

Budget Committee Meeting Minutes
5/7/2026 10:00a.m.
Richard Hill Committee Room

MEMBERS PRESENT: Debbie Bradshaw Hart, James T. “Bubba” Cobb, Dob Johnson, Terry McCreight, Kim “Peck” Peckenpaugh, Mayor David Quick

OTHERS PRESENT: Cari Jones, Dale Dozier, Cindy Rose, Amy Perkins, Beverly Ellington, Sheriff Jeff Box, see attached sign-in sheet

Chairman Debbie Bradshaw Hart opened the meeting and entertained a motion for the approval of the minutes from the 4-13-2026 meeting. Commissioner McCreight made a motion to approve. Commissioner Johnson seconded. All in favor. Motion passed.

Chairwoman Bradshaw Hart then presented the Budget amendment items as below:

Senior Center Grant

From Acct #:	101-46980 (Other State Grants)	\$ 44,209.83
To Acct#:	101-56300-499 (Senior/OOA – Other Materials)	\$ 4,563.33
To Acct#:	101-51800-718 (County Vehicles)	\$ 39,646.50

Parks and Recreation – Planning Grant – 20% Match by the County

From Acct #:	101-46980 (Other State Grants)	\$ 48,000
From Acct #:	101-58120-724 (Site Development)	\$ 12,000
To Acct#:	101-56900-316.23 (Recreation-Planning Grant)	\$ 60,000

Building and Zoning – Transfer of Funds for Part Time Employee – Annual Budget of \$1,250

From Acct#	101-51720-399.1 (Other Contracted Services)
To Acct#	101-51720-189 (Part Time Personnel)

Amount - \$500

Circuit Court Clerk – Increase in Jury Meals

From Acct#	101-53100-194 (Jury and Witness Fees)
To Acct#	101-53100-199 (Jury Meals)

Amount - \$4,000

Increase in Legal Services due to New Personnel Policy

From Acct #	101-55130-308 (EMS - Consultant)
To Acct #	101-51400-331 (Legal Services)

Amount - \$10,000

Recovery Court – Increase in Grant Services – 100% Reimbursed by the State

From Acct #:	101-46220 (Drug Control Grants)
To Acct#:	101-53330-524 (In-Service/Staff Development)

Amount - \$3620

Debt Service – Increase Funding to Trustee Office Commission Account

From Acct #: 151-82230-603.6 (Interest on Bonds)
To Acct#: 151-82310-510 (Trustee Commission – Debt Service)
Amount - \$8,000

Sheriff – Immigration Enforcement Grant

From Acct #: 101-46980 (Other State Grants) \$ 83,101.85
To Acct#: 101-54110-718 (Sheriff – Vehicles) \$ 79,936.00
To Acct#: 101-54210-716 (Jail-Law Enforcement Equipment) \$ 3,165.85

Sheriff – Recruitment Grant – Funded by the State of Tennessee

From Acct #: 101-46210 (Law Enforcement Training Program)
To Acct#: 101-54110-140 (Sheriff – Salary Supplement)
Amount - \$8,500

Sex Offender Salary – Transfer from Fee Account

From Acct #: 101 – 43395 (Sex Offender Fee)
To Acct#: 101-54210-164 (Jail - Attendant)
Amount - \$9,000

Insurance – Transfer from County General to the Sheriff and Jail Accounts – Adjustment of the Budgets to Actual Cost

From Acct # 101-51800-506 (County Building – Liability Insurance) \$ 26,734
To Acct # 101-54110-511 (Sheriff – Vehicle/Equipment Insurance) \$ 16,734
To Acct # 101-54210-502 (Jail – Building/Contents Insurance) \$ 5,000
To Acct # 101-54210-506 (Jail – Liability Insurance) \$ 5,000

Sheriff Payroll Transfers

From Acct #: 101-54110-106 (Sheriff – Deputies) \$ 50,000
To Acct #: 101-54110-189 (Sheriff – Other Salaries/Wages) \$ 50,000

From Acct #: 101-54110-115 (Sheriff – Sergeants) \$ 8,000
To Acct #: 101-54110-119 (Sheriff – Bookkeepers) \$ 8,000

From Acct #: 101-54110-108 (Sheriff – Investigators) \$ 32,000
To Acct #: 101-54110-189.1 (Dispatcher – Overtime) \$ 32,000

From Acct #: 101-47140 (Miscellaneous Refunds – Dispatchers) \$ 10,000
From Acct #: 101-54110-148 (Dispatchers) \$ 10,000
To Acct #: 101-54110-189.1 (Dispatcher – Overtime) \$ 20,000

