

RESOLUTION NO. 20260526-05

Amending Estimated Beginning Fund Balances to Audited Beginning Fund Balances for Fiscal Year 2025-2026

Whereas there is a need to amend the estimated beginning fund balances to actual audited fund balances at July 1, 2025, as follows:

Fund	Description	Estimated Beginning Fund Balance	Audited Beginning Fund Balance
101	General Fund	\$11,276,685	\$14,279,532
112	Courthouse and Jail Maintenance Fund	\$68,144	\$77,106
116	Solid Waste Fund	\$1,165,421	\$1,326,864
119	Industrial/Economic Development Fund	\$438,326	\$437,077
122	Drug Control Fund	\$48,890	\$55,349
131	Highway Fund	\$1,475,647	\$1,528,805
141	General Purpose School Fund	\$16,053,992	\$25,046,758
143	Central Cafeteria Fund	\$2,688,041	\$3,022,344
146	Extended Day Fund	\$163,254	\$150,308
151	General Debt Service Fund	\$7,306,796	\$7,446,131
171	General Capital Projects Fund	\$3,689,281	\$4,597,807
176	Highway Capital Projects Fund	\$4,748,445	\$4,940,443
177	Education Capital Projects Fund	\$9,715,478	\$9,058,647

NOW, THEREFORE, BE IT RESOLVED by the County Legislative Body meeting in regular session on May 26, 2026, that the estimated beginning fund balances are amended to actual audited beginning fund balances at July 1, 2025, in accordance with the following table:

Fund	Description	Estimated Beginning Fund Balance	Audited Beginning Fund Balance
101	General Fund	\$11,276,685	\$14,279,532
112	Courthouse and Jail Maintenance Fund	\$68,144	\$77,106
116	Solid Waste Fund	\$1,165,421	\$1,326,864
119	Industrial/Economic Development Fund	\$438,326	\$437,077
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177	Education Capital Projects Fund	\$9,715,478	\$9,058,647

This Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 26th day of May 2026.

Shane Eaton, Chair
Lawrence County Legislative Body

David A. Morgan, County Executive

ATTEST:

Russ Brewer, County Clerk

SPONSOR: Budget Committee