

The Lawrence County Board of Commissioners
Lawrence County, Tennessee
May 26, 2026 at 5:00 P.M.
Regular Session Agenda

Call to Order: By the Chair, Shane Eaton
Roll Call: By County Clerk, Russ Brewer
Invocation:
Pledge:

Public Comments:

Bi-Monthly Financial Report, Fiscal Agent
Bi-Monthly Financial Report, Director of Schools

Report of the Resolution Committee

Elections:

1. Notaries

Resolutions:

Number	Description	Sponsor
20260526-01	Approving Minutes of March 24, 2026 Regular Session of the Lawrence County Board of County Commissioners	Resolution Committee
20260526-02	Accepting Audit Committee Minutes from April 9, 2026	Audit Committee
20260526-03	Amending the Fiscal Year 2025-2026 Budget	Budget Committee
20260526-04	Approving Amendments to the Lawrence County Board of Education Budget for the Fiscal Year Ending June 30, 2026	David Morgan and Lawrence County Board of Education
20260526-05	Amending Estimated Beginning Fund Balances to Audited Beginning Fund Balances for FY 2025–2026	Budget Committee
20260526-06	Amending Road Specifications and Grandfathered Roads List	Highway Committee, Highway Department
20260526-07	Approving and Adopting a Public Comment Rule for Meetings of the Lawrence County Commission and Committees	Rules Committee

20260526-08	Approving and Adopting a Policy Prohibiting Animals in the Workplace	Workplace Safety and Human Resources Committees
20260526-09	Approving Tennessee Consolidated Retirement System Vesting Resolution for Lawrence County Public Library Employees and Authorizing Execution of Same	Human Resources Committee
20260526-10	Approving the Trustee's Report on Delinquent Real Estate Taxes and Utilities for the 2023 Tax Year	Kiley Weathers and David Morgan
20260526-11	Recommending Examination of a Potential Transition to a Six (6) Year Reappraisal Cycle Pursuant to Tennessee Code Annotated § 67-5-1601	Denny Gillespie and Wayne Yocum

Lawrence County Finance
 Summary Financial Statement
 April 2026

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,506,921.00	(11,885,696.67)	103.29%	958,910.08	(95,500.63)	9.96%
40120	Trustee's Collections - Prior Year	380,000.00	(233,656.28)	61.49%	31,666.67	(3,622.66)	11.44%
40130	Cir Clk/Clk & Master Collections-Pr Yr	84,000.00	(85,650.85)	101.97%	7,000.00	(8,613.53)	123.05%
40140	Interest And Penalty	59,000.00	(44,187.41)	74.89%	4,916.67	(3,410.93)	69.37%
40161	Payments In Lieu Of Taxes - T. V. A.	2,290.00	(2,680.23)	117.04%	190.83	0.00	0.00%
40162	Payments In Lieu Of Taxes-Local	360,000.00	(291,999.82)	81.11%	30,000.00	(26,928.86)	89.76%
40163	Payments In Lieu Of Taxes - Other	11,000.00	(11,370.02)	103.36%	916.67	(743.02)	81.06%
40220	Hotel/Motel Tax	280,000.00	(229,305.08)	81.89%	23,333.33	(18,403.60)	78.87%
40250	Litigation Tax - General	85,000.00	(74,980.93)	88.21%	7,083.33	(7,688.67)	108.55%
40260	Litigation Tax - Special Purpose	48,000.00	(42,511.27)	88.57%	4,000.00	(4,164.54)	104.11%
40267	Litigation Tax-Victim-Offender Medat	5,700.00	(4,648.02)	81.54%	475.00	(440.61)	92.76%
40268	Litigation Tax - Courtroom Security	50,000.00	(66,371.59)	132.74%	4,166.67	(6,872.06)	164.93%
40270	Business Tax	525,000.00	(179,903.15)	34.27%	43,750.00	(58,670.64)	134.10%
40275	Mixed Drink Tax	150.00	(180.50)	120.33%	12.50	(14.00)	112.00%
40330	Wholesale Beer Tax	200,000.00	(159,945.04)	79.97%	16,666.67	(14,133.46)	84.80%
41110	Marriage Licenses	1,500.00	(1,173.25)	78.22%	125.00	(161.50)	129.20%
41140	Cable TV Franchise	42,000.00	(27,281.71)	64.96%	3,500.00	0.00	0.00%
41510	Beer Permits	2,500.00	(2,707.50)	108.30%	208.33	(95.00)	45.60%
42110	Fines	9,950.00	(7,487.49)	75.25%	829.17	(712.50)	85.93%
42120	Officers Costs	13,500.00	(10,795.54)	79.97%	1,125.00	(888.24)	78.95%
42140	Drug Control Fines	4,000.00	(5,603.68)	140.09%	333.33	(480.70)	144.21%
42141	Drug Court Fees	0.00	(292.41)	0.00%	0.00	(292.41)	0.00%
42150	Jail Fees	1,000.00	(3,808.55)	380.86%	83.33	(1.90)	2.28%
42190	Data Entry Fee - Circuit Court	2,000.00	(1,540.50)	77.03%	166.67	(119.50)	71.70%
42220	Officers Costs	500.00	(773.00)	154.60%	41.67	0.00	0.00%
42280	DUI Treatment Fines	1,000.00	(1,282.49)	128.25%	83.33	(148.67)	178.40%
42310	Fines	13,500.00	(9,020.71)	66.82%	1,125.00	(862.12)	76.63%
42311	Fines For Littering (General Sess	400.00	(9.50)	2.38%	33.33	0.00	0.00%
42320	Officers Costs	30,000.00	(20,241.86)	67.47%	2,500.00	(2,252.36)	90.09%
42330	Games And Fish Fines	750.00	(56.25)	7.50%	62.50	0.00	0.00%
42340	Drug Control Fines	5,000.00	(3,019.09)	60.38%	416.67	(67.92)	16.30%
42341	Drug Court Fee	0.00	(199.50)	0.00%	0.00	(199.50)	0.00%
42380	DUI Treatment Fines	5,500.00	(4,372.84)	79.51%	458.33	(570.00)	124.36%
42390	Data Entry Fee - General Sessions	11,000.00	(11,718.00)	106.53%	916.67	(1,613.00)	175.96%
42410	Fines	2,600.00	(1,444.00)	55.54%	216.67	(237.50)	109.62%
42420	Officers Costs	500.00	(427.50)	85.50%	41.67	0.00	0.00%
42490	Data Entry Fee - Juvenile Court	4,500.00	(2,235.00)	49.67%	375.00	(168.00)	44.80%
42520	Officers Costs	1,200.00	(2,614.85)	217.90%	100.00	(187.62)	187.62%

Lawrence County Finance
 Summary Financial Statement
 April 2026

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42530	Data Entry Fee - Chancery Court	4,000.00	(3,165.00)	79.13%	333.33	(567.00)	170.10%
43120	Patient Charges	2,315,000.00	(1,830,530.55)	79.07%	192,916.67	(260,465.86)	135.01%
43194	Service Charges	1,800.00	(975.00)	54.17%	150.00	(20.00)	13.33%
43350	Copy Fees	9,000.00	(8,263.76)	91.82%	750.00	(1,037.76)	138.37%
43360	Library Fees	2,000.00	(2,576.01)	128.80%	166.67	(174.50)	104.70%
43365	Archives And Records Management	14,000.00	(15,181.73)	108.44%	1,166.67	(1,685.30)	144.45%
43366	Greenbelt Late Fee	100.00	(100.00)	100.00%	8.33	0.00	0.00%
43370	Telephone Commissions	85,000.00	(65,407.78)	76.95%	7,083.33	(1,853.62)	26.17%
43383	Additional Fees - Titling and	26,500.00	(28,038.00)	105.80%	2,208.33	(3,873.00)	175.38%
43392	Data Processing Fee -Register	14,000.00	(11,170.00)	79.79%	1,166.67	(1,448.00)	124.11%
43394	Data Processing Fee - Sheriff	1,400.00	(1,106.35)	79.03%	116.67	(124.05)	106.33%
43395	Sexual Offender Registration Fee-	8,000.00	(6,150.00)	76.88%	666.67	0.00	0.00%
43396	Data Processing Fee - County Clerk	2,500.00	(1,786.00)	71.44%	208.33	(301.00)	144.48%
44110	Investment Income	1,100,000.00	(1,856,071.20)	168.73%	91,666.67	(152,823.96)	166.72%
44131	Commissary Sales	80,000.00	(47,380.74)	59.23%	6,666.67	(2,673.44)	40.10%
44170	Miscellaneous Refunds	0.00	(614.96)	0.00%	0.00	0.00	0.00%
44180	Expenditure Credits	500.00	(550.00)	110.00%	41.67	0.00	0.00%
44530	Sale Of Equipment	32,305.00	(41,212.92)	127.57%	2,692.08	0.00	0.00%
44990	Other Local Revenues	6,500.00	(5,560.00)	85.54%	541.67	(1,100.00)	203.08%
45110	County Clerk	95,000.00	(68,003.94)	71.58%	7,916.67	(36,862.86)	465.64%
45190	Trustee	525,000.00	(570,111.08)	108.59%	43,750.00	0.00	0.00%
45510	County Clerk	0.00	0.00	0.00%	0.00	0.00	0.00%
45520	Circuit Court Clerk	107,000.00	(86,326.15)	80.68%	8,916.67	(6,155.40)	69.03%
45540	General Sessions Court Clerk	170,000.00	(168,883.32)	99.34%	14,166.67	(17,523.48)	123.70%
45550	Clerk And Master	125,000.00	(105,076.65)	84.06%	10,416.67	(16,547.91)	158.86%
45560	Juvenile Court Clerk	48,000.00	(23,500.56)	48.96%	4,000.00	(4,668.08)	116.70%
45580	Register	215,000.00	(181,135.79)	84.25%	17,916.67	(23,186.05)	129.41%
45590	Sheriff	20,000.00	(17,310.75)	86.55%	1,666.67	0.00	0.00%
45610	Trustee	0.00	0.00	0.00%	0.00	0.00	0.00%
45620	Other Officials	0.00	0.00	0.00%	0.00	0.00	0.00%
46110	Juvenile Services Program	9,000.00	(4,635.02)	51.50%	750.00	0.00	0.00%
46210	Law Enforcement Training Programs	40,000.00	(34,400.00)	86.00%	3,333.33	(34,400.00)	1,032.00%
46240	School Resource Officer Grants	1,059,600.00	(1,059,600.00)	100.00%	88,300.00	0.00	0.00%
46290	Other Public Safety Grants	355,156.00	(148,192.68)	41.73%	29,596.33	(5,530.85)	18.69%
46310	Health Department Programs	958,612.00	(419,274.20)	43.74%	79,884.33	(43,794.78)	54.82%
46330	Emergency Medical Services Training	0.00	(17,600.00)	0.00%	0.00	0.00	0.00%
46390	Other Health And Welfare Grants	205,945.00	(116,037.24)	56.34%	17,162.08	(12,482.51)	72.73%
46430	Litter Program	58,400.00	(55,572.13)	95.16%	4,866.67	0.00	0.00%
46830	Beer Tax	18,000.00	(16,956.23)	94.20%	1,500.00	(7,743.96)	516.26%

Lawrence County Finance
 Summary Financial Statement
 April 2026

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46835	Vehicle Certificate of Title Fees	16,000.00	(10,466.95)	65.42%	1,333.33	(1,159.65)	86.97%
46840	Alcoholic Beverage Tax	125,000.00	(96,383.25)	77.11%	10,416.67	0.00	0.00%
46845	Opioid Settlement Funds - TN	165,000.00	(110,313.08)	66.86%	13,750.00	(110,313.08)	802.28%
46851	State Revenue Sharing -T.V.A.	1,024,000.00	(868,387.65)	84.80%	85,333.33	(289,462.55)	339.21%
46852	State Revenue Sharing -	75,000.00	(52,798.80)	70.40%	6,250.00	(5,968.33)	95.49%
46855	State Shared Sports Gaming Privilege	60,000.00	(51,029.35)	85.05%	5,000.00	0.00	0.00%
46915	Contracted Prisoner Board	700,000.00	(729,144.00)	104.16%	58,333.33	(76,301.00)	130.80%
46960	Registrar's Salary Supplement	15,164.00	(11,373.00)	75.00%	1,263.67	(3,791.00)	300.00%
46980	Other State Grants	545,128.00	(248,086.50)	45.51%	45,427.33	(70,900.00)	156.07%
46990	Other State Revenues	1,500.00	(6,034.88)	402.33%	125.00	0.00	0.00%
47180	Community Development	116,992.00	0.00	0.00%	9,749.33	0.00	0.00%
47250	Law Enforcement Grants	140,888.00	(84,849.38)	60.22%	11,740.67	(17,573.99)	149.68%
47590	Other Federal Through State	260,464.00	(83,083.07)	31.90%	21,705.33	(11,995.10)	55.26%
47990	Other Direct Federal Revenue	321,330.00	(128,760.18)	40.07%	26,777.50	(7,836.52)	29.27%
48130	Contributions	260,389.00	(42,193.00)	16.20%	21,699.08	(1,750.00)	8.06%
48610	Donations	13,000.00	(10,015.12)	77.04%	1,083.33	(303.50)	28.02%
48990	Other	2,500.00	(1,199.00)	47.96%	208.33	(86.00)	41.28%
48991	Opioid Settlement Funds - Past	118,000.00	(70,306.09)	59.58%	9,833.33	(11,492.85)	116.88%
49700	Insurance Recovery	0.00	(1,649.06)	0.00%	0.00	0.00	0.00%
	Total Revenues	25,422,634.00	(23,055,720.18)	90.69%	2,118,552.83	(1,504,242.59)	71.00%
Expenditures							
51100	County Commission	(162,887.00)	174,006.15	106.83%	(13,573.92)	48,313.63	355.93%
51220	Beer Board	(1,376.00)	1,084.19	78.79%	(114.67)	281.55	245.54%
51300	County Mayor/Executive	(303,163.00)	254,006.48	83.79%	(25,263.58)	31,756.61	125.70%
51400	County Attorney	(63,055.00)	49,882.96	79.11%	(5,254.58)	8,580.00	163.29%
51500	Election Commission	(341,732.00)	236,227.59	69.13%	(28,477.67)	27,615.63	96.97%
51600	Register Of Deeds	(363,218.00)	292,775.70	80.61%	(30,268.17)	36,946.61	122.06%
51800	County Buildings	(949,289.00)	792,130.70	83.44%	(79,107.42)	112,289.38	141.95%
51910	Preservation Of Records	(81,094.00)	63,607.18	78.44%	(6,757.83)	7,631.55	112.93%
52100	Accounting And Budgeting	(492,013.00)	389,970.76	79.26%	(41,001.08)	44,259.92	107.95%
52200	Purchasing	(83,353.00)	59,811.07	71.76%	(6,946.08)	7,741.00	111.44%
52300	Property Assessor's Office	(504,611.00)	398,504.69	78.97%	(42,050.92)	47,878.73	113.86%
52400	County Trustee's Office	(92,394.00)	98,137.42	106.22%	(7,699.50)	13,527.97	175.70%
52500	County Clerk's Office	(212,761.00)	235,016.74	110.46%	(17,730.08)	25,728.06	145.11%
52600	Data Processing	(449,796.00)	362,644.34	80.62%	(37,483.00)	39,938.77	106.55%
53100	Circuit Court	(887,208.00)	717,702.35	80.89%	(73,934.00)	81,321.88	109.99%
53300	General Sessions Court	(470,875.00)	390,419.30	82.91%	(39,239.58)	54,564.99	139.06%
53400	Chancery Court	(488,613.00)	401,600.70	82.19%	(40,717.75)	43,899.59	107.81%

