	Proposed
No.	Description		2024-25	2025-26	2026-27
	<b>Estimated Expenditures</b>				
<b>73100</b>	<b>FOOD SERVICE</b>				
105	Supervisor/ Director		104,450	108,031	108,571
119	Accountants/Bookkeepers (2)		24,645	25,603	25,731
165	Cafeteria Personnel		866,386	861,145	933,563
188	Retention Bonus		0	103,411	50,000
189	Other Salaries & Wages		77,759	52,505	146,000
201	Social Security		64,787	67,604	78,112
204	State Retirement		8,093	7,549	11,735
206	Life Insurance		1,474	1,448	2,000
207	Medical Insurance		114,811	122,307	137,000
210	Unemployment Compensation		0	251	1,200
211	Local Retirement		3,163	3,350	4,000
212	Employer Medicare		15,152	18,092	18,268
299	Fringe Benefit/ Retention Bonus		40,065	0	0
307	Communication		6,736	3,230	5,000
317	Data Processing Services		0	0	0
320	Dues and Memberships		6,558	6,351	8,500
349	Printing, Stationery and Forms		851	857	1,000
354	Transportation - Other than Students		0	0	0
355	Travel		6,368	4,583	7,000
359	Disposal Fee		2,222	1,389	3,000
361	Permits		640	0	700
410	Custodial Supplies		9,847	9,176	15,000
422	Food Supplies		995,875	1,122,774	1,177,106
451	Uniforms		512	650	1,000
469	USDA Commodities		190,852	198,937	209,513
499	Other Supplies and Materials		35,106	35,788	38,000
524	In-Service/Staff Development		5,809	14,584	12,000
710	Food Service Equipment		852	67,898	18,000
	<b>TOTAL FOOD SERVICE</b>		<b>2,583,013</b>	<b>2,837,513</b>	<b>3,011,998</b>
	COVID Expenditures				
	Total Estimated Expenditures		2,583,013	2,837,513	3,011,998
	Excess of Estimated Revenue Over				
	(Under) Estimated Expenditures		117,858	(77,769)	(0)
	Estimated Beginning Fund Bal. - July 1		2,720,792	2,838,650	2,760,881
	Estimated Ending Fund Bal. - June 30		<b>2,838,650</b>	<b>2,760,881</b>	<b>2,760,881</b>
	Undesignated Fund Balance				
	Total Fund Equity		2,838,650	2,760,881	2,760,881

<b>School Transportation Fund</b>			
Dyer County, Tennessee			
Statement of Proposed Operations			
Fiscal Year Ending June 30, 2027			
Account		Audit	Estimated
No.	Description	2024-2025	2025-2026
		Proposed	2026-2027
	<b>Estimated Revenues</b>		
	<b>40000 LOCAL TAXES</b>		
40110	Current Property Tax	\$ 1,137,204	\$ 1,140,000
40120	Trustee's Collections - Prior Years	\$ 21,244	\$ 21,362
40125	Bankruptcy/Del Taxes	\$ 83	\$ 1,348
40130	Circuit/Clerk & Master Collections - Prior Yr	\$ 9,930	\$ 9,330
40140	Interest and Penalty	\$ 4,674	\$ 3,800
40240	Wheel Tax	\$ 271,792	\$ 260,000
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 1,444,927</b>	<b>\$ 1,435,840</b>
	<b>43000 CHARGES FOR CURRENT SERVICES</b>		
43380	Vending Machine Collections	\$ 1,141	\$ 700
43500	Education Charges		\$ -
43543	Contract For Student Support Services	\$ -	\$ -
43570	Receipts from Individual Schools (Use of Bus)	\$ 48,874	\$ 64,377
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 50,015</b>	<b>\$ 65,077</b>
	<b>44000 OTHER LOCAL REVENUES</b>		
44130	Sale of Materials and Supplies	\$ -	\$ -
44170	Miscellaneous Refunds	\$ 4,806	\$ 1,000
44500	Nonrecurring Items		\$ -
44530	Sale of Equipment	\$ 27,585	\$ 8,000
44560	Damages from Individuals	\$ 1,732	\$ 220
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 34,123</b>	<b>\$ 9,220</b>
	<b>46000 STATE OF TENNESSEE</b>		
46510	TISA Funding/BEP	\$ 1,150,000	\$ 1,252,960
46590	Other State Education Funds	\$ 88,450	\$ 38,000
	<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ 1,238,450</b>	<b>\$ 1,290,960</b>
	<b>49000 OTHER SOURCES</b>		
48140	Other Governments	\$ 1,194,949	\$ 1,072,787
49700	Insurance Recovery	\$ -	\$ 32,863
	<b>Total Other Sources</b>	<b>\$ 1,194,949</b>	<b>\$ 1,105,650</b>
	<b>Total Estimated Revenues</b>	<b>\$ 3,962,464</b>	<b>\$ 3,906,747</b>
			<b>\$ 4,033,086</b>