Work Release Payroll Transfers

From Acct #: 101-54220-164 (Work Release – Attendants) \$ 14,000
To Acct #: 101-54220-103 (Work Release – Assistant) \$ 1,000
To Acct #: 101-54220-189 (Work Release – Overtime) \$ 13,000

Jail Payroll Transfers

From Acct #:	101-54210-106 (Jail – Deputies)	\$ 25,000
To Acct #:	101-54210-164 (Jail - Attendants)	\$ 25,000
From Acct #:	101-54220-164 (Work Release - Attendants)	\$ 30,000
To Acct #:	101-54210-164 (Jail – Attendants)	\$ 30,000
From Acct #:	101-54230-399 (PreTrial – Other Contracted Serv.)	\$ 12,000
To Acct #:	101-54210-164 (Jail - Attendants)	\$ 12,000
From Acct #:	101-54110-108 (Sheriff - Investigators)	\$ 17,000
From Acct #:	101-54220-718 (Work Release – Vehicles)	\$ 27,000
To Acct #:	101-54210-189 (Jail - Other Salaries/Wages)	\$ 21,000
To Acct #:	101-54210-110 (Jail – Lieutenant)	\$ 6,000
To Acct #:	101-54210-115 (Jail – Sergeant)	\$ 9,500
To Acct #:	101-54210-119 (Jail – Bookkeepers)	\$ 1,500
To Acct #:	101-54210-164 (Jail – Attendants)	\$ 6,000
From Acct #:	101-54210-165 (Jail – Cafeteria)	\$ 3,100
To Acct #:	101-54210-110 (Jail – Lieutenant)	\$ 3,100

Commissioner McCreight made a motion to approve the budget amendments. Commissioner Cobb seconded. All in favor. Motion passed.

Board of Education Budget Amendments – See Attached

Superintendent of County Schools Cheryl Mathis presented the Board of Education budget amendments. Commissioner Cobb made a motion to approve the resolutions/amendments. Commissioner Peckenpaugh seconded. All in favor. Motion passed.

Next, the following budgets were reviewed.

101-General Fund

All budgets tentatively approved as agreed by the committee except the ones listed below that a vote was taken.

	<u>Proposed</u>	<u>Variance</u>
Fund 101-51910 – Archives	\$ 46,940	\$0
Fund 116 – Solid Waste Fund/Sanitation Fund –	\$184,120	\$0

No increase in the budget. An improvement project was included in the amount of \$14,800.00 This is for a gate at the Hwy 78 convenience center and a fence at the Trimble convenience center. The cost could be offset by a grant that will be applied for in 2026-27. That is no guarantee so Finance Director Amy Perkins included it in the budget. Commissioner Johnson noted that the overall budget is down (\$18,000). Commissioner Johnson made a motion to

Proposed Variance

approve. Chairwoman Bradshaw Hart stated that all budgets would be tentatively approved until revenues came in. All members agreed.

101-51100—County Commissioner \$168,370 \$8,465

Audit services increase \$1,465, Travel \$5,000, In service/staff development \$2,000

101-51300—County Mayor \$289,031 \$ 3,310

Official \$3,086, Medical Insurance \$2,115, Local Retirement \$224
*2.63% raise for elected official

101-51400---County Attorney \$ 51,293 \$0

101-51500---Election Commission \$355,930 \$31,615

*Official \$2,405, Election Commission (\$1,000), Local Retirement (\$990), Social Security \$200, Election workers \$27,000, Recording, & Court Costs \$2,000, Maintenance & Repair Servies \$3,000, Travel (\$1,000)

*The administrator of Elections salary is based on the minimum required by the State

*The state reimburses the county \$15,164 for the Administrator of Elections Salary.

**two elections this year

101-51600---Register of Deeds \$250,867 \$2,082

Register salary \$2,672, Social Security \$50, Medicare \$10, postage \$50, Printing Stationery & forms (\$500), Office Supplies (\$200)

*2.63% Increase mandated by the state for elected Officials, Increase in the postage rate

101-51720---Planning \$198,185 \$ 1279

Other salaries and wages \$1,750, Medical insurance \$340, employer Medicare \$25 social security \$120, software contract \$794, other contracted services (\$1750)

The increase in the budget is software/hardware service fee to Local Government) Budgeted amount in other contracted services was transferred to part time help.

Finance Director Perkins mentioned that Dale did not request an increase to the per diem line item but she included that due to an increase request from the reappraisal budget.