Lawrence County Finance
 Summary Financial Statement
 April 2026

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
53500	Juvenile Court	(421,349.00)	304,161.80	72.19%	(35,112.42)	39,988.61	113.89%
53900	Other Administration Of Justice	(5,000.00)	0.00	0.00%	(416.67)	0.00	0.00%
53910	Probation Services	(175,213.00)	78,093.85	44.57%	(14,601.08)	48,685.59	333.44%
53920	Courtroom Security	(199,585.00)	160,802.90	80.57%	(16,632.08)	22,501.01	135.29%
53930	Victim Assistance Programs	(5,700.00)	4,207.41	73.81%	(475.00)	0.00	0.00%
54110	Sheriff's Department	(5,559,383.00)	4,301,648.29	77.38%	(463,281.92)	493,662.56	106.56%
54150	Drug Enforcement	0.00	10,699.00	0.00%	0.00	3,056.28	0.00%
54210	Jail	(4,104,914.00)	2,987,519.31	72.78%	(342,076.17)	329,856.95	96.43%
54220	Workhouse	(58,400.00)	51,159.31	87.60%	(4,866.67)	16,660.95	342.35%
54310	Fire Prevention And Control	(2,000.00)	2,000.00	100.00%	(166.67)	0.00	0.00%
54410	Civil Defense	(52,510.00)	41,034.63	78.15%	(4,375.83)	1,359.14	31.06%
54420	Rescue Squad	(412,500.00)	309,375.00	75.00%	(34,375.00)	0.00	0.00%
54490	Other Emergency Management	(349,422.00)	349,422.00	100.00%	(29,118.50)	87,355.50	300.00%
54610	County Coroner/Medical Examiner	(186,869.00)	142,040.95	76.01%	(15,572.42)	12,535.28	80.50%
55110	Local Health Center	(179,850.00)	118,731.59	66.02%	(14,987.50)	2,577.77	17.20%
55120	Rabies And Animal Control	(301,866.00)	272,429.72	90.25%	(25,155.50)	29,309.65	116.51%
55130	Ambulance/Emergency Medical	(4,403,969.00)	3,695,020.39	83.90%	(366,997.42)	638,620.29	174.01%
55170	Alcohol And Drug Programs	(264,366.00)	189,371.80	71.63%	(22,030.50)	18,491.90	83.94%
55190	Other Local Health Services	(125,000.00)	83,488.05	66.79%	(10,416.67)	10,393.57	99.78%
55390	Appropriation To State	(958,612.00)	470,024.19	49.03%	(79,884.33)	64,419.77	80.64%
55900	Other Public Health And Welfare	(549,817.00)	455,595.18	82.86%	(45,818.08)	(19,500.00)	-42.56%
56300	Senior Citizens Assistance	(57,934.25)	57,934.25	100.00%	(4,827.85)	0.00	0.00%
56500	Libraries	(552,331.00)	430,785.91	77.99%	(46,027.58)	59,392.08	129.04%
56900	Other Social, Cultural And Recreational	(92,100.00)	84,998.38	92.29%	(7,675.00)	1,150.00	14.98%
57100	Agricultural Extension Service	(193,411.00)	132,516.65	68.52%	(16,117.58)	43,593.54	270.47%
57500	Soil Conservation	(91,654.00)	77,498.94	84.56%	(7,637.83)	9,113.80	119.32%
58110	Tourism	(20,500.00)	16,500.00	80.49%	(1,708.33)	0.00	0.00%
58120	Industrial Development	(590,147.00)	601,808.91	101.98%	(49,178.92)	99,503.91	202.33%
58190	Other Economic And Community	(53,000.00)	41,211.81	77.76%	(4,416.67)	11,598.88	262.62%
58220	Airport	(69,000.00)	69,000.00	100.00%	(5,750.00)	0.00	0.00%
58300	Veteran's Services	(152,603.00)	129,887.41	85.11%	(12,716.92)	22,006.18	173.05%
58400	Other Charges	(1,515,188.00)	1,336,853.34	88.23%	(126,265.67)	77,471.73	61.36%
58900	Miscellaneous	(110,000.00)	94,747.00	86.13%	(9,166.67)	4,077.00	44.48%
91110	General Administration Projects	(53,000.00)	36,450.00	68.77%	(4,416.67)	4,245.00	96.11%
91150	Social, Cultural And Recreation	(41,369.00)	41,368.45	100.00%	(3,447.42)	0.00	0.00%
91300	Education Capital Projects	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Expenditures	(27,856,000.25)	22,095,914.74	79.32%	(2,321,333.35)	2,764,402.81	119.09%
Total	101 General	(2,433,366.25)	(959,805.44)	-39.44%	(202,780.52)	1,260,160.22	621.44%

112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	20,000.00	(25,486.15)	127.43%	1,666.67	(2,509.82)	150.59%
42191	Courtroom Security Fee	300.00	(248.90)	82.97%	25.00	(62.70)	250.80%
42591	Courtroom Security Fee	0.00	(14.25)	0.00%	0.00	0.00	0.00%
	Total Revenues	20,300.00	(25,749.30)	126.84%	1,691.67	(2,572.52)	152.07%
Expenditures							
58400	Other Charges	(45,253.00)	35,159.56	77.70%	(3,771.08)	25.10	0.67%
	Total Expenditures	(45,253.00)	35,159.56	77.70%	(3,771.08)	25.10	0.67%
Total	112 Courthouse & Jail Maintenance	(24,953.00)	9,410.26	37.71%	(2,079.42)	(2,547.42)	-122.51%

Lawrence County Finance
 Summary Financial Statement
 April 2026

116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	393,078.00	(406,016.86)	103.29%	32,756.50	(3,262.34)	9.96%
40120	Trustee's Collections - Prior Year	13,000.00	(7,981.36)	61.40%	1,083.33	(123.76)	11.42%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,500.00	(2,925.86)	117.03%	208.33	(294.24)	141.24%
40140	Interest And Penalty	2,000.00	(1,510.48)	75.52%	166.67	(116.72)	70.03%
43106	Commercial And Industrl Waste Coll	925,000.00	(748,159.87)	80.88%	77,083.33	(83,777.78)	108.68%
43107	Residential Waste Collection Charge	1,150,000.00	(1,091,149.76)	94.88%	95,833.33	(95,155.51)	99.29%
43110	Tipping Fees	500.00	(1,168.54)	233.71%	41.67	(91.81)	220.34%
43114	Solid Waste Disposal Fee	100,000.00	(124,613.48)	124.61%	8,333.33	(13,011.84)	156.14%
43116	Waste Tire Disposal	50,000.00	(55,888.68)	111.78%	4,166.67	(1,910.00)	45.84%
44110	Investment Income	7,850.00	(22,195.84)	282.75%	654.17	(2,491.10)	380.81%
44145	Sale Of Recycled Materials	150,000.00	(157,311.14)	104.87%	12,500.00	(7,833.80)	62.67%
44170	Miscellaneous Refunds	0.00	0.00	0.00%	0.00	0.00	0.00%
44530	Sale Of Equipment	0.00	(6,330.00)	0.00%	0.00	0.00	0.00%
46170	Solid Waste Grants	114,646.00	(109,997.00)	95.94%	9,553.83	0.00	0.00%
48130	Contributions	30,565.00	0.00	0.00%	2,547.08	0.00	0.00%
	Total Revenues	2,939,139.00	(2,735,248.87)	93.06%	244,928.25	(208,068.90)	84.95%
Expenditures							
55754	Landfill Operation And Maintenance	(3,169,565.00)	2,387,121.98	75.31%	(264,130.42)	82,999.48	31.42%
58120	Industrial Development	(915.00)	914.51	99.95%	(76.25)	914.51	1,199.36%
	Total Expenditures	(3,170,480.00)	2,388,036.49	75.32%	(264,206.67)	83,913.99	31.76%
Total	116 Solid Waste/Sanitation	(231,341.00)	(347,212.38)	-150.09%	(19,278.42)	(124,154.91)	-644.01%

119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Account	Description						
Expenditures							
91110	General Administration Projects	(50,000.00)	0.00	0.00%	(4,166.67)	0.00	0.00%
91170	Public Utility Projects	(30,210.00)	209.84	0.69%	(2,517.50)	0.00	0.00%
	Total Expenditures	(80,210.00)	209.84	0.26%	(6,684.17)	0.00	0.00%
Total	119 Industrial/Economic Development	(80,210.00)	209.84	0.26%	(6,684.17)	0.00	0.00%

122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42140	Drug Control Fines	5,000.00	(7,239.86)	144.80%	416.67	(1,342.35)	322.16%
42340	Drug Control Fines	5,000.00	(3,425.22)	68.50%	416.67	(118.75)	28.50%
42865	Drug Task Force Forfeitures And	6,000.00	(1,318.00)	21.97%	500.00	0.00	0.00%
	Total Revenues	16,000.00	(11,983.08)	74.89%	1,333.33	(1,461.10)	109.58%
Expenditures							
54150	Drug Enforcement	(33,200.00)	16,461.63	49.58%	(2,766.67)	3,128.06	113.06%
	Total Expenditures	(33,200.00)	16,461.63	49.58%	(2,766.67)	3,128.06	113.06%
Total	122 Drug Control	(17,200.00)	4,478.55	26.04%	(1,433.33)	1,666.96	116.30%

Lawrence County Finance
 Summary Financial Statement
 April 2026

131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	1,941,012.00	(2,004,905.81)	103.29%	161,751.00	(16,109.24)	9.96%
40120	Trustee's Collections - Prior Year	64,000.00	(39,413.24)	61.58%	5,333.33	(611.10)	11.46%
40130	Cir Clk/Clk & Master Collections-Pr Yr	12,000.00	(14,447.77)	120.40%	1,000.00	(1,452.95)	145.30%
40140	Interest And Penalty	9,000.00	(7,457.99)	82.87%	750.00	(576.09)	76.81%
40280	Mineral Severance Tax	51,000.00	(52,361.57)	102.67%	4,250.00	(10,118.07)	238.07%
44145	Sale Of Recycled Materials	2,525.00	(6,244.40)	247.30%	210.42	(1,425.60)	677.51%
44170	Miscellaneous Refunds	0.00	0.00	0.00%	0.00	0.00	0.00%
44530	Sale Of Equipment	40,000.00	(69,035.00)	172.59%	3,333.33	(24,950.00)	748.50%
46420	State Aid Program	587,093.00	(587,093.76)	100.00%	48,924.42	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	2,900,000.00	(2,209,863.44)	76.20%	241,666.67	(214,576.29)	88.79%
46925	Hybrid/Electric Vehicle Registration	24,000.00	(33,874.02)	141.14%	2,000.00	(3,811.59)	190.58%
46930	Petroleum Special Tax	26,821.00	(21,944.27)	81.82%	2,235.08	(2,438.25)	109.09%
48130	Contributions	37,116.00	(37,116.00)	100.00%	3,093.00	0.00	0.00%
	Total Revenues	5,694,567.00	(5,083,757.27)	89.27%	474,547.25	(276,069.18)	58.18%
Expenditures							
58120	Industrial Development	(4,558.00)	4,557.63	99.99%	(379.83)	4,557.63	1,199.90%
61000	Administration	(378,419.00)	301,408.32	79.65%	(31,534.92)	27,141.32	86.07%
62000	Highway And Bridge Maintenance	(4,064,766.00)	4,009,399.31	98.64%	(338,730.50)	1,359,653.40	401.40%
63100	Operation And Maintenance Of	(1,009,144.00)	859,130.33	85.13%	(84,095.33)	91,429.82	108.72%
65000	Other Charges	(188,120.00)	177,943.99	94.59%	(15,676.67)	2,669.74	17.03%
68000	Capital Outlay	(1,212,093.00)	798,340.31	65.86%	(101,007.75)	43,270.00	42.84%
	Total Expenditures	(6,857,100.00)	6,150,779.89	89.70%	(571,425.00)	1,528,721.91	267.53%
Total	131 Highway/Public Works	(1,162,533.00)	1,067,022.62	91.78%	(96,877.75)	1,252,652.73	1,293.

Lawrence County Finance
 Summary Financial Statement
 April 2026

151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	1,380,343.00	(1,425,777.49)	103.29%	115,028.58	(11,455.98)	9.96%
40120	Trustee's Collections - Prior Year	45,500.00	(28,028.64)	61.60%	3,791.67	(434.57)	11.46%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(10,274.43)	102.74%	833.33	(1,033.25)	123.99%
40140	Interest And Penalty	7,000.00	(5,302.31)	75.75%	583.33	(409.43)	70.19%
40210	Local Option Sales Tax	2,200,000.00	(1,818,807.81)	82.67%	183,333.33	(182,084.17)	99.32%
40240	Wheel Tax	1,065,900.00	(796,400.50)	74.72%	88,825.00	(107,722.00)	121.27%
40266	Litigation Tax-Jail, Wrkhse,	82,000.00	(74,431.18)	90.77%	6,833.33	(7,904.80)	115.68%
40320	Bank Excise Tax	100,000.00	(128,829.24)	128.83%	8,333.33	0.00	0.00%
44110	Investment Income	365,000.00	(395,278.91)	108.30%	30,416.67	(31,850.46)	104.71%
44120	Lease/Rentals/PPP	0.00	0.00	0.00%	0.00	0.00	0.00%
48130	Contributions	1,661,107.00	0.00	0.00%	138,425.58	0.00	0.00%
	Total Revenues	6,916,850.00	(4,683,130.51)	67.71%	576,404.17	(342,894.66)	59.49%
Expenditures							
82110	General Government Debt Service	(2,775,000.00)	2,775,000.00	100.00%	(231,250.00)	0.00	0.00%
82120	Highways & Streets Debt Service	(390,550.00)	390,550.00	100.00%	(32,545.83)	0.00	0.00%
82130	Education	(1,644,362.00)	1,644,362.00	100.00%	(137,030.17)	0.00	0.00%
82210	General Government	(901,425.00)	901,423.96	100.00%	(75,118.75)	52,058.01	69.30%
82220	Highways & Streets	(296,430.00)	296,429.08	100.00%	(24,702.50)	1,940.13	7.85%
82230	Education	(904,135.00)	904,134.00	100.00%	(75,344.58)	1,670.62	2.22%
82310	General Government	(91,412.00)	73,104.04	79.97%	(7,617.67)	0.00	0.00%
99100	Transfers Out	(401,277.00)	401,277.00	100.00%	(33,439.75)	0.00	0.00%
	Total Expenditures	(7,404,591.00)	7,386,280.08	99.75%	(617,049.25)	55,668.76	9.02%
Total	151 General Debt Service	(487,741.00)	2,703,149.57	554.22%	(40,645.08)	(287,225.90)	-706.67%

171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
46170	Solid Waste Grants	187,920.00	(168,927.12)	89.89%	15,660.00	0.00	0.00%
46190	Other General Government Grants	500,000.00	0.00	0.00%	41,666.67	0.00	0.00%
46980	Other State Grants	2,584,395.00	(1,335,547.35)	51.68%	215,366.25	0.00	0.00%
47590	Other Federal Through State	4,038,324.00	(541,914.75)	13.42%	336,527.00	0.00	0.00%
49800	Transfers In	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Revenues	7,310,639.00	(2,046,389.22)	27.99%	609,219.92	0.00	0.00%
Expenditures							
91110	General Administration Projects	(1,500,000.00)	13,798.94	0.92%	(125,000.00)	0.00	0.00%
91140	Public Health And Welfare Projects	(8,888,975.00)	7,816,707.53	87.94%	(740,747.92)	289,312.08	39.06%
91150	Social, Cultural And Recreation	(60,000.00)	0.00	0.00%	(5,000.00)	0.00	0.00%
	Total Expenditures	(10,448,975.00)	7,830,506.47	74.94%	(870,747.92)	289,312.08	33.23%
Total	171 General Capital Projects	(3,138,336.00)	5,784,117.25	184.31%	(261,528.00)	289,312.08	110.62%

176 Highway Capital Projects		Year-To-Date			Month-To-Date		
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
49800	Transfers In	401,277.00	(401,277.00)	100.00%	33,439.75	0.00	0.00%
	Total Revenues	401,277.00	(401,277.00)	100.00%	33,439.75	0.00	0.00%
Expenditures							
91200	Highway & Street Capital Projects	(5,144,843.00)	2,228,499.35	43.32%	(428,736.92)	0.00	0.00%
	Total Expenditures	(5,144,843.00)	2,228,499.35	43.32%	(428,736.92)	0.00	0.00%
Total	176 Highway Capital Projects	(4,743,566.00)	1,827,222.35	38.52%	(395,297.17)	0.00	0.00%

Lawrence County Finance
 Summary Financial Statement
 April 2026

363 Judicial District Drug Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42810	Fines	0.00	(6,994.39)	0.00%	0.00	(3,155.42)	0.00%
42865	Drug Task Force Forfeitures And	0.00	(57,944.69)	0.00%	0.00	0.00	0.00%
42900	Other Fines,Forfeittures And Penalties	0.00	(40.00)	0.00%	0.00	(40.00)	0.00%
44110	Investment Income	0.00	(1,697.69)	0.00%	0.00	(296.71)	0.00%
44170	Miscellaneous Refunds	0.00	(98.00)	0.00%	0.00	0.00	0.00%
46220	Drug Control Grants	0.00	(250,000.00)	0.00%	0.00	0.00	0.00%
46980	Other State Grants	0.00	(57,555.37)	0.00%	0.00	(14,538.65)	0.00%
	Total Revenues	0.00	(374,330.14)	100.00%	0.00	(18,030.78)	0.00%
Expenditures							
54150	Drug Enforcement	0.00	236,000.44	0.00%	0.00	33,874.72	0.00%
	Total Expenditures	0.00	236,000.44	100.00%	0.00	33,874.72	0.00%
Total	363 Judicial District Drug Fund	0.00	(138,329.70)	100.00%	0.00	15,843.94	0.00%

