The Lawrence County Board of Commissioners
Lawrence County, Tennessee
July 28, 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:

Report of the Resolution Committee

Memorials and Honorariums:

Number	Description	Sponsor
20260728-01H	Honoring the Lawrence County High School Wildcats Baseball Team for an Historic 2026 Season (Passed to Next Regular Meeting)	County Commissioners and David Morgan
20260728-02H	Honoring Boone Gobble of Lawrence County High School Upon His Election as National Senior Beta President	County Commissioners and David Morgan
20260728-03H	Honoring the Lawrenceburg Public School Junior Beta Club for Outstanding Achievement at the 2026 National Beta Convention	County Commissioners and David Morgan
20260728-04H	Honoring the Lawrence County 8U Purple All-Star Baseball Team for Winning the 2026 Tennessee Cal Ripken State Championship	County Commissioners and David Morgan
20260728-05H	Honoring the Lawrenceburg 9U All-Star Baseball Team for Winning the 2026 Tennessee Cal Ripken State Championship	County Commissioners and David Morgan
20260728-06H	Honoring the Lawrenceburg 11U All-Star Baseball Team for Winning the 2026 Tennessee Cal Ripken State Championship	County Commissioners and David Morgan

Elections:

1. Notaries

Resolutions:

Number	Description	Sponsor
20260728-01	Approving Minutes of May 26, 2026 Regular Session of the Lawrence County Board of County Commissioners	Resolution Committee

20260728-02	Approving Minutes of June 30, 2026 Special Session of the Lawrence County Board of County Commissioners	Resolution Committee
20260728-03	Declaring a Temporary Moratorium on the Establishment, Construction, Development, Expansion, or Operation of Data Centers, Cryptocurrency Mining Facilities, and Certain High-Density Computing Operations Within Lawrence County	Shane Eaton and Wayne Yocom
20260728-04	Adopting the Certified Tax Rate	Budget Committee
20260728-05	Approving Non-Profit and Charitable Contributions	Budget Committee
20260728-06	Approving Distribution of the Hotel-Motel Tax	Budget Committee
20260728-07	Approving Allocation of a Portion of the Opioid Abatement Settlement Funds	Budget Committee
20260728-08	Fixing the Tax Levy in Lawrence County, TN for the Fiscal Year Ending June 30, 2027	Budget Committee
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	Budget Committee
20260728-10	Confirming the Appointment of Lynn King to the Lawrence County Public Library Board	David Morgan
20260728-11	Establishing a One-Year Dead Stock Removal Relief Fund for Lawrence County Livestock Producers	County Commissioners and David Morgan
20260728-12	Authorizing an Agreement with the Tennessee Advanced Communications Network for the Construction of a Communications Tower at the Jason Dickey Fire Training Center	Facilities Committee
20260728-13	Accepting Roads into the Lawrence County Road System and Adding Roads to the Official Lawrence County Road List	Highway Committee
20260728-14	Approving the Lawrence County EMS 24/72 Work Schedule Policy and Establishing an Effective Date	Human Resources Committee
20260728-15	Approving a New Full-Time Secretary Position for the Lawrence County Veterans Service Office	Budget Committee
20260728-16	Amending the Fiscal Year 2026–2027 Budget	Budget Committee

REPORT OF THE RESOLUTION COMMITTEE

TO THE LAWRENCE COUNTY BOARD OF COMMISSIONERS
LAWRENCE COUNTY, TENNESSEE

July 28, 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:

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20260728-16	Amending the Fiscal Year 2026–2027 Budget	Budget Committee

RESOLUTION NO. 20260728-02H

Honoring Boone Gobble of Lawrence County High School Upon His Election as National Senior Beta President

Whereas, the National Beta Club is one of the nation's premier student leadership organizations, dedicated to promoting the ideals of academic achievement, character, leadership, and service among students throughout the United States; and

Whereas, election to national student leadership within the National Beta Club represents one of the highest honors attainable by a high school student, requiring demonstrated leadership, integrity, scholarship, and the confidence of fellow Beta members from across the nation; and

Whereas, Boone Gobble, a student at Lawrence County High School, was elected to serve as National Senior Beta President for the 2026–2027 term during the National Beta Convention; and

Whereas, Boone's election followed a successful nationwide campaign that reflected his outstanding character, leadership ability, and commitment to serving others, earning the confidence and support of student delegates representing Beta Clubs throughout the United States; and

Whereas, by his election as National Senior Beta President, Boone Gobble has brought exceptional distinction to himself, his family, Lawrence County High School, the Lawrence County School System, and the citizens of Lawrence County; and

Whereas, Boone's accomplishment serves as an inspiration to other young people by demonstrating that dedication, servant leadership, and academic excellence can lead to opportunities for leadership on the national stage;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on July 28, 2026, that the Commission hereby congratulates and honors Boone Gobble upon his election as National Senior Beta President for the 2026–2027 term and commends him for this extraordinary achievement.

BE IT FURTHER RESOLVED, that the Lawrence County Board of County Commissioners expresses its appreciation to Boone Gobble for representing Lawrence County with distinction and confidence on the national stage and extends its best wishes for a successful year of leadership and service to the National Beta Club.

BE IT FURTHER RESOLVED, that this Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

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Shane Eaton, Chair

Lawrence County Legislative Body

David A. Morgan, County Executive

ATTEST:

Russ Brewer, County Clerk

SPONSOR: David Morgan

RESOLUTION NO. 20260728-03H

Honoring the Lawrenceburg Public School Junior Beta Club for Outstanding Achievement at the 2026 National Beta Convention

Whereas, Lawrenceburg Public School, located in Lawrence County, Tennessee, is committed to providing students with opportunities to develop academically, creatively, and as leaders through participation in organizations that promote scholarship, character, leadership, and service; and

Whereas, the National Beta Club is one of the nation's premier student organizations, recognizing excellence in academics, leadership, character, and service while providing students opportunities to compete with the highest-achieving students from across the United States; and

Whereas, students of the Lawrenceburg Public School Junior Beta Club earned the opportunity to represent Lawrence County at the 2026 National Beta Convention held in Nashville, Tennessee, by demonstrating excellence through prior competition and qualification; and

Whereas, the Lawrenceburg Public School Junior Beta Club achieved national recognition by winning first place in the National Songfest Competition and the National Performing Arts – Large Group Competition, earning two National Championships through exceptional talent, preparation, creativity, and teamwork; and

Whereas, the Lawrence County Board of County Commissioners recognizes the following students for their contributions to these National Championship performances:

Hannah Alley
Thomas Bowling
Abby Dunkin
Chapman Evans
Henley Gillespie
Kinsley Glass
Grey Gobble
Isabella Holcomb
Grayson Hood
Halle Hutton
Sam Jones
Molly Kidd
Will Loyd
Caroline Mays
Etta Methvin
Wyatt Moore
Eden Morgan
Whitley Russ
Kimber Williams
Ellie Woodall

Richard Yang
Hudson Beckman
Lily Bowling
Maylee Clanton
Clara Cope
Ellie Dunn
Parker Ellis
Halle Gray
Grace Hartsfield
Lyla Hartsfield
Maybrie Hooper
Adlee McCrory; and

Whereas, individual members of the Lawrenceburg Public School Junior Beta Club also distinguished themselves through outstanding performances in national academic and fine arts competition, including:

Henley Gillespie, Third Place in Poetry;
Etta Methvin, Sixth Place in Digitally Enhanced Photography;
Hudson Beckman, Ninth Place in Fourth Grade Mathematics; and

Whereas, the Lawrenceburg Public School Junior Beta Club further earned national recognition by placing fifth place in Living Literature and ninth place in Book Battle, demonstrating the depth and breadth of academic and extracurricular excellence within the Club; and

Whereas, these accomplishments were achieved under the guidance of Junior Beta Club sponsors Emily Wisdom, Brittany Evans, and Carla Brodie, whose dedication, encouragement, and commitment to student success reflect great credit upon Lawrenceburg Public School and the Lawrence County School System; and

Whereas, the achievements of the Lawrenceburg Public School Junior Beta Club have brought great honor to the students, their families, Lawrenceburg Public School, the Lawrence County School System, and the citizens of Lawrence County while setting a standard of excellence for future generations of students;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on July 28, 2026, that the Commission hereby congratulates and honors the students and sponsors of the Lawrenceburg Public School Junior Beta Club for their outstanding achievements at the 2026 National Beta Convention.

BE IT FURTHER RESOLVED, that the Lawrence County Board of County Commissioners expresses its pride in these students for representing Lawrence County with distinction on the national stage through academic excellence, creativity, leadership, teamwork, and character, and commends the faculty, sponsors, parents, and Lawrenceburg Public School for fostering an educational environment in which such extraordinary accomplishments are possible.

BE IT FURTHER RESOLVED, that this Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: David Morgan

RESOLUTION NO. 20260728-04H

Honoring the Lawrence County 8U Purple All-Star Baseball Team for Winning the 2026 Tennessee Cal Ripken State Championship

Whereas, youth athletics provide young people with opportunities to develop character, discipline, teamwork, leadership, and sportsmanship while fostering a lifelong appreciation for competition and community; and

Whereas, the Lawrence County 8U Purple All-Star Baseball Team earned the opportunity to represent Lawrence County at the 2026 Tennessee Cal Ripken State Tournament held in Donelson, Tennessee, through outstanding play and dedication to the game of baseball; and

Whereas, throughout the tournament, the Lawrence County 8U Purple All-Star Team demonstrated exceptional teamwork, determination, perseverance, and sportsmanship while competing against the best teams from across the State of Tennessee; and

Whereas, the Lawrence County 8U Purple All-Star Team completed an extraordinary tournament run by finishing with an undefeated record of six (6) victories and no defeats, while outscoring its opponents by an impressive, combined score of eighty-seven (87) to eighteen (18); and

Whereas, the Lawrence County 8U Purple All-Star Team captured the 2026 Tennessee Cal Ripken 8U State Championship, bringing great honor and distinction to Lawrence County through its outstanding athletic achievement; and

Whereas, the Lawrence County Board of County Commissioners recognizes the following members of the 2026 Lawrence County 8U Purple All-Star Baseball Team for their dedication, perseverance, teamwork, and contributions to this State Championship season:

Asher Gibbs
Grady Johns
Barrett Mansfield
Hux McDonald
Kutler McDonald
Mack Moore
Titus Morgan
Walker Newton
Boone Ridgeway
Calden Sanderson
Zayden Shaw
Shepherd Story; and

Whereas, the Lawrence County Board of County Commissioners further recognizes Head Coach Scot Sanderson and Assistant Coaches Tyler Gibbs, Dusty McDonald, and Nick McDonald for their outstanding leadership, mentorship, and commitment to developing both successful young athletes and young men of character; and

Whereas, this championship was made possible through the countless hours of practice, preparation, and dedication demonstrated by the players, coaches, and families, whose collective efforts reflect great credit upon Lawrence County and serve as an inspiration to future generations of youth athletes;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on July 28, 2026, that the Commission hereby congratulates and honors the Lawrence County 8U Purple All-Star Baseball Team, its players, coaches, and families upon winning the 2026 Tennessee Cal Ripken 8U State Championship.

BE IT FURTHER RESOLVED, that the Lawrence County Board of County Commissioners expresses its sincere appreciation for the manner in which these young athletes represented Lawrence County through excellence, teamwork, perseverance, and sportsmanship, and commends them for bringing home a State Championship that is a source of great pride for the entire community.

BE IT FURTHER RESOLVED, that this Resolution shall take effect upon its passage, the public welfare requiring it.

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: County Commissioners and David Morgan

RESOLUTION NO. 20260728-05H

Honoring the Lawrenceburg 9U All-Star Baseball Team for Winning the 2026 Tennessee Cal Ripken State Championship

Whereas, youth athletics provide young people with opportunities to develop character, discipline, teamwork, leadership, and sportsmanship while fostering a lifelong appreciation for competition and community; and

Whereas, the Lawrenceburg 9U All-Star Baseball Team earned the opportunity to represent Lawrence County at the 2026 Tennessee Cal Ripken State Tournament held in Tullahoma, Tennessee, through outstanding play and dedication to the game of baseball; and

Whereas, throughout the tournament, the Lawrenceburg 9U All-Star Team demonstrated exceptional teamwork, determination, perseverance, and sportsmanship while competing against a field of nine outstanding teams from across the State of Tennessee; and

Whereas, the Lawrenceburg 9U All-Star Team opened tournament play with a commanding 20-0 victory over the Franklin District Runner-Up, during which pitchers Jay Burls Jr., Colt Parish, and Liam Burnett combined to throw a perfect game, allowing no hits, no walks, and no baserunners; and

Whereas, the Lawrenceburg 9U All-Star Team continued its impressive championship run with victories over Bellevue, Mount Juliet, and Franklin before defeating a talented Tullahoma team in a thrilling walk-off victory in the championship game to capture the state title; and

Whereas, the Lawrenceburg 9U All-Star Team completed an extraordinary tournament run by finishing with an undefeated record while outscoring its opponents by an impressive combined score of sixty-five (65) to nineteen (19); and

Whereas, the Lawrenceburg 9U All-Star Team captured the 2026 Tennessee Cal Ripken 9U State Championship, bringing great honor and distinction to Lawrence County through its outstanding athletic achievement; and

Whereas, the Lawrence County Board of County Commissioners recognizes the following members of the 2026 Lawrenceburg 9U All-Star Baseball Team for their dedication, perseverance, teamwork, and contributions to this State Championship season:

Aiden Adkins
Liam Burnett
Jay Burls Jr.
Cutter Davis
Pacey Gobble
Max Hartsfield
Isaiah Holcomb
Rhett Hutton

Carter Jewell
Colt Parish
Zach Sedeno
Ky Tinin; and

Whereas, the Lawrence County Board of County Commissioners further recognizes Head Coach Brady Hutton and Assistant Coaches Nathan Hartsfield, Jeremy Gobble, and Matt Adkins for their outstanding leadership, mentorship, and commitment to developing both successful young athletes and young men of character; and

Whereas, this championship was made possible through the countless hours of practice, preparation, and dedication demonstrated by the players, coaches, and families, whose collective efforts reflect great credit upon Lawrence County and serve as an inspiration to future generations of youth athletes;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on July 28, 2026, that the Commission hereby congratulates and honors the Lawrenceburg 9U All-Star Baseball Team, its players, coaches, and families upon winning the 2026 Tennessee Cal Ripken 9U State Championship.

BE IT FURTHER RESOLVED, that the Lawrence County Board of County Commissioners expresses its sincere appreciation for the manner in which these young athletes represented Lawrence County through excellence, teamwork, perseverance, and sportsmanship, and commends them for bringing home a State Championship that is a source of great pride for the entire community.

BE IT FURTHER RESOLVED, that this Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: County Commissioners and David Morgan

RESOLUTION NO. 20260728-06H

Honoring the Lawrenceburg 11U All-Star Baseball Team for Winning the 2026 Tennessee Cal Ripken State Championship

Whereas, youth athletics provide young people with opportunities to develop character, discipline, teamwork, leadership, and sportsmanship while fostering a lifelong appreciation for competition and community; and

Whereas, the Lawrenceburg 11U All-Star Baseball Team earned the opportunity to represent Lawrence County at the 2026 Tennessee Cal Ripken State Tournament held in White House, Tennessee, through outstanding play and dedication to the game of baseball; and

Whereas, the Lawrenceburg 11U All-Star Team opened tournament play with victories over West Nashville and White House before defeating Franklin, Tullahoma, and Donelson to complete an undefeated championship run and capture the 2026 Tennessee Cal Ripken 11U State Championship; and

Whereas, the Lawrenceburg 11U All-Star Team dominated the tournament from start to finish, finishing undefeated while outscoring its opponents by an extraordinary combined score of fifty (50) to seven (7); and

Whereas, the Lawrenceburg 11U All-Star Team demonstrated remarkable excellence in every phase of the game, batting .460 as a team with fifty-two (52) hits, stealing thirty-four (34) bases, recording two complete games, combining for a no-hitter, striking out thirty-four (34) opposing batters, and finishing the tournament with an outstanding 0.50 earned run average; and

Whereas, the 2026 Tennessee Cal Ripken 11U State Championship marks the fifth consecutive State Championship won by this age group, representing the second-longest state championship streak in the history of the Lawrenceburg Cal Ripken/Little League program and another remarkable chapter in one of the league's most successful traditions; and

Whereas, the Lawrence County Board of County Commissioners recognizes the following members of the 2026 Lawrenceburg 11U All-Star Baseball Team for their dedication, perseverance, teamwork, and contributions to this historic State Championship season:

Neyland Dishongh
Kanaan Gardner
Knox Helton
Madden Johns
Roman Kolesar
Paxten Livingston
Will Loyd
Jace Manning
Archer McDonald
Wyatt Moore

Cooper Newton
Jack Oldham; and

Whereas, the Lawrence County Board of County Commissioners further recognizes Head Coach Robert Newton and Assistant Coaches Charlie Loyd, Russ Moore, and Ryan Johns for their outstanding leadership, mentorship, and commitment to developing both successful young athletes and young men of character; and

Whereas, this championship was made possible through the countless hours of practice, preparation, and dedication demonstrated by the players, coaches, and families, whose collective efforts reflect great credit upon Lawrence County and continue a tradition of excellence that has become synonymous with Lawrenceburg youth baseball;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on July 28, 2026, that the Commission hereby congratulates and honors the Lawrenceburg 11U All-Star Baseball Team, its players, coaches, and families upon winning the 2026 Tennessee Cal Ripken 11U State Championship and upon achieving the remarkable milestone of five consecutive State Championships.

BE IT FURTHER RESOLVED, that the Lawrence County Board of County Commissioners expresses its sincere appreciation for the manner in which these young athletes represented Lawrence County through excellence, teamwork, perseverance, and sportsmanship, and commends them for establishing one of the most successful championship traditions in the history of Lawrenceburg youth baseball.

BE IT FURTHER RESOLVED, that this Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: County Commissioners and David Morgan

RESOLUTION NO. 20260728-01

Approving Minutes of May 26, 2026 Regular Session of the Lawrence County Board of Commissioners

Whereas, the Lawrence County Board of Commissioners met in Regular Session on May 26, 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 May 26, 2026 Regular Session;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that the attached minutes of the May 26, 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 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: Resolution Committee

LAWRENCE COUNTY BOARD OF COMMISSIONERS
REGULAR SESSION

May 26, 2026
5:00 P.M.
Administrative Center
Lawrenceburg, Tennessee

The Lawrence County Board of Commissioners met in Regular Session on May 26, 2026, at 5:00 P.M. in the Administrative Center in Lawrenceburg, Tennessee.

Chairman Shane Eaton called the meeting to order.

County Clerk Russ Brewer called the roll. Sixteen (16) commissioners were present and two (2) were absent. Commissioners Phillip Heatherly and Sandy Newton were absent.

The invocation was given by Commissioner Dave Ray.

The Pledge of Allegiance was led by Commissioner Shane Eaton.

REPORTS

Bi-Monthly Financial Report – Fiscal Agent

The Bi-Monthly Financial Report of the Fiscal Agent was presented and approved.

Bi-Monthly Financial Report – Director of Schools

The Bi-Monthly Financial Report of the Director of Schools was presented and approved.

Report of the Resolution Committee

The Report of the Resolution Committee was presented and approved.

ELECTIONS

Notaries

Upon motion and second, the following individuals were elected as Notaries Public:

Gracen Paige Alexander
Derekah Baker
Misty Dawn Belden
Breanna Blum
Teresa L. Cockrell
Jerri Daniels

Tammy Munn
Connie Gallaher
Savannah Gillespie
Christina Gray
Michelle Dawn Huntley
Anita Inman
Brittany Nash
Cheryle D. Patterson
Rachel C. Pierce
Holly Renee
Donna Rose
Sandra J. Trammell
Tiffany White
Maria Williams

The motion carried.

RESOLUTIONS

Resolution No. 20260526-01

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

Adopted.

Resolution No. 20260526-02

Accepting Audit Committee Minutes from April 9, 2026.

Adopted.

Resolution No. 20260526-03

Amending the Fiscal Year 2025-2026 Budget.

Adopted.

Resolution No. 20260526-04

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

Adopted.

Resolution No. 20260526-05

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

Adopted.

Resolution No. 20260526-06

Amending Road Specifications and Grandfathered Roads List.

Adopted.

Resolution No. 20260526-07

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

Adopted.

Resolution No. 20260526-08

Approving and Adopting a Policy Prohibiting Animals in the Workplace.

Adopted.

Resolution No. 20260526-09

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

Adopted.

Resolution No. 20260526-10

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

Adopted.

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.

Upon roll call vote, the resolution was adopted by a vote of thirteen (13) ayes, two (2) nays, one (1) pass, with two (2) commissioners absent.

PUBLIC COMMENTS

At the conclusion of all business before the Commission, Chairman Shane Eaton opened the floor for public comments regarding the proposed data center project coming to Lawrenceburg.

The following citizens addressed the Commission:

Jake Furnish
Ricky Cromwell
Bob Curlee
Laura Reilly
Bryson Garfield
Elle McCann
Katy Eagle
Ian McKenzie
T.J. Moore

The Commission received the comments as presented. No action was taken during the public comment period.

ADJOURNMENT

There being no further business to come before the Commission, the meeting was adjourned upon motion and second duly made and carried.

Meeting time approximately 40 minutes.

Respectfully Submitted,

Russ Brewer
Lawrence County Clerk

RESOLUTION NO. 20260728-02

Approving Minutes of June 30, 2026 Regular Session
of the Lawrence County Board of Commissioners

Whereas, the Lawrence County Board of Commissioners met in Special Session on June 30, 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 June 30, 2026 Special Session;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that the attached minutes of the June 30, 2026 Special 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 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: Resolution Committee

LAWRENCE COUNTY COMMISSION
Regular Session
June 30, 2026

Chairman Shane Eaton called the meeting to order.

Roll call was conducted by County Clerk Russ Brewer.

Commissioners Present: Wayne A. Yocom, Tammy Wisdom, Chris Sutherland, Ricky C. Skillington, Sandy Newton, Barry Luffman, Phillip Heatherly, Dennis 'Denny' C. Gillespie, Scott Franks, Shane Eaton, Tim Clifton, Travis Cauwels, Randy Brewer, John D. Bradley.

Commissioners Absent: Dave Ray, Steve Hagan, Will Burnett, Delano Benefield.

A quorum was declared with fourteen (14) commissioners present and four (4) commissioners absent.

Commissioner Phillip Heatherly gave the invocation.

Commissioner Shane Eaton led the Pledge of Allegiance.

Resolution 20260630-01

Amending the Fiscal Year 2025-2026 Budget.

Motion by Commissioner Ricky Skillington.

Second by Commissioner Phillip Heatherly.

Passed unanimously by roll call vote (14-0).

Resolution 20260630-02

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

Motion by Commissioner Ricky Skillington.

Second by Commissioner Travis Cauwels.

Passed unanimously by roll call vote (14-0).

Resolution 20260630-03

Adopting a Continuing Budget for the Fiscal Year Beginning July 1, 2026, and Authorizing the Expenditure of Funds Pending Adoption of the Annual Budget.

Motion by Commissioner Scott Franks.

Second by Commissioner Tim Clifton.

Passed unanimously by roll call vote (14-0).