	<u>Proposed</u>	<u>Variance</u>
101-52100---Accounting & Budgeting	\$303,927	\$3,494
<p>Supervisor/Director \$2,405, Social Security (\$350), Medical Insurance \$550, Employer Medicare Liability (\$100), Other Contracted Services (LGDPC-Computer support) \$989</p> <p>*Finance Director Salary equivalent to the Election Commissioner Salary **Annual increase based on LGC quote</p>		
101-52300---Property Assessor	\$391,622	\$885
<p>*2.63% raise for elected official Co. Official \$2,672, Local Retirement \$470, Deputies (4-full time employees) (\$3,000), Medical Insurance \$160, Employer Medicare Liability \$83, Dues and Membership \$400, Data processing Supplies \$100 During discussion, Chairwoman Bradshaw Hart noted that the state mandated salary increase for all elected officials were included in the salary line items. That mandated increase is 2.63% for the upcoming budget year.</p>		
101-52310---Reappraisal Program	\$89,890	\$3,240
<p>Deputy- 1 full-time \$3,000, Other per diem and fees- \$2,400, Social security \$275, Medicare \$65, Data Processing Services (\$2,500)</p>		
101-51210---Board of Equalization	\$4,560	\$285
<p>Board and Committee members Fees \$285</p>		
101-52400---Trustee Office	\$392,968	\$410
<p>Official \$2,672, Deputies (2 full time- 1 part item) (\$13,472), Social Security \$250 Medical Insurance \$5,020, Local Retirement (\$1,150), Employer Medicare Liability (\$235), Dues and Membership \$125, Postal Charges \$3,000, Other Contract Services \$4,000, Data Processing Supplies \$100, In-service Staff development \$100 *2.63% raise for elected official</p>		
101-56300---Senior Tax Relief	\$130,000	\$27,000
<p>This account is for the qualified disabled elderly veterans that meet state qualifications. The county matches what the states pays up to their tax bill. The trustee office has seen an influx of new applicants.</p>		
101-58900---Miscellaneous Trustees Commission	\$253,000	\$13,000

	<u>Proposed</u>	<u>Variance</u>
101-52500---County Clerk's Office *Official \$2,672, Local Retirement \$806, Medicare \$149 *2.63% State mandated increase for elected officials	\$604,173	\$3,627
101-52900---Other Finance	\$53,551	\$840
Communication-Co Clerk (\$1040), Communication—Property Assessor, Trustee (\$500), Electricity (Prop Asses, Trustee \$500, Utilities (co. Clerk) (\$200)		
101-53100---Circuit Court Official \$2,672, Deputies \$31,705, Other Salaries & Wages (\$31,705), Jury & Witness Fees (\$4,000), Other Per Diem \$4,000, Medical Insurance \$14,160, Data Processing Supplies \$5,296 *3% state mandated pay increase, other wages and salaries not paid by fees was recommended to be combined with Deputies line item, excess in Jury fees added to jury meals.	\$663,358	\$22,128
101-53300---General Session Court Official \$5,322, Local Retirement \$30, Dues and membership (\$1,000), In-service staff development \$1,000	\$290,676	\$5,352
101-53330---Recovery Court *Michael Walton is the Supervisor. This grant is completely reimbursed at 100% by the State of Tennessee.	\$88,000	\$9,535
101-53400---Chancery Court Official \$2,672 (3% State mandated raise for elected officials), deputies \$6,714 (3% pay increase for staff in addition to County provided raise, if any), Social Security \$605, Medicare \$165, Dues and subscriptions \$55, M&R (\$434), Postal Charges \$300, Office equipment (\$7,000)	\$491,013	\$3,077
101-53500---Juvenile Court Social Security (\$925), Medical Insurance \$7,460, Local Retirement (\$525), Employer Medicare Liability (\$205), Maintenance & Repair (\$900)	\$372,315	\$4,905
101-53900---Other Administration of Justice (Driving School) Other Salaries and wages (\$8,820). Social Security (\$550), Medicare (\$129), Communications-Juvenile (\$2,200), Electricity (\$200), Utilities- Circuit Court, General sessions, Chancery \$2,500, Utilities-Juvenile office (\$2,000)	\$87,566	(\$11,399)

	<u>Proposed</u>	<u>Variance</u>
101-54150---Drug Enforcement	\$21,159	\$9,624
<p style="margin-left: 40px;">Travel \$2,000, Drug Treatment, \$2,000, Other Supplies and Materials \$2,000, Worker's Comp Insurance \$124, Postage \$35, Other Charges \$3,500 (Assistance to individuals)</p>		

*These are restricted fees. This budget is funded 100% through designated fees from the Drug Court. No County funds are spent.