Acct	2025-26	2025-26	March 2025-26	Encumbered	2025-26
	Original Budget	Revised Budget	Monthly Activity	Amount	FYTD Activity
R	Revenue				
CURRENT PROPERTY TAX	4,997,127.00	4,997,127.00	278,915.25	0.00	5,327,384.16
TRUSTEE'S COLLECTIONS - PRIOR	195,000.00	195,000.00	27,850.56	0.00	120,640.95
CIR CLK/CLK & MASTER COLLECTIO	45,000.00	45,000.00	3,647.51	0.00	34,809.17
INTEREST AND PENALTY	35,000.00	35,000.00	7,337.54	0.00	18,425.64
LOCAL OPTION SALES TAX	8,635,747.00	8,635,747.00	817,866.55	0.00	7,380,168.82
MIXED DRINK TAX	25,000.00	25,000.00	0.00	0.00	0.00
MARRIAGE LICENSES	1,000.00	1,000.00	109.25	0.00	1,140.00
TUITION - REGULAR DAY STUDENTS	0.00	11,100.00	0.00	0.00	11,100.00
RECEIPTS FROM INDIVIDUAL SCHOO	70,000.00	70,000.00	562.17	0.00	53,939.48
OTHER CHARGES FOR SERVICES	0.00	110,000.00	12,857.89	0.00	123,630.06
LEASE/RENTALS	0.00	3,510.00	0.00	0.00	3,510.00
SALE OF MATERIALS AND SUPPLIES	2,500.00	2,500.00	994.00	0.00	5,238.60
MISCELLANEOUS REFUNDS	0.00	0.00	0.00	0.00	0.00
SALE OF EQUIPMENT	5,000.00	30,000.00	0.00	0.00	28,111.00
DAMAGES RECOVERED FROM INDIVID	0.00	0.00	1,085.00	0.00	10,916.10
CONTRIBUTIONS & GIFTS	0.00	10,500.00	6,455.00	0.00	19,974.18
OTHER LOCAL REVENUES	0.00	94,030.00	0.00	0.00	139,903.25
TN INVESTMENT IN STUDENT ACHIE	57,846,965.00	57,996,965.00	5,721,795.32	0.00	46,553,468.62
EARLY CHILDHOOD EDUCATION	0.00	1,254,352.56	250,415.12	0.00	797,588.70
DRIVER EDUCATION	16,000.00	16,000.00	0.00	0.00	0.00
OTHER STATE EDUCATION FUNDS	429,748.00	1,628,559.18	42,974.81	0.00	1,542,609.69
PAID PARENTAL LEAVE	0.00	119,000.00	53,735.47	0.00	119,777.33
CAREER LADDER PROGRAM	60,000.00	60,000.00	0.00	0.00	36,494.79
OTHER VOCATIONAL	0.00	2,597,458.81	20,464.28	0.00	247,333.20
OTHER STATE GRANTS	0.00	149,953.68	0.00	0.00	121,581.47
OTHER STATE REVENUES	0.00	3,000.00	0.00	0.00	3,000.00
SPECIAL EDUCATION - GRANTS TO	0.00	83,218.79	0.00	0.00	83,218.79
OTHER FEDERAL THROUGH STATE	0.00	19,959.95	0.00	0.00	19,902.00
INSURANCE RECOVERY	0.00	82,422.92	20,936.74	0.00	103,359.66
Revenue	72,364,087.00	78,276,404.89	7,268,002.46	0.00	62,907,225.66
E	Expense				
REGULAR INSTRUCTION PROGRAM	37,194,650.00	38,137,440.88	3,310,673.21	379,875.12	25,542,043.28
ALTERNATIVE INSTRUCTION PROGRA	580,450.00	748,061.80	71,925.16	343.36	516,374.82
SPECIAL EDUCATION PROGRAM	5,808,200.00	6,075,757.22	541,676.60	120.00	4,012,562.94
VOCATIONAL EDUCATION PROGRAM	3,275,150.00	5,552,742.11	262,473.87	4,919.03	2,289,016.25
STUDENT BODY EDUCATIONAL PRGRM	150,780.00	283,280.00	630.56	0.00	216,334.56
HEALTH SERVICES	849,730.00	869,716.98	73,031.25	3,338.08	556,754.48
OTHER STUDENT SUPPORT	2,336,650.00	2,903,812.17	233,469.17	261,151.00	1,692,915.58
REGULAR INSTRUCTION PROGRAM	2,808,990.00	3,022,771.18	290,098.49	28,006.06	2,117,956.17
ALTERNATIVE INSTRUCTION PROGRA	34,000.00	34,000.00	3,578.75	400.02	14,759.23
SPECIAL EDUCATION PROGRAM	995,890.00	1,289,693.20	92,630.24	2,249.74	800,735.40
VOCATIONAL EDUCATION PROGRAM	115,800.00	153,538.89	15,226.93	40,551.01	73,417.15
TECHNOLOGY	743,580.00	748,410.30	37,276.40	9,338.02	535,073.08
BOARD OF EDUCATION	1,528,525.00	1,529,378.96	75,171.12	54,221.43	1,234,120.72
OFFICE OF THE SUPERINTENDENT	430,100.00	432,371.72	29,757.60	33,096.08	282,529.38
OFFICE OF THE PRINCIPAL	4,883,700.00	4,950,482.40	427,396.86	425.00	3,394,449.29
FISCAL SERVICES	434,500.00	439,339.10	31,092.78	14,652.52	305,152.49
HUMAN SERVICES/PERSONNEL	235,700.00	251,673.77	30,238.64	3,321.00	148,538.04
OPERATION OF PLANT	5,085,200.00	5,166,226.20	377,863.18	44,499.80	3,887,290.95
MAINTENANCE OF PLANT	1,439,500.00	1,679,492.07	167,779.19	208,952.31	1,645,145.04
TRANSPORTATION	3,930,300.00	4,129,488.27	431,681.21	96,146.18	2,815,720.48
CENTRAL AND OTHER	35,000.00	35,000.00	0.00	0.00	105,071.70

Acct	2025-26 Original Budget	2025-26 Revised Budget	March 2025-26 Monthly Activity	Encumbered Amount	2025-26 FYTD Activity
E Expense					
COMMUNITY SERVICES	89,150.00	93,358.87	5,581.64	116.48	63,762.60
EARLY CHILDHOOD EDUCATION	77,450.00	1,286,519.76	123,785.60	723.00	923,574.28
REGULAR CAPITAL OUTLAY	0.00	566,625.00	32,216.35	397,200.00	478,298.61
PRINCIPAL ON DEBT EDUCATION	1,128,545.00	1,128,545.00	0.00	0.00	0.00
INTEREST ON DEBT EDUCATION	532,564.00	532,564.00	0.00	0.00	0.00
Expense	74,724,104.00	82,040,289.85	6,665,254.80	1,583,645.24	53,651,596.52
Grand Revenue Totals	72,364,087.00	78,276,404.89	7,268,002.46	0.00	62,907,225.66
Grand Expense Totals	74,724,104.00	82,040,289.85	6,665,254.80	1,583,645.24	53,651,596.52
Grand Totals	2,360,017.00	3,763,884.96	602,747.66	1,583,645.24	9,255,629.14
	Loss	Loss	Profit	Loss	Profit

Number of Accounts: 2657

***** End of report *****

REPORT OF THE RESOLUTION COMMITTEE

TO THE LAWRENCE COUNTY BOARD OF COMMISSIONERS
LAWRENCE COUNTY, TENNESSEE

May 26, 2026 at 5:00 P.M.
Regular Session

We, the resolution committee, respectfully report to the Board of County Commissioners for its consideration at this term without suspension of the rules that as such committee—in accordance with resolution of the Board of County Commissioners that created and prescribed the functions of the committee to meet, receive, examine, and report—certain resolutions hereto attached, filed in the office of the county executive when the committee met before the term, of the following subjects, to-wit:

Elections:

1. Notaries

Resolutions:

Number	Description	Sponsor
20260526-01	Approving Minutes of March 24, 2026 Regular Session of the Lawrence County Board of County Commissioners	Resolution Committee
20260526-02	Accepting Audit Committee Minutes from April 9, 2026	Audit Committee
20260526-03	Amending the Fiscal Year 2025-2026 Budget	Budget Committee
20260526-04	Approving Amendments to the Lawrence County Board of Education Budget for the Fiscal Year Ending June 30, 2026	David Morgan and Lawrence County Board of Education
20260526-05	Amending Estimated Beginning Fund Balances to Audited Beginning Fund Balances for FY 2025–2026	Budget Committee
20260526-06	Amending Road Specifications and Grandfathered Roads List	Highway Committee, Highway Department
20260526-07	Approving and Adopting a Public Comment Rule for Meetings of the Lawrence County Commission and Committees	Rules Committee
20260526-08	Approving and Adopting a Policy Prohibiting Animals in the Workplace	Workplace Safety and Human Resources Committees

20260526-09	Approving Tennessee Consolidated Retirement System Vesting Resolution for Lawrence County Public Library Employees and Authorizing Execution of Same	Human Resources Committee
20260526-10	Approving the Trustee's Report on Delinquent Real Estate Taxes and Utilities for the 2023 Tax Year	Kiley Weathers and David Morgan
20260526-11	Recommending Examination of a Potential Transition to a Six (6) Year Reappraisal Cycle Pursuant to Tennessee Code Annotated § 67-5-1601	Denny Gillespie and Wayne Yocum

RESOLUTION NO. 20260526-01

**Approving Minutes of March 24, 2026 Regular Session
of the Lawrence County Board of Commissioners**

Whereas, the Lawrence County Board of Commissioners met in Regular Session on March 24, 2026; and

Whereas, minutes of said meeting have been prepared and submitted for review by the Lawrence County Board of Commissioners; and

Whereas, the Lawrence County Board of Commissioners finds it appropriate to approve the minutes of the March 24, 2026 Regular Session;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 26th day of May 2026, that the attached minutes of the March 24, 2026 Regular Session of the Lawrence County Board of County Commissioners are approved.

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: Resolution Committee

LAWRENCE COUNTY COMMISSION

REGULAR SESSION MINUTES

March 24, 2026 – 5:00 P.M.

CALL TO ORDER

The Lawrence County Commission met in Regular Session on March 24, 2026, at 5:00 P.M. Chairman Shane Eaton called the meeting to order.

ROLL CALL

Roll was called by County Clerk Russ Brewer.

18 Commissioners present; 0 absent.

INVOCATION

Given by Commissioner Phillip Heatherly.

PLEDGE OF ALLEGIANCE

Led by Chairman Shane Eaton.

APPROVAL OF BI-MONTHLY FINANCIAL STATEMENT (FISCAL AGENT)

Motion made and seconded to approve.

Motion passed.

APPROVAL OF BI-MONTHLY REPORT (SUPERINTENDENT)

Motion made and seconded to approve.

Motion passed.

REPORT OF THE RESOLUTION COMMITTEE

The Resolution Committee presented the following:

Honorariums:

20260324-01H – Honoring South Lawrence Elementary Girls Basketball Team

20260324-02H – Honoring April Fraley

20260324-03H – Honoring Avonlea Derryberry

Elections:

Notaries

Resolutions:

20260324-01 – Approving Minutes of February 17, 2026 Regular Session

20260324-02 – Amending FY 2025–2026 Budget

20260324-03 – Approving Amendments to Board of Education Budget

20260324-04 – North Brace Road Water Line Contribution (Fund 119)

20260324-05 – EMS Service Rate Adjustments

20260324-06 – Purchase of New Ambulance (EMS)

20260324-07 – TDHS Grant for Sheriff's Child Support Enforcement Employee

20260324-08 – Economic Impact Plan / Hampton Inn Development

20260324-09 – Naming Ramah Road Bridge in Honor of Richard Clyde Thomas

APPROVAL OF RESOLUTION COMMITTEE REPORT

Motion made and seconded to approve the report as presented.

Motion passed.

HONORARY RESOLUTIONS

All honorary resolutions were presented and adopted.

Motion passed.

NOTARIES

Notaries as presented by the County Clerk were submitted for approval.

Motion passed.

RESOLUTIONS

Resolution 20260324-01 – Motion passed.

Resolution 20260324-02 – Motion passed.

Resolution 20260324-03 – Motion passed.

Resolution 20260324-04 – Motion passed.

Resolution 20260324-05 – Motion passed.

Resolution 20260324-06 – Motion passed.

Resolution 20260324-07 – Motion passed.

Resolution 20260324-08 – Motion passed.

Resolution 20260324-09 – Motion passed.

ADJOURNMENT

There being no further business, the meeting was adjourned.

Total meeting time: Approximately 31 minutes.

Russ Brewer, County Clerk

RESOLUTION NO. 20260526-02

Accepting Audit Committee Minutes from April 9, 2026

Whereas, the Lawrence County Audit Committee met on April 9, 2026; and

Whereas, minutes of said meeting have been prepared and submitted for review; and

Whereas, the Lawrence County Board of Commissioners finds it appropriate to accept the minutes of the April 9, 2026 meeting of the Audit Committee;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 26th day of May 2026, that the attached minutes of the April 9, 2026 meeting of the Lawrence County Audit Committee are accepted.

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: Audit Committee



Lawrence County
AUDIT COMMITTEE

Date: Thursday, April 9, 2026 | **Time:** 4:00-4:17 p.m.

PRESENT: County Executive David Morgan. **Commissioners:** Phillip Heatherly, Shane Eaton, Chirs Sutherland, Tim Clifton, Wayne Yocom, and Scott Franks. **Director of Accounts & Budgets** Brandi Williams, **School Superintendent** Michael Adkins, Karen Woodall, Jerry Putman, Anthony Washburn, John Uzbasic, and Jessica Eledge.

PRAYER: Putman.

PLEDGE: Morgan.

Woodall called the meeting to order.

ROLL CALL: *Chair* Karen Woodall, *Vice-chair* Scott Franks, and Jerry Putman.

ABSENT: Jim Brewer and Kelsey Glass.

- The committee reviewed the 2025 Audit Committee minutes of meeting.

Approve April 16, 2025 Audit Committee Minutes of Meeting.

Motion: Franks. **Second:** Puttman.

Vote: Motion passed unanimously, 3/0.

- **Woodall** explained there were a total of three findings. One with the *Office of Accounts & Budgets* and two with the *School System*.

FINDING ONE: *Competitive Bids Were Not Solicited for Purchase of Insurance.*

- **Williams** explained that the finding resulted from the county not previously bidding out Ambulance Service Insurance. Instead, a third-party carrier, VFIS, was used rather than the state pool utilized for the county's other insurance coverage.
- The service had not been bid out in the past, and although it exceeded the bid threshold, VFIS allows the customer to set the insured value of a vehicle at the replacement value rather than the depreciating value.

- To my knowledge, VFIS was the only insurance carrier in the state of Tennessee that allowed customers to select the insured value, making it a sole source vendor. To correct this, bid solicitation is scheduled for the 2026–2027 fiscal year.
- *The committee was satisfied with the explanation and corrective action.*

FINDING TWO: *Material Audit Adjustments Were Required for Proper Financial Statement Presentation.*

- **Eledge** explained the audit adjustment reclassified \$1,178, 876 from encumbrances to contracts payable and retainage payable to comply with Generally Accepted Accounting Principles (GAAP) financial statements presentation requirements. This was known by management and tracked within the accounting system as encumbrances. The finding was not a result of error in financial activity but from year end classification entry required for GAAP presentation.
- *The committee was satisfied with the explanation.*

FINDING THREE: *An Investigation of the Lawrence County School Department Disclosed a Deficiency.*

- **Eledge** explained that an individual falsified mileage claims totaling \$36,473.00 which were submitted through the school's *Individuals with Disabilities Education Act (IDEA)* federal grant program. Once discovered, it was reported to the *Comptroller's Division of Investigations* within twenty-four hours. The school system acted under the guidance of the *District Attorney's Office*, which advised the school to continue issuing mileage reimbursement payments to the individual during the ongoing investigation. Even though we acted under legal guidance from the *District Attorney's Office*, audit did not like it. We have taken appropriate actions to ensure mileage reimbursement claims are properly monitored and reviewed.
- *The committee was satisfied with the explanation and corrective action.*
- **Executive Morgan** notified the committee that Jim Brewer is out of County and will need to be replaced.

Adjournment.

Motion: Franks. **Second:** Putman.

Vote: Motion passed unanimously, 3/0.

Minutes Submitted By: Christian Tyree

RESOLUTION NO. 20260526-03

Amending the Fiscal Year 2025–2026 Budget

Whereas, the Lawrence County Legislative Body adopted the fiscal year 2025–2026 budget by Resolution No. 2025063004 on June 30, 2025; and

Whereas, the budget was submitted to the Tennessee Comptroller’s Division of Local Government Finance for approval; and

Whereas, pursuant to Tennessee Code Annotated § 9-1-116, the availability of programs and services to the people of this state shall be limited to the extent that funds are appropriated by the General Assembly or the appropriate governing body of a political subdivision; and

Whereas, Lawrence County finds it necessary to amend the fiscal year 2025–2026 budget to allow for additional spending and the reallocation of funding;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 26th day of May 2026, that the changes to the fiscal year 2025–2026 budget, as outlined in the schedules attached hereto as collective Exhibit 1, are adopted and approved.