<b>School Transportation Fund</b>				
Dyer County, Tennessee				
Statement of Proposed Operations				
Fiscal Year Ending June 30, 2027				
Account		Audit	Estimated	Proposed
No.	Description	2024-2025	2025-2026	2026-2027
	<b>Estimated Expenditures</b>			
<b>72310</b>	<b>BOARD OF EDUCATION</b>			
510	Trustee's Commission	\$ 26,223	\$ 30,683	\$ 32,000
	<b>TOTAL BOARD OF EDUCATION</b>	<b>\$ 26,223</b>	<b>\$ 30,683</b>	<b>\$ 32,000</b>
<b>72610</b>	<b>OPERATION OF PLANT</b>			
359	Disposal Fees	\$ 2,904	\$ 2,904	\$ 3,200
415	Electricity	\$ 17,086	\$ 16,022	\$ 16,500
434	Natural Gas	\$ 2,155	\$ 3,222	\$ 2,500
454	Water & Sewer	\$ 1,139	\$ 1,161	\$ 1,000
	<b>TOTAL OPERATION OF PLANT</b>	<b>\$ 23,284</b>	<b>\$ 23,308</b>	<b>\$ 23,200</b>
<b>72710</b>	<b>TRANSPORTATION</b>			
105	Supervisor/Director	\$ 80,039	\$ 83,042	\$ 83,656
142	Mechanic(s)	\$ 232,316	\$ 235,704	\$ 241,500
146	Bus Drivers	\$ 1,092,649	\$ 1,120,578	\$ 1,173,000
162	Clerical Personnel	\$ 50,433	\$ 52,235	\$ 53,000
164	Bus Attendants	\$ 132,029	\$ 136,465	\$ 142,000
188	Retention Bonus	\$ 36,546	\$ 38,500	\$ 38,500
189	Other Salaries	\$ 10,804	\$ 76,830	\$ 100,000
201	Social Security	\$ 98,159	\$ 97,795	\$ 100,000
206	Life Insurance	\$ 4,028	\$ 4,135	\$ 4,500
207	Medical Insurance	\$ 85,878	\$ 92,840	\$ 110,000
210	Unemployment Compensation	\$ -	\$ -	\$ 2,550
211	Local Retirement	\$ 7,587	\$ 9,298	\$ 9,500
212	Employer Medicare	\$ 22,957	\$ 24,253	\$ 25,000
299	Other Fringe Benefits/ Perfect Attendance	\$ -	\$ 5,000	\$ 10,000
307	Communication	\$ 6,756	\$ 10,453	\$ 7,400
336	Maintenance & Repair Services- Equip	\$ 1,167	\$ 5,896	\$ 20,000
338	Maintenance & Repair Services- Vehicles	\$ 29,758	\$ 72,589	\$ 60,000
335	Travel	\$ 210		\$ -
347	Pest Control	\$ -	\$ 585	\$ 600
399	Other Contracted Services	\$ 106,883	\$ 87,556	\$ 85,000
412	Diesel	\$ 281,680	\$ 292,500	\$ 350,000
422	Food Supplies	\$ 939	\$ 793	\$ 800
433	Lubricants	\$ 4,935	\$ 10,875	\$ 35,000
450	Tires and Tubes	\$ 70,143	\$ 58,553	\$ 75,000
453	Vehicle Parts	\$ 154,012	\$ 124,445	\$ 125,000
499	Other Supplies and Materials	\$ 66,762	\$ 49,858	\$ 65,000
511	Vehicle and Equipment Insurance	\$ 186,838	\$ 225,000	\$ 225,000
513	Workers Compensation Insurance	\$ 13,837	\$ 9,500	\$ 10,000
524	Staff Development for Transportation	\$ 5,313	\$ 10,580	\$ 12,000
729	Transportation Equipment	\$ 1,115,665	\$ 725,000	\$ 725,000
<b>76100</b>	<b>707 Building Improvements</b>	<b>\$ 588,944</b>	<b>\$ 412,000</b>	<b>\$ 250,000</b>
	<b>732 Building Purchases</b>		<b>\$ -</b>	
	<b>TOTAL TRANSPORTATION</b>	<b>\$ 4,487,267</b>	<b>\$ 4,072,858</b>	<b>\$ 4,139,006</b>
	<b>Total Estimated Expenditures</b>	<b>\$ 4,536,774</b>	<b>\$ 4,126,849</b>	<b>\$ 4,194,206</b>
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (574,310)	\$ (220,102)	\$ (161,120)
	Estimated Beginning Fund Balance - July 1	\$ 2,964,428	\$ 2,390,118	\$ 2,170,016
	<b>Estimated Ending Fund Balance - June 30</b>	<b>\$ 2,390,118</b>	<b>\$ 2,170,016</b>	<b>\$ 2,008,895</b>
	Fund Equity			
	Undesignated Fund Balance	\$ 2,390,118	\$ 2,170,016	\$ 2,008,895

