

Budget Meeting Agenda  
May 7, 2026 – 10:00  
Conference Room - Courthouse

**Budget Amendments**

**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

**Board of Education Budget Amendments – See Attached**

**Budget Review 2026-2027**

101 – General Fund

116 – Solid Waste

**Other Discussion**

**A Resolution Appropriating Funds  
For The Purpose Set Out Herein**

WHEREAS, it has been brought to the attention of the Dyer County Legislative Body that the listed minor over/under line items be adjusted for the 2025-2026 budget.

WHEREAS, the purpose of this appropriation being to balance the Dyer County General Purpose School budget as follows:

General Purpose School Fund  
Dyer County, Tennessee  
Statement of Proposed Operations  
Line Item Amendment For the Fiscal Year Ending June 30, 2026

<b>Regular Instruction Program</b>		
71100 188	Retention Incentive/Teacher State Bonus	\$1,000
71100 207	Medical Insurance	\$33,000
71100 212	Employer Medicare	\$3,500
71100 471	Instructional Software	\$225,000
71100 722	Regular Instruction Equipment/ISM	\$(262,500.00)
	Total Change	\$ - 0 -

(Adjust increase and decrease in Over/Under projected line items)

<b>Special Education Program</b>		
71200 116	Teachers	\$10,000.00
71200 163	Educational Assistants	\$40,000.00
71200 171	Speech Pathologist (2)	\$4,500.00
71200 188	Retention Incentive	\$75,000.00
71200 195	Certified Substitute Teachers	\$5,000.00
71200 198	Non Certified Substitute Teachers	\$400.00
71200 201	Social Security	\$7,000.00
71200 211	Local Retirement	\$100.00
71200 312	Contracts with Private Agencies	\$31,000.00
71200 429	Instructional Supplies and Materials	\$5,000.00
71200 499	Other Supplies and Materials	\$5,000.00
71200 725	Special Education Equipment	\$2,000.00
	Total Change	\$185,000.00

(To Increase Special Education expenses due to lack of funding in Federal Programs Grant )

<b>Vocational Education Program</b>		
71300 188	Retention Incentive/State Bonus	\$12,000.00
71300 189	Differentiated Pay Incentive	\$2,000.00
71300 204	State Retirement	\$1,500.00
71300 212	Employer Medicare	\$600.00
71300 399	Other Contracted Services	\$20,000.00
71300 499	Other supplies and Materials	\$21,000.00
	Total Change	\$57,100.00

(To Increase the State Bonus line item for teachers and ISM Grant Budget Changes)

**Attendance**

72110 162	Attendance Clerical	\$(9,810.00)
72110 189	Truancy Assistant	\$6,500.00
72110 206	Life Insurance	\$60.00
72110 207	Medical Insurance	\$2,000.00
72110 307	Communication	\$500.00
72110 399	Other Contracted Services	\$750.00
	Total Change	\$ - 0 -

(Change budgeted line item for Truancy wages from 162-189 and other small line item changes)

**Health Services**

72120 131	Medical Personnel RN(2), CSH(1)	\$2,000.00
72120 133	LPN,CSH, and Safety (8)	\$75,000.00
72120 201	Social Security	\$8,000.00
72120 212	Employer Medicare Liability	\$2,000.00
72120 524	Staff Development	\$1,000.00
	Total Change	\$88,000.00

(Increase line item for Permanent Sub Nurse and increase step raise)

**Other Student Support**

72130 123	Guidance Personnel/ISM Director	\$(50,000.00)
72130 189	Other Salaries & Wages (3 Behavior Int)	\$50,000.00
72130 201	Social Security	\$12,000.00
72130 212	Employer Medicare	\$3,500.00
72130 399	Other Contracted Services	\$60,000.00
72130 471	Software	\$500.00
72130 499	Other Supplies and Materials	\$3,000.00
72130 790	Other Equipment	\$(79,000.00)
	Total Change	\$ - 0 -

(Change in Line Item Expense for ISM Grant Budget)

**Regular Education Program**

72210 188	Retention Incentive	\$4,500.00
72210 207	Medical Insurance	\$3,000.00
72210 211	Local Retirement	\$3,000.00
72210 217	TCRS Stabilization	\$1,000.00
72210 399	Other Contracted Services	\$(25,000.00)
72210 429	Instruction Supplies- Tutoring	\$(15,000.00)
72210 499	Other Supplies and Materials	\$45,000.00
72210 790	Other Equipment	\$(16,500.00)
	Total Change	\$ - 0 -