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

Regular Session
Agenda Date: May 26, 2026
Budget Amendments

General Fund					
Revenue					
Department	Account Title	Accounting Code	Original Budget	Amendmend Budget	Change
Other Governments	Contributions	101-48130	\$ 220,696.00	\$ 214,517.00	\$ (6,179.00)
Public Safety Grants	Other Public Safety Grants	101-46290	\$ 355,156.00	\$ 335,282.00	\$ (19,874.00)
Total Changes to Revenue			\$ 575,852.00	\$ 549,799.00	\$ (26,053.00)

Expenditures					
Department	Account Title	Accounting Code	Original Budget	Amended Budget	Change
County Executive	In-Service Training	101-51300-196	\$ 1,500.00	\$ 1,515.00	\$ 15.00
County Executive	Medical Insurance	101-51300-207	\$ 28,694.00	\$ 29,128.00	\$ 434.00
County Executive	Advertising	101-51300-302	\$ 860.00	\$ 845.00	\$ (15.00)
Election Commission	Deputies	101-51500-106	\$ 81,888.00	\$ 82,623.00	\$ 735.00
Election Commission	Medical Insurance	101-51500-207	\$ 27,864.00	\$ 26,364.00	\$ (1,500.00)
Election Commission	Utilities	101-51500-452	\$ 7,835.00	\$ 8,600.00	\$ 765.00
Register of Deeds	Medical Insurance	101-51600-207	\$ 37,151.00	\$ 38,136.00	\$ 985.00
Register of Deeds	Data Processing Services	101-51600-317	\$ 20,294.00	\$ 19,309.00	\$ (985.00)
County Buildings	Medical Insurance	101-51800-207	\$ 31,119.00	\$ 31,494.00	\$ 375.00
County Buildings	Maint & Repair - Bldgs	101-51800-335	\$ 121,040.00	\$ 120,665.00	\$ (375.00)
Archives	Part-Time Personnel	101-51910-169	\$ 4,650.00	\$ 4,525.00	\$ (125.00)
Archives	Medical Insurance	101-51910-207	\$ 9,288.00	\$ 9,413.00	\$ 125.00
Accounts & Budgets	Educational Incentive	101-52100-184	\$ 15,760.00	\$ 15,990.00	\$ 230.00
Accounts & Budgets	Medical Insurance	101-52100-207	\$ 33,706.00	\$ 32,282.00	\$ (1,424.00)
Accounts & Budgets	Data Processing Equipment	101-52100-709	\$ 18,845.00	\$ 19,605.00	\$ 760.00
Property Assessor	Medical Insurance	101-52300-207	\$ 46,439.00	\$ 47,061.00	\$ 622.00
Property Assessor	Disability Insurance	101-52300-209	\$ 261.00	\$ -	\$ (261.00)
Property Assessor	Unemployment Compensation	101-52300-210	\$ 105.00	\$ 106.00	\$ 1.00
Property Assessor	Data Processing Services	101-52300-317	\$ 26,280.00	\$ 25,918.00	\$ (362.00)
Trustee	Medical Insurance	101-52400-207	\$ 18,576.00	\$ 18,566.00	\$ (10.00)
Trustee	Unemployment Compensation	101-52400-210	\$ 105.00	\$ 115.00	\$ 10.00
County Clerk	Medical Insurance	101-52500-207	\$ 72,751.00	\$ 72,708.00	\$ (43.00)
County Clerk	Evaluation & Testing	101-52500-322	\$ -	\$ 43.00	\$ 43.00
General Sessions Court	Overtime Pay - Holiday Pay	101-53300-187-HOLI	\$ 2,120.00	\$ 1,620.00	\$ (500.00)
General Sessions Court	Employee & Dependent Insurance	101-53300-205	\$ 360.00	\$ 60.00	\$ (300.00)

General Sessions Court	Medical Insurance	101-53300-207	\$ 37,151.00	\$ 38,135.00	\$ 984.00
General Sessions Court	Dental Insurance	101-53300-208	\$ 257.00	\$ 73.00	\$ (184.00)
Probation Services	Supervisor/Director	101-53910-101	\$ 70,000.00	\$ 37,000.00	\$ (33,000.00)
Probation Services	Probation Officers	101-53910-111	\$ 55,000.00	\$ 21,500.00	\$ (33,500.00)
Probation Services	In-Service Training	101-53910-196	\$ 3,000.00	\$ 1,000.00	\$ (2,000.00)
Probation Services	Social Security	101-53910-201	\$ 7,750.00	\$ 1,250.00	\$ (6,500.00)
Probation Services	State Retirement	101-53910-204	\$ 6,521.00	\$ 1,521.00	\$ (5,000.00)
Probation Services	Medical Insurance	101-53910-207	\$ 17,066.00	\$ 1,066.00	\$ (16,000.00)
Probation Services	Employer Medicare	101-53910-212	\$ 1,813.00	\$ 313.00	\$ (1,500.00)
Probation Services	Data Processing Services	101-53910-317	\$ -	\$ 47,500.00	\$ 47,500.00
Probation Services	Office Supplies	101-53910-435	\$ 2,000.00	\$ 7,000.00	\$ 5,000.00
Probation Services	Data Processing Equipment	101-53910-709	\$ 6,500.00	\$ 21,500.00	\$ 15,000.00
Probation Services	Furniture & Fixtures	101-53910-711	\$ 2,000.00	\$ 32,000.00	\$ 30,000.00
Courtroom Security	Deputies	101-53920-106	\$ 91,590.00	\$ 90,400.00	\$ (1,190.00)
Courtroom Security	Deputies - Corporals	101-53920-106-CORP	\$ 50,367.00	\$ 51,557.00	\$ 1,190.00
Courtroom Security	Medical Insurance	101-53920-207	\$ 27,497.00	\$ 27,477.00	\$ (20.00)
Courtroom Security	Unemployment Compensation	101-53920-210	\$ 93.00	\$ 113.00	\$ 20.00
Sheriff's Department	Deputies	101-54110-106	\$ 705,195.00	\$ 687,195.00	\$ (18,000.00)
Sheriff's Department	Overtime Pay - Comp	101-54110-187-COMP	\$ 22,700.00	\$ 32,700.00	\$ 10,000.00
Sheriff's Department	Overtime Pay - Holiday Pay	101-54110-187-HOLI	\$ 69,450.00	\$ 72,450.00	\$ 3,000.00
Sheriff's Department	Overtime Pay - Vacay	101-54110-187-VACAY	\$ 34,259.00	\$ 39,259.00	\$ 5,000.00
Sheriff's Department	Dues & Memberships	101-54110-320	\$ 5,750.00	\$ 5,850.00	\$ 100.00
Sheriff's Department	Legal Notices, Recording & Court Costs	101-54110-332	\$ 250.00	\$ 500.00	\$ 250.00
Sheriff's Department	Maint & Repair - Vehicles	101-54110-338	\$ 70,000.00	\$ 68,350.00	\$ (1,650.00)
Sheriff's Department	Tow-In Services	101-54110-353	\$ 5,000.00	\$ 5,300.00	\$ 300.00
Sheriff's Department	Tires & Tubes	101-54110-450	\$ 15,000.00	\$ 16,000.00	\$ 1,000.00
Sheriff's Department - SRO	School Resource Officers	101-54110-170	\$ 490,945.00	\$ 488,260.00	\$ (2,685.00)
Sheriff's Department - SRO	School Resource Officers - Comp PayOut	101-54110-170-COMP	\$ 15,222.00	\$ 16,336.00	\$ 1,114.00
Sheriff's Department - SRO	School Resource Officers - Corporals	101-54110-170-CORP	\$ 151,099.00	\$ 151,113.00	\$ 14.00
Sheriff's Department - SRO	School Resource Officers - Holiday Pay	101-54110-170-HOLI	\$ 6,710.00	\$ 2,295.00	\$ (4,415.00)
Sheriff's Department - SRO	School Resource Officers - Vacation	101-54110-170-VACAY	\$ 6,329.00	\$ 6,326.00	\$ (3.00)
Sheriff's Department - SRO	In-Service Training - SRO	101-54110-196-SRO	\$ 4,983.00	\$ 5,709.00	\$ 726.00
Sheriff's Department - SRO	Social Security - SRO	101-54110-201-SRO	\$ 40,032.00	\$ 40,339.00	\$ 307.00
Sheriff's Department - SRO	State Retirement - SRO	101-54110-204-SRO	\$ 37,701.00	\$ 38,428.00	\$ 727.00
Sheriff's Department - SRO	Medical Insurance - SRO	101-54110-207-SRO	\$ 92,449.00	\$ 94,861.00	\$ 2,412.00
Sheriff's Department - SRO	Employer Medicare - SRO	101-54110-212-SRO	\$ 10,471.00	\$ 9,951.00	\$ (520.00)
Sheriff's Department - SRO	Maint & Repair Vehicles - SRO	101-54110-338-SRO	\$ 13,903.00	\$ 11,679.00	\$ (2,224.00)
Sheriff's Department - SRO	Furniture & Fixtures - SRO	101-54110-711-SRO	\$ -	\$ 4,547.00	\$ 4,547.00
Jail	Guards	101-54210-160	\$ 989,611.00	\$ 954,611.00	\$ (35,000.00)

Jail	Overtime Pay	101-54210-187	\$ 27,853.00	\$ 19,853.00	\$ (8,000.00)
Jail	Overtime Pay - Comp PayOut	101-54210-187-COMP	\$ 10,000.00	\$ 25,000.00	\$ 15,000.00
Jail	Overtime Pay - Holiday Pay	101-54210-187-HOLI	\$ 85,705.00	\$ 93,705.00	\$ 8,000.00
Jail	Overtime Pay - Vacation	101-54210-187-VACAY	\$ 9,000.00	\$ 29,000.00	\$ 20,000.00
Jail - MHTRN Grant	Overtime Pay - MHTRN	101-54210-187-MHTRN	\$ 1,465.00	\$ 5,000.00	\$ 3,535.00
Jail - MHTRN Grant	Other Salaries & Wages - MHTRN	101-54210-189-MHTRN	\$ 44,535.00	\$ 53,050.00	\$ 8,515.00
Jail - MHTRN Grant	Social Security - MHTRN	101-54210-201-MHTRN	\$ 2,480.00	\$ 3,600.00	\$ 1,120.00
Jail - MHTRN Grant	State Retirement - MHTRN	101-54210-204-MHTRN	\$ 2,344.00	\$ 3,650.00	\$ 1,306.00
Jail - MHTRN Grant	Employee & Dep Insurance - MHTRN	101-54210-205-MHTRN	\$ -	\$ 360.00	\$ 360.00
Jail - MHTRN Grant	Life Insurance - MHTRN	101-54210-206-MHTRN	\$ 75.00	\$ 70.00	\$ (5.00)
Jail - MHTRN Grant	Medical Insurance - MHTRN	101-54210-207-MHTRN	\$ 2,553.00	\$ -	\$ (2,553.00)
Jail - MHTRN Grant	Dental Insurance - MHTRN	101-54210-208-MHTRN	\$ 257.00	\$ 515.00	\$ 258.00
Jail - MHTRN Grant	Disability Insurance - MHTRN	101-54210-209-MHTRN	\$ 261.00	\$ 262.00	\$ 1.00
Jail - MHTRN Grant	Employer Medicare - MHTRN	101-54210-210-MHTRN	\$ 580.00	\$ 850.00	\$ 270.00
Jail - MHTRN Grant	Maint & Repair - Vehicles - MHTRN	101-54210-338-MHTRN	\$ 811.00	\$ 1,500.00	\$ 689.00
Jail - MHTRN Grant	Gasoline - MHTRN	101-54210-425-MHTRN	\$ 5,500.00	\$ 14,500.00	\$ 9,000.00
Jail - MHTRN Grant	Uniforms - MHTRN	101-54210-451-MHTRN	\$ 1,058.00	\$ 2,500.00	\$ 1,442.00
Jail - MHTRN Grant	Law Enforcement Equipment - MHTRN	101-54210-716-MHTRN	\$ 750.00	\$ 2,597.00	\$ 1,847.00
Rabies & Animal Control	Supervisor/Director	101-55120-105	\$ 66,560.00	\$ 65,024.00	\$ (1,536.00)
Rabies & Animal Control	Laborers	101-55120-149	\$ 46,347.00	\$ 45,157.00	\$ (1,190.00)
Rabies & Animal Control	Part-Time Personnel	101-55120-169	\$ 43,190.00	\$ 36,126.00	\$ (7,064.00)
Rabies & Animal Control	Overtime Pay - Holiday Pay	101-55120-187-HOLI	\$ 3,584.00	\$ 1,520.00	\$ (2,064.00)
Rabies & Animal Control	Social Security	101-55120-201	\$ 9,738.00	\$ 9,038.00	\$ (700.00)
Rabies & Animal Control	State Retirement	101-55120-204	\$ 7,071.00	\$ 5,456.00	\$ (1,615.00)
Rabies & Animal Control	Medical Insurance	101-55120-207	\$ 15,646.00	\$ 15,805.00	\$ 159.00
Rabies & Animal Control	Unemployment Compensation	101-55120-210	\$ 119.00	\$ 186.00	\$ 67.00
Rabies & Animal Control	Employer Medicare	101-55120-212	\$ 2,279.00	\$ 2,115.00	\$ (164.00)
Rabies & Animal Control	Dues & Memberships	101-55120-320	\$ 150.00	\$ -	\$ (150.00)
Rabies & Animal Control	Maint & Repair - Vehicles	101-55120-338	\$ 2,425.00	\$ 1,178.00	\$ (1,247.00)
Rabies & Animal Control	Travel	101-55120-355	\$ 2,713.00	\$ 2,731.00	\$ 18.00
Rabies & Animal Control	Veterinary Services	101-55120-357	\$ 19,419.00	\$ 30,437.00	\$ 11,018.00
Rabies & Animal Control	Other Contracted Services	101-55120-399	\$ 1,000.00	\$ 220.00	\$ (780.00)
Rabies & Animal Control	Animal Food And Supplies	101-55120-401	\$ 15,000.00	\$ 27,380.00	\$ 12,380.00
Rabies & Animal Control	Food Supplies	101-55120-422	\$ 7,500.00	\$ 12,123.00	\$ 4,623.00
Rabies & Animal Control	Gasoline	101-55120-425	\$ 2,500.00	\$ 1,186.00	\$ (1,314.00)
Rabies & Animal Control	Office Supplies	101-55120-435	\$ 785.00	\$ 1,082.00	\$ 297.00
Rabies & Animal Control	Uniforms	101-55120-451	\$ 1,565.00	\$ 1,305.00	\$ (260.00)
Rabies & Animal Control	Utilities	101-55120-452	\$ 11,000.00	\$ 13,415.00	\$ 2,415.00
Rabies & Animal Control	Other Supplies & Materials	101-55120-499	\$ 6,313.00	\$ 6,309.00	\$ (4.00)

Rabies & Animal Control	Other Charges	101-55120-599	\$ 1,414.00	\$ 882.00	\$ (532.00)
Total Changes in Expenditures			<u>\$ 4,234,700.00</u>	<u>\$ 4,272,842.00</u>	<u>\$ 38,142.00</u>

Department		Account Title	Accounting Code	Original Budget	Amended Budget	Change
Fund Balance	Equity		101-39000	\$ 8,803,318.75	\$ 8,791,229.75	\$ (12,089.00)
Total Changes in Equity (Fund Balance)				<u>\$ 8,803,318.75</u>	<u>\$ 8,791,229.75</u>	<u>\$ (12,089.00)</u>

Regular Session
Agenda Date: May 26, 2026
Budget Amendments

Highway Fund

Revenue						
Department	Account Title	Accounting Code	Original Budget	Amendmend Budget	Change	
Recurring Items	Sale of Recycled Materials	131-44145	\$ 2,525.00	\$ 6,245.00	\$ 3,720.00	
Other Governments	Contributions	131-48130	\$ 37,116.00	\$ 59,716.00	\$ 22,600.00	
Total Changes to Revenue			\$ 39,641.00	\$ 65,961.00	\$ 26,320.00	

Expenditures						
Department	Account Title	Accounting Code	Original Budget	Amended Budget	Change	
Administration	Custodial Personnel	131-61000-166	\$ 4,316.00	\$ 3,616.00	\$ (700.00)	
Administration	Social Security	131-61000-201	\$ 14,697.00	\$ 14,997.00	\$ 300.00	
Administration	State Retirement	131-61000-204	\$ 13,700.00	\$ 13,800.00	\$ 100.00	
Administration	Employer Medicare	131-61000-212	\$ 3,500.00	\$ 3,600.00	\$ 100.00	
Administration	Refunds	131-61000-509	\$ -	\$ 200.00	\$ 200.00	
Highway & Bridge Maint	Truck Drivers	131-62000-147	\$ 392,189.00	\$ 390,189.00	\$ (2,000.00)	
Highway & Bridge Maint	Laborers	131-62000-149	\$ 179,742.00	\$ 181,742.00	\$ 2,000.00	
Highway & Bridge Maint	Overtime Pay - Vacation	131-62000-187-VACAY	\$ 100,258.00	\$ 95,258.00	\$ (5,000.00)	
Highway & Bridge Maint	Asphalt	131-62000-402	\$ 1,070,000.00	\$ 1,092,600.00	\$ 22,600.00	
Highway & Bridge Maint	Crushed Stone	131-62000-409	\$ 460,000.00	\$ 560,000.00	\$ 100,000.00	
Highway & Bridge Maint	Pipe - Metal	131-62000-440	\$ 152,141.00	\$ 155,861.00	\$ 3,720.00	
Operation & Maint of Equip	Overtime Pay	131-63100-187	\$ 8,900.00	\$ 9,900.00	\$ 1,000.00	
Operation & Maint of Equip	Overtime Pay - Vacation	131-63100-187-VACAY	\$ 17,070.00	\$ 16,070.00	\$ (1,000.00)	
Operation & Maint of Equip	State Retirement	131-63100-204	\$ 15,759.00	\$ 16,059.00	\$ 300.00	
Operation & Maint of Equip	Diesel Fuel	131-63100-412	\$ 190,000.00	\$ 255,000.00	\$ 65,000.00	
Operation & Maint of Equip	Garage Supplies	131-63100-424	\$ 3,100.00	\$ 3,200.00	\$ 100.00	
Operation & Maint of Equip	Gasoline	131-63100-425	\$ 50,000.00	\$ 70,000.00	\$ 20,000.00	
Operation & Maint of Equip	Other Self Insured Claims	131-63100-516	\$ 3,000.00	\$ 2,600.00	\$ (400.00)	
Other Charges	Trustee's Commission	131-65000-510	\$ 73,000.00	\$ 78,000.00	\$ 5,000.00	
Capital Outlay	Highway Construction	131-68000-713	\$ 927,093.00	\$ 742,093.00	\$ (185,000.00)	
Total Changes in Expenditures			\$ 3,678,465.00	\$ 3,704,785.00	\$ 26,320.00	

RESOLUTION NO. 20260324-04

**Approving Amendments to the Lawrence County Board of Education Budget
for the Fiscal Year Ending June 30, 2026**

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 26th day of May 2026, that the changes to the fiscal year 2025–2026 budget of the Lawrence County Board of Education, as outlined in the schedules attached hereto as collective Exhibit 1, are adopted and approved.