Resolution 20260630-04

Authorizing a One-Time Contribution to Lawrence County Fire and Rescue, Inc. in the Amount of $1,077,053.

Motion by Commissioner Phillip Heatherly.

Second by Commissioner Barry Luffman.

Passed unanimously by roll call vote (14-0).

Resolution 20260630-05

Approving State of Tennessee Option to Purchase Southern Tennessee Higher Education Center Property and Authorizing the County Executive to Execute Same.

Motion by Commissioner Ricky Skillington.

Second by Commissioner Travis Cauwels.

Passed unanimously by roll call vote (14-0).

Resolution 20260630-06

Confirming the Reappointment of Brent McKamey to the Lawrence County Public Library Board for a Second Term.

Motion by Commissioner Travis Cauwels.

Second by Commissioner Sandy Newton.

Passed unanimously by voice vote.

Following completion of the agenda, Chairman Eaton opened the floor for public comments.

Katy Eagle and Laura Reilly addressed the Commission regarding the proposed data center.

There being no further business, Commissioner Tim Clifton moved to adjourn. Commissioner Sandy Newton seconded the motion. The motion carried by voice vote.

Meeting duration: Approximately 12 minutes and 50 seconds.

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Shane Eaton, Chairman

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Russ Brewer, County Clerk

RESOLUTION NO. 20260728-03

Declaring a Temporary Moratorium on the Establishment, Construction, Development, Expansion, or Operation of Data Centers, Cryptocurrency Mining Facilities, and Certain High-Density Computing Operations Within Lawrence County

Whereas, the Lawrence County Legislative Body is charged with promoting the health, safety, and welfare of the citizens of Lawrence County; and

Whereas, recent technological developments have resulted in the increasing construction of large-scale data centers, cryptocurrency mining facilities, artificial intelligence computing facilities, cloud computing facilities, and other high-density computing operations throughout Tennessee and the United States; and

Whereas, facilities of this nature may require substantial electrical service, water resources, telecommunications infrastructure, transportation improvements, and other public and private infrastructure, and may generate significant noise, heat, vibration, environmental impacts, emergency service demands, and other effects affecting surrounding properties and the quality of life of Lawrence County residents; and

Whereas, the Lawrence County Legislative Body recognizes that such facilities present unique considerations that differ substantially from traditional commercial and industrial development and therefore warrant careful study before such facilities are established within Lawrence County; and

Whereas, Lawrence County presently has not adopted countywide zoning regulations, building codes, or other comprehensive land use regulations specifically addressing the location, construction, operation, or impacts of such facilities; and

Whereas, Lawrence County has reached a point where it should evaluate whether its historic lack of zoning and development regulations remains appropriate, particularly with respect to large-scale industrial development; and

Whereas, the Lawrence County Legislative Body finds that it is in the best interest of the citizens of Lawrence County to undertake a comprehensive review of the potential impacts of such facilities and to evaluate whether additional local regulations, development standards, building codes, zoning authority, or legislative action should be considered before such facilities are established within Lawrence County;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that:

Section 1. Declaration of Moratorium. The Lawrence County Legislative Body hereby declares a temporary moratorium upon the establishment, construction, development, expansion, or operation of data centers, cryptocurrency mining facilities, artificial intelligence computing facilities, cloud computing facilities, and other high-density computing operations within Lawrence County for a period of twelve (12) months from the effective date of this Resolution.

Section 2. Legislative Intent. It is the intent of the Lawrence County Legislative Body that the temporary moratorium declared herein preserve the status quo while the County evaluates the potential impacts of such facilities and determines whether additional regulatory authority, development standards, or other measures should be considered to protect the health, safety, and welfare of the citizens of Lawrence County.

Section 3. Study Committee. There is hereby established a Data Center and Land Use Study Committee appointed by the Chair of the Commission, one of whom shall be the chair of the regional planning commission. The Chair of the Commission and County Executive shall serve as ex officio members. The Committee shall undertake a comprehensive study of the potential impacts of large-scale data centers, cryptocurrency mining facilities, artificial intelligence computing facilities, and other high-density computing operations, together with the County's existing authority to regulate development and land use. In carrying out its responsibilities, the Committee shall evaluate and make recommendations regarding, including but not limited to:

(a) The electrical infrastructure demands associated with large-scale computing facilities;
(b) Water usage, wastewater, and utility infrastructure impacts;
(c) Noise, environmental, and quality-of-life impacts upon surrounding properties;
(d) Fire protection, emergency response, and public safety considerations;
(e) Transportation, roadway, and other public infrastructure impacts;
(f) Economic development opportunities and fiscal impacts associated with such facilities;
(g) The advisability of adopting countywide building codes, construction standards, or development regulations authorized by Tennessee law;
(h) The advisability of adopting zoning regulations or other land use planning tools, whether countywide or in designated industrial, commercial, or other appropriate areas of Lawrence County;
(i) The identification of suitable locations within Lawrence County for future industrial and high-impact development and whether special development districts or industrial zoning classifications should be considered;
(j) Existing statutory authority available to Lawrence County to regulate large-scale industrial development and whether additional legislative authority should be sought from the Tennessee General Assembly;
(k) The experiences of other Tennessee counties in regulating similar facilities; and
(l) Such other matters as the Committee determines necessary to promote the orderly growth and development of Lawrence County while protecting the health, safety, welfare, and property rights of its citizens.

Section 4. Report and Recommendations. Before the expiration of the moratorium established by this Resolution, the Study Committee shall report its findings and recommendations to the Lawrence County Legislative Body. Such recommendations may include proposed resolutions, policies, requests for private acts, recommendations concerning countywide or targeted zoning, building codes, development standards, industrial site selection criteria, or any

Section 5. Duration. Unless sooner repealed or extended by the Lawrence County Legislative Body, the temporary moratorium declared by this Resolution shall expire twelve (12) months after its effective date.

Section 6. Severability. If any section, subsection, sentence, clause, phrase, or provision of this Resolution is held invalid or unconstitutional by a court of competent jurisdiction, such determination shall not affect the validity of the remaining provisions.

Section 7. Effective Date. This Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: Shane Eaton and Wayne Yocom

RESOLUTION NO. 20260728-04

Accepting the Certified Property Tax Rate for Tax Year 2026

Whereas, following the completion of the 2026 countywide reappraisal, the Tennessee State Board of Equalization has calculated the certified property tax rate for Lawrence County in accordance with Tennessee law; and

Whereas, the certified tax rate is calculated to produce substantially the same property tax revenue from existing property as was generated during the preceding tax year, exclusive of new construction and improvements; and

Whereas, the Tennessee State Board of Equalization has certified that the certified property tax rate for Lawrence County for Tax Year 2026 is one dollar and forty-eight and twenty-five hundredths cents ($1.4825) upon each one hundred dollars ($100.00) of taxable property; and

Whereas, the Lawrence County Legislative Body desires to acknowledge and accept the certified property tax rate as calculated by the Tennessee State Board of Equalization;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that:

Section 1. Acceptance of Certified Tax Rate. The Lawrence County Legislative Body hereby acknowledges and accepts the certified property tax rate for Tax Year 2026 as calculated by the Tennessee State Board of Equalization in the amount of one dollar and forty-eight and twenty-five hundredths cents ($1.4825) upon each one hundred dollars ($100.00) of taxable property.

Section 2. Incorporation of Certified Rate Calculation. The Calculation Form for Certified Tax Rate prepared by the Tennessee State Board of Equalization, attached hereto as Exhibit 1 is hereby approved and incorporated by reference as if fully set forth herein.

Section 3. Relationship to Annual Tax Levy. The certified tax rate acknowledged by this Resolution shall serve as the basis for the property tax levy established by separate resolution of the Lawrence County Legislative Body for the fiscal year beginning July 1, 2026.

Section 4. Effective Date. This Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

David A. Morgan, County Executive

ATTEST:

Russ Brewer, County Clerk

SPONSOR: Budget Committee

Exhibit 1

CALCULATION FORM FOR CERTIFIED TAX RATE

COUNTY	JURISDICTION	TAX YEAR
Lawrence County (050)	County Basic - 6-1-2026	2026

	Current Year		Prior Year
1. Appraisal Ratio	1.0000		0.8186
2. Total locally assessed Real Property	$ 1,392,601,150		$ 987,604,825
(Less new real)	$ (33,692,062)	*	
3. Total assessed value of tangible Personal Property	$ 77,103,527		$ 60,381,997
(Less new personal)	$ (10,692,008)	*	
4. Total locally assessed tax base with adjustments	$ 1,425,320,607		$ 1,047,986,822
5. Estimated public utlity assessments	$ 37,700,717		$ 30,861,807
6. Total Tax Base Assessment	$ 1,463,021,324		$ 1,078,848,629
7. Prior Year's Tax Rate			2.0105
8. Prior year's adjusted tax levy			$ 21,690,252
9. Certified Tax Rate	$ 1.4825	**	

By signing this calculation form you are concurring in the calculated certified tax rate.

Signature - County Assessor	Signature - County/City Mayor	Signature - (Finance Officer, Treasurer, etc.)
Print Name	Print Name	Print Name
Date	Date	Date

Please Note:

***New property is removed from the tax base in order to ensure that all property taxed the year prior to reappraisal produces the same total revenue after reappraisal. For budget purposes, add new property to the total tax base to determine property tax revenue.**

****Rounding up is not permitted.**

RESOLUTION NO. 20260728-05

Approving Non-Profit and Charitable Contributions

Whereas, Lawrence County annually appropriates funds to certain nonprofit and charitable organizations that provide services benefiting the citizens of Lawrence County and supplement governmental functions; and

Whereas, the Lawrence County Budget Committee has reviewed requests for funding and has recommended the appropriations set forth herein for the fiscal year beginning July 1, 2026, and ending June 30, 2027; and

Whereas, the Lawrence County Legislative Body finds that the appropriations approved herein serve valid public purposes and promote the health, safety, welfare, recreation, tourism, and quality of life of the citizens of Lawrence County;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that:

Section 1. Appropriations. The following appropriations are hereby approved:

ACCOUNT CODE	ORGANIZATION	APPROPRIATION
54420	**Rescue Squad**	
316	Lawrence County Fire and Rescue	$412,500
	Total	**$412,500**
55120	**Rabies and Animal Control**	
316	Friends of Lawrence County Animals	$ 35,000
	Total	**$ 35,000**
56300	**Senior Citizens Assistance**	
316	Loretto Senior Citizens	$ 10,000
316	Lawrenceburg Senior Citizens	$ 10,000
316	My Ride	$ 35,000
316	St. Joseph Senior Citizens	$ 8,000
316	Summertown Senior Citizens	$ 10,000
	Total	**$ 73,000**
56900	**Other Social/Cultural/Recreational**	
316	Lawrence Co. Reserve Deputy Association	$ 5,000
316	A Kid's Place	$ 30,000
316	The Shelter	$ 15,000
316	Sandcastle Library	$ 5,000
316	God's Storehouse	$ 5,000
316	Buffalo River Services	$ 5,000
316	American Legion Post #146	$ 4,000

316	Limitless-Lawrence County TN	$	1,000
316	Progressive Directions	$	10,000
316	County Executive's Discretionary	$	15,000
	Total	**$**	**95,000**
8110	**Tourism**		
316	City of Lawrenceburg	$	4,000
316	Lawrence Co. Historical Society	$	3,000
316	Council for Community Clubs	$	3,500
316	Loretto Lift Up	$	4,000
316	West Gaines School Community Center	$	15,000
	Total	**$**	**29,500**
	GRAND TOTAL	**$ 645,000**	

Section 2. Total Appropriations. The total appropriations authorized by this Resolution are Six Hundred Forty-Five Thousand Dollars ($645,000.00).

Section 3. Budget Authorization. The appropriations approved herein are incorporated into and shall be administered in accordance with the Lawrence County Budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Section 4. Effective Date. This Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: Budget Committee

RESOLUTION NO. 20260728-06

Approving Distribution of the Hotel-Motel Tax

Whereas, the Lawrence County Legislative Body is authorized pursuant to Chapter 171 of the Private Acts of 1992 to levy and expend a hotel-motel tax for the promotion of tourism, economic development, and other lawful public purposes; and

Whereas, revenues generated by the hotel-motel tax have historically been utilized to promote economic and community development within Lawrence County and to support organizations whose activities further those purposes; and

Whereas, the Lawrence County Budget Committee has reviewed anticipated hotel-motel tax revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027, and has recommended the distribution set forth herein; and

Whereas, the Lawrence County Legislative Body finds that the distribution of hotel-motel tax revenues as provided herein will promote tourism, encourage economic development, and serve the best interests of the citizens of Lawrence County;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that:

Section 1. Hotel-Motel Tax Distribution. The proceeds of the Lawrence County Hotel-Motel Tax are hereby appropriated and distributed for the fiscal year beginning July 1, 2026, and ending June 30, 2027, as follows:

ACCOUNT CODE	ORGANIZATION	APPROPRIATION
58120	**Industrial Development**	
316	Joint Economic and Community Development Board of Lawrence County	$ 401,740
	GRAND TOTAL	**$ 401,740**

Section 2. Excess Collections. Any hotel-motel tax revenues received during the fiscal year in excess of the appropriations approved herein shall be deposited into the County General Fund unless otherwise appropriated by subsequent action of the Lawrence County Legislative Body.

Section 3. Budget Authorization. The appropriation authorized by this Resolution is incorporated into and shall be administered in accordance with the Lawrence County Budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Section 4. Effective Date. This Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: Budget Committee

RESOLUTION NO. 20260728-07

Approving Allocation of a Portion of the Opioid Abatement Settlement Funds

Whereas, Lawrence County has participated in nationwide opioid settlement agreements with pharmaceutical manufacturers, distributors, and related entities to resolve claims arising from the opioid epidemic; and

Whereas, pursuant to those settlement agreements and applicable Tennessee law, Lawrence County has received opioid abatement settlement proceeds to be used for programs and initiatives intended to remediate the effects of the opioid crisis and improve the health and well-being of its citizens; and

Whereas, the Lawrence County Budget Committee has reviewed proposed allocations of a portion of the opioid abatement settlement funds and has recommended the appropriations set forth herein; and

Whereas, the Lawrence County Legislative Body finds that the proposed allocations are consistent with the purposes of the opioid settlement agreements and will support programs addressing substance abuse prevention, behavioral health, treatment, recovery, and related public health initiatives within Lawrence County;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that:

Section 1. Allocation of Opioid Abatement Settlement Funds. A portion of the opioid abatement settlement funds received by Lawrence County is hereby appropriated as follows:

55900	**Other Public Health and Welfare**		
316-OPI	Lawrence County School System	Salary, Benefits and Training for Social Worker Position at JC Barnett Center	$ 68,800.00
316-OPI	8 Oaks Recovery Inc.	Computer Lab, Treatment Program Operations, Renovations and Infrastructure Improvements	$179,287.41
316-OPI	Lawrence County Substance Abuse Prevention Coalition	Student Mental Health/Behavioral Health Social Worker Project	$100,000.00
		TOTAL (55900)	**$348,087.41**
		TOTAL ALLOCATION	**$348,087.41**

Section 2. Authorized Uses. The appropriations approved herein shall be expended solely for eligible opioid remediation and abatement purposes consistent with the applicable opioid settlement agreements, the requirements of the Tennessee Opioid Abatement Council, and all applicable provisions of Tennessee law.

Section 3. Administration. The County Executive, Director of Accounts and Budgets, and such other County officials as may be necessary are authorized to administer these appropriations and to take all actions reasonably necessary to implement this Resolution in accordance with the applicable settlement requirements.

Section 4. Budget Authorization. The appropriations approved by this Resolution are incorporated into and shall be administered in accordance with the Lawrence County Budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Section 5. Effective Date. This Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: Budget Committee

RESOLUTION NO. 20260728-08

Fixing the Tax Levy in Lawrence County, TN for the Fiscal Year Ending June 30, 2027

Whereas, Tennessee law requires the legislative body of each county to annually levy a property tax sufficient to fund the lawful operations, obligations, and indebtedness of county government; and

Whereas, the Lawrence County Budget Committee has reviewed the financial needs of Lawrence County for the fiscal year beginning July 1, 2026, and ending June 30, 2027, and has recommended the tax levy set forth herein; and

Whereas, the Lawrence County Legislative Body has considered the recommendations of the Budget Committee and finds that the tax levy established by this Resolution is necessary to provide funding for the various governmental functions, departments, institutions, offices, agencies, and debt obligations of Lawrence County;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that:

Section 1. Property Tax Levy. The combined property tax rate for Lawrence County, Tennessee, for the fiscal year beginning July 1, 2026, is hereby fixed at One Dollar and Forty-Eight and Twenty-Five Hundredths Cents ($1.4825) upon each One Hundred Dollars ($100.00) of taxable property, to be allocated among the various County funds as follows:

Fund	**Tax Rate**
County General	$0.8254
Solid Waste	$0.0210
Highways/Public Works	$0.1684
General Purpose Schools	$0.3725
General Debt Service	$0.0952
TOTAL TAX LEVY	**$1.4825**

Section 2. Gross Receipts Tax. A Gross Receipts Tax is hereby levied as provided by law, and the proceeds thereof shall be deposited into the County General Fund (Fund 101).

Section 3. Wholesale Beer Tax. The proceeds of the Wholesale Beer Tax shall be deposited into the County General Fund (Fund 101).

Section 4. Bank Excise Tax. The proceeds of the Bank Excise Tax shall be deposited into the General Debt Service Fund (Fund 151).

Section 5. State Beer Tax. The proceeds of the State Beer Tax shall be deposited into the County General Fund (Fund 101).

Section 6. Alcoholic Beverage Tax. The proceeds of the Alcoholic Beverage Tax shall be deposited into the County General Fund (Fund 101).

Section 7. Payments in Lieu of Taxes. All payments received in lieu of taxes shall be deposited into the County General Fund (Fund 101).

Section 8. State Revenue Sharing – TVA Funds. One-quarter (¼) of all State Revenue Sharing—TVA Funds shall be deposited into the Highway Capital Projects Fund (Fund 176), and the remaining three-quarters (¾) shall be deposited into the County General Fund (Fund 101).

Section 9. Interest on County Investments. All interest earned on County investments, excluding interest earned by Fund 116 and the Library Trust, shall accrue to the County General Fund (Fund 101).

Section 10. Hotel-Motel Tax. All proceeds of the Hotel-Motel Tax shall be deposited into the County General Fund (Fund 101), subject to such appropriations and distributions as may be authorized by separate resolution of the Legislative Body, if any.

Section 11. Local Option Sales Tax. The proceeds of the Local Option Sales Tax dedicated to debt service shall be deposited into the General Debt Service Fund (Fund 151).

Section 12. Repealer. All resolutions or parts of resolutions in conflict with this Resolution are hereby repealed to the extent of such conflict.

Section 13. Effective Date. This Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: Budget Committee

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**
Solid Waste/Sanitation:		
Total Expenditures	**$**	**3,434,128**
Industrial/Economic Development:		
Total Expenditures	**$**	**42,000**
Drug Control:		
Total Expenditures	**$**	**33,100**
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

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**

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**

Extended Day Program:

Total Expenditures	**$ 237,000**

Education Capital Projects:

Total Expenditures	**$ 2,124,489**

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 statue, is made in lieu of, but not in addition to, said statutory appropriation. The salary, wage, or renumeration 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 renumeration 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.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: Budget Committee

LAWRENCE COUNTY GOVERNMENT

PROPOSED

FY 2026-2027 BUDGET

THE BUDGET APPROPRIATION RESOLUTION & TAX LEVY

OF LAWRENCE COUNTY, TENNESSEE

FOR THE FISCAL YEAR ENDING JUNE 30, 2027

ADOPTED BY THE LAWRENCE COUNTY LEGISLATIVE BODY ON JULY 28, 2026

LAWRENCE COUNTY, TN
GOVERNMENT

ESTIMATED REVENUE FROM CURRENT PROPERTY TAX

Lawrence County, Tennessee
Estimated Revenue from Current Property Tax
Assessed Valuations
Fiscal Year 2026-2027

Real and Personal Property	$ 1,459,028,172	1 cent levy =	$ 148,989
Public Utilities	$ 30,861,807	2.75% delinquency =	$ 4,097
Total Assessed Valuation	$ 1,489,889,979	1 cent levy w/ delinquency =	$ 144,892

Fund	Proposed Tax Rate	Amount of Levy	Reserve for Delinquency 2.75%	Net Estimated Collection
County General	$ 0.8254	$ 12,297,552	$ 338,183	$ 11,959,369
Solid Waste	$ 0.0210	$ 312,877	$ 8,604	$ 304,273
Highways/Public Works	$ 0.1684	$ 2,508,975	$ 68,997	$ 2,439,978
General Purpose Schools	$ 0.3725	$ 5,549,840	$ 152,621	$ 5,397,220
General Debt Service	$ 0.0952	$ 1,418,375	$ 39,005	$ 1,379,370
Total Tax Levy	**$ 1.4825**	**$ 22,087,619**	**$ 607,410**	**$ 21,480,209**

LAWRENCE COUNTY, TN
GOVERNMENT

SUMMARY OF PROPOSED OPERATIONS

LAWRENCE COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2027

FUND	BEGINNING BALANCE 7/1/2026	ESTIMATED REVENUE	ESTIMATED AVAILABLE FUNDS	TOTAL APPROPRIATIONS	ENDING BALANCE 6/30/2027
COUNTY GENERAL	$ 14,244,343	$ 26,804,586	$ 41,048,929	$ 28,648,897	$ 12,400,032
COURTHOUSE & JAIL MAINTENANCE	$ 75,191	$ 30,250	$ 105,441	$ 30,350	$ 75,091
SOLID WASTE	$ 1,417,207	$ 2,849,585	$ 4,266,792	$ 3,434,128	$ 832,664
INDUSTRIAL/ECONOMIC DEVELOPMENT	$ 418,867	$ -	$ 418,867	$ 42,000	$ 376,867
DRUG CONTROL	$ 45,374	$ 16,000	$ 61,374	$ 33,100	$ 28,274
HIGHWAY/PUBLIC WORKS	$ 1,550,403	$ 5,773,032	$ 7,323,435	$ 6,981,906	$ 341,529
GENERAL DEBT SERVICE	$ 7,252,814	$ 6,413,267	$ 13,666,081	$ 6,380,466	$ 7,285,615
GENERAL CAPITAL PROJECTS	$ 4,514,017	$ 986,783	$ 5,500,800	$ 3,341,783	$ 2,159,017
HIGHWAY CAPITAL PROJECTS	$ 3,536,977	$ 289,462	$ 3,826,439	$ 3,768,098	$ 58,341
GENERAL PURPOSE SCHOOLS	$ 16,030,054	$ 73,573,519	$ 89,603,573	$ 76,490,115	$ 13,113,458
SCHOOL FEDERAL PROJECTS	$ 1,845,827	$ 4,708,930	$ 6,554,757	$ 4,708,930	$ 1,845,827
CENTRAL CAFETERIA	$ 2,970,744	$ 6,101,000	$ 9,071,744	$ 6,251,000	$ 2,820,744
EXTENDED DAY CARE	$ 150,308	$ 237,000	$ 387,308	$ 237,000	$ 150,308
EDUCATION CAPITAL PROJECTS	$ 2,124,489	$ -	$ 2,124,489	$ 2,124,489	$ -
TOTALS	**$ 56,176,615**	**$ 127,783,414**	**$ 183,960,029**	**$ 142,472,262**	**$ 41,487,767**

