

Budget Meeting Agenda
August 10, 2026 – 6:00
Jury Room - Courthouse

Budget Amendments

Health Department – DGA Grant Revision. This grant was approved by the State after the county's budget process. This grant is reimbursed by the State at 100%

From Acct #:	101-46310	Health Department Programs	\$50,900
To Acct#:	101-55190-131	Medical Personnel	\$35,500
To Acct#:	101-55190-201	Social Security	\$ 5,225
To Acct#:	101-55190-207	Health Insurance	\$ 8,675
To Acct#:	101-55190-212	Medicare	\$ 1,500

Northwest Tennessee Development District - Increase in Dues. This increase was approved by the NWTDD board after the county's budget was submitted.

From Acct#:	101-39000	(Fund Balance)
To Acct#:	101-56900-320.2	(Dues/Memberships)

Amount - \$ 3,556.72

Fire Prevention – E911 Financial Funding for Equipment

From Acct #:	101-48130	(Contributions)
To Acct#:	101-54310-790	(Fire Prevention – Other Equipment)

Amount - \$85,000

Parks and Recreation – Planning Grant –This grant was approved by the CLB in May 2026. There was a 20% match which was met in 2025-2026 and paid out of Site Development. There was a \$30,000 balance remaining at 6/30/2026.

From Acct #:	101-46980	(Other State Grants)
To Acct#:	101-56900-316.23	(Recreation-Planning Grant)

Amount - \$30,000

Broadband Grant - This grant was approved by the CLB 11/10/2025. There was a balance of \$44,295.44 remaining at 6/30/2026. This grant is reimbursed at 100%.

From Acct #:	101-47990	(Other Federal Grants)
To Acct#:	101-56900-316.20	(Broadband Grant Expenditures)

Amount - \$44,295.44

Opioid Grant Allocations – These were approved initially on January 12, 2026 by the CLB Based on the Recommendation of the Opioid Committee (11/12/2025) – These are the remaining balances of the projects at 6/30/2026.

From Acct #:	101-39000 (Fund Balance – Opioid Abatement Council Funds)	\$ 196,401.28
To Acct #	101-55900-319.8 (Transitions - 2026)	\$ 17,083.52
To Acct #:	101-55900-319.10(PADD - 2026)	\$ 63,504.00
To Acct #:	101-55900-319.11 (Professional Care Services - 2026)	\$ 35,890.14
To Acct #:	101-55900-319.12 (Dyersburg City Schools - 2026)	\$ 33,924.40
To Acct #:	101-55900-319.13 (Jail – 2026)	\$ 18,878.00
To Acct #:	101-55900-319.14 (CASA – 2026)	\$ 23,971.22
To Acct #:	101-55900-319.16 (Sheriff-Life Check – 2026)	\$ 3,150.00

Commitment of Funds from 6/30/2026 - Jail – Women’s Re-Entry Capital Project Initial Funding was approved in 2024-2025 for \$900,000 – There was a balance of \$239,428.44 remaining at 6/30/2026.

VCIF Zip Code Infrastructure Grant – Received 12/31/2025/Approved by CLB 1/12/2026 – As of 6/30/2026, there were no expenditures – There was \$300,000 remaining.

From Acct #:	101-39000	(Fund Balance)
To Acct#:	101-51800-799.19	(Women’s Re-entry Project)
Amount - \$539,428.44		

Commitment of Funds from 6/30/2026 - Remaining Cares Act Funding into County Buildings.

Cares Act Funding began in 2021. These funds were rolled each budget year. There was a remaining balance at 6/30/2026 of \$94,871. This amendment commits these funds into the Capital County Building account in the General Fund.

From Acct #:	101-39000	(Fund Balance)
To Acct#:	101-51800-799	(County Buildings)
Amount - \$94,871		

Commitment of Funds from 6/30/2026 - Remaining Contingency on Courthouse Project

From Acct #:	101-39000	(Fund Balance)
To Acct#:	101-51800-799	(County Buildings)
Amount - \$10,751		

Commitment of Funds from 6/30/2026 - Site Development Remaining Balance

From Acct #:	101-39000	(Fund Balance)
To Acct#:	101-58120-724	(Site Development)
Amount - \$77,941		

HWY DEPT – Purchase of Equipment

Fund# 131- 39000 UNASSIGNED

Into fund# 131- 68000.714 (Highway Equipment)

In the amount of \$500,000

BOE - Sales Tax Revenue for the Dyer County Schools General Purpose budget to comply with Maintenance of Effort policies.

<u>Revenue</u>	<u>Increase</u>
141 40210 Local Option Sales Tax	\$400,000.00

Resolution - Volunteer Fire Department Grants – Commitment of 4% Match

Volunteer Fire Department Equipment - Insurance

Tax Sale Property

321 Fuller Avenue – County cost is \$1,348.12.

Trustee recommends beginning bid to be set at \$1,350.

836 Brooks Avenue – County cost is \$593.94.

Trustee recommends beginning bid to be set at \$600.