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: David Morgan and Lawrence County Board of Education

Account Number	Description	Increase	Decrease
1 40110	Current Property Taxes	73,732.00	
72620 499	Other Supplies & Materials	73,732.00	
To Adjust Current Property Tax to Law Co Gov't budget number			
2 72120 131	Medical Personnel		40,000.00
72120 189	Other Salaries & Wages	9,000.00	
72120 201	Social Security		3,000.00
72120 204	State Retirement	6,000.00	
72120 207	Medical Insurance		8,000.00
72130 123	Guidance Personnel	18,000.00	
72130 189	Other Salaries & Wages		35,000.00
72130 201	Social Security		10,000.00
72130 207	Medical Insurance		12,000.00
72210 129	Librarians	16,000.00	
72210 163	Educational Assistants		40,000.00
72210 189	Other Salaries & Wages		25,000.00
72210 201	Social Security		6,000.00
72210 207	Medical Insurance		20,000.00
72220 105	Supervisor/Director		5,000.00
72220 204	State Retirement	2,500.00	
72310 204	State Retirement	500.00	
72410 104	Principals	3,000.00	
72410 135	Assistant Principals		35,000.00
72410 161	Secretary	3,000.00	
72410 188	Bonus Payment	525.00	
72410 201	Social Security		8,000.00
72410 207	Medical Insurance	25,000.00	
72410 215	On-Behalf Payments to OPEB	2,000.00	
72510 119	Accountants/Bookkeepers	14,000.00	
72510 204	State Retirement	1,475.00	
72520 161	Secretary		3,000.00
72520 207	Medical Insurance	7,000.00	
72610 188	Bonus Payment	500.00	
72610 189	Other Salaries & Wages	32,000.00	
72610 198	Substitutes	1,000.00	
72610 207	Medical Insurance	20,000.00	
72620 189	Other Salaries & Wages	10,000.00	
72620 204	State Retirement	500.00	
72710 142	Mechanics	3,500.00	
72710 189	Other Salaries & Wages	30,000.00	
72710 207	Medical Insurance		35,000.00
72620 499	Other Supplies & Materials	79,500.00	
To Adjust Support Personnel salaries to actual projected expenditures			
3 43990	Other Charges for Services	57,000.00	
71300 499 TCT	Other Supplies & Materials	18,800.00	
72230 524	InService/Staff Development	22,700.00	

April 2026

**Fund 141
Budget Amendments General Purpose**

Account Number		Description	Increase	Decrease
72230	355	Travel	15,500.00	
To Record Dual Enrollment funds received from TCAT				
4	44990	BAT Other Local Revenues	10,000.00	
	71300	499 BAT Other Supplies & Materials	10,000.00	
	44990	Other Local Revenues	35,873.25	
	72620	717 Maintenance Equipment	35,873.25	
To Record Additional Funds received Batelle/TVA Stem Grants received				
5	71100	116 Teachers		222,000.00
	71400	189 Other Salaries & Wages	190,000.00	
	71400	201 Social Security	12,000.00	
	71400	204 State Retirement	14,000.00	
	71400	207 Medical Insurance	1,000.00	
	71400	212 Employer Medicare	3,000.00	
	71400	217 Retirement - Hybrid Stabilization	2,000.00	
To Reclass Salaries for Coaching Supplement Payments				
6	39000	Unassigned		542,116.00
	76100	706 Building Construction - LCHS Storage Building	126,216.00	
	76100	399 Other Contracted Services - EOC Gym Reno	392,400.00	
	76100	399 Other Contracted Services - EES Track Match	10,000.00	
	76100	399 Other Contracted Services - DCES Signage Match	10,000.00	
	76100	707 Building Improvements - LCHS Soccer Press Box	3,500.00	
To Record Additional Items approved by BOE				
7	73400	599 PKT Other Charges		426.00
	73400	189 PKT Other Salaries & Wages	200.00	
	73400	201 PKT Social Security	12.00	
	73400	204 PKT State Retirement	11.00	
	73400	212 PKT Employer Medicare	3.00	
	73400	412 PKT Diesel Fuel	200.00	
To Reclass Pre-K Field trip grant funds for cost of bus driver and fuel				
8	73400	163 Educational Assistants	15,000.00	
	73400	201 Social Security	1,200.00	
	73400	207 Medical Insurance	16,000.00	
	73400	212 Employer Medicare	1,000.00	
	73400	217 Retirement - Hybrid Stabilization	500.00	
	71100	163 Educational Assistants		33,700.00
To Amend Budget for additional salary & benefits for Pre-K Educ. Assistants				
9	72610	502 Building & Contents Insurance	66,000.00	
	72610	720 Plant Operation Equipment	5,000.00	
	72610	434 Natural Gas	30,000.00	
	72310	513 Worker's Compensation Insurance		60,000.00
	72310	506 Liability Insurance	10,000.00	
	72250	790 Other Equipment	22,700.00	

April 2026

Fund 141
Budget Amendments General Purpose

Account Number	Description	Increase	Decrease
72210 790	Other Equipment		18,000.00
72210 499	Other Supplies & Materials	15,000.00	
72210 524	InService/Staff Development	3,000.00	
71100 722	Regular Instruction Equipment		73,700.00
To Amend budget for additional equipment and insurance expenses			
10 72250 350	Internet Connectivity		35,000.00
72250 399	Other Contracted Services	35,000.00	
72250 411	Data Processing Supplies		10,000.00
72250 499	Other Supplies & Materials	10,000.00	
To Amend Technology Budget to Actual Expenditures			
11 72620 499 PSS	Other Supplies & Materials	5,180.00	
72620 399 PSS	Other Contracted Services		5,180.00
To Amend Public School Security grant for the purchase of parking lot speed bumps and parking lot strips			

May 2026

**Fund 141
Budget Amendments General Purpose**

Account Number			Description	Increase	Decrease
1	46590	TIG	Other State Education Funds - Tutoring Innovation	74,600.00	
	71100	189 TIG	Other Salaries & Wages	60,000.00	
	71100	201 TIG	Social Security	3,720.00	
	71100	204 TIG	State Retirement	4,380.00	
	71100	212 TIG	Employer Medicare	900.00	
	72210	189 TIG	Other Salaries & Wages	4,800.00	
	72210	201 TIG	Social Security	300.00	
	72210	204 TIG	State Retirement	400.00	
	72210	212 TIG	Employer Medicare	100.00	
To Record TN Tutoring Innovation Grant funds received					
2	46590	ELT	Other State Education Funds - Early Literacy Tutoring	47,000.00	
	71100	189 ELT	Other Salaries & Wages	40,500.00	
	71100	201 ELT	Social Security	2,505.00	
	71100	204 ELT	State Retirement	2,550.00	
	71100	212 ELT	Employer Medicare	600.00	
	71100	217 ELT	Retirement - Hybrid Stabilization	845.00	
To Record TN Early Literacy Tutoring Grant funds received					
3	44560		Damages Recovered from Individuals	12,000.00	
	49700		Insurance Recovery	20,000.00	
	72620	499	Other Supplies & Materials	32,000.00	
To Record Revenues received for insurance claims and damage claims					
4	44570	DOS	Contributions & Gifts	10,000.00	
	72320	599 DOS	Other Charges	10,000.00	
To Record Donation received for Director's Attendance Incentives					
5	44570	KNB	Contributions & Gifts	2,800.00	
	71100	599 KNB	Other Charges	2,800.00	
To Record Donations received for Knowledge Bowl program					
6	34775		Assigned for Capital Outlay		4,720,000.00
	99100	590	Transfer Out	4,720,000.00	
To Amend budget for Transfer of Capital Outlay funds from Fund 141 to Fund 177 - Educ Capital Projects Fund					
7	72310	399	Other Contracted Services	20,000.00	
	72310	533	Criminal Investigations		20,000.00
	72320	307	Communication	5,000.00	
	72320	524	InService/Staff Development	5,000.00	
	72320	336	Maintenance & Repair Services		5,000.00
	72320	701	Administration Equipment		5,000.00
	72620	499	Maintenance Supplies & Materials	420,000.00	
	71100	116	Teachers		300,000.00
	71100	163	Educational Assistants		120,000.00
To Amend budget line items to actual projected expenditures					

May 2026

Budget Amendments - Extended School Day Fund 146

Function	Object	Project	Loc	Description	Increase	Decrease
1	43517		051	Tuition - Other (DCES)	\$ 2,000.00	
	73300	499	051	Other Supplies & Materials	\$ 2,000.00	
To Record Additional Tuition collections for David Crockett Extended School Day Program						
2	43517		053	Tuition - Other (LPS)	\$ 2,000.00	
	73300	189	053	Other Salaries & Wages	\$ 500.00	
	73300	201	053	Social Security	\$ 250.00	
	73300	599	053	Other Charges	\$ 1,250.00	
To Record Additional Tuition collections for L'Burg Public Extended School Day Program						
3	43517		054	Tuition - Other (NPS)	\$ 8,000.00	
	73300	189	054	Other Salaries & Wages	\$ 6,500.00	
	73300	201	054	Social Security	\$ 500.00	
	73300	212	054	Employer Medicare	\$ 250.00	
	73300	510	054	Trustee's Commission	\$ 250.00	
	73300	599	054	Other Charges	\$ 500.00	
To Record Additional Tuition collections for New Prospect Extended School Day Program						
4	43517		056	Tuition - Other (SES)	\$ 12,000.00	
	73300	189	054	Other Salaries & Wages	\$ 9,500.00	
	73300	201	054	Social Security	\$ 1,000.00	
	73300	212	054	Employer Medicare	\$ 500.00	
	73300	510	054	Trustee's Commission	\$ 500.00	
	73300	599	054	Other Charges	\$ 500.00	
To Record Additional Tuition collections for S'town Elementary Extended School Day Program						

May 2026

Fund 177

Budget Amendments Education Capital Projects Fund

Account Number	Description	Increase	Decrease
1 49800	Transfer In	4,720,000.00	
91300 706	Building Construction	1,175,000.00	
91300 707	Building Improvements	2,535,000.00	
91300 399	Other Contracted Services	1,010,000.00	

To Record Transfer of Fund 141 Capital Outlay Set Aside funds into Fund 177

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
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

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

RESOLUTION NO. 20260324-06

Amending Road Specifications and Grandfathering Currently Pending Road Projects

Whereas, the Lawrence County Board of County Commissioners previously adopted certain minimum specifications for new road construction before a newly constructed road may be accepted as a county road; and

Whereas, this Body and its appointed Highway Department from time to time reviewed and amended its minimum road specifications to ensure that newly constructed roads accepted into the county road system are built to standards appropriate for public use, maintenance, safety, and long-term county responsibility; and

Whereas, upon the recommendation of the Lawrence County Highway Department, the County Road Superintendent, and the Highway Committee, this Body finds it appropriate to amend the County's road specifications by adopting the updated road specifications attached hereto as Exhibit 1; and

Whereas, certain road projects are currently pending or have already begun review, planning, engineering, construction, or approval steps under the County's prior road specifications; and

Whereas, this Body finds it fair and appropriate to grandfather those currently pending road projects so that they may continue to be reviewed and considered under the road specifications in effect before adoption of this Resolution, provided that any such project remains subject to review and approval by the appropriate County officials and does not create an obligation for Lawrence County to accept any road that is unsafe, incomplete, or otherwise unsuitable for public acceptance;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 26th day of May 2026, that:

SECTION 1. Adoption of Amended Road Specifications. The Lawrence County road specifications attached hereto as Exhibit 1 are approved, adopted, ratified, and confirmed as the minimum specifications required for new road construction before a new road may be accepted as a county road and added to the county road list.

SECTION 2. Replacement of Prior Specifications. The amended road specifications adopted by this Resolution shall replace and supersede any prior minimum road specifications to the extent those prior specifications conflict with Exhibit 1.

SECTION 3. Grandfathering of Currently Pending Projects. The road projects that are currently pending as of the date of adoption of this Resolution, as set out in Exhibit 2 attached hereto, may continue to be reviewed and considered under the road specifications in effect immediately before adoption of this Resolution, provided that the project was already submitted to, known by, or under active review by the Lawrence County Highway Department, County Road Superintendent, or other appropriate County official before adoption of this Resolution.

SECTION 4. No Automatic Acceptance. Nothing in this Resolution shall require Lawrence County to accept any road as a county road. All pending and future road projects shall remain subject to final review, approval, and acceptance by the Lawrence County Legislative Body, and any other approval required by law or County policy.

SECTION 5. Authority to Administer. The County Road Superintendent, Lawrence County Highway Department, and other appropriate County officials are authorized to apply and administer the amended road specifications and the grandfathering provision set forth herein.

SECTION 6. Effective Date. 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: Highway Committee and Highway Department

Lawrence County Road Specifications

1. THE LAWRENCE COUNTY HIGHWAY DEPARTMENT WILL NOT ACCEPT ANY ROAD THAT IS BUILT IN OR ALONG A WATERWAY OR NATURAL DRAIN .

2. All right-of-way for the project will be obtained by the developer prior to meeting with the Highway Superintendent. All right-of-way shall be a minimum of 50' in the width giving 25' on each side of the center of said road or street.

3. Before grading is started, the entire right-of-way including side slopes, shall be cleared of all objectionable matter, such as trees, stumps, roots, weeds, heavy vegetation, debris, etc.

4. The road developer shall undercut the proposed road site to remove all topsoil and any other unsuitable material.

5. The developer shall provide for proper drainage including necessary tile.

6. All cross drains shall not be less than 18 inches in dimension. Any tile 18 thru 30 inches diameter must have 12 inches of cover and class A gabion/rock placed around each end of tile to prevent erosion. Any tile larger than 30 inches must have 18 to 24 inches of cover and class B rock placed around each end of tile to prevent erosion. All Driveway tiles must be minimum of 15 inches or if adequate size to provide proper drainage to be approved by Highway Superintendent. All driveway tiles will be a minimum of 24 foot in length.

7. All tile including double wall plastic tile must be DOT approved.

8. Ditches and Natural Waterways must be adequate to carry natural flow of surface water. Roadside ditches shall be constructed to provide proper drainage.

9. Design of roadway banks and slopes will be provided with cut and fill slopes not exceeding 3 horizontal to 1 vertical. Steeper slope may be allowed if proper provision is made to insure stability of such slope. Approved in advance by Lawrence County Road Superintendent.

10. Roadway slopes and ditches will be seeded and/or sodded to provide erosion control and appearance prior to final acceptance.

11. WIDTH: A. Lanes: Two (2) 10 feet (20 feet traveling surface).

B. Shoulders: One (1) 2 feet shoulder each side.

C. Ditches: As contour requires for proper drainage.

12. All dead end roads will have a cul-de-sac of 100 feet diameter. (50 feet from center)

13. If road connects between two existing roads, center lines and side lines must be painted with reflective paint a minimum of four (4) inches in width. Also meeting federal highway standards.

14. Maximum grade shall not exceed 6%, or at the discretion of the road superintendent.

15. Roadway Fill shall be evenly spread in 12 inch lifts and compacted with smooth drum or sheep foot roller. Subbase will be proof rolled before approval by Highway Superintendent.

16. Utilities:

After subbase grading is complete all utilities and service connections shall be installed completely and approved by the Highway Superintendent. No utilities will be installed in ditch or roadway without prior approval from Highway Superintendent

17. Roadway Base shall be minimum 6 inches of crusher run to be compacted and proof rolled before approved by the Highway Superintendent. The developer will be required to furnish the highway department a copy of all rock tickets.

18. Roadway Base shall be primed (.30 per sq. yard) allowing 72 hours before paving, followed by 2 inches of 307 BM (Hot Mix) to be rolled and compacted. A final roadway surface of an application of tack (.10 per sq yard) applied before completing 2 inches of CW (Hot Mix). The developer and/or contractor will be required to furnish the Highway Department certification of all paving materials used. Crusher run shall be used for 2 feet shoulders after paving is complete.

19. Roads already on the existing county road list will take precedence over any roads adopted between the passage of this resolution.