LAWRENCE COUNTY, TN
GOVERNMENT

DEBT SERVICE SCHEDULE

LAWRENCE COUNTY, TENNESSEE
DEBT SERVICE SCHEDULE
2026-2027

	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/2026	General Ledger Account	Paid and/or Matured During Period	Due	General Ledger Account	Interest Paid During Period	Due	Outstanding Balance 6/30/2027
2012 GO Public Improvement I 56% General/44% Highway	$2,750,000	1.5862	12/18/2012	12/1/2027	$415,000	82110-601 82120-601	$114,800 $90,200	12/1/2026 12/1/2026	82210-603 82220-603 82210-603 82220-603	$2,469.25 $1,940.13 $1,249.50 $981.75	12/1/2026 12/1/2026 6/1/2027 6/1/2027	$210,000
2016 GO Refunding Bond 100% General	$7,015,000	2.0000	4/27/2016	5/1/2031	$2,575,000	82110-601	$495,000	5/1/2027	82210-603 82210-603	$26,418.75 $26,418.75	11/1/2026 5/1/2027	$2,080,000
2017A GO Refunding Bond 100% General	$9,365,000	2.9570	12/14/2017	6/1/2037	$3,130,000	82110-601	$240,000	12/1/2026	82210-603 82210-603	$47,546.88 $43,946.88	12/1/2026 6/1/2027	$2,890,000
2017 GO Refunding Bond 95% General/5% Schools	$8,710,000	2.7112	4/28/2017	4/1/2037	$5,350,000	82110-601 82130-601	$403,750 $21,250	4/1/2027 4/1/2027	82210-603 82230-603 82210-603 82230-603	$68,613.75 $3,611.25 $68,613.75 $3,611.25	10/1/2026 10/1/2026 4/1/2027 4/1/2027	$4,925,000
2019 GO School Bonds - 100% S School System contribution to county	$9,975,000	2.5700	5/15/2019	5/1/2034	$5,920,000	82130-601	$660,000	5/1/2027	82230-603 82230-603	$96,150.00 $96,150.00	11/1/2026 5/1/2027	$5,260,000
2019A Public Improvement Bor 100% General	$15,550,000	2.7389	11/13/2019	5/1/2045	$13,050,000	82110-601	$495,000	11/1/2026	82210-603 82210-603	$204,481.25 $192,106.25	11/1/2026 5/1/2027	$12,555,000
2020 Public Improvement 100% Schools	$6,000,000	1.5954	9/22/2020	4/1/2045	$5,005,000	82130-601	$220,000	10/1/2026	82230-603 82230-603	$48,107.50 $44,807.50	10/1/2026 4/1/2027	$4,785,000
2020 Refunding Bonds 100% Schools	$1,375,000	1.2594	10/22/2020	10/1/2032	$850,000	82130-601	$115,000	10/1/2026	82230-603 82230-603	$9,662.50 $7,937.50	10/1/2026 4/1/2027	$735,000
2024 GO Public Improvement I 13% General/29% Highway/58% Schools	$20,800,000	3.9557	9/5/2024	3/1/2049	$19,890,000	82110-601 82120-601 82130-601	$63,700 $142,100 $284,200	3/1/2027 3/1/2027 3/1/2027	82210-603 82220-603 82230-603 82210-603 82220-603 82230-603	$58,172.56 $129,769.57 $259,539.12 $58,172.56 $129,769.56 $259,539.13	9/1/2026 9/1/2026 9/1/2026 3/1/2027 3/1/2027 3/1/2027	$19,400,000
	$ 81,540,000				$ 56,185,000		$ 3,345,000			$ 1,889,787		$ 52,840,000

CAPITAL OUTLAY NOTES	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/2026	General Ledger Account	Paid and/or Matured During Period	Due	General Ledger Account	Interest Paid During Period	Due	Outstanding Balance 6/30/2027
2014 GO Capital Outlay Note 55% General/45% Schools	$3,500,000	1.9912	12/19/2014	12/1/2026	$330,000	82110-602 82130-602	$181,500 $148,500	12/1/2026 12/1/2026	82210-604 82230-604	$2,041.88 $1,670.62	12/1/2026 12/1/2026	$0
2023 GO Capital Outlay Note 57% General/43% Highway	$2,000,000	4.7994	8/22/2023	3/1/2028	$840,000	82110-602 82120-602	$233,700 $176,300	3/1/2027	82210-604 82220-604 82210-604 82220-604	$11,491.20 $8,668.80 $11,491.20 $8,668.80	9/1/2026 9/1/2026 3/1/2027 3/1/2027	$430,000
Total - Capital Outlay Notes	$ 5,500,000				$ 1,170,000		$ 740,000			$44,033		$ 430,000

OTHER LOANS	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/2026	General Ledger Account	Paid and/or Matured During Period	Due	General Ledger Account	Interest Paid During Period	Due	Outstanding Balance 6/30/2027
EESI Loan	$3,044,529	1.5	3/19/2020	11/1/2032	$1,695,912	52130-612	$253,692	7/1/2026	82230-613	$23,352	7/1/2026	$1,442,220
Total - Other Loans	$ 3,044,529				$ 1,695,912		$ 253,692			$23,352		$ 1,442,220
Total Debt Service	$ 90,084,529				$ 59,050,912		$ 4,338,692			$ 1,957,171		$ 54,712,220

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 101
GENERAL FUND

		2025 Audited	2026 Estimated	2027 Proposed
General Fund - Fund 101				
Revenues and Other Sources				
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	$ 11,492,227	$ 12,098,000	$ 11,959,369
40120	Trustee's Collections - Prior Year	$ 282,837	$ 237,000	$ 362,000
40125	Trustee's Collections - Bankruptcy	$ 684	$ -	$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	$ 131,470	$ 101,500	$ 83,500
40140	Interest And Penalty	$ 64,970	$ 54,500	$ 56,000
40161	Payments in-Lieu-of Taxes - T.V.A.	$ 2,290	$ 2,680	$ 2,290
40162	Payments in-Lieu-of Taxes - Local Utilities	$ 338,746	$ 372,750	$ 360,000
40163	Payments in-Lieu-of Taxes -Other	$ 13,749	$ 38,265	$ 13,500
	Total County Property Taxes	**$ 12,326,973**	**$ 12,904,695**	**$ 12,836,659**
40200	County Local Option Taxes			
40220	Hotel/Motel Tax	$ 273,790	$ 304,400	$ 304,000
40250	Litigation Tax - General	$ 91,350	$ 96,500	$ 100,000
40260	Litigation Tax - Special Purpose	$ 49,714	$ 54,500	$ 55,000
40267	Litigation Tax - Victim-Offender Mediation Center	$ 4,866	$ 6,000	$ 6,000
40268	Litigation Tax - Courtroom Security	$ 63,910	$ 86,250	$ 85,000
40270	Business Tax	$ 619,503	$ 638,000	$ 600,000
40275	Mixed Drink Tax	$ 98	$ 200	$ 200
	Total County Local Option Taxes	**$ 1,103,231**	**$ 1,185,850**	**$ 1,150,200**
40300	Statutory Local Taxes			
40330	Wholesale Beer Tax	$ -	$ 219,000	$ 216,000
	Total Statutory Local Taxes	**$ -**	**$ 219,000**	**$ 216,000**
41000	Licenses and Permits			
41100	Licenses			
41110	Marriage Licenses	$ 1,572	$ 1,600	$ 1,500
41140	Cable TV Franchise	$ 41,855	$ 52,302	$ 45,000
	Total Licenses	**$ 43,427**	**$ 53,902**	**$ 46,500**
41500	Permits			
41510	Beer Permits	$ 2,328	$ 2,700	$ 2,500
	Total Permits	**$ 2,328**	**$ 2,700**	**$ 2,500**
42000	Fines, Forfeitures and Penalties			
42100	Circuit Court			
42110	Fines	$ 10,701	$ 5,800	$ 7,000
42110 DOG	Fines - Animal Shelter	$ -	$ 1,950	$ -
42120	Officers Costs	$ 15,603	$ 14,000	$ 13,500
42130	Game and Fish Fines	$ 45	$ -	$ -
42140	Drug Control Fines	$ 5,902	$ 7,200	$ 6,000
42141	Drug Court Fees	$ 133	$ -	$ -
42150	Jail Fees	$ 10	$ 3,800	$ 3,500
42190	Data Entry Fee - Circuit Court	$ 2,052	$ 2,300	$ 2,000
	Total Circuit Court	**$ 34,446**	**$ 35,050**	**$ 32,000**
42200	Criminal Court			
42220	Officers Costs	$ 460	$ 775	$ 775
42280	DUI Treatment Fines	$ 1,613	$ 1,500	$ 1,500
	Total Criminal Court	**$ 2,073**	**$ 2,275**	**$ 2,275**
42300	General Sessions Court			
42310	Fines	$ 15,710	$ 12,250	$ 13,000
42310 MISD	Fines - Misdemeanor Fees	$ 99	$ 75	$ -
42311	Fines for Littering	$ 475	$ 10	$ 100
42320	Officers Costs	$ 30,362	$ 30,000	$ 30,000
42330	Game and Fish Fines	$ 884	$ 75	$ 200
42340	Drug Control Fines	$ 4,824	$ 4,500	$ 4,600
42341	Drug Court Fees	$ 230	$ -	$ -
42380	DUI Treatment Fines	$ 6,737	$ 5,700	$ 5,800
42390	Data Entry Fee - General Sessions Court	$ 11,776	$ 16,750	$ 15,000
	Total General Sessions Court	**$ 71,097**	**$ 69,360**	**$ 68,700**
42400	Juvenile Court			
42410	Fines	$ 3,059	$ 1,600	$ 2,500

42420	Officers Costs	$	365	$	475	$	500
42490	Data Entry Fee - Juvenile Court	$	5,447	$	3,000	$	3,000
	Total Juvenile Court	**$**	**8,871**	**$**	**5,075**	**$**	**6,000**
42500	Chancery Court						
42520	Officers Costs	$	1,182	$	2,850	$	2,500
42530	Data Entry Fee - Chancery Court	$	4,444	$	5,000	$	5,000
	Total Chancery Court	**$**	**5,626**	**$**	**7,850**	**$**	**7,500**
43000	Charges for Current Services						
43100	General Service Charges						
43120	Patient Charges	$	2,620,943	$	2,380,000	$	2,500,000
43194	Service Charges	$	1,740	$	1,370	$	1,750
	Total General Service Charges	**$**	**2,622,683**	**$**	**2,381,370**	**$**	**2,501,750**
43300	Fees						
43350	Copy Fees	$	19	$	15	$	10
43350 ARCHV	Copy Fees - Archives	$	171	$	200	$	125
43350 ELECT	Copy Fees - Election	$	97	$	345	$	-
43350 LIBR	Copy Fees - Library	$	8,769	$	10,000	$	9,000
43360 LIBR	Library Fees - Library	$	2,397	$	9,200	$	3,000
43365	Archives and Records Management	$	15,027	$	20,000	$	21,000
43366	Greenbelt Late Fee	$	350	$	100	$	100
43370	Telephone Commissions	$	86,678	$	72,000	$	80,000
43380	Vending Machine Collections	$	-	$	95	$	-
43383	Additional Fees - Titling and Registration	$	37,330	$	39,000	$	40,000
43392	Data Processing Fee - Register	$	15,062	$	15,000	$	15,000
43394	Data Processing Fee - Sheriff	$	1,357	$	1,500	$	1,500
43395	Sexual Offender Registration Fee - Sheriff	$	7,950	$	8,000	$	8,000
43396	Data Processing Fee - County Clerk	$	3,666	$	3,800	$	3,000
	Total Fees	**$**	**178,873**	**$**	**179,255**	**$**	**180,735**
44000	Other Local Revenues						
44100	Recurring Items						
44110	Investment Income	$	2,039,508	$	2,295,000	$	1,895,000
44110 LIBR	Investment Income - Library	$	4,254	$	4,600	$	3,000
44110 MHTRN	Investment Income - MHTRN Grant	$	-	$	10	$	10
44110 OPI	Investment Income - Opioid Settlement Funds	$	26,546	$	19,400	$	10,000
44131	Commissary Sales	$	58,380	$	36,000	$	40,000
44131 ECIG	Commissary Sales - Jail ECIG Program	$	22,776	$	20,500	$	20,000
44131 MED	Commissary Sales - Inmate Medical	$	4,385	$	3,800	$	4,000
44170	Miscellaneous Refunds	$	6,067	$	-	$	-
44170 ARCHV	Miscellaneous Refunds - Archives	$	8	$	-	$	-
44180	Expenditure Credits	$	1,500	$	550	$	500
	Total Recurring Items	**$**	**2,163,424**	**$**	**2,379,860**	**$**	**1,972,510**
44500	Nonrecurring Items						
44530	Sale of Equipment	$	6,170	$	108	$	-
44530 LESO	Sale of Equipment - LESO Program	$	19,040	$	8,800	$	-
44530 SHER	Sale of Equipment - Sheriff	$	-	$	32,305	$	-
44560	Damages Recovered From Individuals	$	140	$	-	$	-
	Total Nonrecurring Items	**$**	**25,350**	**$**	**41,213**	**$**	**-**
44900	Other Local Revenues						
44990 DOG	Other Local Revenues - Animal Shelter	$	-	$	6,900	$	6,500
	Total Other Local Revenues	**$**	**-**	**$**	**6,900**	**$**	**6,500**
45000	Fees Received From County Officials						
45100	Excess Fees						
45110	County Clerk	$	112,584	$	138,000	$	115,000
45190	Trustee	$	532,623	$	595,000	$	550,000
	Total Excess Fees	**$**	**645,207**	**$**	**733,000**	**$**	**665,000**
45500	Fees In Lieu of Salary						
45520	Circuit Court Clerk	$	112,112	$	113,000	$	105,000
45540	General Session Court Clerk	$	198,495	$	225,000	$	225,000
45550	Clerk And Master	$	150,196	$	153,000	$	153,000
45560	Juvenile Court Clerk	$	49,704	$	33,000	$	40,000
45580	Register	$	244,833	$	248,500	$	245,000
45590	Sheriff	$	25,565	$	25,000	$	25,000

	Total Fees in Lieu of Salary	**$ 780,905**	**$ 797,500**	**$ 793,000**
46100	General Government Grants			
46110	Juvenile Services Program	$ 13,362	$ 9,000	$ 9,000
	Total General Government Grants	**$ 13,362**	**$ 9,000**	**$ 9,000**
46000	State of Tennessee			
46200	Public Safety Grants			
46210	Law Enforcement Training Programs	$ 38,400	$ 34,400	$ 34,400
46240	School Resource Officer Grants	$ 976,865	$ 1,059,600	$ 1,050,000
46290	Other Public Safety Grants	$ 305,196	$ 355,156	$ 309,440
	Total State of Tennessee	**$ 1,320,461**	**$ 1,449,156**	**$ 1,393,840**
46300	Health and Welfare Grants			
46310	Health Department Programs	$ 481,578	$ 958,612	$ 987,340
46330	Emergency Medical Services Training Programs	$ 15,200	$ 17,600	$ 16,000
46390	Other Health and Welfare Grants	$ 136,253	$ 205,945	$ 433,506
	Total Health and Welfare Grants	**$ 633,031**	**$ 1,182,157**	**$ 1,436,846**
46400	Public Works Grants			
46430	Litter Grant Program	$ 56,763	$ 58,400	$ 58,400
	Total Public Works Grants	**$ 56,763**	**$ 58,400**	**$ 58,400**
46800	Other State Revenues			
46830	Beer Tax	$ -	$ 16,956	$ 18,000
46835	Vehicle Certificate of Title Fees	$ 18,382	$ 16,000	$ 16,000
46840	Alcoholic Beverage Tax	$ -	$ 126,000	$ 125,500
46845	Opioid Settlement Funds - TN Abatement Council	$ 165,935	$ 110,313	$ 100,000
46851	State Revenue Sharing - T.V.A.	$ 1,030,214	$ 1,157,850	$ 868,400
46852	State Revenue Sharing - Telecommunications	$ 73,041	$ 73,000	$ 73,000
46855	State Shared Sports Gaming	$ 64,366	$ 70,000	$ 70,000
46915	Contracted Prisoner Board	$ 889,372	$ 880,000	$ 800,000
46960	Registrar's Salary Supplement	$ 15,164	$ 15,164	$ 15,164
46980	Other State Grants	$ 57,070	$ -	$ -
46980 ADP	Other State Grants - Archives Development	$ -	$ 435	$ -
46980 HOME	Other State Grants - HOME Grant	$ -	$ 440,000	$ 100,000
46980 TSLA	Other State Grants - TN Library and Archives Grant	$ -	$ 4,693	$ -
46990	Other State Revenues	$ 2,342	$ 7,000	$ 3,000
	Total Other State Revenues	**$ 2,315,886**	**$ 2,917,411**	**$ 2,189,064**
47000	Federal Government			
47100	Federal Through State			
47180	Community Development	$ -	$ 116,992	$ -
47235	Homeland Security Grants	$ 11,623	$ -	$ -
47250	Law Enforcement Grants	$ 41,018	$ 140,888	$ 164,550
47305	COVID-19 Grant #5	$ 24,631	$ -	
47590	Other Federal Through State	$ 498,957	$ 260,464	$ 367,434
	Total Federal Through State	**$ 576,229**	**$ 518,344**	**$ 531,984**
47600	Direct Federal Revenue			
47990	Other Direct Federal Revenue	$ 149,033	$ 321,330	$ 275,000
	Total Direct Federal Revenue	**$ 149,033**	**$ 321,330**	**$ 275,000**
48000	Other Governments and Citizens Groups			
48100	Other Governments			
48130	Contributions	$ 99,341	$ 219,341	$ 322,048
48130 GLAD	Contributions - Gladish Trust	$ -	$ 29,733	$ -
48130 LIBR	Contributions - Library	$ 31,500	$ -	$ -
48130 STHEC	Contributions - Southern TN Higher Ed. Center	$ 16,476	$ 15,000	$ 15,000
48130 WEBB	Contributions - Webb Estate	$ 25,000	$ -	$ -
	Total Other Governments	**$ 172,317**	**$ 264,074**	**$ 337,048**
48600	Citizen Groups			
48610 ARCHV	Donations - Archives	$ 5,636	$ 232	$ 75
48610 DOG	Donations - Animal Shelter	$ -	$ 5,200	$ 5,000
48610 LIBR	Donations - Library	$ 20,988	$ 6,300	$ 3,500
48610 NATRA	Donations - North AL Trail Rider's Assoc	$ -	$ 500	$ -
48610 VETR	Donations - Veterans	$ 2,500	$ 75	$ 500
	Total Citizens Groups	**$ 29,124**	**$ 12,307**	**$ 9,075**

48900	Other						
48990 LIBR	Other - Library	$	1,949	$	1,500	$	1,500
	Total Other	**$**	**1,949**	**$**	**1,500**	**$**	**1,500**
48991	Opioid Settlement Funds - Past Remediation	$	100,980	$	75,000	$	75,000
	Total Opioid Settlement Funds - Past Remed.	**$**	**100,980**	**$**	**75,000**	**$**	**75,000**
49000	Other Sources (Non-Revenue)						
49700	Insurance Recovery	$	46,054	$	17,498	$	-
49800	Transfers In	$	875,000	$	-	$	-
	Total Other Sources (Non-Revenue)	**$**	**921,054**	**$**	**17,498**	**$**	**-**
	Total Revenue and Other Sources	**$**	**26,304,703**	**$**	**27,831,032**	**$**	**26,804,586**
Expenditures							
51100	County Commission						
191	Board and Committee Members Fees	$	66,477	$	66,819	$	66,869
196	In-Service Training	$	760	$	550	$	550
201	Social Security	$	4,047	$	4,087	$	4,146
204	Pensions	$	2,599	$	2,774	$	4,775
212	Employer Medicare	$	946	$	956	$	970
302	Advertising	$	802	$	675	$	675
305	Audit Services	$	35,095	$	35,000	$	35,000
317	Data Processing Services	$	6,620	$	29,169	$	8,500
320	Dues and Memberships	$	9,106	$	9,546	$	9,650
334	Maintenance Agreements	$	-	$	-	$	14,820
348	Postal Charges	$	5	$	5	$	5
355	Travel	$	5,529	$	5,000	$	5,500
499	Other Supplies and Materials	$	-	$	425	$	50
513	Workman's Compensation Insurance	$	66	$	61	$	-
599	Other Charges	$	-	$	75	$	50
709	Data Processing Equipment	$	-	$	13,160	$	-
	Total County Commission	**$**	**132,052**	**$**	**168,302**	**$**	**151,560**
51220	Beer Board						
191	Board and Committee Members Fees	$	650	$	700	$	700
201	Social Security	$	40	$	44	$	44
204	Pensions	$	29	$	34	$	29
212	Employer Medicare	$	9	$	10	$	11
332	Legal Notices, Recording and Court Costs	$	127	$	260	$	200
533	Criminal Investigation of Applicants - TBI	$	-	$	40	$	50
	Total Beer Board	**$**	**855**	**$**	**1,088**	**$**	**1,034**
51300	County Mayor/Executive						
101	County Official/Administrative Officer	$	121,317	$	124,065	$	127,306
161	Secretary(s)	$	87,843	$	90,478	$	94,098
184	Educational Incentive - Official/Admin Officer	$	2,430	$	2,427	$	3,900
186	Longevity Pay	$	1,000	$	1,100	$	1,200
188	Bonus Payments	$	2,000	$	-	$	-
196	In-Service Training	$	944	$	1,508	$	1,510
201	Social Security	$	12,986	$	13,192	$	14,044
204	Pensions	$	12,575	$	13,543	$	16,173
207	Medical Insurance	$	27,783	$	29,128	$	32,201
210	Unemployment Compensation	$	42	$	42	$	42
212	Employer Medicare	$	3,037	$	3,085	$	3,285
302	Advertising	$	1,076	$	700	$	750
320	Dues and Memberships	$	3,832	$	4,930	$	4,765
334	Maintenance Agreements	$	718	$	791	$	795
347	Pest Control	$	60	$	-	$	-
348	Postal Charges	$	197	$	200	$	200
349	Printing, Stationery and Forms	$	613	$	340	$	500
355	Travel	$	10,813	$	10,500	$	10,500
422	Food Supplies	$	796	$	850	$	850
435	Office Supplies	$	1,264	$	2,700	$	2,500
499	Other Supplies and Materials	$	696	$	500	$	600
513	Workman's Compensation Insurance	$	330	$	221	$	-
599	Other Charges	$	1,415	$	250	$	300
	Total County Mayor/Executive	**$**	**293,767**	**$**	**300,550**	**$**	**315,519**