(Adjust increase and decrease in Over/Under projected line items)

**Special Education Program**

72220 105	Supervisor(1)	\$3,000.00
72220 124	Psychological Personnel	\$90,000.00
72220 201	Social Security	\$4,000.00
72220 204	State Retirement	\$6,000.00
72220 207	Medical Insurance	\$3,000.00

72220 212	Employer Medicare	\$1,000.00
72220 217	TCRS Stabilization	\$1,000.00
72220 355	Travel	\$4,000.00
72230 399	Other Contracted Services	\$4,000.00
	Total Change	\$116,000.00

(To Increase expenses for Special Education due to lack of Federal Funding)

**Vocational Education Program**

72230 499	Other Supplies and Materials	\$(4,000.00)
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(To Decrease line item for ISM Grant Projection)

**Technology Education**

72250 201	Social Security	\$500.00
72250 207	Medical Insurance	\$2,000.00
72250 211	Local Retirement	\$200.00
72250 350	Internet Connectivity	\$1,000.00
72250 790	Equipment	\$(3,700.00)
	Total Change	\$ - 0 -

(Adjust increase and decrease in Over/Under projected line items)

**Board of Education**

72310 305	Audit Services	\$7,000.00
72310 331	Legal Services	\$(15,000.00)
72310 524	School Board Training	\$6,000.00
72310 533	Criminal Investigation of Applicants	\$2,000.00
	Total Change	\$ - 0 -

(Adjust increase and decrease in Over/Under projected line items)

**Director of Schools**

72320 161	Secretary(s)	\$500.00
72320 207	Medical Insurance	\$350.00
72320 212	Employer Medicare	\$5.00
72320 299	Other Fringe Benefits	\$600.00
72320 307	Communication	\$(1,955.00)
72320 435	Office Supplies	\$500.00
	Total Change	\$ - 0 -

(Adjust increase and decrease in Over/Under projected line items)

**Office of the Principal**

72410 119	School Bookkeepers(8)	\$20,000.00
72410 162	Secretary(s)	\$200.00
72410 189	Other Salaries & Wages	\$(7,500.00)
72410 201	Social Security	\$4,000.00
72410 204	State Retirement	\$(10,000.00)
72410 207	Medical Insurance	\$2,500.00
72410 212	Employer Medicare	\$2,000.00
72410 336	Maintenance & Repair-Equipment	\$3,000.00
72410 399	Other Contracted Services	\$(700.00)

72410 435	Office supplies	\$1,500.00
72410 790	Other Equipment	\$(15,000.00)
	Total Change	\$ - 0 -

(Adjust increase and decrease in Over/Under projected line items)

**Fiscal Services**

72510 119	Accts/Bookkeepers (4) Emp.	\$5,000.00
72510 188	Retention Incentive	\$(23,000.00)
72510 201	Social Security	\$1,000.00
72510 207	Medical Insurance	\$1,500.00
72510 212	Employer Medicare	\$500.00
72510 399	Other Contracted Services	\$15,000.00
	Total Change	\$ - 0 -

(Adjust increase and decrease in Over/Under projected line items)

**Operation of Plant**

72610 201	Social Security	\$3,000.00
72610 207	Medical Insurance	\$8,000.00
72610 212	Employer Medicare	\$800.00
72610 399	Other Contracted Services	\$31,000.00
72610 434	Natural Gas	\$(30,000.00)
72610 502	Building and Contents Insurance	\$45,000.00
	Total Change	\$57,800.00

(Adjust increase and decrease in Over/Under projected line items)

**Maintenance of Plant**

72620 105	Supervisor of Maintenance	\$1,000.00
72620 201	Social Security	\$500.00
72620 204	State Retirement	\$150.00
72620 207	Medical Insurance	\$2,000.00
72620 336	Maintenance & Repair- Equipment	\$(3,650.00)
	Total Change	\$ - 0 -

(Adjust increase and decrease in Over/Under projected line items)

