

RESOLUTION NO. 20260728-09

Making Appropriations for the Various Funds, Departments, Institutions, Offices, and Agencies of Lawrence County, Tennessee, for the Fiscal Year Beginning July 1, 2026 and Ending June 30, 2027

Section 1. BE IT RESOLVED, by the Legislative Body of Lawrence County, Tennessee, assembled in Regular Session on the 28th day of July 2026, that the amounts hereafter set out are hereby appropriated to meet the expenses of the various funds, departments, institutions, offices, and agencies, of Lawrence County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on Lawrence County's debt maturing during the fiscal year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

County General:

General Administration	\$ 2,295,790
Finance	\$ 1,931,469
Administration of Justice	\$ 2,747,938
Public Safety	\$ 11,017,556
Public Health & Welfare	\$ 7,402,727
Other Social, Cultural & Recreational	\$ 699,161
Agricultural & Natural Resources	\$ 299,585
Other General Government	\$ 2,195,582
Capital Projects	\$ 59,089
Total General Fund Expenditures	\$ 28,648,897

Courthouse & Jail Maintenance:

Total Expenditures	\$ 30,350
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Solid Waste/Sanitation:

Total Expenditures	\$ 3,434,128
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Industrial/Economic Development:

Total Expenditures	\$ 42,000
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Drug Control:

Total Expenditures	\$ 33,100
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Highways/Public Works:

Industrial Development	\$ 5,543
Administration	\$ 356,582
Highway & Bridge Maintenance	\$ 4,304,422
Operation & Maintenance of Equipment	\$ 960,824
Other Charges	\$ 257,776
Capital Outlay	\$ 963,000
Transfers Out	\$ 133,759
Total Highway Expenditures	\$ 6,981,906

General Debt Service:

Principal	\$ 4,338,692
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Interest	\$ 1,957,174
Other Debt Service	\$ 84,600
Total General Debt Service Expenditures	\$ 6,380,466

General Capital Projects:

General Administration Projects	\$ 1,450,000
Public Health and Welfare Projects	\$ 1,831,783
Social, Cultural, and Recreational Projects	\$ 60,000
Total Expenditures	\$ 3,341,783

Highway Capital Projects:

Total Expenditures	\$ 3,768,098
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General Purpose School:

Instructional	\$ 48,144,120
Support Services	\$ 27,026,150
Operation of Non-Instructional Services	\$ 190,500
Education Debt Service	\$ 1,129,345
Total General Purpose School Expenditures	\$ 76,490,115

School Federal Projects

Instructional	\$ 3,133,141
Support Services	\$ 1,573,688
Other Uses	\$ 2,101
Total School Federal Projects	\$ 4,708,930

Central Cafeteria:

Total Expenditures	\$ 6,251,000
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Extended Day Program:

Total Expenditures	\$ 237,000
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Education Capital Projects:

Total Expenditures	\$ 2,124,489
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BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Lawrence County Board of Education.

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund for the No Child Left Behind Act (NCLB) shall be the budget approved for the separate projects within the fund by the Lawrence County Board of Education.

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund for the Individuals with Disabilities Act (IDEA-Part B and Preschool) and Carl Perkins Vocational projects shall be the budget approved for the separate projects within the fund by the Tennessee Department of Education.

Section 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commission and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the County General Fund as provided by law.

BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in Section 8-22-101, T.C.A., operate under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials

Section 3. BE IT FURTHER RESOLVED, that any amendment to the budget shall be approved as provided in Section 5-9-407, T.C.A., One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or department head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

Section 4. BE IS FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute, is made in lieu of, but not in addition to, said statutory appropriation. The salary, wage, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division, or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2027. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

Section 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Legislative Body of Lawrence County, Tennessee providing for appropriations in addition to those made by the Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. The said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, T.C.A.

Section 6. BE IT FURTHER RESOLVED, that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided each such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2026-2027 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses or other requirements of the fund for which the money is

borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Section 21, Tennessee Code Annotated. Said notes shall be signed by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2027.

Section 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year beginning July 1, 2026 and prior years and the interest and penalty thereon collected during the year ending June 30, 2027, shall be apportioned to the various County funds according to the subdivision of the tax levy for year beginning July 1, 2026. The Clerk and Master, and the Trustee are hereby authorized and directed to make such apportionment accordingly.

Section 8. BE IT FURTHER RESOLVED, that all unencumbered fund balances of appropriations remaining at the end of the fiscal year shall lapse, and be of no further effect after June 30, 2027.

Section 9. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Legislative Body of Lawrence County, Tennessee, which conflicts with any provision in this resolution, be and the same is hereby repealed.

Section 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2026. This resolution shall be spread upon the minutes of the Legislative Body of Lawrence County, Tennessee.

Passed this 28th day of July 2026.

Shane Eaton, Chair
Lawrence County Legislative Body

David A. Morgan, County Executive

ATTEST:

Russ Brewer, County Clerk

SPONSOR: Budget Committee