51400	County Attorney						
101	County Official/Administrative Officer	$	48,668	$	23,715	$	-
201	Social Security	$	3,017	$	1,471	$	-
204	Pensions	$	2,852	$	1,473	$	-
212	Employer Medicare	$	706	$	344	$	-
331	Legal Services	$	-	$	48,000	$	84,000
513	Workman's Compensation Insurance	$	54	$	52	$	-
	Total County Attorney	**$**	**55,297**	**$**	**75,055**	**$**	**84,000**
51500	Election Commission						
101	County Official/Administrative Officer	$	88,784	$	91,447	$	93,852
106	Deputy(ies)	$	80,643	$	82,625	$	85,169
184	Educational Incentive - Official/Admin Officer	$	2,505	$	-	$	2,600
186	Longevity Pay	$	700	$	800	$	900
187	Overtime Pay	$	896	$	369	$	1,040
188	Bonus Payments	$	2,000	$	-	$	-
192	Election Commission	$	1,975	$	3,475	$	4,225
193	Election Workers	$	106,297	$	50,525	$	110,000
196	In-Service Training	$	-	$	-	$	500
201	Social Security	$	13,689	$	11,424	$	18,201
204	Pensions	$	10,286	$	10,883	$	13,097
207	Medical Insurance	$	24,701	$	26,341	$	30,635
210	Unemployment Insurance	$	46	$	43	$	42
212	Employer Medicare	$	3,201	$	2,672	$	4,307
312	Contracts With Private Agencies	$	1,480	$	5,000	$	8,000
322	Evaluation and Testing	$	580	$	-	$	350
332	Legal Notices, Recording and Court Costs	$	863	$	2,150	$	2,500
334	Maintenance Agreements	$	17,083	$	17,250	$	18,000
347	Pest Control	$	180	$	361	$	-
348	Postal Charges	$	3,746	$	1,800	$	2,500
349	Printing, Stationery and Forms	$	2,104	$	2,000	$	2,000
351	Rentals	$	3,175	$	1,200	$	2,400
355	Travel	$	175	$	180	$	175
435	Office Supplies	$	3,658	$	4,084	$	4,000
452	Utilities	$	4,654	$	10,059	$	10,000
499	Other Supplies and Materials	$	433	$	752	$	500
506	Liability Insurance	$	4,506	$	3,832	$	5,359
513	Workman's Compensation Insurance	$	214	$	290	$	-
709	Data Processing Equipment	$	4,069	$	673	$	500
711	Furniture and Fixtures	$	-	$	-	$	500
790	Other Equipment	$	7,913	$	-	$	-
	Total Election Commission	**$**	**390,556**	**$**	**330,235**	**$**	**421,352**
51600	Register of Deeds						
101	County Official/Administrative Officer	$	98,649	$	101,608	$	104,280
106	Deputy(ies)	$	131,358	$	135,510	$	140,931
184	Educational Incentive - Official/Admin Officer	$	3,549	$	3,542	$	3,900
186	Longevity Pay	$	3,800	$	4,100	$	4,400
188	Bonus Payments	$	3,000	$	-	$	-
201	Social Security	$	14,319	$	14,576	$	15,718
204	Pensions	$	14,085	$	15,200	$	18,101
207	Medical Insurance	$	35,964	$	38,135	$	40,846
210	Unemployment Compensation	$	63	$	63	$	63
212	Employer Medicare	$	3,349	$	3,409	$	3,676
317	Data Processing Services	$	718	$	2,500	$	2,400
317 RSRV	Data Processing Services - Reserve	$	5,700	$	-	$	-
320	Dues and Memberships	$	1,414	$	1,593	$	1,450
330	Lease/SBITA Payments	$	14,588	$	14,000	$	15,000
334	Maintenance Agreements	$	719	$	791	$	791
347	Pest Control	$	60	$	-	$	-
348	Postal Charges	$	587	$	575	$	550
349	Printing, Stationery and Forms	$	140	$	485	$	550
355	Travel	$	1,708	$	2,525	$	3,000
435	Office Supplies	$	1,491	$	2,400	$	3,000
499	Other Supplies and Materials	$	396	$	575	$	500
513	Workman's Compensation Insurance	$	252	$	248	$	250
599	Other Charges	$	114	$	680	$	700
711	Furniture and Fixtures	$	-	$	3,353	$	500

	Total Register of Deeds	**$**	**336,023**	**$**	**345,868**	**$**	**360,606**
51800	County Buildings						
105	Supervisor/Director	$	70,040	$	72,141	$	90,000
166	Custodial Personnel	$	64,572	$	49,406	$	76,891
167	Maintenance Personnel	$	64,272	$	106,906	$	121,554
169	Part-Time Personnel	$	-	$	5,582	$	-
184	Educational Incentive - Official/Admin Officer	$	-	$	4,975	$	7,800
186	Longevity Pay	$	700	$	800	$	900
187	Overtime Pay	$	970	$	169	$	-
187 CMPPO	Overtime Pay - Comp Time Payout	$	4,924	$	7,428	$	9,049
188	Bonus Payments	$	4,000	$	-	$	-
201	Social Security	$	12,735	$	15,034	$	18,767
204	Pensions	$	11,408	$	13,816	$	20,967
205	Employee and Dependent Insurance	$	296	$	271	$	360
206	Life Insurance	$	74	$	74	$	75
207	Medical Insurance	$	26,973	$	31,491	$	40,846
208	Dental Insurance	$	257	$	257	$	257
209	Disability Insurance	$	261	$	262	$	262
210	Unemployment Compensation	$	84	$	117	$	105
212	Employer Medicare	$	2,978	$	3,516	$	4,390
322	Evaluation and Testing	$	98	$	78	$	-
334	Maintenance Agreements	$	2,112	$	2,490	$	2,016
335	Maintenance and Repair Services - Buildings	$	116,634	$	125,500	$	122,000
335 STHEC	Maintenance and Repair Services - Buildings - STHEC	$	35,779	$	30,000	$	30,000
336	Maintenance and Repair Services - Equipment	$	3,726	$	6,800	$	5,000
338	Maintenance and Repair Services - Vehicles	$	4,601	$	3,600	$	3,800
347	Pest Control	$	3,329	$	2,975	$	4,200
351	Rentals	$	4,376	$	1,300	$	3,000
355	Travel	$	2,298	$	3,440	$	2,500
410	Custodial Supplies	$	13,924	$	15,000	$	15,000
422	Food Supplies	$	7,606	$	10,000	$	8,500
425	Gasoline	$	13,509	$	14,000	$	13,500
435	Office Supplies	$	-	$	250	$	150
446	Small Tools	$	780	$	2,100	$	2,500
450	Tires and Tubes	$	1,206	$	1,500	$	1,500
451	Uniforms	$	1,424	$	1,600	$	1,500
452	Utilities	$	133,448	$	143,000	$	147,000
452 FCC	Utilities - FCC Project	$	1,601	$	1,100	$	1,100
452 TOWR	Utilities - Tower	$	581	$	600	$	625
499	Other Supplies and Materials	$	5,004	$	7,000	$	5,000
513	Workman's Compensation Insurance	$	4,218	$	7,251	$	-
707	Building Improvements	$	-	$	174,000	$	103,000
707 DOORS	Building Improvements - DOORS	$	-	$	12,226	$	5,000
707 GDSTH	Building Improvements - God's Storehouse	$	-	$	46,325	$	-
709	Data Processing Equipment	$	-	$	1,127	$	-
717	Maintenance Equipment	$	16,262	$	-	$	-
718	Motor Vehicles	$	63,727	$	-	$	-
790	Other Equipment	$	-	$	10,220	$	-
799	Other Capital Outlay	$	11,224	$	6,649	$	10,000
	Total County Buildings	**$**	**712,011**	**$**	**942,376**	**$**	**879,114**
51910	Preservation of Records						
105	Supervisor/Director	$	43,721	$	45,032	$	46,834
169	Part-Time Personnel	$	-	$	-	$	3,000
186	Longevity Pay	$	600	$	700	$	800
188	Bonus Payments	$	1,000	$	-	$	-
201	Social Security	$	2,726	$	2,748	$	3,140
204	Pensions	$	2,656	$	2,840	$	3,402
207	Medical Insurance	$	8,991	$	9,412	$	10,212
210	Unemployment Insurance	$	21	$	21	$	42
212	Employer Medicare	$	637	$	643	$	735
312	Contracts With Private Agencies	$	534	$	534	$	534
317	Data Processing Services	$	1,170	$	1,170	$	2,070
320	Dues and Memberships	$	30	$	30	$	55
334	Maintenance Agreements	$	2,046	$	2,240	$	2,240
347	Pest Control	$	180	$	361	$	516
348	Postal Charges	$	8	$	10	$	25
355	Travel	$	-	$	205	$	1,000

355 ADP	Travel - ADP	$	-	$	435	$	-
435	Office Supplies	$	554	$	808	$	500
435 ADP	Office Supplies - Archives Development Program	$	1,241	$	-	$	-
452	Utilities	$	5,734	$	6,890	$	6,000
499	Other Supplies and Materials	$	-	$	-	$	500
513	Workman's Compensation Insurance	$	47	$	47	$	-
599 DIRAP	Other Charges - Direct Appropriation	$	11,950	$	-	$	-
709	Data Processing Equipment	$	-	$	-	$	500
719	Office Equipment	$	-	$	494	$	500
	Total Preservation of Records	**$**	**83,846**	**$**	**74,620**	**$**	**82,605**
	Total General Government	**$**	**2,004,407**	**$**	**2,238,094**	**$**	**2,295,790**
52100	Accounting and Budgeting						
101	County Official/Administrative Officer	$	77,250	$	79,568	$	90,000
119	Accountants/Bookkeepers	$	183,738	$	208,311	$	229,978
161	Secretary(s)	$	-	$	-	$	52,596
184	Educational Incentive - Official/Admin Officer	$	10,938	$	15,989	$	22,100
186	Longevity Pay	$	4,200	$	4,500	$	6,500
187 CMPPO	Overtime Pay - Comp Time Payout	$	-	$	-	$	4,094
187 COMP	Overtime Pay - Compensatory Time	$	-	$	-	$	230
187 VACAY	Overtime Pay - Vacation	$	-	$	-	$	5,786
188	Bonus Payments	$	5,000	$	-	$	-
196	In-Service Training	$	700	$	730	$	1,900
201	Social Security	$	16,733	$	18,442	$	25,500
204	Pensions	$	16,683	$	18,333	$	28,644
205	Employee and Dependent Insurance	$	360	$	360	$	720
206	Life Insurance	$	149	$	149	$	150
207	Medical Insurance	$	26,973	$	32,305	$	51,057
208	Dental Insurance	$	257	$	257	$	257
209	Disability Insurance	$	522	$	522	$	524
210	Unemployment Compensation	$	105	$	126	$	168
212	Employer Medicare	$	4,124	$	4,360	$	5,964
317	Data Processing Services	$	34,633	$	30,003	$	28,732
320	Dues and Memberships	$	463	$	534	$	1,100
322	Evaluation and Testing	$	-	$	57	$	50
332	Legal Notices, Recording and Court Costs	$	524	$	1,000	$	1,000
334	Maintenance Agreements	$	6,252	$	7,400	$	7,220
348	Postal Charges	$	3,317	$	3,500	$	3,500
349	Printing, Stationery and Forms	$	2,567	$	3,029	$	1,750
355	Travel	$	1,417	$	1,038	$	1,200
435	Office Supplies	$	3,526	$	3,750	$	3,500
452	Utilities	$	5,606	$	6,470	$	6,500
499	Other Supplies and Materials	$	635	$	250	$	350
513	Workman's Compensation Insurance	$	289	$	294	$	-
599	Other Charges	$	179	$	75	$	350
709	Data Processing Equipment	$	-	$	19,625	$	6,000
711	Furniture and Fixtures	$	-	$	419	$	300
	Total Accounting and Budgeting	**$**	**407,140**	**$**	**461,396**	**$**	**587,720**
52200	Purchasing						
101	County Official/Administrative Officer	$	51,500	$	41,671	$	55,708
184	Educational Incentive - Official/Admin Officer	$	2,432	$	3,640	$	2,600
187 COMP	Overtime Pay - Compensatory Time	$	-	$	699	$	-
187 VACAY	Overtime Pay - Vacation	$	-	$	4,118	$	-
188	Bonus Payments	$	1,000	$	-	$	-
196	In-Service Training	$	-	$	439	$	700
201	Social Security	$	3,311	$	3,046	$	3,616
204	Pensions	$	3,219	$	2,751	$	4,164
207	Medical Insurance	$	8,991	$	6,158	$	10,212
210	Unemployment Compensation	$	21	$	35	$	21
212	Employer Medicare	$	774	$	712	$	846
317	Data Processing Services	$	-	$	4,964	$	10,944
320	Dues and Memberships	$	235	$	220	$	125
332	Legal Notices, Recording and Court Costs	$	899	$	750	$	750
355	Travel	$	1,361	$	786	$	750
435	Office Supplies	$	-	$	400	$	400
513	Workman's Compensation Insurance	$	56	$	57	$	-
	Total Purchasing	**$**	**73,799**	**$**	**70,446**	**$**	**90,836**

52300	Property Assessor			
101	County Official/Administrative Officer	$ 98,649	$ 101,608	$ 104,280
106	Deputy(ies)	$ 167,347	$ 172,368	$ 179,263
184	Educational Incentives - Offical/Admin Officer	$ 6,401	$ 6,401	$ 6,500
186	Longevity Pay	$ 7,800	$ 8,600	$ 9,000
188	Bonus Payments	$ 5,000	$ -	$ -
189	Other Salaries and Wages	$ 43,721	$ 45,032	$ 46,834
191	Board and Committee Members Fees	$ 700	$ 1,300	$ 1,000
196	In-Service Training	$ 325	$ 295	$ 500
201	Social Security	$ 19,241	$ 19,714	$ 21,507
204	Pensions	$ 19,275	$ 20,743	$ 24,696
205	Employee and Dependent Insurance	$ 360	$ 360	$ 360
206	Life Insurance	$ 73	$ 45	$ 75
207	Medical Insurance	$ 44,955	$ 47,061	$ 51,057
208	Dental Insurance	$ 257	$ 257	$ 257
210	Unemployment Compensation	$ 107	$ 108	$ 105
212	Employer Medicare	$ 4,500	$ 4,611	$ 5,030
305	Audit Services	$ -	$ 28,170	$ 18,000
317	Data Processing Services	$ 19,754	$ 7,500	$ 15,500
320	Dues and Memberships	$ 1,985	$ 2,218	$ 2,390
334	Maintenance Agreements	$ 6,103	$ 5,500	$ 6,500
338	Maintenance and Repair Services - Vehicles	$ 88	$ 89	$ 250
347	Pest Control	$ 60	$ -	$ -
348	Postal Charges	$ 4,316	$ 3,500	$ 4,000
349	Prinitng, Stationery and Forms	$ 632	$ 450	$ 500
355	Travel	$ -	$ 300	$ 400
425	Gasoline	$ 962	$ 1,000	$ 1,000
435	Office Supplies	$ 2,655	$ 2,990	$ 2,500
450	Tires and Tubes	$ -	$ -	$ 300
451	Uniforms	$ 125	$ -	$ 125
499	Other Supplies and Materials	$ 183	$ 125	$ 200
513	Workman's Compensation Insurance	$ 3,468	$ 3,317	$ -
599	Other Charges	$ 441	$ 500	$ 500
711	Furniture and Fixtures	$ -	$ 800	$ -
719	Office Equipment	$ 352	$ -	$ 1,000
	Total Property Assessor	**$ 459,835**	**$ 484,962**	**$ 503,629**
52400	County Trustee			
188	Bonus Payments	$ 4,000	$ -	$ -
201	Social Security	$ 248	$ -	$ -
204	Pensions	$ 15,768	$ 14,172	$ 20,299
205	Employee and Dependent Insurance	$ 711	$ 802	$ 1,080
206	Life Insurance	$ 217	$ 174	$ 225
207	Medical Insurance	$ 18,737	$ 16,267	$ 20,423
208	Dental Insurance	$ 493	$ 343	$ 771
209	Disability Insurance	$ 762	$ 609	$ 786
210	Unemployment Compensation	$ 105	$ 119	$ 126
212	Employer Medicare	$ 58	$ -	$ -
317	Data Processing Services	$ 14,894	$ 13,354	$ 18,000
320	Dues and Memberships	$ 859	$ 908	$ 932
322	Evaluation and Testing	$ -	$ 144	$ 150
334	Maintenance Agreements	$ 718	$ 791	$ 1,000
347	Pest Control	$ 60	$ -	$ -
348	Postal Charges	$ 11,638	$ 12,500	$ 15,000
349	Printing, Stationery and Forms	$ 6,545	$ 6,200	$ 7,000
435	Office Supplies	$ 1,645	$ 1,600	$ 2,000
499	Other Supplies and Materials	$ 114	$ 50	$ 200
513	Workman's Compensation Insurance	$ 295	$ 297	$ -
599	Other Charges	$ -	$ -	$ 200
709	Data Processing Equipment	$ 1,837	$ 125	$ 2,500
719	Office Equipment	$ 138	$ 1,990	$ 2,000
	Total County Trustee	**$ 79,842**	**$ 70,445**	**$ 92,692**
52500	County Clerk			
188	Bonus Payments	$ 8,000	$ -	$ -
201	Social Security	$ 496	$ -	$ -
204	Pensions	$ 26,289	$ 25,677	$ 34,025
205	Employee and Dependent Insurance	$ 180	$ 120	$ 720

206	Life Insurance	$	112	$	99	$	150
207	Medical Insurance	$	64,057	$	68,903	$	73,052
208	Dental Insurance	$	129	$	-	$	514
209	Disability Insurance	$	522	$	609	$	524
210	Unemployment Compensation	$	168	$	172	$	168
212	Employer Medicare	$	116	$	-	$	-
215	On-Behalf Payments for OPEB	$	450	$	450	$	450
320	Dues and Memberships	$	1,263	$	1,493	$	1,350
322	Evaluation and Testing	$	-	$	43	$	-
332	Legal Notices, Recording and Court Costs	$	-	$	-	$	150
334	Maintenance Agreements	$	40,957	$	41,174	$	43,000
347	Pest Control	$	60	$	-	$	-
348	Postal Charges	$	12,634	$	12,750	$	14,000
349	Printing, Stationery and Forms	$	3,035	$	3,000	$	3,600
355	Travel	$	4,174	$	1,877	$	4,200
355 RSRV	Travel - RSRV	$	-	$	1,024	$	-
435	Office Supplies	$	4,125	$	9,200	$	9,500
499	Other Supplies and Materials	$	1,232	$	1,500	$	1,500
513	Workman's Compensation Insurance	$	477	$	463	$	-
709 RSRV	Data Procesisng Equipment - Reserve	$	4,410	$	31,040	$	2,500
711 RSRV	Furniture and Fixtures - RSRV	$	-	$	3,839	$	1,000
	Total County Clerk	**$**	**172,886**	**$**	**203,433**	**$**	**190,403**
52600	Data Processing						
105	Supervisor/Director	$	79,221	$	81,598	$	84,862
121	Data Processing Personnel	$	54,075	$	61,800	$	64,273
184	Educational Incentive	$	-	$	-	$	1,300
186	Longevity Pay	$	-	$	500	$	600
187 CMPP	Overtime Pay - Comp Time Payout	$	-	$	95	$	-
188	Bonus Payments	$	2,000	$	-	$	-
201	Social Security	$	8,193	$	8,724	$	9,365
204	Pensions	$	7,928	$	8,936	$	10,784
207	Medical Insurance	$	17,982	$	18,824	$	20,423
210	Unemployment Compensation	$	42	$	42	$	42
212	Employer Medicare	$	1,916	$	2,040	$	2,190
307	Communication	$	175,955	$	155,700	$	156,300
317	Data Processing Services	$	12,206	$	13,000	$	55,000
320	Dues and Memberships	$	-	$	126	$	-
334	Maintenance Agreements	$	62,669	$	76,315	$	55,500
435	Office Supplies	$	-	$	-	$	250
499	Other Supplies and Materials	$	302	$	150	$	300
513	Workman's Compensation Insurance	$	1,070	$	1,031	$	-
709	Data Processing Equipment	$	4,931	$	2,120	$	5,000
	Total Data Processing	**$**	**428,490**	**$**	**431,001**	**$**	**466,189**
	Total Finance	**$**	**1,621,992**	**$**	**1,721,683**	**$**	**1,931,469**
53100	Circuit Court						
101	County Official/Administrative Officer	$	98,649	$	101,608	$	104,280
106	Deputy(ies)	$	421,469	$	437,995	$	457,284
169	Part-Time Personnel	$	1,170	$	1,200	$	2,496
184	Educational Incentive - Official/Admin Officer	$	2,400	$	2,491	$	14,300
186	Longevity Pay	$	11,000	$	10,400	$	10,000
187 COMP	Overtime Pay - Compensatory Time	$	-	$	7	$	-
187 VACAY	Overtime Pay - Vacation	$	-	$	571	$	-
188	Bonus Payments	$	8,583	$	-	$	-
194	Jury and Witness Expense	$	18,128	$	12,500	$	18,800
196	In-Service Training	$	1,105	$	-	$	2,200
201	Social Security	$	31,437	$	31,909	$	36,479
204	Pensions	$	30,039	$	33,219	$	41,831
205	Employee and Dependent Insurance	$	360	$	287	$	720
206	Life Insurance	$	136	$	136	$	150
207	Medical Insurance	$	75,175	$	84,715	$	81,692
208	Dental Insurance	$	364	$	472	$	514
209	Disability Insurance	$	370	$	479	$	524
210	Unemployment Compensation	$	244	$	256	$	189
212	Employer Medicare	$	7,352	$	7,462	$	8,532
215	On-Behalf Payments for OPEB	$	1,050	$	1,050	$	1,050
317	Data Processing Services	$	60,811	$	63,095	$	80,000