**2026 - 2027**

**Debt Service**



<b>General Debt Service Fund - #151</b>				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Proposed 2026-2027
	<b>Estimated Revenues</b>			
40000	LOCAL TAXES			
40100	<b>County Property Taxes</b>			
40110	Current Property Tax	2,226,335	2,240,595	2,234,540
40111	Current Property Tax - TIF Commons	38,133	34,772	40,000
40120	Trustee's Collections- Prior Year	71,336	38,644	52,725
40125	Trustee's Collections-Bankruptcy/Other	181	2,768	2,775
40130	Circuit/Clerk & Master Collections- Prior	18,472	18,270	16,650
40140	Interest and Penalty	10,297	6,386	9,435
40163	In Lieu of Taxes-Other (Industry & WL)	659,317	499,022	500,000
40200	<b>County Local Option Taxes</b>			
40210	Local Option Sales Tax	162,757	169,384	165,000
40266	Litigation Tax - (\$10 for Jail)	74,140	74,631	75,000
40300	<b>Statutory Local Taxes</b>			
40390	Other Statutory Local Taxes			
	<b>TOTAL LOCAL TAXES</b>	<b>3,260,968</b>	<b>3,084,472</b>	<b>3,096,125</b>
44000	<b>OTHER LOCAL REVENUES</b>			
44100	<b>Recurring Items</b>			
44110	Interest Earned	711,560	643,060	600,000
44170	Miscellaneous Refunds			
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>711,560</b>	<b>643,060</b>	<b>600,000</b>
48000	<b>OTHER GOVERNMENTS AND CITIZENS GROUPS</b>			
48130	Contributions (Subsidy Interest on Ne	260,474	260,000	260,000
	<b>TOTAL OTHER GOVERNMENTS AND</b>	<b>260,474</b>	<b>260,000</b>	<b>260,000</b>
	<b>Total Estimated Revenues</b>	<b>4,233,002</b>	<b>3,987,532</b>	<b>3,956,125</b>
	<b>Estimated Other Sources</b>			
49800	Operating Transfers			
	<b>Total Estimated Revenues and Other Se</b>	<b>4,233,002</b>	<b>3,987,532</b>	<b>3,956,125</b>

<b>General Debt Service Fund - #151</b>					
Dyer County, Tennessee					
Statement of Proposed Operations					
For the Fiscal Year Ending June 30, 2027					
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Proposed 2026-2027	
<b>Estimated Expenditures</b>					
<b>82100</b>	<b>PRINCIPAL</b>				
<b>82110</b>	<b>GENERAL GOVERNMENT</b>				
<b>2015</b>	<b>601</b>	Principal on Bonds --Jail principal-Regions Bank			
<b>2020</b>	<b>601.1</b>	311,100	275,400	680,000	
<b>2024</b>	<b>601.2</b>		58,400	61,000	
		<b>311,100</b>	<b>333,800</b>	<b>741,000</b>	
		<b>TOTAL GENERAL GOVERNMENT</b>			
<b>82130</b>	<b>EDUCATION</b>				
	<b>601.3</b>	559,092	559,062	61,190	
	<b>601.4</b>	353,957	353,984	392,738	
	<b>601.6</b>	1,060,000	1,080,000		
<b>2020</b>	<b>601.7</b>	603,900	534,600	1,320,000	
		<b>2,576,949</b>	<b>2,527,646</b>	<b>1,773,928</b>	
		<b>TOTAL EDUCATION</b>			
<b>82200</b>	<b>INTEREST</b>				
<b>82210</b>	<b>GENERAL GOVERNMENT</b>				
<b>2020</b>	<b>603.1</b>	106,335	97,002	88,740	
<b>2024</b>	<b>603.2</b>	30,928	40,050	37,450	
		<b>137,263</b>	<b>137,052</b>	<b>126,190</b>	
		<b>TOTAL GENERAL GOVERNMENT INT</b>			
<b>82230</b>	<b>EDUCATION</b>				
	<b>603.3</b>	135,744	135,744	11,312	
	<b>603.4</b>	155,710	275,027	275,027	
	<b>603.6</b>	107,000	107,000		
<b>2020</b>	<b>603.7</b>	206,415	188,298	172,260	
		<b>604,869</b>	<b>706,069</b>	<b>458,599</b>	
		<b>TOTAL EDUCATION INTEREST</b>			