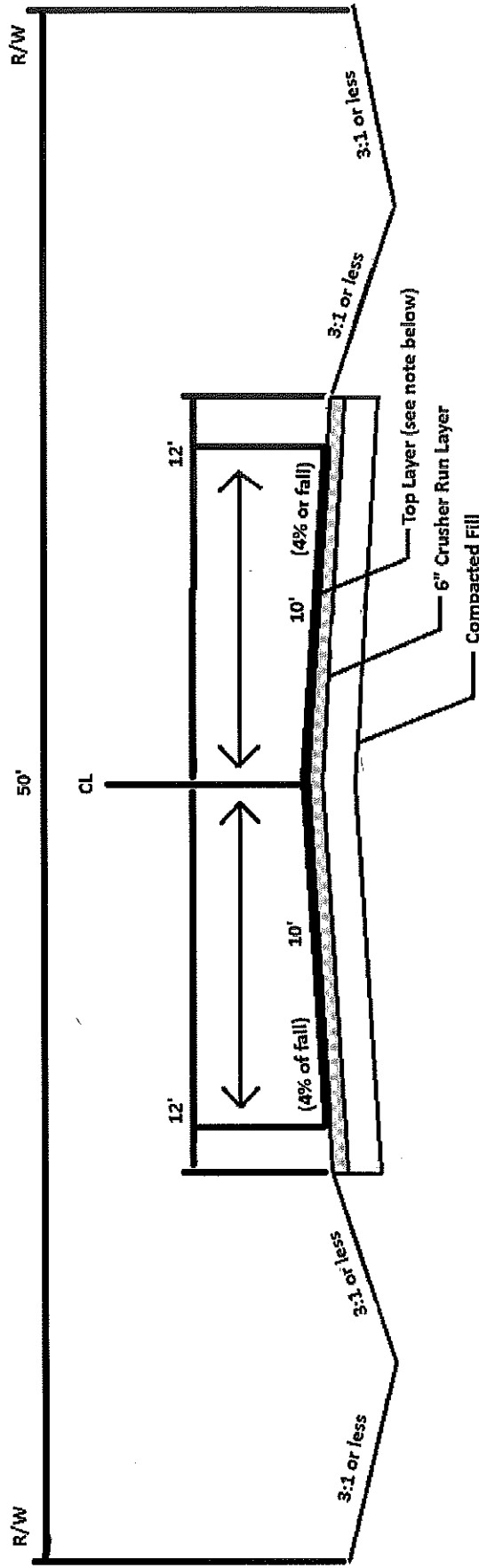
20. The regulations shall not apply to existing roads or any roads which are under consideration for an acceptance before the adoption of this resolution.

21. Any Road not built to these specifications will not be considered for adoption of becoming a county road.

22. PLATS: All plats presented to the county for approval shall contain a certificate executed by all owners offering the roadway for dedication to public use. All roadways and improvements shown on the plat are required by applicable specifications and regulations and all necessary easements for the construction of cut and fill slopes, inlets and outlets, ditches and channels beyond the roadway limits. All plats shall be registered at the Lawrence County Registers Office with a copy provided to the Lawrence County Highway Department.

23. Requirements for non sub-division roads are same as sub-division roads.

24. The Lawrence County Highway Committee shall have the responsibility to enforce said standards with the provision the Lawrence County Highway Superintendent shall be informed of all progress and have the right to final inspection.



ROAD CROSS SECTION
(not to scale)

- *Top Layer (minimum)
- 2" 307 BM (Hot Mix) and
- 2" CW (Hot Mix)

LAWRENCE COUNTY HIGHWAY DEPARTMENT

ALL PRICING WILL BE GIVEN BY SEPTEMBER 1, 2026

PAID

OLD FLORENCE PULASKI RD (SAWYER LANE)

IN PROCESS

BLESSING RD

BEARTOWN RD

ASHMORE RD

RUSHING RD

BUFFALO RD

PROSSER RD

SPRING CREEK RD

BAKER LN

MICHAEL DR

HWY 43 AT GILLAM STRETCH

DUNN LEOMA RD

RESOLUTION NO. 20260526-07

**Approving and Adopting a Public Comment Rule for Meetings
of the Lawrence County Commission and Committees**

Whereas, the Lawrence County Legislative Body conducts public meetings for the purpose of carrying out the business of Lawrence County government; and

Whereas, this Body recognizes the importance of allowing members of the public a reasonable opportunity to address the Commission on matters appearing on the agenda and other matters germane to the jurisdiction of this Body; and

Whereas, Tennessee Code Annotated § 8-44-112 requires a governing body to reserve a period for public comment to provide the public with the opportunity to comment on matters that are germane to the jurisdiction of this Body; and

Whereas, this Body also has a responsibility to conduct orderly, efficient, respectful, and lawful public meetings; and

Whereas, this Body finds it appropriate to adopt a written public comment rule to provide consistent procedures for recognition of speakers, time limits, decorum, enforcement by the Chairman, and the orderly conduct of public comment; and

Whereas, the proposed public comment rule is attached hereto as Exhibit 1 and incorporated herein by reference;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 26th day of May 2026, that:

SECTION 1. Approval and Adoption. The Lawrence County Commission hereby approves and adopts the Public Comment Rule attached hereto as Exhibit 1.

SECTION 2. Amendment to Operating Procedures. The Public Comment Rule shall be included in the appropriate rule, procedure, or policy set.

SECTION 3. Administration and Enforcement. The Chairman, or other presiding officer, is authorized to administer and enforce the Public Comment Rule in a fair, viewpoint-neutral, and consistent manner, subject to appeal to this Body as provided in the rule.

SECTION 4. Existing Rules and Required Proceedings. The Public Comment Rule supplements this Body's existing Rules of Order and shall be construed consistently with them. Nothing in this Resolution shall alter the procedures applicable to public hearings, quasi-judicial proceedings, or any other proceeding governed by separate legal requirements.

SECTION 5. Effective Date. 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: Rules Committee

THE LAWRENCE COUNTY COMMISSION OPERATING PROCEDURES

Rule __. Public Comment

(a) **Public Comment Required.** The Commission shall include a period for public comment on the agenda for each regular and special meeting, in compliance with Tenn. Code Ann. § 8-44-112. Public comment shall be permitted on:

1. Matters appearing on the agenda; and
2. Any matter germane to the jurisdiction of the Commission.

(b) **Recognition of Speakers.** Individuals wishing to speak shall sign in prior to the meeting or within a time designated by the Chairman. Speakers shall be recognized by the Chairman and shall state their name and address for the record before speaking.

(c) **Time Limits.** Each speaker shall be limited to three (3) minutes unless extended by the Chairman. The total time limit for the public comment period, subject to extension by majority vote of the Commission, shall be thirty (30) minutes.

(d) **Authority of the Chairman.** The Chairman shall preside over the public comment period and shall maintain order, consistent with the Commission's Rules of Order. The Chairman is authorized to:

1. Recognize speakers;
2. Enforce time limits;
3. Require comments to be germane;
4. Rule speakers out of order; and
5. Terminate remarks or remove individuals for disruption after warning.

Any ruling of the Chairman may be appealed to the Commission and decided by majority vote.

(e) **Decorum.** Speakers shall address the Commission as a body and shall conduct themselves in a respectful manner. Personal attacks, profanity, and disruptive conduct are prohibited. Repetitious or non-germane comments may be ruled out of order.

(f) **No Debate or Immediate Action.** Public comment is for the purpose of receiving input. The Commission is not required to respond, deliberate, or take action on matters raised during public comment, particularly where such matters are not included on the agenda.

(g) **Relationship to Existing Rules.** This rule supplements the Commission's existing Rules of Order and shall be construed consistently with them. To the extent of any procedural conflict, the Rules of Order shall control.

(h) **Exceptions.** This rule does not apply to public hearings or quasi-judicial proceedings conducted pursuant to separate legal requirements.

RESOLUTION NO. 20260526-08

Approving and Adopting a Policy Prohibiting Animals in the Workplace

Whereas, Lawrence County Legislative Body is committed to maintaining a safe, sanitary, efficient, and professional work environment for County employees, department heads, volunteers, members of the public, and elected officials conducting business for and with the County; and

Whereas, the presence of animals in County facilities and work areas may create concerns relating to safety, sanitation, allergies, workplace disruption, and liability exposure; and

Whereas, Lawrence County finds it appropriate to establish a general prohibition against animals in County workplaces and on County-controlled property during working hours, subject to limited exceptions required by law or authorized for official County operations; and

Whereas, the proposed policy recognizes and preserves legally required exceptions for service animals used by employees as a reasonable accommodation and for service animals accompanying members of the public in areas where the public is normally allowed; and

Whereas, the proposed policy also recognizes limited exceptions for official working animals and for animals temporarily authorized for County-sponsored events or programs when appropriate risk controls are in place; and

Whereas, the proposed policy provides procedures for employee accommodation requests, conditions for approval of a service animal, grounds for removal of an animal when appropriate, and enforcement through the County's Personnel Policies and Procedures Manual; and

Whereas, the proposed policy is attached hereto as Exhibit 1 and incorporated herein by reference;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 26th day of May 2026, that:

SECTION 1. Approval and Adoption. The Lawrence County Commission hereby approves and adopts the policy entitled "Animals in the Workplace," attached hereto as Exhibit 1.

SECTION 2. Amendment to Personnel Manual. The policy shall be included in the Lawrence County employee personnel handbook or manual.

SECTION 3. Administration. The policy shall be administered by the Lawrence County Human Resources Director under the supervision of the County Executive, as provided in the policy.

SECTION 4. Enforcement. County employees, elected officials, department heads, supervisors, and volunteers shall comply with the policy. Supervisors and department heads are

directed to enforce the policy consistently and uniformly in accordance with the County's Personnel Policies and Procedures Manual.

SECTION 5. No Limitation on Legal Rights. Nothing in this Resolution or in the policy adopted hereby shall be construed to limit any right, duty, or accommodation required by the Americans with Disabilities Act, applicable Tennessee law, or any other controlling legal authority.

SECTION 6. Effective Date. 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: Workplace Safety, Human Resources

LAWRENCE COUNTY, TENNESSEE
PERSONNEL MANUAL

Section ____ . Animals in the Workplace

A. Purpose. Lawrence County is committed to maintaining a safe, sanitary, efficient, and professional work environment for employees and for members of the public conducting business with the County. The presence of animals in County facilities presents concerns relating to safety, sanitation, allergies, workplace disruption, and liability exposure.

This policy establishes a general prohibition against animals in the workplace, subject only to limited exceptions required by law or authorized for official County operations.

B. Scope. This policy applies to all Lawrence County employees, elected officials, department heads, and volunteers while on duty or present in:

1. All County-owned or leased buildings and offices;
2. Court facilities;
3. County vehicles;
4. Outdoor work areas under County control;
5. Any other County-controlled property or worksite.

C. General Prohibition. Employees shall not bring animals into County workplaces or onto County property during working hours. This prohibition includes pets, companion animals, emotional support animals, therapy animals, and animals in training, except as expressly permitted in this policy.

D. Limited Exceptions.

1. Service Animals as Reasonable Accommodation (Employees). Lawrence County will comply with the Americans with Disabilities Act (ADA) and applicable Tennessee law. An employee with a qualifying disability may bring a service animal to work as a reasonable accommodation.

i. Definition.

- a. For purposes of this policy, a “service animal” means a dog, or in limited circumstances a miniature horse, that is individually trained to perform specific work or tasks for an individual with a disability.
- b. Emotional support, comfort, or therapy animals are not considered service animals under this policy unless independently qualified as a service animal under applicable law.

- ii. Request and Interactive Process. An employee seeking to use a service animal at work must submit a written request to the Lawrence County Human Resources Director. The County will engage in the interactive process required by the ADA. If the disability or need for the service animal is not obvious, the County may request reasonable documentation sufficient to establish:
 - a. That the employee has a qualifying disability; and
 - b. That the animal is trained to perform work or tasks related to that disability.

The County will not require proof of certification, registration, or specialized identification for the service animal beyond what is permitted by law.

- iii. Permissible Inquiries. If the disability and need are not readily apparent, Lawrence County may ask:
 - a. Whether the animal is required because of a disability; and
 - b. What specific work or task the animal has been trained to perform.

The County will not inquire into the nature or severity of the disability beyond what is necessary to evaluate the accommodation request.

- iv. Conditions of Approval. If approved, the service animal must:
 - a. Be under the handler's control at all times by leash, harness, tether, or effective voice control if appropriate;
 - b. Be housebroken;
 - c. Not be aggressive or disruptive;
 - d. Not pose a direct threat to health or safety;
 - e. Be properly vaccinated and licensed as required by Tennessee law; and
 - f. Be free from parasites and communicable disease.

The employee is solely responsible for the supervision, care, feeding, and waste removal of the animal. The County assumes no responsibility for the care of the animal. The employee may be held financially responsible for any property damage caused by the animal.

- v. Grounds for Removal. Lawrence County may require removal of the service animal from County property if:
 - a. The animal is out of control and the handler fails to take effective corrective action;
 - b. The animal is not housebroken;
 - c. The animal poses a direct threat to the health or safety of others;
 - d. The presence of the animal causes substantial workplace disruption;
 - e. The accommodation results in an undue hardship to County operations.

Removal of the animal does not automatically result in disciplinary action; however, violations of this policy may be addressed under applicable personnel rules.

2. **Service Animals Accompanying Members of the Public.** Consistent with Title II of the ADA, service animals accompanying members of the public are permitted in areas of County facilities where the public is normally allowed. County employees may make only the legally permissible inquiries described above when the need for the service animal is not obvious.

3. **Official Working Animals.** Animals owned, contracted, or utilized by Lawrence County for official purposes are permitted in accordance with departmental policies. These may include:

- i. Sheriff's Office K-9 units;
- ii. Search and rescue animals;
- iii. Animal control custody animals;
- iv. Other animals expressly authorized by the County Executive or department head for official County functions.

E. Conflicting Medical Conditions. If another employee has a documented medical condition affected by the presence of an approved service animal, Human Resources will evaluate both needs and determine reasonable workplace adjustments consistent with the ADA and other applicable laws.

F. Temporary Authorization for County-Sponsored Events. The County Executive, or the County Executive's designee, may authorize animals for specific County-sponsored events or programs when appropriate risk controls are in place.

G. Enforcement. Employees who violate this policy may be subject to:

1. Immediate removal of the animal from County property;
2. Revocation of any previously granted approval; and/or
3. Disciplinary action in accordance with personnel policies.

This policy shall be strictly enforced. Any violation of this policy shall subject the employee to disciplinary action in accordance with the County's Personnel Policies and Procedures Manual, including all progressive discipline measures up to and including termination of employment. Supervisors and department heads are expressly directed to apply the applicable levels of discipline consistently and uniformly, and to take prompt corrective action upon learning of any violation. Failure by a supervisor to enforce this policy in accordance with the County's established disciplinary procedures may itself constitute grounds for corrective action under the Personnel Policies and Procedures Manual.

H. Administration and Authority. This policy shall be administered by the Lawrence County Human Resources Director under the supervision of the County Executive. This section of the Personnel Manual is adopted by the Lawrence County Commission and may be amended only by action of the Commission.

RESOLUTION NO. 20260526-09

Approving Tennessee Consolidated Retirement System Vesting Resolution for Lawrence County Public Library Employees and Authorizing Execution of Same

Whereas, the Lawrence County government employees, including those employed at the Lawrence County Public Library, participate in the Tennessee Consolidated Retirement System; and

Whereas, Tennessee Code Annotated § 8-36-204(b)(2) authorizes an employer participating in the Tennessee Consolidated Retirement System to decrease vesting requirements for Group 1 Legacy members from ten (10) years to five (5) years upon approval by the employer's governing body and acceptance of any estimated increased pension liability; and

Whereas, the Tennessee Consolidated Retirement System has provided a state-generated resolution form, identified as Noncontributory Option 009, for the purpose of authorizing the decrease in vesting requirements from ten (10) years to five (5) years; and

Whereas, the state-generated form reflects that the estimated increased pension liability to Lawrence County Public Library is zero dollars (\$0.00), that there is no increase in the employer contribution rate, and that the total revised employer contribution rate remains 2.00% for the next July 1 through June 30 fiscal year; and

Whereas, because the proposed action affects employee retirement eligibility and employment benefits, the Human Resources Committee has reviewed the matter and recommends approval; and

Whereas, because the state-generated form reflects no increased pension liability, no increase in the employer contribution rate, and no required appropriation or funding change, no separate Budget Committee action is required; and

Whereas, the state-generated Tennessee Consolidated Retirement System resolution is attached hereto as Exhibit 1 and incorporated herein by reference, and must be approved in the form required by the Tennessee Consolidated Retirement System;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 26th day of May 2026, that:

SECTION 1. Approval of TCRS Resolution. The Lawrence County Legislative Body hereby approves the Tennessee Consolidated Retirement System resolution attached hereto as Exhibit 1, authorizing Lawrence County Public Library employees who are Group 1 Legacy members of TCRS to qualify for TCRS retirement benefits upon attaining five (5) years of creditable service, subject to the terms and effective date stated in Exhibit 1.

SECTION 2. Approval in State-Generated Form. The Lawrence County Legislative Body acknowledges that Exhibit 1 is a state-generated Tennessee Consolidated Retirement System

form and approves the same in the form attached, without alteration except for completion of required blanks, signatures, certification, and other administrative information necessary for submission.

SECTION 3. Fiscal Note. Based upon the figures stated in Exhibit 1, the Lawrence County Legislative Body acknowledges that approval of the TCRS resolution creates no increased pension liability, no increase in the employer contribution rate, and no additional appropriation or funding change by Lawrence County.