320	Dues and Memberships	$	1,519	$	1,693	$	1,800
322	Evaluation and Testing	$	72	$	86	$	50
332	Legal Notices, Recording and Court Costs	$	222	$	500	$	500
334	Maintenance Agreements	$	2,282	$	3,500	$	5,000
347	Pest Control	$	94	$	-	$	-
348	Postal Charges	$	3,599	$	3,500	$	4,000
349	Printing, Stationery and Forms	$	4,832	$	3,500	$	4,000
355	Travel	$	5,834	$	4,206	$	5,000
435	Office Supplies	$	7,710	$	7,900	$	8,500
499	Other Supplies and Materials	$	1,088	$	1,450	$	1,500
513	Workman's Compensation Insurance	$	556	$	564	$	-
599	Other Charges	$	-	$	650	$	200
709	Data Processing Equipment	$	15,706	$	15,675	$	15,000
711	Furniture and Fixtures	$	72	$	-	$	500
719	Office Equipment	$	-	$	-	$	1,390
	Total Circuit Court	**$**	**813,428**	**$**	**833,076**	**$**	**908,481**
53300	General Sessions Court						
102	Judge(s)	$	191,356	$	196,906	$	202,222
106	Deputy(ies)	$	61,417	$	85,587	$	89,011
160	Guards	$	73,680	$	75,897	$	78,927
169	Part-Time Personnel	$	4,284	$	4,162	$	5,200
186	Longevity Pay	$	1,900	$	2,000	$	2,100
187	Overtime Pay	$	3,516	$	3,722	$	4,160
187 HOLI	Overtime Pay - Holiday Pay	$	215	$	437	$	520
188	Bonus Payments	$	3,000	$	-	$	-
201	Social Security	$	19,665	$	21,541	$	23,693
204	Pensions	$	16,578	$	19,912	$	26,914
205	Employee and Dependent Insurance	$	-	$	-	$	360
206	Life Insurance	$	45	$	17	$	75
207	Medical Insurance	$	29,239	$	38,135	$	40,846
209	Disability Insurance	$	261	$	261	$	262
210	Unemployment Compensation	$	97	$	96	$	105
212	Employer Medicare	$	4,696	$	5,013	$	5,542
215	On-Behalf Payments for OPEB	$	300	$	300	$	300
320	Dues and Memberships	$	475	$	900	$	900
322	Evaluation and Testing	$	43	$	-	$	50
334	Maintenance Agreements	$	537	$	525	$	600
335	Maintenance and Repair Services - Buildings	$	1,818	$	-	$	-
347	Pest Control	$	102	$	-	$	-
348	Postal Charges	$	31	$	25	$	50
349	Printing, Stationery and Forms	$	-	$	193	$	250
355	Travel	$	2,144	$	2,423	$	3,000
435	Office Supplies	$	978	$	1,000	$	1,750
499	Other Supplies and Materials	$	555	$	1,075	$	750
513	Workman's Compensation Insurance	$	347	$	336	$	-
599	Other Charges	$	-	$	-	$	250
709	Data Processing Equipment	$	1,484	$	-	$	1,250
	Total General Sessions Court	**$**	**418,763**	**$**	**460,463**	**$**	**489,087**
53400	Chancery Court						
101	County Official/Administrative Officer	$	98,649	$	101,608	$	104,280
106	Deputy(ies)	$	214,895	$	219,868	$	237,303
186	Longevity Pay	$	6,000	$	6,200	$	6,400
188	Bonus Payments	$	4,833	$	-	$	-
201	Social Security	$	19,124	$	19,266	$	21,575
204	Pensions	$	17,928	$	20,349	$	24,946
207	Medical Insurance	$	50,973	$	54,846	$	61,269
210	Unemployement Compensation	$	126	$	105	$	105
212	Employer Medicare	$	4,473	$	4,506	$	5,046
317	Data Processing Services	$	26,407	$	28,286	$	17,250
320	Dues and Memberships	$	1,634	$	1,598	$	1,800
322	Evaluation and Testing	$	43	$	-	$	-
347	Pest Control	$	102	$	-	$	-
348	Postal Charges	$	6,605	$	7,500	$	8,000
349	Printing, Stationery and Forms	$	2,274	$	742	$	2,000
355	Travel	$	306	$	-	$	500
435	Office Supplies	$	2,547	$	2,500	$	2,500
499	Other Supplies and Materials	$	1,183	$	850	$	1,000

513	Workman's Compensation Insurance	$	342	$	335	$	-
599 DIRAP	Other Charges - Direct Appropriation	$	3,240	$	-	$	-
709	Data Processing Equipment	$	-	$	-	$	15,500
719	Office Equipment	$	2,584	$	5,339	$	1,000
	Total Chancery Court	**$**	**464,268**	**$**	**473,898**	**$**	**510,474**
53500	Juvenile Court						
106	Deputy(ies)	$	91,806	$	94,561	$	98,624
112	Youth Service Officer(s)	$	9,270	$	9,270	$	9,000
140	Salary Supplements	$	96,770	$	99,673	$	103,660
186	Longevity Pay	$	2,300	$	2,500	$	3,200
188	Bonus Payments	$	3,000	$	-	$	-
189 SCIP	Other Salaries & Wages - SCIP Grant	$	15,000	$	61,800	$	63,654
196	In-Service Training	$	175	$	-	$	100
201	Social Security	$	12,342	$	12,475	$	13,298
201 SCIP	Social Security - SCIP Grant	$	917	$	3,832	$	3,947
204	Pensions	$	11,904	$	12,793	$	15,315
204 SCIP	Pensions - SCIP Grant	$	879	$	3,838	$	4,545
205	Employee and Dependent Insurance	$	74	$	-	$	-
206	Life Insurance	$	-	$	37	$	-
207	Medical Insurance	$	17,982	$	24,192	$	30,634
207 SCIP	Medical Insurance - SCIP Grant	$	1,510	$	9,397	$	8,089
208	Dental Insurance	$	257	$	129	$	-
209	Disability Insurance	$	261	$	131	$	-
210	Unemployment Compensation	$	42	$	42	$	63
210 SCIP	Unemployment Compensation - SCIP Grant	$	21	$	21	$	21
212	Employer Medicare	$	2,887	$	2,917	$	3,111
212 SCIP	Employer Medicare - SCIP Grant	$	214	$	897	$	923
320	Dues and Memberships	$	175	$	700	$	700
348	Postal Charges	$	674	$	675	$	750
349	Printing, Stationery and Forms	$	42	$	42	$	250
355	Travel	$	2,396	$	2,836	$	3,000
355 SCIP	Travel - SCIP Grant	$	-	$	2,148	$	2,503
399 SCIP	Other Contracted Services - SCIP Grant	$	1,422	$	66,057	$	63,944
435	Office Supplies	$	1,868	$	2,500	$	2,000
435 SCIP	Office Supplies - SCIP Grant	$	724	$	1,994	$	2,357
499	Other Supplies and Materials	$	667	$	300	$	500
513	Workman's Compensation Insurance	$	243	$	214	$	-
513 SCIP	Workman's Compensation Insurance - SCIP Grant	$	-	$	16	$	17
709	Data Processing Equipment	$	399	$	-	$	1,000
709 SCIP	Data Processing Equipment - SCIP Grant	$	1,389	$	-	$	-
	Total Juvenile Court	**$**	**277,610**	**$**	**415,987**	**$**	**435,205**
53900	Other Administration of Justice						
161	Secretary(s)	$	41,331	$	-	$	-
189 CPTHV	Other Salaries and Wages - Camp Thrive	$	9,380	$	-	$	-
201	Social Security	$	2,563	$	-	$	-
201 CPTHV	Social Security - Camp Thrive	$	414	$	-	$	-
204	Pensions	$	2,422	$	-	$	-
204 CPTHV	Pensions - Camp Thrive	$	338	$	-	$	-
206	Life Insurance	$	64	$	-	$	-
209	Disability Insurance	$	226	$	-	$	-
210	Unemployment Compensation	$	16	$	-	$	-
210 CPTHV	Unemployment Compensation - Camp Thrive	$	1	$	-	$	-
212	Employer Medicare	$	599	$	-	$	-
212 CPTHV	Employer Medicare - Camp Thrive	$	97	$	-	$	-
422 CPTHV	Food Supplies - Camp Thrive	$	10,506	$	-	$	-
499 CPTHV	Other Supplies and Materials - Camp Thrive	$	32,727	$	-	$	-
	Total Other Administration of Justice	**$**	**100,684**	**$**	**-**	**$**	**-**
53910	Probation Services						
105	Supervisor/Director	$	-	$	6,731	$	72,800
111	Probation Officer(s)	$	-	$	5,288	$	57,200
196	In-Service Training	$	-	$	-	$	2,000
201	Social Security	$	-	$	729	$	8,203
204	Pensions	$	-	$	681	$	9,447
207	Medical Insurance	$	-	$	1,162	$	20,423
210	Unemployment Compensation	$	-	$	16	$	42
212	Employer Medicare	$	-	$	171	$	1,919

317	Data Processing Services	$ -	$ 47,420	$ 13,000
355	Travel	$ -	$ -	$ 1,500
435	Office Supplies	$ -	$ 3,500	$ 2,500
499	Other Supplies and Materials	$ -	$ -	$ 2,500
599	Other Charges	$ -	$ 750	$ 1,000
709	Data Processing Equipment	$ -	$ 21,500	$ 500
711	Furniture and Fixtures	$ -	$ 33,000	$ 250
	Total Probation Services	**$ -**	**$ 120,948**	**$ 193,284**
53920	Courtroom Security			
106	Deputy(ies)	$ 88,922	$ 89,614	$ 95,254
106 CORP	Deputy(ies) - Corporals	$ 48,899	$ 51,555	$ 52,381
186	Longevity Pay	$ 2,100	$ -	$ 1,100
201	Social Security	$ 8,356	$ 8,476	$ 9,222
204	Pensions	$ 8,199	$ 7,869	$ 10,620
206	Life Insurance	$ -	$ 19	$ -
207	Medical Insurance	$ 25,538	$ 24,328	$ 30,635
209	Disability Insurance	$ -	$ 65	$ -
210	Unemployment Compensation	$ 63	$ 104	$ 63
212	Employer Medicare	$ 1,954	$ 1,982	$ 2,157
322	Evaluation and Testing	$ -	$ 178	$ 100
431	Law Enforcement Supplies	$ 996	$ 1,205	$ 1,000
451	Uniforms	$ 1,058	$ 4,500	$ 2,500
709 CSGP	Data Processing Equipment - Courtroom Security Grant	$ 123,252	$ -	$ -
716	Law Enforcement Equipment	$ 480	$ -	$ 375
	Total Courtroom Security	**$ 309,817**	**$ 189,895**	**$ 205,407**
53930	Victim Assistance Programs			
312	Contracts with Private Agencies	$ 4,504	$ 6,000	$ 6,000
	Total Victim Assistance Programs	**$ 4,504**	**$ 6,000**	**$ 6,000**
	Total Administration of Justice	**$ 2,389,074**	**$ 2,500,267**	**$ 2,747,938**
54110	Sheriff's Department			
101	County Official/Administrative Officer	$ 113,940	$ 117,358	$ 120,444
105	Supervisor/Director	$ 91,147	$ 93,881	$ 97,637
106	Deputy(ies)	$ 546,393	$ 601,686	$ 764,780
106 CORP	Deputy(ies) - Corporals	$ 193,167	$ 200,944	$ 219,577
108	Investigator(s)	$ 252,141	$ 292,019	$ 401,097
109	Captain(s)	$ 75,964	$ 78,243	$ 81,373
110	Lieutenant(s)	$ 258,048	$ 265,596	$ 276,421
115	Sergeant(s)	$ 356,401	$ 370,538	$ 441,728
161	Secretary(s)	$ 203,428	$ 208,130	$ 218,822
169	Part Time Personnel	$ 9,193	$ 9,865	$ 16,075
170	School Resource Officers	$ 487,151	$ 488,260	$ 524,375
170 COMP	School Resource Officers - Compensatory Time	$ 3,988	$ 16,336	$ 5,000
170 CORP	School Resource Officers - Corporals	$ 146,697	$ 151,113	$ 157,142
170 HOLI	School Resource Officers - Holiday	$ 8,300	$ 2,295	$ 8,840
170 VACAY	School Resource Officers - Vacation	$ 3,571	$ 6,326	$ 5,000
184	Educational Incentive - Official/Admin Officer	$ 2,482	$ 1,240	$ 3,900
186	Longevity Pay	$ 29,800	$ 32,900	$ 47,100
186 SRO	Longevity Pay - School Resource Officers	$ 16,000	$ 15,600	$ 1,500
187	Overtime Pay	$ 17,865	$ 18,566	$ 27,300
187 COMP	Overtime Pay - Compensatory Time	$ 13,415	$ 34,531	$ 10,000
187 HOLI	Overtime Pay - Holiday Pay	$ 67,143	$ 78,735	$ 67,600
187 VACAY	Overtime Pay - Vacation	$ 4,419	$ 38,236	$ 10,000
188	Bonus Payments	$ 5,000	$ -	$ -
188 LEHTR	Bonus Payments - Law Enf. Hiring, Training and Ret	$ 29,600	$ 40,000	$ 40,000
188 SRO	Bonus Payments - School Resource Officers	$ -	$ 9,600	$ -
196	In-Service Training	$ 10,065	$ 10,000	$ 10,000
196 POST	In-Service Training - POST Inservice Payments	$ 40,000	$ 34,400	$ 34,400
196 SRO	In-Service Training - School Resource Officers	$ -	$ 5,709	$ 10,000
196 TLETA	In-Service Training - TLETA Grant	$ -	$ 40,000	$ 40,000
201	Social Security	$ 134,848	$ 145,275	$ 197,880
201 SRO	Social Security - School Resouce Officers	$ 40,493	$ 40,339	$ 43,590
204	Pensions	$ 123,194	$ 141,200	$ 226,734
204 SRO	Pensions - School Resource Officers	$ 38,688	$ 38,428	$ 50,199
205	Employee and Dependent Insurance	$ 1,105	$ 1,100	$ 2,520
205 SRO	Employee and Dependent Insurance - School Res. Off.	$ -	$ 930	$ 1,080

206	Life Insurance	$	328	$	391	$	525
206 SRO	Life Insurance - School Resource Officers	$	149	$	238	$	225
207	Medical Insurance	$	310,696	$	316,814	$	461,117
207 SRO	Medical Insurance - School Resource Officers	$	88,549	$	94,861	$	112,326
208	Dental Insurance	$	896	$	1,307	$	1,285
208 SRO	Dental Insurance - School Resource Officers	$	475	$	258	$	257
209	Disability Insurance	$	1,370	$	1,327	$	1,834
209 SRO	Disability Insurance - School Resource Officers	$	44	$	568	$	524
210	Unemployment Compensation	$	1,041	$	1,034	$	1,092
210 SRO	Unemployment Compensation - School Res. Off.	$	336	$	354	$	315
212	Employer Medicare	$	31,537	$	33,972	$	46,279
212 SRO	Employer Medicare - School Resource Officers	$	9,470	$	9,951	$	10,195
302	Advertising	$	4,163	$	4,300	$	4,500
312	Contracts with Private Agencies	$	4,363	$	4,000	$	7,000
317	Data Processing Services	$	921	$	17,200	$	16,933
320	Dues and Memberships	$	4,790	$	5,778	$	5,850
320 SRO	Dues and Memberships - School Resource Officers	$	-	$	240	$	240
322	Evaluation and Testing	$	1,377	$	1,700	$	2,500
322 SRO	Evaluation and Testing - School Resource Officers	$	125	$	375	$	375
332	Legal Notices, Recording and Court Costs	$	5	$	500	$	300
334	Maintenance Agreements	$	14,340	$	22,100	$	22,100
334 SRO	Maintenance Agreements - School Resource Officers	$	2,145	$	2,730	$	2,730
335	Maintenance and Repair Services - Buildings	$	2,337	$	13,200	$	8,000
336	Maintenance and Repair Services - Equipment	$	745	$	500	$	1,500
337	Maintenance and Repair Services - Office Equipment	$	2,069	$	1,155	$	1,000
338	Maintenance and Repair Services - Vehicles	$	51,594	$	58,000	$	65,000
338 LESO	Maintenance and Repair Services - Vehicles - LESO	$	-	$	150	$	2,500
338 SRO	Maintenance and Repair Services - Vehicles - SRO	$	19,421	$	11,679	$	11,679
347	Pest Control	$	282	$	481	$	516
348	Postal Charges	$	1,563	$	1,500	$	1,500
349	Printing, Stationery and Forms	$	913	$	1,750	$	1,650
351	Rentals	$	13,446	$	14,940	$	14,940
353	Tow-In Services	$	2,325	$	5,300	$	4,500
355	Travel	$	16,076	$	16,500	$	18,000
355 LESO	Travel - LESO Program	$	-	$	150	$	250
355 SRO	Travel - School Resource Officers	$	23,730	$	25,000	$	25,000
410	Custodial Supplies	$	5,649	$	3,500	$	5,000
425	Gasoline	$	93,837	$	100,000	$	105,000
425 SRO	Gasoline - School Resource Officers	$	13,237	$	20,000	$	20,000
431	Law Enforcement Supplies	$	9,418	$	15,000	$	15,000
431 LESO	Law Enforcement Supplies - LESO Program	$	-	$	-	$	250
431 SRO	Law Enforcement Supplies - School Resource Officers	$	15,113	$	3,000	$	2,000
435	Office Supplies	$	5,634	$	6,500	$	7,500
435 SRO	Office Supplies - School Resource Officers	$	1,127	$	200	$	200
450	Tires and Tubes	$	14,530	$	21,000	$	16,000
451	Uniforms	$	31,021	$	30,000	$	30,000
451 BVP	Uniforms - Bulletproof Vest Grant	$	-	$	-	$	46,143
451 SRO	Uniforms - School Resource Officers	$	19,938	$	29,802	$	15,000
452	Utilities	$	9,766	$	10,465	$	11,500
499	Other Supplies and Materials	$	1,706	$	1,437	$	1,437
513	Workman's Compensation Insurance	$	49,497	$	48,054	$	-
513 SRO	Workman's Compensation Insurance - Sch. Res. Off.	$	15,570	$	14,233	$	15,572
516	Other Self-Insured Claims	$	500	$	500	$	1,000
599	Other Charges	$	2,229	$	3,800	$	10,000
709	Data Processing Equipment	$	16,727	$	8,200	$	3,050
709 SEXOF	Data Processing Equipment - Sex Offender Registry	$	2,881	$	-	$	500
709 SRO	Data Processing Equipment - School Resource Officers	$	-	$	3,300	$	3,100
711	Furniture and Fixtures	$	1,553	$	4,300	$	3,000
711 SRO	Furniture and Fixtures - School Resource Officers	$	-	$	4,547	$	1,500
716	Law Enforcement Equipment	$	34,899	$	49,822	$	45,674
716 LESO	Law Enforcement Equipment - LESO Program	$	2,094	$	-	$	2,500
716 RSRV	Law Enforcement Equipment - Reserved Funds	$	-	$	31,448	$	-
716 SRO	Law Enforcement Equipment - School Resource Officers	$	27,152	$	41,572	$	17,036
718	Motor Vehicles	$	-	$	395,188	$	400,000
718 ECIG	Motor Vehicles - ECIG Program	$	45,372	$	-	$	-
718 LESO	Motor Vehicles - LESO Program	$	45,372	$	-	$	-
718 SRO	Motor Vehicles - School Resource Officers	$	-	$	21,756	$	5,000
	Total Sheriff's Department	**$**	**4,400,089**	**$**	**5,167,306**	**$**	**5,799,613**

54150	Drug Enforcement			
187	Overtime Pay	$ 700	$ -	$ -
	Total Drug Enforcement	**$ 700**	**$ -**	**$ -**
54210	Jail			
103	Assistant(s)	$ 51,050	$ 52,582	$ 54,686
110	Lieutenant(s)	$ 69,035	$ 71,106	$ 73,951
115	Sergeant(s)	$ 235,410	$ 240,064	$ 252,173
131	Medical Personnel	$ 151,584	$ 151,846	$ 162,378
160	Guards	$ 874,353	$ 885,224	$ 1,030,730
160 CORP	Guards - Corporals	$ 161,510	$ 166,403	$ 185,502
165	Cafeteria Personnel	$ -	$ 24,002	$ 39,335
169 EBP	Part-Time Personnel - Evidence Based Program	$ 1,140	$ -	$ -
186	Longevity Pay	$ 11,500	$ 14,100	$ 12,900
187	Overtime Pay	$ 14,112	$ 14,906	$ 38,220
187 COMP	Overtime Pay - Compensatory Time	$ 11,315	$ 18,319	$ 10,000
187 HOLI	Overtime Pay - Holiday Pay	$ 86,288	$ 95,167	$ 76,440
187 MHTRN	Overtime Pay - Mental Health Transport Grant	$ 4,703	$ 4,430	$ 2,500
187 VACAY	Overtime Pay - Vacation	$ 16,851	$ 25,919	$ 10,000
189 EBP	Other Salaries and Wages - Evidence Based Program	$ 36,215	$ 103,110	$ 106,103
189 MHTRN	Other Salaries and Wagers - Mental Health Transport	$ 53,018	$ 53,045	$ 55,168
196	In-Service Training	$ 350	$ 1,200	$ 1,200
201	Social Security	$ 102,870	$ 106,005	$ 115,772
201 EBP	Social Security - Evidence Based Program	$ 2,219	$ 6,393	$ 6,579
201 MHTRN	Social Security - Mental Health Transport Grant	$ 3,039	$ 3,292	$ 3,421
204	Pensions	$ 80,289	$ 90,205	$ 133,324
204 EBP	Pensions - Evidence Based Program	$ 1,022	$ 6,383	$ 7,575
204 MHTRN	Pensions - Mental Health Transport Grant	$ 3,007	$ 3,589	$ 3,939
205	Employee and Dependent Insurance	$ 3,179	$ 1,665	$ 1,800
206	Life Insurance	$ 665	$ 432	$ 375
206 MHTRN	Life Insurance - Mental Health Transport Grant	$ 30	$ 68	$ 150
207	Medical Insurance	$ 235,819	$ 271,417	$ 342,082
207 EBP	Medical Insurance - Evidence Based Program	$ 7,493	$ 12,372	$ 17,145
207 MHTRN	Medical Insurance - Mental Health Transport Grant	$ 7,066	$ -	$ -
208	Dental Insurance	$ 986	$ 846	$ 1,028
208 MHTRN	Dental Insurance - Mental Health Transport Grant	$ 278	$ 514	$ 514
209	Disability Insurance	$ 2,285	$ 1,279	$ 1,310
209 MHTRN	Disability Insurance - Mental Health Transport Grant	$ 261	$ 261	$ 524
210	Unemployment Compensation	$ 1,123	$ 1,087	$ 830
210 EBP	Unemployment Compensation - Edivence Based Prog.	$ 25	$ 42	$ 42
210 MHTRN	Unemployment Compensation - Mental Health Transport	$ 42	$ 42	$ 42
212	Employer Medicare	$ 24,058	$ 24,764	$ 27,076
212 EBP	Employer Medicare - Evidence Based Program	$ 519	$ 1,496	$ 1,539
212 MHTRN	Employer Medicare - Mental Health Transport Grant	$ 711	$ 770	$ 800
307 EBP	Communication - Evidence Based Program	$ 2,570	$ 2,640	$ 2,640
312	Contracts with Private Agencies	$ 29,099	$ 26,400	$ 26,400
317	Data Processing Services	$ 6,000	$ 1,440	$ 5,859
322	Evaluation and Testing	$ 3,034	$ 3,207	$ 3,500
322 MHTRN	Evaluation and Testing - Mental Health Transport	$ -	$ -	$ 150
334	Maintenance Agreements	$ 15,923	$ 19,825	$ 16,500
335	Maintenance and Repair Services - Buildings	$ 63,640	$ 44,000	$ 65,000
336	Maintenance and Repair Services - Equipment	$ 9,246	$ 15,500	$ 15,500
338	Maintenance and Repair Services - Vehicles	$ 60	$ 750	$ 500
338 MHTRN	Maintenance and Repair Services - Vehicles - MHTRN	$ 995	$ 500	$ 1,430
347	Pest Control	$ 600	$ 544	$ 516
349	Printing, Stationery and Forms	$ 570	$ 250	$ 250
355	Travel	$ 4,087	$ 6,700	$ 5,000
399 EBP	Other Contracted Services - Evidence Based Program	$ 31,390	$ 74,720	$ 74,720
399 MHTRN	Other Contracted Services - Mental Health Transport	$ -	$ -	$ 1,277
399 REENT	Other Contracted Services - Reentry Program	$ 74,311	$ 149,043	$ 148,989
410	Custodial Supplies	$ 24,762	$ 25,500	$ 25,000
413	Drugs and Medical Supplies	$ 24,572	$ 30,000	$ 32,000
422	Food Supplies	$ 322,279	$ 275,000	$ 265,000
425	Gasoline	$ 97	$ 200	$ 250
425 MHTRN	Gasoline - Mental Health Transport Grant	$ 11,682	$ 14,500	$ 7,000
431	Law Enforcement Supplies	$ 3,248	$ 6,500	$ 2,000
435	Office Supplies	$ 364	$ 550	$ 500
435 EBP	Office Supplies - Evidence Based Program	$ 1,689	$ 2,950	$ 3,000
451	Uniforms	$ 16,430	$ 18,500	$ 16,500