**Community Services**

73300 189	Other Salaries & Wages (2)	\$6,000.00
73300 212	Employer Medicare	\$800.00
73300 308	Profession fees(PADD)	\$(21,800.00)
73300 499	Other Supplies and Materials	\$15,000.00
	Total Change	\$ - 0 -

(Total Adjustment Due to Increase in PADD State Grants and Misc Salaries)

**Early Childhood Education**

73400 116	Teacher (8) PEP (1) Spec Ed PreK	\$27,000.00
73400 163	Educational Assistants (8)	\$20,000.00
73400 188	Retention Incentive	\$3,000.00
73400 189	Differentiated Pay	\$12,000.00
73400 201	Social Security	\$12,000.00

73400 207	Medical Insurance	\$5,000.00
73400 217	TCRS Hybrid Stabilization	\$200.00
73400 399	Contracted Services	\$2,000.00
73400 429	Instructional Supplies	\$7,000.00
73400 499	Other Supplies and Materials	\$(12,000.00)
73400 524	Staff Development	\$3,000.00
	<b>Total Change</b>	<b>\$79,200.00</b>

(Increase due to lack of Federal Funding Grant and other special Services)

76100 707	<b>Building Improvements</b>	( \$579,100.00)
	<b>Total Amendment request</b>	<b>\$ - 0 -</b>

NOW THEREFORE BE IT RESOLVED hereby the Dyer County Legislative Body approves this appropriation for the Dyer County General Purpose School budget in regular session.

ADOPTED THIS \_\_\_ day of \_\_\_\_\_, 2026

Attest:

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

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

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

Commissioner \_\_\_\_\_ moved to adopt Resolution  
 Commissioner \_\_\_\_\_ seconded the Motion to adopt.  
 Voting in Favor \_\_\_\_\_. Voting Against \_\_\_\_\_.

**A Resolution Appropriating Funds  
For The Purpose Set Out Herein**

WHEREAS, it has been brought to the attention of the Dyer County Legislative Body that the Tennessee Department of Education has appropriated funds for the following Grants: Tn Tutoring Grant-Early Literacy, TN Tutoring Grant-Innovative Tutoring, State Special Ed PreK Grant, and Public School Security Grant.

WHEREAS, the purpose of this appropriation being to increase the Dyer County General Purpose School budget as follows:

***TN Tutoring Grant-Early Literacy***

Revenue

141 46590 Other State Educational	\$	31,500.00
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Expenditures

141 71100 189 Other Salaries & Wages		29,294.00
141 71100 201 Social Security		1,800.00
141 71100 212 Employee Med		406.00
Total	\$	31,500.00

*(Increase Wages and Benefits for Tutors)*

***TN Tutoring Grant-Tutoring Innovation***

Revenue

141 46590 Other State Educational	74,600.00
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Expenditures

141 71100 189 Other Wages	\$	69,000.00
141 71100 201 Soc Security		4,278.00
141 71100 212 Employee Medicare		1,322.00
Total	\$	74,600.00

*(Increase Wages and Benefits for Tutors)*

**State Special Ed Grant**

Revenue

141 46515 Early Childhood Educ.	\$110,423.93
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Expenditures

141 71200 116 Teachers		\$58,424.00
141 71200 163 Educational Assist.		22,000.00
141 71200 201 Soc Security		4,412.00
141 71200 204 State Retirement		4,524.57
141 71200 207 Medical Insurance		19,880.05
141 71200 212 Employer Medicare		900.00
141 71200 725 Spec. Educ. Equipment		283.31
Total	\$	110,423.93

*(Record increase in State Special Ed Funding)*

**Public School Security Grant**

Revenue

141 46980 Other State Grants \$70,957.67

Expenditures

141 72130 790 Other Equipment \$70,957.67  
*(Record Increase in State Public School Security Grant)*

NOW THEREFORE BE IT RESOLVED hereby the Dyer County Legislative Body approves this appropriation for the Dyer County General Purpose School budget in regular session.

ADOPTED THIS \_\_\_ day of \_\_\_\_\_, 2026

Attest:

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

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

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

Commissioner \_\_\_\_\_ moved to adopt Resolution  
Commissioner \_\_\_\_\_ seconded the Motion to adopt.  
Voting in Favor \_\_\_\_\_. Voting Against \_\_\_\_\_.