SECTION 4. Authorization to Execute and Submit. The County Executive or other appropriate authorized representative is authorized to sign, certify, submit, and deliver the TCRS resolution attached as Exhibit 1, and to take any further administrative action reasonably necessary to carry out the intent of this Resolution.

SECTION 5. Effective Date. 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: Human Resources Committee

Tennessee Consolidated Retirement System

A RESOLUTION to authorize an employer participating in the Tennessee Consolidated Retirement System to decrease the vesting requirements from ten (10) to five (5) years in accordance with Tennessee Code Annotated, Section 8-36-204(b)(2).

WHEREAS, Tennessee Code Annotated, Section 8-36-204(b)(2) provides that any individual who is a Group 1 Legacy member of the Tennessee Consolidated Retirement System (“TCRS”) by virtue of employment with an employer participating in TCRS pursuant to Tennessee Code Annotated, Title 8, Chapter 35, Part 2 must have a total of ten (10) years of creditable service to qualify for TCRS benefits unless the chief governing body of the employer passes a resolution reducing the years of service from ten (10) to five (5) years and accepting the estimated increased pension liability created thereby; and

WHEREAS, the estimated increased pension liability created by this Resolution is that the Lawrence County Public Library (Name of Employer) would owe \$ 0 in a lump sum to TCRS, or if the estimated liability is paid through an increase in the Employer’s contribution rate for the next fiscal year (July 1 – June 30), the employer contribution rate of the Employer would increase by .0% for a total revised employer contribution rate of 2.00% for the next July 1 – June 30, or if the estimated liability is paid through amortizing the amount over a period of time not to exceed ten (10) years, the Employer would owe \$ 0 in a lump sum per year to TCRS for the next ten (10) years.

NOW THEREFORE, BE IT RESOLVED, that having reviewed the costs of adopting this Resolution, the Board of Trustees of the Lawrence County Public Library hereby authorizes its employees who are (Name of Governing Body) (Name of Employer) Group 1 Legacy members of TCRS to qualify for TCRS retirement benefits upon attaining five (5) years of creditable service.

BE IT FURTHER RESOLVED, the Governing Body hereby elects to fund the estimated increased pension liability credited by this Resolution by (CHECK BOX 1 OR BOX 2 OR BOX 3):

- (1) Paying the amount in a lump sum within 30 days of the passage of this Resolution; or
- (2) Paying the amount through an increase in the Employer’s contribution rate for the next July 1 – June 30; or
- (3) Amortizing the amount over a period of time not to exceed ten (10) years from the date of the adoption of this Resolution.

If the estimated pension liability is funded pursuant to Item (1) above, members covered by this Resolution must continue to have a total of ten (10) years of creditable service to qualify for TCRS benefits until March 1, 2026 (Effective Date)

or the date the estimated increased pension liability has been totally funded by the Employer, whichever date is later. If the estimated pension liability is funded pursuant to Item (2) above, members covered by this Resolution must continue to have a total of ten (10) years of creditable service to qualify for TCRS benefits until July 1 of the year following the next July 1 – June 30. In the event the liability is amortized in accordance with Item (3) above, members covered by this Resolution will be eligible to qualify for TCRS benefits with five (5) years of creditable service from the date of the adoption of this Resolution.

STATE OF TENNESSEE
COUNTY OF LAWRENCE

I, _____, clerk of the Board of Trustees of the Lawrence County Public Library, (Name of Governing Body) (Name of Employer)

do hereby certify that this is a true and exact copy of the foregoing Resolution that was approved and adopted in accordance with applicable law at a meeting held on the _____ day of _____, 2026, the original of which is on file in this office.

IN WITNESS THEREOF, I have hereunto set my hand, and the seal of the Lawrence County Public Library.
(Name of Employer)

As Clerk of the Board, as aforesaid

SEAL

RESOLUTION NO. 20260526-10

**Approving the Trustee's Report on Delinquent Real Estate Taxes and
Utilities for the 2023 Tax Year**

Whereas, the Lawrence County Trustee has prepared and submitted the Trustee's Report on Delinquent Real Estate Taxes and Utilities for the 2023 tax year; and

Whereas, the report was filed with the Lawrence County Clerk on April 10, 2026; and

Whereas, the report includes the Trustee's doubles and errors information and related tax adjustments for review and approval by the Lawrence County Legislative Body; and

Whereas, this Body finds it appropriate to approve the Trustee's doubles and errors report as laid out in the Report on Delinquent Real Estate Taxes and Utilities for the 2023 tax year attached hereto as Exhibit 1 and incorporated herein by reference;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 26th day of May 2026, that the Trustee's Report on Delinquent Real Estate Taxes and Utilities for the 2023 tax year submitted by Lawrence County Trustee Kiley Weathers and attached hereto as Exhibit 1 is approved.

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: Kiley Weathers and David Morgan

Report on Delinquent Real Estate Taxes and Public Utilities for the 2023 tax year was filed with the Clerk & Master on April 10, 2026.


Kiley Weathers, Trustee

Filed with the County Clerk on April 10, 2026.

FILED
APR 10 2026
Lawrence County Clerk

2024 Double Error

Cert #	Receipt #	Name	Book Amt	Changed Amt	Diff
1	27000	M Land Inc.	\$0.00	\$1,726.00	\$1,726.00
2	27001	Freeman Living Trust	\$0.00	\$30.00	\$30.00
3	27002	Billy & Nellie Faye Ingram	\$0.00	\$122.00	\$122.00
4	14216	Katie Mae Lightner	\$136.00	\$79.00	-\$57.00
5	22957	Randall Alan Stewart c/o Gary Stewart	\$563.00	\$322.00	-\$241.00
6	22958	Randall Alan Stewart c/o Gary Stewart	\$154.00	\$88.00	-\$66.00
7	20505	Rotary Club of Lawrenceburg TN Inc	\$257.00	\$161.00	-\$96.00
8	20506	Rotary Club of Lawrenceburg TN Inc	\$63.00	\$39.00	-\$24.00
9	27003	James Horace Curtis	\$0.00	\$1,345.00	\$1,345.00
10	18863	Precision Laser LLC	\$10,920.00	\$19,477.00	\$8,557.00
11	9899	Hannah Clark Photography	\$12.00	\$0.00	-\$12.00
12	4278	New Hope Christian Church	\$823.00	\$0.00	-\$823.00
13	27004	Noah & Ida Gingerich & Danny N & Lydia Gingerich & Josep	\$0.00	\$11.00	\$11.00
14	27005	Onyx Hall LLC	\$0.00	\$841.00	\$841.00
15	27006	John w & Patricia Nell Brown	\$0.00	\$86.00	\$86.00
16	27007	Bake & Sumer Isabell	\$0.00	\$395.00	\$395.00
17	27008	Sir Edward LLC	\$0.00	\$201.00	\$201.00
18	18875	Roy Prentice John Pulley	\$570.00	\$289.00	-\$281.00
19	27009	Kennth Davis Irrevocable Trust	\$0.00	\$11.00	\$11.00
20	23844	John A Thomas & James A Thomas	\$4,194.00	\$1,759.00	-\$2,435.00
21	24282	Triple H Lawncare	\$17.00	\$0.00	-\$17.00
22	3671	Campbell Global Monticello	\$125.00	\$0.00	-\$125.00
23	4801	Companions Pressure Washing Services LLC	\$15.00	\$0.00	-\$15.00
24	27010	James Allen Vinson	\$0.00	\$161.00	\$161.00
25	24736	Walker Family Limited Partnership	\$30,262.00	\$29,966.00	-\$296.00
26	13690	LJS underground LLC	\$20.00	\$0.00	-\$20.00
27	21051	Senior Solutions at Home	\$13.00	\$0.00	-\$13.00
28	24440	Mary Cathy & David Pennell	\$503.00	\$407.00	-\$96.00
29	27011	Antonio Ulloa	\$0.00	\$227.00	\$227.00
30	7379	First Choice Home Health #16473 AMG Crockett LLC	\$530.00	\$332.00	-\$198.00
31	25900	Tobin & Cheryl Williams	\$160.00	\$118.00	-\$42.00
32	15224	John & Brenda Martin	\$83.00	\$59.00	-\$24.00
33	8662	Levi & Katie Yoder	\$766.00	\$724.00	-\$42.00

2024 Double Error

34	5847	Davis Quality H2O and Contracting	\$18.00	\$0.00	-\$18.00
35	27012	Joe E & Shelby A Goble	\$0.00	\$23.00	\$23.00
36	27013	Tommy Cotton Jr.	\$0.00	\$285.00	\$285.00
37	23763	Tennessee Technical Services LLC	\$12.00	\$0.00	-\$12.00
38	27014	Roy & Leavel Burlison	\$0.00	\$214.00	\$214.00
39	27015	Darryl James & Carrie Lynn Shelton	\$0.00	\$83.00	\$83.00
40	6027	DFS Towing & Recovery	\$36.00	\$0.00	-\$36.00
41	27016	Stanley & Pam Watkins	\$0.00	\$81.00	\$81.00
42	15278	Marty's Body Shop	\$82.00	\$0.00	-\$82.00
43	27017	Silas Holsinger & Mary Moore	\$0.00	\$92.00	\$92.00
44	27018	Johnnie Rollins Jr. & Elaine	\$0.00	\$23.00	\$23.00
45	27019	Randy & Baylen Johns	\$0.00	\$20.00	\$20.00
46	27020	Mary E Baize & Dewey C Richards	\$0.00	\$1,056.00	\$1,056.00
47	27021	Randy & Baylen Johns	\$0.00	\$66.00	\$66.00
48	27022	Leonard W Pennington Etals	\$0.00	\$451.00	\$451.00
49	8731	Glamour Unlimited Salon Christy Vandygriffe	\$50.00	\$0.00	-\$50.00
50	14078	Legacy Lawn & Landscape LLC	\$321.00	\$0.00	-\$321.00
51	27023	Larry G & Vickie Markus	\$0.00	\$119.00	\$119.00
52	21442	Thomas Sherrill SR	\$126.00	\$65.00	-\$61.00
53	27024	Derrick & Kendrah Brown	\$0.00	\$24.00	\$24.00
54	24830	Walmart State BOE	\$76,620.00	\$72,378.00	-\$4,242.00
55	23841	Jerry D Thomas	\$510.00	\$360.00	-\$150.00
56	27025	James Biggers Sr	\$0.00	\$57.00	\$57.00
57	25243	Well Construction	\$18.00	\$0.00	-\$18.00
58	27026	Randy & Baylen Johns	\$0.00	\$112.00	\$112.00
59	17627	Old South Wood Preserving LLC	\$3,147.00	\$6,000.00	\$2,853.00
60	27027	James R Biggers Sr.	\$0.00	\$101.00	\$101.00
61	27028	James R Biggers Sr.	\$0.00	\$104.00	\$104.00
62	15996	Davis W. McMullin & Helen M.	\$211.00	\$97.00	-\$114.00
63	27029	Quickstop Amoco Inc 2024 TMA audit 2024	\$0.00	\$114.00	\$114.00
64	27080	Lois Stanghor Revocable Trust	\$0.00	\$219.00	\$219.00
65	7377	First Baptist Church of Loretto TN	\$240.00	\$48.00	-\$192.00
66	27030	Old Mac III/Aka Ephriam Mclean Old III Trustee	\$0.00	\$10.00	\$10.00
67	27031	Old Mac III/Aka Ephriam Mclean Old III Trustee	\$0.00	\$11.00	\$11.00

2024 Double Error

68	27032	Old Mac III/Aka Ephriam Mclean Old III Trustee	\$0.00	\$13.00	\$13.00
69	4308	City Electric Supply Company	\$703.00	\$906.00	\$203.00
70	18863	Precision Laser LLC	\$19,477.00	\$11,209.00	-\$8,268.00
71	27033	Gary & Mary Chapman	\$0.00	\$154.00	\$154.00
72	27034	Gary & Mary Chapman	\$0.00	\$240.00	\$240.00
73	3885	Carroll's Lawn & Landscape	\$199.00	\$0.00	-\$199.00
74	5982	Marla Plunk Denardo	\$665.00	\$591.00	-\$74.00
75	27035	Tommy Wright	\$0.00	\$362.00	\$362.00
76	27036	Gordon & Paula Deuchle	\$0.00	\$21.00	\$21.00
77	17793	Other Guys HAVC	\$22.00	\$0.00	-\$22.00
78	27037	Della Krick Supplemental Needs Trust	\$0.00	\$436.00	\$436.00
79	14068	Lee's Garage	\$30.00	\$0.00	-\$30.00
80	27038	MidSouth Securties Corp	\$0.00	\$103.00	\$103.00
81	27039	Randy & Baylen Johns	\$0.00	\$21.00	\$21.00
82	27040	Center Point Community Club	\$0.00	\$86.00	\$86.00
83	27041	Billy Doyle & Dolores Diane Lopp	\$0.00	\$20.00	\$20.00
84	21788	SJ's Overstock	\$15.00	\$0.00	-\$15.00
85	27042	Martin David & Mary R McNutt	\$0.00	\$45.00	\$45.00
86	27043	Herman Mast & Mary Mast	\$0.00	\$196.00	\$196.00
87	27044	Roger Paul Flatt & James Earl Flatt	\$0.00	\$38.00	\$38.00
88	27045	Annie L Campbell	\$0.00	\$296.00	\$296.00
89	27046	Annie L Campbell	\$0.00	\$473.00	\$473.00
90	27047	Annie L Campbell	\$0.00	\$92.00	\$92.00
91	24452	Uncle E's Sweet Treats & Home Made Eats	\$20.00	\$0.00	-\$20.00
92	27048	Scott & Sharon Brown	\$0.00	\$35.00	\$35.00
93	27049	Jacob J & Emma Yoder	\$0.00	\$36.00	\$36.00
94	27050	Reba Kathleen Davenport Income Only Trust c/o Jeffrey Er	\$0.00	\$133.00	\$133.00
95	12669	Jumpin Jane's	\$65.00	\$0.00	-\$65.00
96	27051	Cynthia Diane Germano Etal	\$0.00	\$219.00	\$219.00
97	27052	Cynthia Diane Germano Etal	\$0.00	\$9.00	\$9.00
98	27053	Cynthia Diane Germano Etal	\$0.00	\$72.00	\$72.00
99	13689	L&T Drilling	\$71.00	\$0.00	-\$71.00
100	27054	Nolan Starnes	\$0.00	\$188.00	\$188.00
101	4273	Lawrence County Baptist Church	\$582.00	\$0.00	-\$582.00

2024 Double Error

102	27055	West Gaines School Comm Center Inc	\$0.00	\$30.00	\$30.00
103	27056	Joddy & Kim Jacobs	\$0.00	\$81.00	\$81.00
104	8319	Garrisons Livestock and Poultry Auction LLC	\$18.00	\$0.00	-\$18.00
105	7142	F & F Masonry	\$55.00	\$0.00	-\$55.00
106	20559	Ruff Cuts By Savannah	\$15.00	\$0.00	-\$15.00
107	6373	Jarrod P & Bridget L Dotson	\$3,176.00	\$2,480.00	-\$696.00
108	21054	Serendipity Backgrounds	\$18.00	\$0.00	-\$18.00
109	27057	Steve Jones	\$0.00	\$77.00	\$77.00
110	16548	Moore Homecare Services	\$13.00	\$0.00	-\$13.00
111	20364	Rollo's Transmision	\$166.00	\$0.00	-\$166.00
112	3068	BRP, LLC	\$24.00	\$0.00	-\$24.00
113	2087	Rafiaele Borden	\$421.00	\$280.00	-\$141.00
114	27058	Amanda & Zachary T Matheny	\$0.00	\$9.00	\$9.00
115	27059	Brandon & Kara Johnson & Penelope	\$0.00	\$20.00	\$20.00
116	12059	Jam Construction LLC	\$18.00	\$0.00	-\$18.00
117	27059	Brandon & Kara Johnson & Penelope	\$20.00	\$0.00	-\$20.00
118	27060	Richard Campbell	\$0.00	\$1,024.00	\$1,024.00
119	5334	Keren Cross	\$1,159.00	\$523.00	-\$636.00
120	27061	Nolan Starnes	\$0.00	\$176.00	\$176.00
121	10578	Hewlett Packard HPE	\$2.00	\$0.00	-\$2.00
122	27062	Larry D. & Janie Irene Perry	\$0.00	\$630.00	\$630.00
123	15905	Eric & Shannon McLain	\$394.00	\$0.00	-\$304.00
124	25782	George & June Williams	\$355.00	\$209.00	-\$146.00
125	17985	Parlour Suites	\$20.00	\$0.00	-\$20.00
126	5676	Darnellys	\$199.00	\$0.00	-\$199.00
127	5713	Phillip & Anita Faye Davenport	\$715.00	\$340.00	-\$375.00
128	8450	Gieske Carl Frances & Linda	\$498.00	\$282.00	-\$169.00
129	27063	Joyce Bender & Lisette Limpscomb Liang & Kandice McCor	\$0.00	\$1,337.00	\$1,337.00
130	16818	Ronald D & Kathy Mott	\$1,080.00	\$798.00	-\$282.00
131	24647	Vogel James	\$22.00	\$0.00	-\$22.00
132	17250	Nickdadon Inc	\$12.00	\$0.00	-\$12.00
133	279	Ali Saad	\$13.00	\$0.00	-\$13.00
134	27064	Moses L & Susie Hershberger	\$0.00	\$14.00	\$14.00
135	27065	James T Beavers Jr.	\$0.00	\$140.00	\$140.00