451 MHTRN	Uniforms - Mental Health Transport Grant	$	-	$	-	$	500
452	Utilities	$	260,663	$	282,000	$	285,000
499	Other Supplies and Materials	$	68,539	$	60,000	$	55,000
499 EBP	Other Supplies and Materials - Evidence Based Program	$	2,284	$	-	$	-
507	Medical Claims	$	246,936	$	195,000	$	200,000
513	Workman's Compensation Insurance	$	33,873	$	34,138	$	-
513 EBP	Workman's Compensation Insurance	$	-	$	21	$	97
513 MHTRN	Workman's Comp Ins - Mental Health Transport Grant	$	896	$	1,188	$	1,585
516	Other Self-Insured Claims	$	-	$	-	$	500
599	Other Charges	$	38	$	250	$	250
599 EBP	Other Charges - Evidence Based Program	$	-	$	10,000	$	10,000
709	Data Processing Equipment	$	10,730	$	2,000	$	2,000
709 EBP	Data Processing Equipment - Evidence Based Program	$	-	$	5,200	$	-
711	Furniture and Fixtures	$	1,024	$	1,250	$	1,000
711 EBP	Furniture and Fixtures - Evidence Based Program	$	-	$	3,077	$	-
716 MHTRN	Law Enforcement Equipment - Mental Health Transport	$	-	$	-	$	1,000
730 EBP	Vocational Instruction Equip - Evidence Based Program	$	-	$	61,702	$	-
	Total Jail	**$**	**3,527,051**	**$**	**3,829,390**	**$**	**4,053,566**
54220	Workhouse						
119	Accountants/Bookkeepers	$	4,285	$	7,034	$	1,500
160	Guards	$	27,488	$	21,166	$	28,500
201	Social Security	$	1	$	1,200	$	-
204	Pensions	$	38	$	314	$	-
210	Unemployment Compensation	$	-	$	21	$	-
212	Employer Medicare	$	-	$	265	$	-
422	Food Supplies	$	4,769	$	4,900	$	4,900
425	Gasoline	$	1,231	$	2,000	$	2,000
499	Other Supplies and Materials	$	1,960	$	1,500	$	1,500
599	Other Charges	$	18,593	$	20,000	$	20,000
	Total Workhouse	**$**	**58,365**	**$**	**58,400**	**$**	**58,400**
54310	Fire Prevention and Control						
309	Contracts with Private Agencies	$	2,000	$	2,000	$	2,000
	Total Fire Prevention and Control	**$**	**2,000**	**$**	**2,000**	**$**	**2,000**
54410	Civil Defense						
196	In-Service Training	$	700	$	700	$	700
307	Communication	$	-	$	-	$	2,300
317	Data Processing Services	$	12,000	$	12,738	$	15,000
320	Dues and Memberships	$	55	$	110	$	110
336	Maintenance and Repair Services - Equipment	$	2,290	$	2,000	$	3,500
338	Maintenance and Repair Services - Vehicles	$	3,609	$	3,500	$	10,000
425	Gasoline	$	62	$	500	$	1,000
499	Other Supplies and Materials	$	792	$	620	$	800
599 2021	Other Charges - 2021 Homeland Security Grant	$	278	$	-	$	-
708	Communication Equipment	$	-	$	20,500	$	44,000
709	Data Processing Equipment	$	935	$	2,100	$	22,000
790	Other Equipment	$	-	$	-	$	500
799	Other Capital Outlay	$	-	$	-	$	50,000
	Total Civil Defense	**$**	**20,721**	**$**	**42,768**	**$**	**149,910**
54420	Rescue Squad						
316	Contributions	$	1,075,716	$	1,489,553	$	412,500
	Total Rescue Squad	**$**	**1,075,716**	**$**	**1,489,553**	**$**	**412,500**
54490	Other Emergency Management						
316	Contributions	$	339,245	$	349,422	$	349,422
	Total Other Emergency Management	**$**	**339,245**	**$**	**349,422**	**$**	**349,422**
54610	County Coroner/Medical Examiner						
196	In-Service Training	$	-	$	2,625	$	4,000
201	Social Security	$	642	$	663	$	898
204	Pensions	$	627	$	692	$	1,035
212	Employer Medicare	$	150	$	155	$	210
317	Data Processing Services	$	-	$	-	$	5,600
334	Maintenance Agreements	$	-	$	-	$	1,104
348	Pest Control	$	-	$	-	$	516
340	Medical and Dental Services	$	50,000	$	50,000	$	50,000

355	Travel	$	-	$	3,536	$	5,500
359	Disposal Fee	$	-	$	-	$	550
399	Other Contracted Services	$	10,711	$	11,140	$	14,482
399 AUTOP	Other Contracted Services - Autopsies	$	105,207	$	90,000	$	100,000
399 CREM	Other Contracted Services - Cremation Services	$	-	$	-	$	800
410	Custodial Supplies	$	-	$	-	$	300
435	Office Supplies	$	-	$	-	$	200
451	Uniforms	$	320	$	150	$	300
452	Utilities	$	-	$	-	$	3,500
499	Other Supplies and Materials	$	-	$	-	$	150
711	Furniture and Fixtures	$	-	$	-	$	3,000
	Total County Coroner/Medical Examiner	**$**	**167,657**	**$**	**158,961**	**$**	**192,145**
	Total Public Safety	**$**	**9,591,544**	**$**	**11,097,800**	**$**	**11,017,556**
55110	Local Health Center						
307	Communication	$	7,084	$	30,700	$	26,000
309	Contracts with Government Agencies	$	89,875	$	89,875	$	91,600
320	Dues and Memberships	$	375	$	375	$	400
328	Janitorial Services	$	21,600	$	21,600	$	21,600
332	Legal Notices, Recording and Court Costs	$	159	$	-	$	200
335	Maintenance and Repair Services - Buildings	$	1,781	$	1,545	$	5,000
347	Pest Control	$	288	$	698	$	700
349	Printing, Stationery and Forms	$	-	$	275	$	500
359	Disposal Fee	$	520	$	520	$	1,000
422	Food Supplies	$	364	$	400	$	500
435	Office Supplies	$	-	$	-	$	250
452	Utilities	$	28,511	$	29,109	$	30,000
499	Other Supplies and Materials	$	1,132	$	1,748	$	2,000
599 PPI	Other Charges - Primary Prevention Initiative	$	1,692	$	1,725	$	-
	Total Local Health Center	**$**	**153,381**	**$**	**178,570**	**$**	**179,750**
55120	Rabies and Animal Control						
105	Supervisor/Director	$	-	$	66,560	$	69,223
149	Laborer(s)	$	-	$	43,873	$	43,784
169	Part-Time Personnel	$	-	$	35,854	$	47,736
187 HOLI	Overtime Pay - Holiday	$	-	$	520	$	780
196	In-Service Training	$	-	$	325	$	325
201	Social Security	$	-	$	8,834	$	10,015
204	Pensions	$	-	$	5,224	$	8,125
207	Medical Insurance	$	-	$	15,804	$	20,423
210	Unemployement Compensation	$	-	$	180	$	84
212	Employer Medicare	$	-	$	2,066	$	2,343
316	Contributions	$	145,000	$	35,000	$	35,000
320	Dues and Memberships	$	-	$	-	$	150
322	Evaluation and Testing	$	-	$	339	$	86
334	Maintenance Agreements	$	-	$	-	$	1,300
338	Maintenance and Repair Services - Vehicles	$	-	$	1,000	$	1,000
355	Travel	$	-	$	2,731	$	3,000
357	Veterinary Services	$	-	$	34,500	$	30,000
399	Other Contracted Services	$	-	$	310	$	500
401	Animal Food & Supplies	$	-	$	29,000	$	25,350
422	Food Supplies	$	-	$	12,500	$	11,000
425	Gasoline	$	-	$	1,186	$	1,500
435	Office Supplies	$	-	$	1,082	$	900
451	Uniforms	$	-	$	1,305	$	1,300
452	Utilities	$	-	$	12,600	$	12,600
499	Other Supplies and Materials	$	-	$	6,600	$	5,400
599	Other Charges	$	-	$	632	$	900
	Total Rabies and Animal Control	**$**	**145,000**	**$**	**318,025**	**$**	**332,824**
55130	Ambulance/Emergency Medical Services						
101	County Official/Administrative Officer	$	73,813	$	76,027	$	79,069
103	Assistant(s)	$	62,475	$	64,349	$	66,923
131	Medical Personnel	$	1,070,252	$	1,283,187	$	2,347,863
169	Part-Time Personnel	$	143,422	$	114,511	$	133,672
184	Educational Incentive - Official/Admin Officer	$	2,580	$	5,133	$	5,200
186	Longevity Pay	$	18,500	$	18,500	$	21,300
187	Overtime Pay	$	691,653	$	857,385	$	274,109

187 HOLI	Overtime Pay - Holiday Pay	$	119,776	$	136,443	$	123,309
187 VACAY	Overtime Pay - Vacation	$	12,773	$	4,163	$	-
188	Bonus Payments	$	24,584	$	-	$	-
196	In-Service Training	$	21,319	$	30,455	$	10,000
196 INSRV	In-Service Training - State In-service Payments	$	-	$	-	$	16,000
196 OPI	In-Service Training - Opioid Abatement	$	-	$	1,600	$	-
196 SAMHS	In-Service Training - SAMHSA Grant	$	16,041	$	15,828	$	-
196 TUIT	In-Service Training - Tuition	$	-	$	-	$	36,000
201	Social Security	$	134,450	$	154,269	$	187,457
204	Pensions	$	101,022	$	138,770	$	198,246
205	Employee and Dependent Insurance	$	490	$	749	$	720
206	Life Insurance	$	124	$	186	$	149
207	Medical Insurance	$	227,826	$	279,925	$	388,116
208	Dental Insurance	$	300	$	129	$	514
209	Disability Insurance	$	425	$	653	$	522
210	Unemployement Compensation	$	1,005	$	1,013	$	1,323
212	Employer Medicare	$	31,444	$	36,079	$	43,841
215	On-Behalf Payments for OPEB	$	1,200	$	1,200	$	1,200
312	Contracts with Private Agencies	$	147,244	$	145,000	$	145,000
317	Data Processing Services	$	9,779	$	8,800	$	6,600
320	Dues and Memberships	$	815	$	500	$	900
322	Evaluation and Testing	$	3,302	$	2,650	$	4,000
333	Licenses	$	4,500	$	4,270	$	4,000
334	Maintenance Agreements	$	26,519	$	30,534	$	32,200
335	Maintenance and Repair Services - Buildings	$	4,835	$	6,400	$	10,000
336	Maintenance and Repair Services - Equipment	$	5,595	$	7,100	$	8,000
338	Maintenance and Repair Services - Vehicles	$	86,908	$	116,000	$	110,000
347	Pest Control	$	180	$	361	$	516
348	Postal Charges	$	36	$	10	$	50
349	Printing, Stationery and Forms	$	-	$	-	$	100
349 OPI	Printing, Stationery and Forms - Opioid Abatement	$	-	$	750	$	-
353	Tow-In Services	$	775	$	2,600	$	3,500
355	Travel	$	6,952	$	7,650	$	12,000
355 SAMHS	Travel - SAMHSA Grant	$	3,840	$	3,903	$	-
359	Disposal Fees	$	1,135	$	1,150	$	1,300
399	Other Contracted Services	$	248	$	-	$	300
410	Custodial Supplies	$	2,492	$	2,300	$	5,000
413	Drugs and Medical Supplies	$	113,188	$	125,000	$	130,000
413 OPI	Drugs and Medical Supplies - Opioid Abatement	$	-	$	9,000	$	-
413 SAMHS	Drugs and Medical Supplies - SAMHSA Grant	$	13,429	$	26,599	$	-
425	Gasoline	$	69,929	$	80,000	$	85,000
435	Office Supplies	$	1,046	$	1,200	$	1,750
450	Tires and Tubes	$	15,410	$	11,000	$	18,000
451	Uniforms	$	11,136	$	11,500	$	16,000
452	Utilities	$	25,568	$	27,039	$	25,000
499	Other Supplies and Materials	$	190	$	-	$	250
499 NATRA	Other Supplies and Materials - North AL Trail Riders Assoc	$	-	$	500	$	-
506	Liability Insurance	$	22,380	$	23,192	$	23,192
511	Vehicle and Equipment Insurance	$	85,932	$	99,996	$	99,996
513	Workman's Compensation Insurance	$	97,550	$	89,577	$	-
599	Other Charges	$	44	$	-	$	300
708	Communication Equipment	$	6,079	$	4,425	$	2,500
709	Data Processing Equipment	$	6,388	$	7,300	$	5,000
711	Furniture and Fixtures	$	4,548	$	-	$	3,000
718	Motor Vehicles	$	-	$	239,626	$	-
718 RHT	Motor Vehicles - Rural Health Transformation Grant	$	-	$	-	$	305,461
735 OPI	Health Equipment - Opioid Abatement	$	-	$	3,127	$	-
790	Other Equipment	$	49,346	$	-	$	-
790 EQUIP	Other Equipment - EMS Equipment Grant	$	121,715	$	-	$	-
	Total Ambulance Service	$	**3,704,507**	$	**4,319,613**	$	**4,994,448**
55170	Alcohol and Drug Programs						
105	Supervisor/Director	$	44,112	$	-	$	-
105 LCSAP	Supervisor/Director - LCSAP Block Grant	$	-	$	49,326	$	48,875
161 STATE	Secretary(s) - STATE MJ Supplement Grant	$	-	$	14,975	$	14,975
186 DEC	Longevity Pay - Drug Endangered Children Grant	$	-	$	-	$	500
186 LCSAP	Longevity Pay - LCSAP Block Grant	$	-	$	-	$	732
186 LIFE	Longevity Pay - Lifeline Grant	$	-	$	500	$	600
188	Bonus Payments	$	5,286	$	-	$	-

189 DEC	Other Salaires and Wages - Drug Endangered Children Grant	$	-	$	4,686	$	55,581
189 LIFE	Other Salaries and Wages - Lifeline Grant	$	43,395	$	50,500	$	49,905
189 SOR3	Other Salaries and Wages - SOR3 Grant	$	7,000	$	12,830	$	-
189 SOR4	Other Salaries and Wages - SOR4 Grant	$	-	$	25,644	$	-
201	Social Security	$	2,057	$	-	$	-
201 DEC	Social Security - Drug Endangered Children Grant	$	-	$	291	$	3,477
201 LCSAP	Social Security - LCSAP Block Grant	$	-	$	3,100	$	3,076
201 LIFE	Social Security - Lifeline Grant	$	2,606	$	3,400	$	3,132
201 SOR3	Social Security - SOR3 Grant	$	434	$	799	$	-
201 SOR4	Social Security - SOR4 Grant	$	-	$	1,426	$	-
201 STATE	Social Security - STATE MJ Supplement Grant	$	-	$	935	$	1,000
204	Pensions	$	2,895	$	-	$	-
204 DEC	Pensions - Drug Endangered Children Grant	$	-	$	291	$	4,004
204 LCSAP	Pensions - LCSAP Block Grant	$	-	$	3,100	$	3,542
204 LIFE	Pensions - Lifeline Grant	$	2,543	$	3,357	$	3,607
204 SOR3	Pensions - SOR3 Grant	$	410	$	662	$	-
204 SOR4	Pensions - SOR4 Grant	$	-	$	1,426	$	-
204 STATE	Pensions - STATE MJ Supplement Grant	$	-	$	465	$	-
206 DEC	Life Insurance - Drug Endangered Children Grant	$	-	$	13	$	74
206 SOR3	Life Insurance - SOR3 Grant	$	10	$	19	$	-
206 SOR4	Life Insurance - SOR4 Grant	$	-	$	20	$	-
206 STATE	Life Insurance - STATE MJ Supplement Grant	$	-	$	8	$	-
207	Medical Insurance	$	7,912	$	-	$	-
207 LCSAP	Medical Insurance - LCSAP Block Grant	$	-	$	7,931	$	7,259
207 LIFE	Medical Insurance - Lifeline Grant	$	8,991	$	9,600	$	11,742
209 DEC	Disability Insurance - Drug Endangered Children Grant	$	-	$	44	$	261
209 SOR3	Disability Insurance - SOR3 Grant	$	35	$	67	$	-
209 SOR4	Disability Insurance - SOR4 Grant	$	-	$	66	$	-
209 STATE	Disability Insurance - STATE MJ Supplement Grant	$	-	$	28	$	-
210	Unemployment Compensation	$	18	$	-	$	-
210 LCSAP	Unemployment Compensation - LCSAP Block Grant	$	-	$	25	$	18
210 LIFE	Unemployment Compensation - Lifeline Grant	$	19	$	25	$	21
210 SOR3	Unemployment Compensation - SOR3 Grant	$	5	$	-	$	-
210 SOR4	Unemployment Compensation - SOR4 Grant	$	-	$	21	$	-
210 STATE	Unemployment Compensation - STATE MJ Supp. Grant	$	-	$	21	$	77
212	Employer Medicare	$	481	$	-	$	-
212 DEC	Employer Medicare - Drug Endangered Children Grant	$	-	$	68	$	813
212 LCSAP	Employer Medicare	$	-	$	730	$	720
212 LIFE	Employer Medicare - Lifeline Grant	$	609	$	750	$	733
212 SOR3	Employer Medicare - SOR3 Grant	$	102	$	188	$	-
212 SOR4	Employer Medicare - SOR4 Grant	$	-	$	375	$	-
212 STATE	Employer Medicare - STATE MJ Supplement Grant	$	-	$	220	$	500
307	Communication	$	1,068	$	-	$	-
307 LCSAP	Communication - LCSAP Block Grant	$	-	$	1,068	$	-
307 LIFE	Communication - Lifeline Grant	$	444	$	1,500	$	1,500
349	Printing, Stationery and Forms	$	6,149	$	-	$	-
349 LCSAP	Printing, Stationery and Forms	$	-	$	1,550	$	2,050
349 SOR3	Printing, Stationery and Forms - SOR3 Grant	$	4,479	$	43	$	-
349 SOR4	Printing, Stationery and Forms - SOR4 Grant	$	-	$	500	$	-
349 STATE	Printing, Stationery and Forms - STATE MJ Supp. Grant	$	-	$	14,223	$	1,000
355	Travel	$	1,899	$	-	$	-
355 DEC	Travel - Drug Endangered Children Grant	$	-	$	5,000	$	5,000
355 LCSAP	Travel - LCSAP Block Grant	$	-	$	2,000	$	5,000
355 LIFE	Travel - Lifeline Grant	$	4,125	$	17,813	$	18,830
355 SOR3	Travel - SOR3 Grant	$	1,562	$	938	$	-
355 SOR4	Travel - SOR4 Grant	$	-	$	3,000	$	-
355 STATE	Travel - STATE MJ Supplement Grant	$	-	$	2,000	$	2,000
399 SOR4	Other Contracted Services - SOR4 Grant	$	-	$	-	$	36,375
435	Office Supplies	$	10,968	$	-	$	-
435 LCSAP	Office Supplies - LCSAP Block Grant	$	-	$	11,630	$	-
435 LIFE	Office Supplies - Lifeline Grant	$	-	$	1,500	$	-
435 SOR4	Office Supplies - SOR4 Grant	$	-	$	3,897	$	-
435 STATE	Office Supplies - STATE MJ Supplement Grant	$	-	$	3,500	$	-
499	Other Supplies and Materials	$	8,602	$	-	$	-
499 DEC	Other Supplies and Materials - Drug End. Children Grant	$	-	$	34,607	$	20,290
499 LCSAP	Other Supplies and Materials - LCSAP Block Grant	$	-	$	-	$	20,698
499 LIFE	Other Supplies and Materials - Lifeline Grant	$	-	$	-	$	1,500
499 STATE	Other Supplies and Materials - STATE MJ Supp Grant	$	-	$	-	$	16,723
499 SOR3	Other Supplies and Materials - SOR3 Grant	$	3,834	$	2,002	$	-

513	Workman's Compensation Insurance	$	58	$	-	$	-
513 LCSAP	Workman's Compensation Insurance - LCSAP Block Grant	$	-	$	110	$	100
513 LIFE	Workman's Compensation Insurance - Lifeline Grant	$	-	$	55	$	100
513 STATE	Workman's Compensation Insurance - STATE MJ Supp.	$	-	$	-	$	100
599 SOR3	Other Charges - SOR3 Grant	$	4,604	$	4,498	$	-
	Total Alcohol and Drug Programs	**$**	**176,712**	**$**	**309,366**	**$**	**346,490**
55190	Other Local Health Services						
105	Supervisor/Director	$	6,015	$	25,220	$	10,109
186	Longevity Pay	$	600	$	700	$	169
189	Other Salaries and Wages	$	37,506	$	37,800	$	42,242
201	Social Security	$	2,512	$	3,951	$	3,329
204	Pensions	$	2,076	$	3,734	$	3,835
205	Employee and Dependent Insurance	$	-	$	360	$	-
206	Life Insurance	$	-	$	75	$	-
207	Medical Insurance	$	10,070	$	9,104	$	11,204
209	Disability Insurance	$	-	$	262	$	-
210	Unemployment Compensation	$	24	$	42	$	25
212	Employer Medicare	$	587	$	924	$	779
349	Printing, Stationery and Forms	$	-	$	-	$	10,546
355	Travel	$	5,036	$	13,286	$	28,752
399	Other Contracted Services	$	18,308	$	13,500	$	12,000
435	Office Supplies	$	6,715	$	5,000	$	-
499	Other Supplies and Materials	$	12,759	$	5,000	$	1,935
513	Workman's Compensation Insurance	$	-	$	42	$	75
599	Other Charges	$	6,316	$	6,000	$	-
	Total Other Local Health Services	**$**	**108,524**	**$**	**125,000**	**$**	**125,000**
55390	Appropriation to State						
186	Longevity Pay	$	3,600	$	3,700	$	4,000
187 VACAY	Overtime Pay - Vacation	$	354	$	2,346	$	3,000
189	Other Salaries and Wages	$	472,346	$	700,354	$	721,000
201	Social Security	$	27,908	$	55,000	$	51,000
204	Pensions	$	25,663	$	55,000	$	55,000
205	Employee and Dependent Insurance	$	540	$	2,000	$	2,000
206	Life Insurance	$	229	$	2,000	$	2,000
207	Medical Insurance	$	68,733	$	90,862	$	101,990
208	Dental Insurance	$	257	$	2,000	$	2,000
209	Disability Insurance	$	936	$	2,000	$	2,000
210	Unemployment Compensation	$	264	$	2,000	$	2,000
212	Employer Medicare	$	6,527	$	20,000	$	20,000
302	Advertising	$	-	$	100	$	100
322	Evaluation and Testing	$	43	$	500	$	500
355	Travel	$	8,635	$	15,000	$	15,000
499	Other Supplies and Materials	$	-	$	2,000	$	2,000
506	Liability Insurance	$	177	$	500	$	500
513	Workman's Compensation Insurance	$	1,686	$	2,250	$	2,250
599	Other Charges	$	18,448	$	1,000	$	1,000
	Total Appropriation to State	**$**	**636,346**	**$**	**958,612**	**$**	**987,340**
55900	Other Public Health and Welfare						
316	Contributions	$	-				
316 OPI	Contributions - Opioid Abatement	$	278,000	$	342,750	$	346,800
320	Dues and Memberships	$	10,714	$	10,687	$	10,687
399	Other Contracted Services	$	79,388	$	79,388	$	79,388
499 FDINS	Other Supplies and Materials - Food Insecurities Grant	$	-	$	37,652	$	-
711 FDINS	Furniture and Fixtures - Food Insecurities Grant	$	-	$	29,350	$	-
718 FDINS	Motor Vehicles - Food Insecurities Grant	$	-	$	49,990	$	-
	Total Other Public Health and Welfare	**$**	**368,102**	**$**	**549,817**	**$**	**436,875**
	Total Public Health and Welfare	**$**	**5,292,572**	**$**	**6,759,003**	**$**	**7,402,727**
56300	Senior Citizens Assistance						
316	Contributions	$	50,000	$	57,000	$	73,000
707	Building Improvements	$	4,270	$	934	$	-
	Total Senior Citizens Assistance	**$**	**54,270**	**$**	**57,934**	**$**	**73,000**