101-54610---County Corner / Medical Examiner	\$ 95,000	\$28,000
<p style="margin-left: 40px;">Contracts w/ private agencies (autopsies) \$15,000, Other Contracted services-medical examiner, Death investigator \$13,000</p>		

*Concerned Citizens asked that the Death Investigators amount be increased after the Budget was voted in.

101-55110---Local Health Center	\$120,222	\$0
101-55130---Ambulance/Emergency	\$1,260,000	\$0
101-55190---Other Local Health Services	\$163,200	\$0

*This is a grant. DGA is reimbursed 100% by the State of Tennessee

101-55310---Mental Health Court	\$102,500	\$102,500
<p style="margin-left: 40px;">*This is a new program initiated in 2026-27 FY. This grant is reimbursed completely at 100% by the State of Tennessee.</p>		

101-55510---General Welfare Assist. Commodity Foods (CSFP)	\$104,658	(\$2,110)
<p style="margin-left: 40px;">Social security \$45, Medical Insurance \$15, Local Retirement (\$25), Medicare \$5, Communication \$850, Utilities (\$3,000)</p>		

101-55520---Aid to Dependent Children (Summer Feeding)	\$280,000	\$30,000
<p style="margin-left: 40px;">Salary Supplements \$27,000 (Kali Parr salary was removed from Ag Extension and added to 55520. She will be the new supervisor of the Summer Feeding Program), Part Time personnel \$3,000 (This will be paid from savings within the program each year. Balance as of 6/30/25 is \$\$230,597.14)</p>		

William Taylor updated the committee that he would not be over the program in 2027 and thanked the commission for their support over the years. There are currently 27 feeding sites for summer Feeding.

	<u>Proposed</u>	<u>Variance</u>
101-55590---Aid to Dependent Children (after school feeding)	\$ 70,000	\$ 0
101-55900---Other Public Health & Welfare (OPIOID PROGRAM)	\$18,850	(\$221,362)

*Not requesting but will commit funds at the first CLB Meeting of 2026-27.

* These funds will be committed from the Opioid Fund Balance.

101-56300---Office on Aging	\$621,858	\$0
101-57000---Agriculture Extension Service	\$227,927	\$(2,411)

Salary supplements (\$2,411) Terrell Davis presented his budget and explained Kali Parr being removed and added to 55520. Commissioner Terry McCreight made a motion to approve this budget. Commissioner Cobb seconded. All in favor. Motion passed.

101-57500---Soil Conservation Office	\$53,166	\$0
101-57700---Flood Control	\$38,285	\$0
101-58120---Industrial Development	\$50,000	\$0
101-58300---Veterans Services	\$42,264	\$15,653

Officer \$14,012, Social Security \$868, Medicare \$203, Travel \$550
Communication \$20.

- “This budget proposal is based on the budget committee, and the CLB approval to increase my work hours from 20 hours a week to 28 hours a week with a \$25.00 hourly rate. This was proposed by CLB Chairman Jackson and budget committee member Johnson before the proposed salary increases in February CLB monthly meeting.” Please see attached letter from VSO.

101-58900--- Miscellaneous (Medical Insurance HRA)	\$435,000	\$13,000
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*This will be offset by Trustee Fee revenue account - 45610

The next tentatively scheduled budget meetings will be 5/12 @ 1p.m. immediately following the Education Committee Meeting, 5/13 @ 10a.m., and the final budget meeting 5/22 @ 10a.m. The public hearing can be scheduled for June 18.

FYI

Finance Director Amy Perkins asked that at the request of the Auditor, the committee be advised of the \$11,400 in budget 101-51800, Dixie Youth Baseball. That amount was approved in the 2025-26 budget. The formula in excel did not include that field. The 3,993,329 million on the statement of expenditures report was understated. The correct amount is \$4,004,729.

Meeting Adjourned.

**VETERAN SERVICE OFFICE
PROPOSED BUDGET FOR 2026-2027**

This budget proposal is based on the budget committee, and the CLB approval to increase my work hours from 20 hours a week to 28 hours a week with a \$25.00 hourly rate.

This was proposed by CLB Chairman Jackson and Budget committee member Johnson before the proposed salary increase in February CLB monthly meeting.

Your support in this proposed budget is greatly appreciated.



Benny Spain

Dyer County Veteran Service Officer

Budget Sign. In 5/7/24

Tarrell Davis

Walter Wilkerson

Erin Smith

Adam McGuire

Steve Reed

Craig Rose

Angus McQuillan

Jeff Jones

Laura Holmes

William Simmons

Lance Broadstone

Eric Fogeland

Will Taylor

Dale Pozier

Jeff Box

Mindy Smith

Cheryl Mathis

Robert Keith