<b>General Debt Service Fund - #151</b>				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-2025	Estimated 2025-2026	Proposed 2026-2027
<b>82300</b>	<b>OTHER DEBT SERVICE</b>			
<b>82310</b>	<b>GENERAL GOVERNMENT</b>			
	324 Financial Advisory Services	14,997	15,000	15,000
	510 Trustee's Commission	63,825	65,000	70,000
	699 Other Debt Service	170		3,500
	<b>TOTAL OTHER GENERAL GOVNMNT D</b>	<b>78,992</b>	<b>80,000</b>	<b>88,500</b>
<b>82330</b>	<b>EDUCATION</b>			
	699.3 Other Debt Service State Admn fee r	8,960	8,960	747
	699.4 Other Debt Service State Admn fee f	5,368	5,368	4,538
	<b>TOTAL OTHER EDUCATION DEBT SE</b>	<b>14,328</b>	<b>14,328</b>	<b>5,285</b>
	<b>Total Estimated Expenditures</b>	<b>3,723,501</b>	<b>3,798,895</b>	<b>3,193,502</b>
	<b>Payments to Refunded Bond Escrow Agent</b>			
	<b>Total Estimated Expenditures</b>	<b>3,723,501</b>	<b>3,798,895</b>	<b>3,193,502</b>
	<b>Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures</b>	<b>509,501</b>	<b>188,637</b>	<b>762,623</b>
	Prior period adjustment			
	<b>OTHER FINANCING SOURCES (USES)</b>			
	Refunding Debt Issued			
	Premiums on Debt Sold			
	Transfers In			
	Pmts. To Refunded Debt Escrow Agent			
	<b>TOTAL OTHER FINANCING SOURCES</b>			
	<b>Estimated Beginning Fund Balance - Ju</b>	<b>740,841</b>	<b>1,250,342</b>	<b>1,438,979</b>
<b>39000</b>	<b>Estimated Ending Fund Balance - June</b>	<b>1,250,342</b>	<b>1,438,979</b>	<b>2,201,602</b>



**2026 - 2027**

**OTHER BUDGETS**  
**Solid Waste/Sanitation**  
**Drug Fund**  
**On the Job Injury**



<b>SOLID WASTE/ SANITATION FUND - #116</b>				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-25	Estimated 2025-26	Budget 2026-27
<b>Estimated Revenues</b>				
40162	Payments in Lieu of Taxes - Local Utilities	128,856	145,000	145,000
41120	Animal Registration			
43114	Solid Waste Disposal Fee (Tire Recycling Fee from Vendors)	3,859	4,000	4,000
43115	Surcharge (fuel surcharge)			
44120	Lease/ Rentals		120	120
46170	Solid Waste Grants			
46830	Beer Tax			
46990	Other State Revenue(Tire reimb from State \$1 tire/used for tire disp)	34,648	35,000	35,000
47230	Disaster Relief			
	<b>Total Estimated Revenues</b>	<b>167,363</b>	<b>184,120</b>	<b>184,120</b>
49800	Transfers In - Restricted Funds			
	<b>Total Estimated Revenues and Other Sources</b>	<b>167,363</b>	<b>184,120</b>	<b>184,120</b>
<b>Estimated Expenditures</b>				
55710	SANITATION MANAGEMENT			
164	Attendants	33,748	36,582	36,582
201	Social Security	2,092	2,205	2,205
212	Employer Medicare	489	525	525
307	Communication	442	545	1,000
309	Contracts with Government Agencies			
312	Contracts with Private Agencies	101,864	110,000	115,000
335	Maintenance and Repair - Buildings		800	14,800
359	Disposal Fees-Tire Disposal pd/w Restricted Funds (46990/49800)	5,790	10,000	40,000
452	Utilities	2,834	3,200	3,500
510	Trustee's Commission	1,630	2,000	2,000
599	Other Charges	287	450	450
	<b>TOTAL SANITATION MANAGEMENT</b>	<b>149,176</b>	<b>166,307</b>	<b>216,062</b>
	<b>Total Estimated Expenditures</b>	<b>149,176</b>	<b>166,307</b>	<b>216,062</b>
	<b>Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures</b>	<b>18,187</b>	<b>17,813</b>	<b>(31,942)</b>
	<b>Due from other Funds</b>			
	<b>Estimated Beginning Fund Balance - July 1</b>	<b>191,317</b>	<b>209,504</b>	<b>227,317</b>
	<b>Estimated Ending Fund Balance - June 30</b>	<b>209,504</b>	<b>227,317</b>	<b>195,375</b>
	<b>Fund Equity</b>			
39000	Undesignated Fund Balance	209,504	227,317	195,375