2024 Double Error

136	17230	Paul Nichols	\$665.00	\$79.00	-\$586.00
137	15283	Mashburn Christa LBA BCBA	\$1.00	\$0.00	-\$1.00
138	27066	Larry & Brenda Massey	\$0.00	\$83.00	\$83.00
139	27067	Tom & Sherry Ramirez	\$0.00	\$84.00	\$84.00
140	27068	Larry & Roberta Niedergeses	\$0.00	\$161.00	\$161.00
141	15685	McDaniel Enterprises LLC	\$20.00	\$0.00	-\$20.00
142	27069	Joan D Tripp	\$0.00	\$142.00	\$142.00
143	5223	Creech Mike Mowing & Landscaping	\$178.00	\$0.00	-\$178.00
144	27070	Lawrenceburg Golf & Country Club	\$0.00	\$49.00	\$49.00
145	27071	Kyle Watkins & Larry Creekmore	\$0.00	\$51.00	\$51.00
146	16388	Misiuna Antonas & Cassie Feyhl	\$1,859.00	\$226.00	-\$1,633.00
147	27061	Nolan Starnes	\$176.00	\$0.00	-\$176.00
148	5656	Dapper Dab	\$3.00	\$0.00	-\$3.00
149	27072	Wayne Wesson	\$0.00	\$970.00	\$970.00
150	27073	Jacob H & Amanda Hershberger	\$0.00	\$861.00	\$861.00
151	27074	Johnny & Carolyn Dye	\$0.00	\$341.00	\$341.00
152	27075	SSB Investment, LLC	\$0.00	\$1,253.00	\$1,253.00
153	27076	Jerry & Barbara Jaco	\$0.00	\$480.00	\$480.00
154	27077	Cheri Anita Marceaux	\$0.00	\$523.00	\$523.00
155	27078	Cheri Anita Marceaux	\$0.00	\$781.00	\$781.00
156	27079	Paul & Debbie Busby	\$0.00	\$276.00	\$276.00
157	27081	Shree Yogeshver LLC	\$0.00	\$737.00	\$737.00
158	20413	Roots Haley Franklin	\$9.00	\$0.00	-\$9.00
159	14920	Mad Smoke and Vape	\$46.00	\$0.00	-\$46.00
160	785	Bad Company Customs	\$15.00	\$0.00	-\$15.00
161	14297	Little G's Pizzeria	\$133.00	\$0.00	-\$133.00
162	16098	Meraki Nail Parlor Madison Webb	\$13.00	\$0.00	-\$13.00
163	2732	Brink HB & Co Inc	\$519.00	\$0.00	-\$519.00
164	24586	Vector Enterprises	\$278.00	\$0.00	-\$278.00
165	23180	Stricklin & Sons Industrial Maintenance & Welding	\$20.00	\$0.00	-\$20.00
166	27082	Clay and Carol Morgon	\$0.00	\$469.00	\$469.00
167	27076	Jerry & Barbara Jaco	\$480.00	\$0.00	-\$480.00
168	25589	Whitley Machine	\$517.00	\$323.00	-\$194.00
169	25590	Whitley Machine INC	\$67.00	\$0.00	-\$67.00

2024 Double Error

170	27072	Wayne Wesson	\$970.00	\$0.00	-\$970.00
171	27083	John L Brewer, Jr	\$0.00	\$112.00	\$112.00
172	27084	Magna Economic development corp of law county	\$0.00	\$3,757.00	\$3,757.00
173	27077	Cheri Anita Marceaux	\$523.00	\$0.00	-\$523.00
174	27078	Cheri Anita Marceaux	\$781.00	\$0.00	-\$781.00
175	736	B & B Construction	\$20.00	\$0.00	-\$20.00
176	27085	Charles Paul Robertson	\$0.00	\$93.00	\$93.00
177	27081	Shree Yogeshver LLC	\$737.00	\$0.00	-\$737.00
178	4796	Communications Services Inc	\$281.00	\$0.00	-\$281.00
179	27086	Oprah & Betty Hendrix Estate	\$0.00	\$39.00	\$39.00
180	27087	Oprah & Betty Hendrix Estate	\$0.00	\$23.00	\$23.00
181	27088	Jarrod & Bridget Dotson	\$0.00	\$118.00	\$118.00
182	27089	Jarodd & Bridget Dotson	\$0.00	\$42.00	\$42.00
183	27090	Charles Frank Gieske Jr & Janet Gieske	\$0.00	\$807.00	\$807.00
184	27091	Daniel Jackson Jr & Marlys	\$0.00	\$84.00	\$84.00
185	27092	Stacy K & Jennifer L Faulkner	\$0.00	\$5.00	\$5.00
186	27093	Timothy Konig & Larry Konig	\$0.00	\$245.00	\$245.00
187	27094	Glen J & Edith E Watson	\$0.00	\$134.00	\$134.00
188	27095	Glen J & Edith E Watson	\$0.00	\$93.00	\$93.00
189	27090	Charles Frank Gieske Jr & Janet Gieske	\$807.00	\$0.00	-\$807.00
190	27096	Edith Helton	\$0.00	\$113.00	\$113.00
191	27097	Richard Grant Calvert	\$0.00	\$29.00	\$29.00
192	27098	Mason Springer & Amanda Ford Springer	\$0.00	\$12.00	\$12.00
193	27099	Steve Jones	\$0.00	\$63.00	\$63.00
194	27100	Mark E Flatt	\$0.00	\$11.00	\$11.00
195	27101	Mason Springer & Amanda Ford Springer	\$0.00	\$223.00	\$223.00
196	27102	Charles R Hedgepath	\$0.00	\$595.00	\$595.00
197	27103	Harold & Pam King	\$0.00	\$597.00	\$597.00
198	27104	Philip & Christy Barnett	\$0.00	\$41.00	\$41.00
199	27105	Mid South Concrete	\$0.00	\$224.00	\$224.00
200	27106	Janie R Owens Residuary Trust	\$0.00	\$29.00	\$29.00
201	27107	John N & Julia R Leinbach	\$0.00	\$198.00	\$198.00
202	27108	Laura Hayes & Melissa Compton	\$0.00	\$486.00	\$486.00
203	16895	Mustang Café LLC	\$72.00	\$0.00	-\$72.00

2024 Double Error

204	3580	CPJ Renovation	\$24.00	\$0.00	-\$24.00
205	27109	Scott Edgar Littrell	\$0.00	\$163.00	\$163.00
206	27110	Terry W & Daisy Mae Potts	\$0.00	\$9.00	\$9.00
207	27111	David S Wisdom	\$0.00	\$235.00	\$235.00
208	27112	Charles E & Christine W Edmunds	\$0.00	\$20.00	\$20.00
209	16469	Mold Busters	\$18.00	\$0.00	-\$18.00
210	27113	Mason Springer & Amanda Ford Springer	\$0.00	\$46.00	\$46.00
211	27115	UFP NAC LLC	\$0.00	\$150.00	\$150.00
212	27114	Steven W Dayona S Hill	\$0.00	\$356.00	\$356.00
213	27116	Mason Springer & Amanda Ford Springer	\$0.00	\$23.00	\$23.00
214	27117	Summertown Concrete	\$0.00	\$989.00	\$989.00
215	27118	Summertown Concrete	\$0.00	\$1,558.00	\$1,558.00
216	27119	Summertown Concrete	\$0.00	\$2,200.00	\$2,200.00
217	703	Axis Construction Group LLC	\$18.00	\$0.00	-\$18.00
218	2014	Body Rituals Salon & Spa - Ashley Simpson	\$13.00	\$0.00	-\$13.00
219	1188	BDTESTTN	\$12.00	\$0.00	-\$12.00
220	1727	BGS Customs	\$30.00	\$0.00	-\$30.00
221	1743	Big Shirleys Closet	\$15.00	\$0.00	-\$15.00
222	2015	Body Rituals Salon & Spa - Ashley Simson	\$12.00	\$0.00	-\$12.00
223	3575	C&N Towing & Recovery	\$18.00	\$0.00	-\$18.00
224	5216	CRC Telecom Services LLC	\$20.00	\$0.00	-\$20.00
225	5992	Deogee Mobile K-9	\$34.00	\$0.00	-\$34.00
226	11900	J & J Automotive and Diesel Repair	\$4.00	\$0.00	-\$4.00
227	27120	Robert M Hemmen & Joseph E Hemmen	\$0.00	\$0.00	\$53.00
228	7163	Family Tradition Farms	\$36.00	\$0.00	-\$36.00
229	9584	Gu3d Printina LLC	\$18.00	\$0.00	-\$18.00
230	8793	Glow Getter Aesthetics	\$22.00	\$0.00	-\$22.00
231	9959	Hardrock Homes Inc	\$24.00	\$0.00	-\$24.00
232	9335	Green Eagle Tree Pruning and Care	\$17.00	\$0.00	-\$17.00
233	1020	HCML Lawncare Services	\$112.00	\$0.00	-\$112.00
234	14176	Level Up Construction	\$20.00	\$0.00	-\$20.00
235	12868	Kelley Lynne Painting	\$8.00	\$0.00	-\$8.00
236	14660	Luallen Mobile Diagnostic & Repair	\$18.00	\$0.00	-\$18.00
237	14859	M&S Construction	\$26.00	\$0.00	-\$26.00

2024 Double Error

238	17796	Out back Powesports	\$20.00	\$0.00	-\$20.00
239	18582	Pinewood Property Solutions LLC	\$20.00	\$0.00	-\$20.00
240	18197	Peppers Construction	\$18.00	\$0.00	-\$18.00
241	18595	Pitbull Cable % Dustin Ruddle	\$30.00	\$0.00	-\$30.00
242	19306	R&M Rentals LLC	\$12.00	\$0.00	-\$12.00
243	27121	Bert A Spearman Jr & Mandy	\$0.00	\$477.00	\$477.00
244	27122	Eric S Rosemary Brown & Van Brown	\$0.00	\$561.00	\$561.00
245	19530	RBK Construction	\$18.00	\$0.00	-\$18.00
246	15920	McClean Automotive II LLC	\$20.00	\$0.00	-\$20.00
247	27123	Mason Springer & Amanda Ford Springer	\$0.00	\$44.00	\$44.00
248	27122	Eric S Rosemary Brown & Van Brown	\$561.00	\$0.00	-\$561.00
249	27124	Eric S Rosemary Brown & Van Brown	\$0.00	\$561.00	\$561.00
250	24650	Volunteer Clean Services	\$13.00	\$0.00	-\$13.00
251	23179	Stricklands Mobile Welding & Repair LLC	\$20.00	\$0.00	-\$20.00
252	24254	Transformed	\$5.00	\$0.00	-\$5.00
253	23382	Summertown Nutrition	\$8.00	\$0.00	-\$8.00
254	23791	Texured by Halee	\$1.00	\$0.00	-\$1.00
255	20645	Saavedra Painting Corporation	\$24.00	\$0.00	-\$24.00
256	19355	Ramblin Rose Boutique	\$18.00	\$0.00	-\$18.00
257	4827	Connie's Knick Knacks	\$18.00	\$0.00	-\$18.00
258	27125	Peoples Bank	\$0.00	\$1,671.00	\$1,671.00
259	27126	One Stop Medical Walk-In Clinic	\$0.00	\$493.00	\$493.00
260	27127	One Stop Medical Walk-In Clinic	\$0.00	\$591.00	\$591.00
261	27128	LJ Hill & Kaye Hill Ferguson Smith	\$0.00	\$131.00	\$131.00
262	27129	VerPlank Enterprises Inc	\$0.00	\$138.00	\$138.00
263	27130	Vernon & Connie Sides	\$0.00	\$78.00	\$78.00
264	27131	Reba Kathleen Davenport Income Only Trust	\$0.00	\$412.00	\$412.00
265	27132	John K & Sue Gibbs Revocable Living Trust	\$0.00	\$90.00	\$90.00
266	27133	Timothy Konig & Larry Konig	\$0.00	\$95.00	\$95.00
267	5972	Deli El Buen Sabor & Grocery	\$121.00	\$0.00	-\$121.00
268	2343	Bradley Carpentry	\$22.00	\$0.00	-\$22.00
269	14017	Le Duc De Fer	\$44.00	\$0.00	-\$44.00
270	25362	Maburn Whitaker	\$469.00	\$85.00	-\$384.00
271	27134	Leslie Williams & Brian & Miranda Williams Hedrick	\$0.00	\$50.00	\$50.00

2024 Double Error

272	27135	Terry & Diane Beecham Asset Protection Trust Sarah & Luc	\$0.00	\$104.00	\$104.00
273	27136	Marvin & Glenda Henslee	\$0.00	\$68.00	\$68.00
274	27137	James A Ray	\$0.00	\$18.00	\$18.00
275	27138	Michael Bromley	\$0.00	\$6.00	\$6.00
276	27139	Joddy & Kim Jacobs	\$0.00	\$124.00	\$124.00
277	27140	Jacob & Jarrod Staggs	\$0.00	\$110.00	\$110.00
278	27141	Jacob & Jarrod Staggs	\$0.00	\$247.00	\$247.00
279	22380	South Western Communication Inc	\$11.00	\$0.00	-\$11.00
280	27142	Mart Kobeck C/O Kimberly Thompson	\$0.00	\$9.00	\$9.00
281	27143	Charles Holt Jr.	\$0.00	\$152.00	\$152.00
282	5953	Decorative Floor Covering	\$28.00	\$0.00	-\$28.00
283	27144	Jason & Pam Ingram	\$0.00	\$201.00	\$201.00
284	27145	Walter Eugene & Paula Wooten	\$0.00	\$30.00	\$30.00
285	25958	Wilson David Construction	\$18.00	\$0.00	-\$18.00
286	27147	J D Franks Jr. & Ellen	\$0.00	\$12.00	\$12.00
287	27148	Beverly Anetta White & Jennifer Lynne White Dorothy Whi	\$0.00	\$23.00	\$23.00
288	27146	Emmanola Pollock Foster	\$0.00	\$63.00	\$63.00
289	14303	Littletown Market LLC	\$3.00	\$0.00	-\$3.00
290	11688	Eugene Milton & Shelly Lee Hushbeck	\$1,547.00	\$143.00	-\$1,404.00
291	24946	Water Heater Guy	\$18.00	\$0.00	-\$18.00
292	27149	Employee Resources Credit Union	\$0.00	\$210.00	\$210.00
293	26570	Z Form	\$18.00	\$0.00	-\$18.00
294	11730	hustle factory south llc	\$18.00	\$0.00	-\$18.00
295	24648	Vogel Kevin	\$7.00	\$0.00	-\$7.00
296	12189	Jerris Cycles	\$30.00	\$0.00	-\$30.00
297	21807	Skin Witch Aesthetics	\$15.00	\$0.00	-\$15.00
298	11094	Honey Bee Co	\$12.00	\$0.00	-\$12.00
299	4343	Clark Construction	\$20.00	\$0.00	-\$20.00
300	7100	Exit Exceptional Realty	\$20.00	\$0.00	-\$20.00
301	23592	T J Structures	\$20.00	\$0.00	-\$20.00
					\$19,836.00

RESOLUTION NO. 20260526-11

Recommending Examination of a Potential Transition to a Six (6) Year Reappraisal Cycle Pursuant to Tennessee Code Annotated § 67-5-1601

Whereas, Tennessee Code Annotated § 67-5-1601 authorizes counties in the State of Tennessee to operate under a continuous four-year, five-year, or six-year reappraisal cycle for purposes of ad valorem property taxation; and

Whereas, Lawrence County currently operates under a continuous four (4) year reappraisal cycle pursuant to an approved reappraisal plan previously submitted to and approved by the State Board of Equalization; and

Whereas, Tennessee law further provides a process by which revised reappraisal plans may be prepared, reviewed, and submitted for approval to the State Board of Equalization; and

Whereas, the Lawrence County Board of County Commissioners recognizes that differing reappraisal cycles may present differing administrative, operational, and taxpayer impacts; and

Whereas, the Lawrence County Board of County Commissioners desires to request that the Assessor of Property examine and evaluate whether a transition from the County's current four (4) year reappraisal cycle to a six (6) year reappraisal cycle would be advisable, beneficial, feasible, or otherwise in the best interests of Lawrence County and its citizens; and

Whereas, the Board further desires that any such examination include consideration of operational efficiency, administrative costs, taxpayer impact, statutory compliance requirements, and any recommendations or guidance from the State Board of Equalization;

Now, Therefore, Be It Resolved by the Lawrence County Board of County Commissioners meeting in regular session, that the Board hereby respectfully recommends that the Lawrence County Assessor of Property consider and examine whether Lawrence County should transition from its present four (4) year reappraisal cycle to a six (6) year reappraisal cycle pursuant to Tennessee Code Annotated § 67-5-1601; and

Be It Further Resolved, that the Board requests that the Assessor of Property report any findings, recommendations, concerns, or proposed plans regarding such matter to the Lawrence County Board of County Commissioners for future consideration; and

Be It Further Resolved, that nothing contained herein shall be construed as directing or requiring any change to the County's presently adopted reappraisal cycle absent further action and approval as required by Tennessee law and the State Board of Equalization; and

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: Denny Gillespie and Wayne Yocum