<b>DRUG FUND - #122</b>				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account Number	Description	Audit 2024-25	Estimated 2025-26	Budget 2026-27
<b>Estimated Revenues</b>				
42000	<b>Circuit Court</b>			
42140	Drug Control Fines	2,072	3,000	3,500
42300	<b>General Sessions Court</b>			
42340	Drug Control Fines			
42865	Drug Task Force Forfeitures and Seizures	751	1,000	3,000
42910	Proceeds from Confiscated Property			
44110	Interest			
44530	Sale of Equip (vehicles)	39,052	30,308	50,000
44560	Damages Recovered from Individuals			10,000
44570	Contributions & Gifts			
47700	Federal Asset Forfeiture			
	<b>Total Estimated Revenues</b>	<b>41,875</b>	<b>34,308</b>	<b>66,500</b>
49300	Capital Leases Issued			
	<b>TOTAL REVENUE</b>	<b>41,875</b>	<b>34,308</b>	<b>66,500</b>
<b>Estimated Expenditures</b>				
54000	<b>Drug Enforcement</b>			
54150	319 Confidential Drug Enforcement Pay		-	3,500
	338 Maintenance/ Repair Vehicles		2,000	5,000
	357 Veterinary Services	31	1,000	3,500
	401 Animal Food and Supplies	688	2,000	3,000
	431 Law Enforcement Supplies		12,000	15,000
	510 Trustee Commission	29	400	35
	599 Other Charges		-	5,000
	716 Law Enforcement Equipment	31,402	17,145	15,000
	718 Motor Vehicles		-	25,000
	790 Other Equipment			
	<b>Total Estimated Expenditures</b>	<b>32,150</b>	<b>34,545</b>	<b>75,035</b>
<b>OTHER FINANCING SOURCES(USES)</b>				
	Insurance Recovery	5425		
	Transfers out			
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>5425</b>	<b>-</b>	<b>-</b>
	<b>Total Estimated Expenditures</b>	<b>37,575</b>	<b>34,545</b>	<b>75,035</b>
	<b>Excess of Estimated Revenues/Other Sources</b>	<b>15,150</b>	<b>(237)</b>	<b>(8,535)</b>
	<b>Over (Under) Estimated Expenditures/Other Uses</b>			
	<b>Estimated Fund Balance July 1</b>	<b>17,821</b>	<b>32,971</b>	<b>32,734</b>
	<b>Estimated Fund Balance June 30</b>	<b>32,971</b>	<b>32,734</b>	<b>24,199</b>



<b>ON THE JOB INJURY - Fund #266</b>				
Dyer County, Tennessee				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2027				
Account No.	Description	Audit 2024-25	Budget 2025-26	Budget 2026-27
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>			
43100	General Service Charges			
43101	Self-Insurance Premiums/Contributions	-	-	-
	Self-Insurance Premiums/Contributions-Hwy Dept			
	Self-Insurance Premiums/Contributions-Bd of Ed			
	Total Self-Insurance Premiums/Contributions	-	-	-
44170	Miscellaneous Refunds	-	-	-
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	-	-	-
	Total Estimated Revenues and Other Sources	-	-	-
	<b>ESTIMATED EXPENDITURES</b>			
58000	<b>OTHER GENERAL GOVERNMENT</b>			
58600	Employee Benefits			
513	On the Job Injury Insurance	41	-	-
516	Other Self-Insured Claims	-	-	-
	<b>TOTAL EMPLOYEE BENEFITS</b>	41	-	-
	Transfers to Other Funds	-	141,773	-
	Total Estimated Expenditures	41	141,773	-
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures	(41)	(141,773)	-
	Estimated Beginning Fund Balance - July 1	584,830	584,789	443,016
39000	Estimated Ending Fund Balance	584,789	443,016	443,016