56500	Libraries						
105	Supervisor/Director	$	61,068	$	57,680	$	61,988
106	Deputy(ies)	$	42,946	$	43,260	$	46,991
129	Librarians	$	103,885	$	108,545	$	112,372
169	Part-Time Personnel	$	56,786	$	76,919	$	106,504
186	Longevity Pay	$	1,500	$	1,700	$	1,300
187 VACAY	Overtime Pay - Vacation	$	6,123	$	5,700	$	-
188	Bonus Payments	$	4,583	$	-	$	-
201	Social Security	$	15,942	$	16,897	$	20,408
204	Pensions	$	4,078	$	748	$	4,453
207	Medical Insurance	$	41,467	$	42,702	$	52,001
210	Unemployment Compensation	$	221	$	267	$	210
212	Employer Medicare	$	3,728	$	3,952	$	4,773
302	Advertising	$	-	$	2,070	$	2,270
307	Communication	$	6,007	$	6,712	$	6,712
320	Dues and Memberships	$	425	$	725	$	775
322	Evaluation and Testing	$	197	$	129	$	172
328	Janitorial Services	$	900	$	750	$	-
334	Maintenance Agreements	$	6,174	$	7,500	$	8,500
335	Maintenance and Repair Services - Buildings	$	4,096	$	5,315	$	5,900
347	Pest Control	$	420	$	1,232	$	1,032
348	Postal Charges	$	1,678	$	1,600	$	1,600
349	Printing, Stationery and Forms	$	695	$	750	$	1,000
349 GLAD	Printing, Stationery and Forms - Gladish Trust	$	1,291	$	-	$	-
355	Travel	$	739	$	350	$	3,550
410	Custodial Supplies	$	1,617	$	1,700	$	1,550
429	Instructional Supplies and Materials	$	5,007	$	2,500	$	5,000
429 GLAD	Instructional Supplies and Materials - Gladish Trust	$	15,000	$	-	$	-
432	Library Books/Media	$	35,017	$	27,500	$	35,700
432 CATH	Library Books/Media - Cathey Estate	$	4,857	$	291	$	-
432 GLAD	Library Books/Media - Gladish Trust	$	19,408	$	15,000	$	-
435	Office Supplies	$	9,728	$	10,000	$	11,000
437	Periodicals	$	4,920	$	4,200	$	4,800
452	Utilities	$	23,806	$	26,707	$	27,000
499	Other Supplies and Materials	$	-	$	-	$	1,000
499 ROTRY	Other Supplies and Materials - Rotary Donation	$	-	$	-	$	300
509	Refunds	$	24	$	29	$	100
513	Workman's Compensation Insurance	$	288	$	286	$	-
709	Data Processing Equipment	$	1,465	$	1,613	$	2,000
709 GLAD	Data Processing Equipment - Gladish Trust	$	-	$	5,040	$	-
709 ROTRY	Data Processing Equipment - Rotary Donation	$	1,329	$	-	$	-
709 TSLA	Data Processing Equipment - TN State Lib. and Arch. Grant	$	-	$	9,386	$	-
711	Furniture and Fixtures	$	256	$	6,300	$	4,000
711 ROTRY	Furniture and Fixtures - Rotary Donation	$	-	$	-	$	1,200
790 TOP	Other Equipment - TOP Grant	$	15,588	$	-	$	-
	Total Libraries	**$**	**503,259**	**$**	**496,055**	**$**	**536,161**
56900	Other Social, Cultural and Recreational						
316	Contributions	$	85,500	$	85,000	$	90,000
316 SKILL	Contributions - Skills USA	$	-	$	5,900	$	-
316 VAPAV	Contributions - Veterans Park Pavilion	$	17,000	$	-	$	-
	Total Other Social, Cultural and Recreational	**$**	**102,500**	**$**	**90,900**	**$**	**90,000**
	Total Social, Cultural and Recreational Services	**$**	**660,029**	**$**	**644,889**	**$**	**699,161**
57100	Agricultural Extension Service						
140 TSU	Salary Supplements - Tenn State University	$	44,996	$	72,449	$	70,268
140 UT	Salary Supplements - University of TN	$	92,106	$	93,600	$	113,568
161	Secretary(s)	$	2,457	$	1,292	$	-
191	Board and Committee Members Fees	$	600	$	625	$	600
201	Social Security	$	152	$	80	$	-
210	Unemployment Compensation	$	7	$	4	$	-
212	Employer Medicare	$	36	$	19	$	-
320	Dues and Memberships	$	700	$	500	$	600
334	Maintenance Agreements	$	1,016	$	1,248	$	872
335	Maintenance and Repair Services - Buildings	$	350	$	-	$	-
338	Maintenance and Repair Services - Vehicles	$	2,736	$	165	$	100
347	Pest Control	$	144	$	349	$	349
359	Disposal Fees	$	520	$	520	$	575

425	Gasoline	$	28	$	500	$	1,000
429	Instructional Supplies and Materials	$	3,000	$	-	$	2,000
452	Utilities	$	10,659	$	11,750	$	11,000
513	Workman's Compensation Insurance	$	2	$	3	$	-
	Total Agricultural Extension Service	**$**	**159,509**	**$**	**183,104**	**$**	**200,932**
57500	Soil Conservation						
140	Salary Supplements	$	66,591	$	67,977	$	69,964
184	Educational Incentives	$	-	$	-	$	1,300
186	Longevity Pay	$	-	$	500	$	600
188	Bonus Payments	$	1,000	$	-	$	-
201	Social Security	$	3,784	$	3,938	$	4,456
204	Pensions	$	3,961	$	4,253	$	5,132
207	Medical Insurance	$	9,801	$	10,303	$	11,231
210	Unemployment Compensation	$	21	$	21	$	21
212	Employer Medicare	$	885	$	921	$	1,043
320	Dues and Memberships	$	1,150	$	1,150	$	1,150
348	Postal Charges	$	182	$	200	$	250
355	Travel	$	-	$	-	$	1,431
435	Office Supplies	$	71	$	71	$	75
513	Workman's Compensation Insurance	$	71	$	70	$	-
599	Other Charges	$	1,845	$	2,004	$	2,000
	Total Soil Conservation	**$**	**89,362**	**$**	**91,408**	**$**	**98,653**
	Total Agriculture and Natural Resources	**$**	**248,871**	**$**	**274,512**	**$**	**299,585**
58110	Tourism						
316	Contributions	$	176,500	$	20,500	$	29,500
	Total Tourism	**$**	**176,500**	**$**	**20,500**	**$**	**29,500**
58120	Industrial Development						
316	Contributions	$	205,479	$	562,740	$	401,740
316 TIF	Contributions - Tax Increment Financing	$	27,246	$	27,407	$	26,940
	Total Industrial Development	**$**	**232,725**	**$**	**590,147**	**$**	**428,680**
58190	Other Economic and Community Development						
399	Other Contracted Services	$	-	$	3,000	$	-
709	Data Processing Equipment	$	-	$	50,000	$	-
	Total Other Economic and Community Development	**$**	**-**	**$**	**53,000**	**$**	**-**
58220	Airport						
316	Contributions	$	69,000	$	69,000	$	69,000
	Total Airport	**$**	**69,000**	**$**	**69,000**	**$**	**69,000**
58300	Veteran's Services						
105	Supervisor/Director	$	52,000	$	53,560	$	55,703
161	Secretary(s)	$	39,752	$	40,945	$	42,583
184	Educational Incentives	$	-	$	-	$	2,600
186	Longevity Pay	$	1,000	$	1,100	$	1,700
188	Bonus Payments	$	2,000	$	-	$	-
201	Social Security	$	5,604	$	5,638	$	6,361
204	Pensions	$	5,553	$	5,937	$	7,325
207	Medical Insurance	$	17,265	$	18,074	$	20,423
210	Unemployment Compensation	$	42	$	42	$	42
212	Employer Medicare	$	1,311	$	1,319	$	1,488
312	Contracts with Private Agencies	$	-	$	-	$	1,500
334	Maintenance Agreements	$	1,686	$	894	$	800
335	Maintenance and Repair Services - Buildings	$	632	$	228	$	500
338	Maintenance and Repair Services - Vehicles	$	-	$	60	$	2,000
347	Pest Control	$	254	$	466	$	600
348	Postal Charges	$	117	$	125	$	200
349	Printing, Staionery and Forms	$	-	$	-	$	500
355	Travel	$	1,379	$	1,914	$	3,500
359	Disposal Fees	$	520	$	520	$	650
425	Gasoline	$	296	$	450	$	2,500
435	Office Supplies	$	2,000	$	2,123	$	2,400
452	Utilities	$	3,309	$	3,645	$	3,500
499	Other Supplies and Materials	$	5,259	$	5,010	$	5,600
513	Workman's Compensation Insurance	$	95	$	98	$	-

599	Other Charges	$	-	$	1,176	$	6,442
709	Data Processing Equipment	$	-	$	7,300	$	1,000
719	Office Equipment	$	-	$	-	$	500
	Total Veteran's Services	**$**	**140,074**	**$**	**150,624**	**$**	**170,417**
58400	Other Charges						
308	Consultants	$	81,429	$	30,107	$	-
317	Data Processing Services	$	11,956	$	13,343	$	14,000
332	Legal Notices, Recording and Court Costs	$	-	$	17	$	100
334	Maintenance Agreements	$	-	$	2,220	$	1,955
348	Postal Charges	$	769	$	1,000	$	5,000
351	Rentals	$	684	$	684	$	755
499	Other Supplies and Materials	$	-	$	26	$	150
502	Building and Contents Insurance	$	279,141	$	301,300	$	366,621
506	Liability Insurance	$	224,069	$	263,508	$	215,550
509	Refunds	$	942	$	537	$	1,000
510	Trustee's Commission	$	326,618	$	353,000	$	295,000
511	Vehicle and Equipment Insurance	$	89,903	$	105,485	$	109,815
513	Workman's Compensation Insurance	$	759	$	34,208	$	277,539
516	Other Self-Insured Claims	$	-	$	-	$	500
599	Other Charges	$	5,414	$	2,047	$	5,000
599 HOME	Other Charges - HOME Grant	$	191	$	440,000	$	100,000
	Total Other Charges	**$**	**1,021,875**	**$**	**1,547,482**	**$**	**1,392,985**
58810	COVID-19 Grant #10						
189	Other Salaries and Wages	$	3,626	$	-	$	-
201	Social Security	$	225	$	-	$	-
204	Pensions	$	212	$	-	$	-
210	Unemployment Compensation	$	2	$	-	$	-
212	Employer Medicare	$	53	$	-	$	-
355	Travel	$	978	$	-	$	-
435	Office Supplies	$	12,133	$	-	$	-
499	Other Supplies and Materials	$	7,401	$	-	$	-
	Total COVID-19 Grant #10	**$**	**24,630**	**$**	**-**	**$**	**-**
58900	Miscellaneous						
540	Tax Relief Program	$	103,918	$	105,000	$	105,000
	Total Miscellaneous	**$**	**103,918**	**$**	**105,000**	**$**	**105,000**
	Total Other Operations	**$**	**1,768,722**	**$**	**2,535,753**	**$**	**2,195,582**
91110	General Administration Projects						
307	Communication	$	21,000	$	52,851	$	59,089
	Total General Administration Projects	**$**	**21,000**	**$**	**52,851**	**$**	**59,089**
91150	Social, Cultural and Recreation Projects						
715	Land	$	-	$	41,368	$	-
		$	**-**	**$**	**41,368**	**$**	**-**
91170	Public Utility Projects						
316	Contributions	$	100,000	$	-	$	-
	Total General Administration Projects	**$**	**100,000**	**$**	**-**	**$**	**-**
	Total Capital Projects	**$**	**121,000**	**$**	**94,219**	**$**	**59,089**
	Total General Fund Expenditures	**$**	**23,698,211**	**$**	**27,866,220**	**$**	**28,648,897**
	Net Change in Fund Balance	**$**	**2,606,492**	**$**	**(35,188)**	**$**	**(1,844,311)**
	Fund Balance July 1,	**$**	**11,673,039**	**$**	**14,279,531**	**$**	**14,244,343**
	Fund Balance June 30,	**$**	**14,279,531**	**$**	**14,244,343**	**$**	**12,400,032**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 112
COURTHOUSE & JAIL MAINTENANCE FUND

			2025 Audited		2026 Estimated		2027 Proposed
Courthouse and Jail Maintenance Fund - Fund 112							
Revenues and Other Sources							
40260	Litigation Tax - Special Purpose	$	28,980	$	33,000	$	30,000
	Total Local Taxes	**$**	**28,980**	**$**	**33,000**	**$**	**30,000**
42191	Courtroom Security Fee - Circuit	$	268	$	300	$	250
42591	Courtroom Security Fee - Chancery	$	-	$	20	$	-
	Total Fines, Forfeitures and Penalties	**$**	**268**	**$**	**320**	**$**	**250**
	Total Revenues and Other Sources	**$**	**29,248**	**$**	**33,320**	**$**	**30,250**
Expenditures							
58400	Other Charges						
335	Maintenance and Repair Services - Buildings	$	-	$	34,885	$	30,000
510	Trustee's Commission	$	281	$	350	$	350
	Total Other Charges	**$**	**281**	**$**	**35,235**	**$**	**30,350**
	Net Change in Fund Balance	**$**	**28,967**	**$**	**(1,915)**	**$**	**(100)**
	Fund Balance July 1,	**$**	**48,139**	**$**	**77,106**	**$**	**75,191**
	Fund Balance June 30,	**$**	**77,106**	**$**	**75,191**	**$**	**75,091**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 116
SOLID WASTE FUND

		2025 Audited	2026 Estimated	2027 Proposed
Solid Waste Fund - Fund 116				
Revenues and Other Sources				
40110	Current Property Tax	$ 392,577	$ 412,000	$ 304,273
40120	Trustee's Collections - Prior Year	$ 9,661	$ 8,000	$ 9,207
40125	Trustee's Collections - Bankruptcy	$ 30	$ -	$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	$ 4,491	$ 3,300	$ 2,125
40140	Interest and Penalty	$ 2,220	$ 1,800	$ 1,417
	Total Local Taxes	**$ 408,979**	**$ 425,100**	**$ 317,022**
43106	Commercial and Industrial Waste Collection Charge	$ 825,789	$ 977,300	$ 980,000
43107	Residential Waste Collection Charge	$ 1,167,776	$ 1,151,000	$ 1,150,000
43110	Tipping Fees	$ 750	$ 1,250	$ 750
43113 MATBX	Surcharge - General - Mattress and Box Springs	$ 15	$ -	$ -
43114	Solid Waste Disposal Fee	$ 113,470	$ 157,600	$ 130,000
43116	Waste Tire Disposal	$ 45,185	$ 48,000	$ 46,500
43116 SWFAC	Waste Tire Disposal - Solid Waste Facility	$ 11,415	$ 20,000	$ 18,000
	Total General Service Charges	**$ 2,164,400**	**$ 2,355,150**	**$ 2,325,250**
44110	Investment Income	$ 23,039	$ 27,000	$ 25,000
44145	Sale of Recycled Materials	$ 201,503	$ 219,000	$ 150,000
44530	Sale of Equipment	$ 1,857	$ 8,255	$ -
	Total Other Local Revenues	**$ 226,399**	**$ 254,255**	**$ 175,000**
46170	Solid Waste Grants	$ 18,973	$ 114,646	$ -
	Total State of Tennessee	**$ 18,973**	**$ 114,646**	**$ -**
46830	Beer Tax	$ 17,752	$ -	$ -
46840	Alcoholic Beverage Tax	$ 122,939	$ -	$ -
46840 SPECI	Alcoholic Beverage Tax - Special	$ 33	$ -	$ -
	Total Other State Revenues	**$ 140,724**	**$ -**	**$ -**
48130	Contributions	$ 57,649	$ 31,339	$ 32,313
	Total Other Governments and Citizen Groups	**$ 57,649**	**$ 31,339**	**$ 32,313**
48990	Other	$ 864	$ -	$ -
	Other	**$ 864**	**$ -**	**$ -**
	Total Revenues and Other Sources	**$ 3,017,988**	**$ 3,180,490**	**$ 2,849,585**
Expenditures				
55754	Landfill Operation and Maintenance			
103	Assistant(s)	$ 63,209	$ 68,562	$ 73,355
105	Supervisor/Director	$ 54,136	$ 30,358	$ -
140	Salary Supplements	$ 58,942	$ 75,945	$ 156,627
149	Laborers	$ 321,235	$ 330,467	$ 426,335
161	Secretary(s)	$ 48,090	$ 49,533	$ -
162	Clerical Personnel	$ 45,418	$ 46,780	$ 48,653
169	Part-Time Personnel	$ -	$ 34,201	$ 66,843
184	Educational Incentive - Offical/Admin Officer	$ 3,727	$ 3,613	$ 1,300
186	Longevity Pay	$ 5,600	$ 5,500	$ 4,700
187	Overtime Pay	$ 14,017	$ 4,858	$ 4,160
187 CMPPO	Overtime Pay - Comp Time Payout	$ 1,497	$ -	$ -
187 COMP	Overtime Pay - Compensatory Time	$ 555	$ 807	$ -
187 VACAY	Overtime Pay - Vacation	$ 2,127	$ 3,032	$ -
188	Bonus Payments	$ 11,416	$ -	$ -
196	In-Service Training	$ 699	$ 850	$ 1,000
201	Social Security	$ 34,968	$ 36,578	$ 38,772
204	Pensions	$ 29,824	$ 32,185	$ 39,877
205	Employee and Dependent Insurance	$ 207	$ -	$ 1,080
206	Life Insurance	$ 99	$ 155	$ 225
207	Medical Insurance	$ 87,646	$ 84,378	$ 81,692
208	Dental Insurance	$ 21	$ 289	$ 514
209	Disability Insurance	$ 348	$ 544	$ 786
210	Unemployment Compensation	$ 1,203	$ 2,535	$ 1,960
212	Employer Medicare	$ 8,178	$ 8,555	$ 9,068

307	Communication	$	7,437	$	7,800	$	8,700
312	Contracts with Private Agencies	$	1,617,978	$	1,610,000	$	1,670,000
317	Data Processing Services	$	3,808	$	9,100	$	3,344
318	Debt Collection Services	$	-	$	750	$	500
320	Dues and Memberships	$	969	$	2,285	$	1,061
321	Engineering Services	$	5,399	$	19,159	$	18,000
322	Evaluation and Testing	$	444	$	700	$	550
334	Maintenance Agreements	$	2,215	$	3,100	$	3,400
335	Maintenance and Repair Services - Buildings	$	11,681	$	24,000	$	10,000
336	Maintenance and Repair Services - Equipment	$	12,523	$	10,000	$	12,000
338	Maintenance and Repair Services - Vehicles	$	6,014	$	21,500	$	15,000
347	Pest Control	$	120	$	1,931	$	516
348	Postal Charges	$	16,067	$	16,850	$	17,000
349	Printing, Stationery and Forms	$	6,192	$	6,500	$	6,700
355	Travel	$	12,196	$	10,750	$	11,000
360	Brokerage Fees - Recyclables	$	118,397	$	115,000	$	115,000
361	Permits	$	3,275	$	2,650	$	4,000
399	Other Contracted Services	$	1,369	$	1,381	$	250
409	Crushed Stone	$	-	$	475	$	750
410	Custodial Supplies	$	1,090	$	2,500	$	2,500
412	Diesel Fuel	$	16,724	$	22,500	$	23,500
422	Food Supplies	$	9,208	$	9,500	$	9,000
424	Garbage Supplies	$	12,739	$	8,500	$	13,000
425	Gasoline	$	5,333	$	5,500	$	6,000
435	Office Supplies	$	1,148	$	1,200	$	1,350
442	Propane Gas	$	3,864	$	4,400	$	4,500
446	Small Tools	$	21,337	$	2,225	$	2,100
450	Tires and Tubes	$	3,540	$	7,200	$	5,000
451	Uniforms	$	4,108	$	2,795	$	3,750
452	Utilities	$	42,793	$	50,000	$	52,000
462	Wire	$	8,400	$	6,076	$	8,000
499	Other Supplies and Materials	$	758	$	1,500	$	1,000
502	Building and Contents Insurance	$	16,085	$	16,433	$	20,473
506	Liability Insurance	$	1,408	$	1,938	$	1,473
509	Refunds	$	9,470	$	1,162	$	1,100
510	Trustee's Commission	$	30,727	$	34,000	$	31,500
511	Vehicle and Equipment Insurance	$	21,266	$	32,058	$	31,375
513	Workman's Compensation Insurance	$	16,441	$	13,624	$	28,574
516	Other Self-Insured Claims	$	244	$	-	$	-
590	Transfers To Other Funds	$	875,000	$	-	$	-
599	Other Charges	$	22	$	300	$	300
709	Data Processing Equipment	$	-	$	-	$	1,800
711	Furniture and Fixtures	$	85	$	-	$	500
718	Motor Vehicles	$	60,273	$	53,964	$	330,000
733	Solid Waste Equipment	$	39,739	$	-	$	-
733 RCYEQ	Solid Waste Equipment - Recycling Equipment Grant	$	-	$	123,552	$	-
733 USOIL	Solid Waste Equipment - Used Oil Grant	$	-	$	4,649	$	-
	Total Landfill Operation and Maintenance	**$**	**3,821,048**	**$**	**3,089,232**	**$**	**3,433,513**
58120	Industrial Development						
316 TIF	Contributions - Tax Increment Financing	$	915	$	915	$	615
	Total Industrial Development	**$**	**915**	**$**	**915**	**$**	**615**
	Total Expenditures	**$**	**3,821,963**	**$**	**3,090,147**	**$**	**3,434,128**
	Net Change in Fund Balance	**$**	**(803,975)**	**$**	**90,343**	**$**	**(584,543)**
	Fund Balance July 1,	**$**	**2,130,839**	**$**	**1,326,864**	**$**	**1,417,207**
	Fund Balance June 30,	**$**	**1,326,864**	**$**	**1,417,207**	**$**	**832,664**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 119

INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

		2025 Audited	2026 Estimated	2027 Proposed
Industrial/Economic Development Fund - Fund 119				
Revenues and Other Sources				
40330	Wholesale Beer Tax	$ 215,815	$ -	$ -
	Total Local Taxes	**$ 215,815**	**$ -**	**$ -**
	Total Revenue and Other Sources	**$ 215,815**	**$ -**	**$ -**
Expenditures				
58120	Industrial Development			
316	Contributions	$ 12,500	$ -	$ -
	Total Industrial Development	**$ 12,500**	**$ -**	**$ -**
91110	General Administration Projects			
316	Contributions	$ 44,559	$ -	$ -
	Total General Administration Projects	**$ 44,559**	**$ -**	**$ -**
91170	Public Utility Projects			
316	Contributions	$ -	$ -	$ 30,000
316 BRACE	Contributions - Brace Road	$ -	$ 18,000	$ -
316 FAIRV	Contributions - Fairview Road	$ -	$ -	$ 12,000
510	Trustee's Commission	$ 2,064	$ 210	$ -
	Total Public Utility Projects	**$ 2,064**	**$ 18,210**	**$ 42,000**
	Total Expenditures	**$ 59,123**	**$ 18,210**	**$ 42,000**
	Net Change in Fund Balance	**$ 156,692**	**$ (18,210)**	**$ (42,000)**
	Fund Balance July 1,	**$ 280,385**	**$ 437,077**	**$ 418,867**
	Fund Balance June 30,	**$ 437,077**	**$ 418,867**	**$ 376,867**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 122
DRUG CONTROL FUND

		2025 Audited	2026 Estimated	2027 Proposed
Drug Control Fund - Fund 122				
Revenues and Other Sources				
42140	Drug Control Fines	$ 7,271	$ 6,800	$ 5,000
	Total Fines, Forfeitures and Penalties	**$ 7,271**	**$ 6,800**	**$ 5,000**
42340	Drug Control Fines	$ 4,022	$ 5,000	$ 5,000
	Total General Sessions Court	**$ 4,022**	**$ 5,000**	**$ 5,000**
42865	Drug Task Force Forfeitrues and Seizures	$ 6,133	$ 3,000	$ 6,000
	Total Judicial District Drug Program	**$ 6,133**	**$ 3,000**	**$ 6,000**
44530	Sale of Equipment	$ 8,602	$ -	$ -
	Total Other Local Revenue	**$ 8,602**	**$ -**	**$ -**
	Total Revenues and Other Sources	**$ 26,028**	**$ 14,800**	**$ 16,000**
Expenditures				
54150	Drug Enforcement			
196	In-Service Training	$ -	$ -	
307	Communication	$ 14,876	$ 17,000	$ 18,000
319	Confidential Drug Enforcement Payments	$ 5,000	$ 5,000	$ 5,000
355	Travel	$ -	$ -	$ 3,000
357	Veterinary Services	$ -	$ -	$ 750
401	Animal Food and Supplies	$ 129	$ -	$ 750
431	Law Enforcement Supplies	$ -	$ -	$ 1,000
510	Trustee's Commission	$ 222	$ 275	$ 300
599	Other Charges	$ 123	$ -	$ 800
709	Data Processing Equipment	$ -	$ -	$ 1,000
716	Law Enforcement Equipment	$ 867	$ 2,500	$ 2,500
	Total Drug Enforcement	**$ 21,217**	**$ 24,775**	**$ 33,100**
	Net Change in Fund Balance	**$ 4,811**	**$ (9,975)**	**$ (17,100)**
	Fund Balance July 1,	**$ 50,538**	**$ 55,349**	**$ 45,374**
	Fund Balance June 30,	**$ 55,349**	**$ 45,374**	**$ 28,274**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 131
HIGHWAY FUND

		2025 Audited	2026 Estimated	2027 Proposed
Highway/Public Works Fund - Fund 131				
Revenues and Other Sources				
40110	Current Property Tax	$ 1,938,536	$ 2,027,398	$ 2,439,978
40120	Trustee's Collections - Prior Year	$ 47,709	$ 39,450	$ 73,835
40125	Trustee's Collections - Bankruptcy	$ 113	$ -	$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	$ 22,177	$ 16,000	$ 17,039
40140	Interest and Penalty	$ 10,965	$ 9,000	$ 11,359
	Total Local Taxes	**$ 2,019,500**	**$ 2,091,848**	**$ 2,542,211**
40280	Mineral Severance Tax	$ 52,747	$ 60,000	$ 60,000
	Total County Local Option Taxes	**$ 52,747**	**$ 60,000**	**$ 60,000**
44110	Investment Income	$ 40,298	$ -	$ -
44145	Sale of Recycled Materials	$ 8,953	$ 6,244	$ -
	Total Other Local Revenue	**$ 49,251**	**$ 6,244**	**$ -**
44530	Sale of Equipment	$ 18,250	$ 69,035	$ -
	Total Nonrecurring Items	**$ 18,250**	**$ 69,035**	**$ -**
46420	State Aid Program	$ 846,292	$ 587,093	$ 220,000
	Total State of Tennessee	**$ 846,292**	**$ 587,093**	**$ 220,000**
46920	Gasoline and Motor Fuel Tax	$ 2,983,444	$ 2,945,000	$ 2,900,000
46925	Hybrid/Electric Vehicle Registration	$ 35,961	$ 45,433	$ 24,000
46930	Petroleum Special Tax	$ 29,259	$ 29,259	$ 26,821
	Total Other State Revenues	**$ 3,048,664**	**$ 3,019,692**	**$ 2,950,821**
48130	Contributions	$ 105,447	$ 84,280	$ -
	Total Other Governments and Citizens Groups	**$ 105,447**	**$ 84,280**	**$ -**
49700	Insurance Recovery	$ -	$ 14,457	$ -
	Total Other Sources (Non-Revenue)	**$ -**	**$ 14,457**	**$ -**
	Total Revenue and Other Sources	**$ 6,140,151**	**$ 5,932,649**	**$ 5,773,032**
Expenditures				
58120	Industrial Development			
316 TIF	Contributions - Tax Increment Financing	$ 4,558	$ 4,558	$ 5,543
	Total Industrial Development	**$ 4,558**	**$ 4,558**	**$ 5,543**
61000	Administration			
101	County Official/Administrative Officer	$ 108,514	$ 111,769	$ 114,708
119	Accountants/Bookkeepers	$ 98,648	$ 120,956	$ 98,030
166	Custodial Personnel	$ 2,262	$ 1,112	$ 4,681
184	Educational Incentive - Official/Admin Officer	$ 5,382	$ 5,366	$ 3,900
186	Longevity Pay	$ 3,500	$ 3,600	$ 700
187	Overtime Pay	$ 545	$ 325	$ 1,248
187 VACAY	Overtime Pay - Vacation	$ 5,213	$ 5,355	$ 7,676
188	Bonus Payments	$ 2,000	$ -	$ -
201	Social Security	$ 13,369	$ 14,715	$ 14,275
204	Pensions	$ 12,809	$ 13,620	$ 16,106
205	Employee and Dependent Insurance	$ 360	$ 210	$ -
206	Life Insurance	$ 75	$ 45	$ -
207	Medical Insurance	$ 17,982	$ 26,727	$ 30,634
208	Dental Insurance	$ 257	$ 150	$ -
210	Unemployement Compensation	$ 488	$ 818	$ 630
212	Employer Medicare	$ 3,127	$ 3,500	$ 3,339
215	On-Behalf Payments for OPEB	$ 1,050	$ 1,050	$ 1,050
307	Communication	$ 7,454	$ 7,075	$ 11,000
317	Data Processing Services	$ 925	$ 1,740	$ 1,850
320	Dues and Memberships	$ 5,104	$ 5,105	$ 5,135
322	Evaluation and Testing	$ 1,450	$ 1,600	$ 2,000
332	Legal Notices, Recording and Court Costs	$ 123	$ -	$ 1,000
347	Pest Control	$ 240	$ 381	$ 520
348	Postal Charges	$ -	$ -	$ 150

349	Printing, Stationery and Forms	$ -	$ 41	$ 1,500
355	Travel	$ 4,269	$ 1,015	$ 4,400
359	Disposal Fees	$ -	$ -	$ 300
410	Custodial Supplies	$ 641	$ 635	$ 750
435	Office Supplies	$ 1,636	$ 1,295	$ 2,000
452	Utilities	$ 14,175	$ 14,750	$ 18,000
509	Refunds	$ 151	$ 91	$ -
513	Workman's Compensation Insurance	$ 1,454	$ 2,049	$ -
515	Liability Claim	$ -	$ -	$ 1,000
599	Other Charges	$ 4,503	$ 1,658	$ 5,000
719	Office Equipment	$ 2,421	$ 420	$ 5,000
	Total Administration	**$ 320,127**	**$ 347,173**	**$ 356,582**
62000	Highway and Bridge Maintenance			
141	Foremen	$ 144,144	$ 150,625	$ 157,152
143	Equipment Operators	$ 389,703	$ 408,678	$ 425,917
145	Equipment Operators - Light	$ 333,034	$ 268,143	$ 366,469
147	Truck Drivers	$ 264,190	$ 356,543	$ 363,426
149	Laborers	$ 129,442	$ 176,417	$ 199,141
186	Longevity Pay	$ 27,000	$ 28,400	$ 27,900
187	Overtime Pay	$ 35,548	$ 31,548	$ 44,611
187 VACAY	Overtime Pay - Vacation	$ 44,184	$ 43,505	$ 106,017
188	Bonus Payments	$ 29,500	$ -	$ -
201	Social Security	$ 82,661	$ 89,000	$ 103,090
204	Pensions	$ 73,544	$ 88,500	$ 117,436
205	Employee and Dependent Insurance	$ 408	$ 710	$ 720
206	Life Insurance	$ 84	$ 185	$ 150
207	Medical Insurance	$ 245,993	$ 254,023	$ 306,342
208	Dental Insurance	$ 296	$ 630	$ 514
209	Disability Insurance	$ 303	$ 655	$ 524
210	Unemployment Compensation	$ 7,240	$ 7,400	$ 7,140
212	Employer Medicare	$ 19,332	$ 21,000	$ 24,110
351	Rentals	$ 9,998	$ 18,000	$ 30,000
402	Asphalt	$ 1,191,412	$ 875,000	$ 1,247,163
403	Asphalt - Cold Mix	$ 67,424	$ 54,339	$ 60,000
408	Concrete	$ 34,246	$ 14,500	$ 40,000
409	Crushed Stone	$ 527,902	$ 425,175	$ 460,000
440	Pipe - Metal	$ 113,735	$ 146,193	$ 120,000
443	Road Signs	$ 8,818	$ 20,748	$ 30,000
455	Wood Products	$ 3,501	$ 2,335	$ 8,000
456	Gravel and Chert	$ -	$ -	$ 5,000
513	Workman's Compensation Insurance	$ 53,742	$ 56,109	$ -
516	Other Self-Insured Claims	$ -	$ -	$ 3,600
599	Other Charges	$ 119,724	$ 39,963	$ 50,000
	Total Highway and Bridge Maintenance	**$ 3,957,108**	**$ 3,578,324**	**$ 4,304,422**
63100	Operation and Maintenance of Equipment			
142	Mechanic(s)	$ 201,873	$ 237,308	$ 247,030
186	Longevity Pay	$ 6,300	$ 7,800	$ 8,300
187	Overtime Pay	$ 8,446	$ 9,039	$ 9,256
187 VACAY	Overtime Pay - Vacation	$ 8,873	$ 11,868	$ 18,839
188	Bonus Payments	$ 4,000	$ -	$ -
201	Social Security	$ 13,696	$ 16,049	$ 17,058
204	Pensions	$ 12,928	$ 15,916	$ 19,644
207	Medical Insurance	$ 39,717	$ 47,100	$ 51,057
210	Unemployment Compensation	$ 840	$ 1,050	$ 1,050
212	Employer Medicare	$ 3,203	$ 3,800	$ 3,990
336	Maintenance and Repair Services - Equipment	$ 190,390	$ 244,000	$ 225,000
412	Diesel Fuel	$ 171,167	$ 208,251	$ 210,000
424	Garage Supplies	$ 3,053	$ 3,038	$ 3,100
425	Gasoline	$ 64,421	$ 60,000	$ 70,000
433	Lubricants	$ 21,749	$ 30,000	$ 20,000
442	Propane Gas	$ -	$ 325	$ 2,000
450	Tires and Tubes	$ 34,283	$ 42,000	$ 36,000
451	Uniforms	$ -	$ -	$ 6,500
513	Workman's Compensation Insurance	$ 4,336	$ 5,738	$ -
516	Other Self-Insured Claims	$ 500	$ -	$ 3,000
599	Other Charges	$ 9,431	$ 15,000	$ 9,000
	Total Operation and Maintenance of Equipment	**$ 799,206**	**$ 958,282**	**$ 960,824**

65000	Other Charges						
502	Building and Contents Insurance	$	10,198	$	9,395	$	11,295
506	Liability Insurance	$	4,735	$	6,520	$	4,419
510	Trustee's Commission	$	71,733	$	75,000	$	75,000
511	Vehicle and Equipment Insurance	$	66,151	$	92,705	$	84,870
513	Workman's Compensation Insurance	$	-	$	-	$	75,692
515	Liability Claim	$	-	$	-	$	1,500
599	Other Charges	$	1,955	$	2,275	$	5,000
	Total Other Charges	**$**	**154,772**	**$**	**185,895**	**$**	**257,776**
68000	Capital Outlay						
321	Engineering Services	$	-	$	-	$	45,000
713	Highway Construction	$	849,866	$	568,792	$	675,000
714	Highway Equipment	$	251,561	$	140,644	$	43,000
791	Other Construction	$	-	$	127,383	$	200,000
	Total Capital Outlay	**$**	**1,101,427**	**$**	**836,819**	**$**	**963,000**
99100	Transfers Out						
590	Transfers to Other Funds	$	-	$	-	$	133,759
	Total Transfers Out	**$**	**-**	**$**	**-**	**$**	**133,759**
	Total Expenditures	**$**	**6,337,198**	**$**	**5,911,051**	**$**	**6,981,906**
	Net Change in Fund Balance	**$**	**(197,047)**	**$**	**21,598**	**$**	**(1,208,874)**
	Fund Balance July 1,	**$**	**1,725,852**	**$**	**1,528,805**	**$**	**1,550,403**
	Fund Balance June 30,	**$**	**1,528,805**	**$**	**1,550,403**	**$**	**341,529**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 151
GENERAL DEBT SERVICE FUND

		2025 Audited	2026 Estimated	2027 Proposed
General Debt Service- Fund 151				
Revenues and Other Sources				
40110	Current Property Tax	$ 1,378,578	$ 1,415,000	$ 1,379,370
40120	Trustee's Collections - Prior Year	$ 33,929	$ 30,000	$ 41,740
40125	Trustee's Collections - Bankruptcy	$ 66	$ -	$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	$ 15,771	$ 10,000	$ 9,632
40140	Interest and Penalty	$ 7,796	$ 5,500	$ 6,422
	Total County Property Taxes	**$ 1,436,140**	**$ 1,460,500**	**$ 1,437,164**
40210	Local Option Sales Tax	$ 2,288,050	$ 2,375,000	$ 2,325,000
40240	Wheel Tax	$ 1,075,088	$ 1,065,900	$ 1,066,000
40266	Litigation Tax-Jail, Workhouse	$ 87,851	$ 95,000	$ 99,000
	Total County Local Option Taxes	**$ 3,450,989**	**$ 3,535,900**	**$ 3,490,000**
40320	Bank Excise Tax	$ 104,967	$ 128,829	$ 128,000
	Total Statutory Local Taxes	**$ 104,967**	**$ 128,829**	**$ 128,000**
44110	Investment Income	$ 727,117	$ 425,000	$ 95,000
44120	Lease/Rentals/PPP	$ 35,004	$ -	$ -
	Total Recurring Items	**$ 762,121**	**$ 425,000**	**$ 95,000**
48130	Contributions	$ 1,393,817	$ 1,661,107	$ 1,129,344
	Total Other Governments	**$ 1,393,817**	**$ 1,661,107**	**$ 1,129,344**
49800	Transfers In	$ -	$ -	$ 133,759
	Total Other Sources	**$ -**	**$ -**	**$ 133,759**
	Total Revenue and Other Sources	**$ 7,148,034**	**$ 7,211,336**	**$ 6,413,267**
Expenditures				
82110	General Government Debt Service			
601	Principal On Bonds	$ 2,308,050	$ 2,376,700	$ 1,812,250
602	Principal On Notes	$ 384,150	$ 398,300	$ 415,200
	Total General Government Debt	**$ 2,692,200**	**$ 2,775,000**	**$ 2,227,450**
82120	Highways and Streets Debt Service			
601	Principal On Bonds	$ 214,850	$ 222,850	$ 232,300
602	Principal On Notes	$ 159,100	$ 167,700	$ 176,300
	Total Highways and Streets Debt	**$ 373,950**	**$ 390,550**	**$ 408,600**
82130	Education Debt Service			
601	Principal On Bonds	$ 1,207,100	$ 1,250,450	$ 1,300,450
602	Principal On Notes	$ 141,750	$ 144,000	$ 148,500
612	Principal On Other Loans	$ 246,192	$ 249,912	$ 253,692
	Total Education	**$ 1,595,042**	**$ 1,644,362**	**$ 1,702,642**
82210	General Government			
603	Interest On Bonds	$ 874,116	$ 861,707	$ 798,211
604	Interest On Notes	$ 53,661	$ 39,717	$ 25,025
	Total General Government	**$ 927,777**	**$ 901,424**	**$ 823,236**
82220	Highways and Streets			
603	Interest On Bonds	$ 139,835	$ 271,042	$ 262,461
604	Interest On Notes	$ 33,024	$ 25,387	$ 17,338
	Total Highway and Streets	**$ 172,859**	**$ 296,429**	**$ 279,799**
82230	Education			
603	Interest On Bonds	$ 633,809	$ 872,041	$ 829,116
604	Interest On Notes	$ 8,087	$ 4,962	$ 1,671
613	Interest On Other Loans	$ 30,852	$ 27,132	$ 23,352
	Total Education	**$ 672,748**	**$ 904,135**	**$ 854,139**
82310	General Government			
509	Refunds	$ 97	$ 64	$ 100
510	Trustee's Commission	$ 71,787	$ 77,000	$ 70,000

606	Other Debt Issuance Charges	$	1,150	$	-	$	-
699	Other Debt Service	$	11,171	$	14,412	$	14,500
	Total General Government	**$**	**84,205**	**$**	**91,476**	**$**	**84,600**
99100	Transfers Out						
590	Transfers to Other Funds	$	-	$	401,277	$	-
	Total Other Uses	**$**	**-**	**$**	**401,277**	**$**	**-**
	Total Expenditures	**$**	**6,518,781**	**$**	**7,404,653**	**$**	**6,380,466**
	Net Change in Fund Balance	**$**	**629,253**	**$**	**(193,317)**	**$**	**32,801**
	Fund Balance July 1,	**$**	**6,816,878**	**$**	**7,446,131**	**$**	**7,252,814**
	Fund Balance June 30,	**$**	**7,446,131**	**$**	**7,252,814**	**$**	**7,285,615**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 171
GENERAL CAPITAL PROJECTS FUND

		2025 Audited	2026 Amended	2027 Proposed
General Capital Projects - Fund 171				
Revenues and Other Sources				
44540	Sale of Property	$ 33,428	$ -	$ -
	Total Nonrecurring Items	**$ 33,428**	**$ -**	**$ -**
46170	Solid Waste Grants	$ -	$ 187,920	$ -
46190	Other General Government Grants	$ -	$ -	$ 500,000
	Total General Government Grants	**$ -**	**$ 187,920**	**$ 500,000**
46980	Other State Grants	$ 1,568,100	$ 3,600,691	$ -
	Total State Revenues	**$ 1,568,100**	**$ 3,600,691**	**$ -**
47590	Other Federal Through State	$ 244,075	$ 3,551,542	$ 486,783
	Total Federal Through State	**$ 244,075**	**$ 3,551,542**	**$ 486,783**
49100	Bond Proceeds	$ 14,800,000	$ -	$ -
49410	Premiums On Debt Sold	$ 1,133,597	$ -	$ -
	Total Other Sources	**$ 15,933,597**	**$ -**	**$ -**
	Total Revenue and Other Sources	**$ 17,779,200**	**$ 7,340,153**	**$ 986,783**
Expenditures				
91110	General Administration Projects			
316 GAINE	Contributions - West Gaines School	$ 45,000	$ -	$ -
606	Other Debt Issuance Charges	$ 406,915	$ -	$ -
707 CHREN	Building Improvements - Courthouse Renovations	$ -	$ 50,000	$ 894,444
707 HDCI	Building Improvements - Historical Dev Courthouse Imp Grant	$ -	$ -	$ 555,556
	Total General Administration	**$ 451,915**	**$ 50,000**	**$ 1,450,000**
91140	Public Health and Welfare Projects			
706 HDFAC	Building Construction - Health Dept Facility	$ 301,999	$ 3,290,052	$ 486,783
707 SWTRN	Building Improvements - SW Transfer Station	$ -	$ 108,300	$ 45,000
715 CVCNT	Land - Convenience Centers	$ -	$ -	$ 500,000
715 HDFAC	Land - Health Dept Facility	$ 203,067	$ -	$ -
718 CVCNT	Motor Vehilcles - Convenience Centers	$ 257,012	$ -	$ -
733 CVCNT	Solid Waste Equipment - Convenience Centers	$ 191,311	$ 120,000	$ 550,000
733 SWCC	Solid Waste Equipment - Convenience Center Grant	$ -	$ 234,900	$ -
791 CVCNT	Other Construction - Convenience Centers	$ 158,635	$ 20,000	$ 250,000
791 SWIG	Other Construction - SWIG Grant	$ 1,464,725	$ 3,600,691	$ -
	Total Public Health and Welfare	**$ 2,576,749**	**$ 7,373,943**	**$ 1,831,783**
91150	Social, Cultural and Recreation Projects			
799 LIBR	Other Capital Outlay - Library	$ -	$ -	$ 60,000
	Total Social, Cultural and Recreation Projects	**$ -**	**$ -**	**$ 60,000**
91200	Highways and Street Capital Projects			
714 HWY	Highway Equipment - Highway Department	$ 715,211	$ -	$ -
	Total Highway and Street Capital	**$ 715,211**	**$ -**	**$ -**
99100	Transfers Out			
590	Transfers to Other Funds	$ 12,700,000	$ -	$ -
	Total Transfers Out	**$ 12,700,000**	**$ -**	**$ -**
	Total Expenditures	**$ 16,443,875**	**$ 7,423,943**	**$ 3,341,783**
	Net Change Fund Balance	**$ 1,335,325**	**$ (83,790)**	**$ (2,355,000)**
	Fund Balance July 1	**$ 3,262,482**	**$ 4,597,807**	**$ 4,514,017**
	Fund Balance June 30	**$ 4,597,807**	**$ 4,514,017**	**$ 2,159,017**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 176
HIGHWAY CAPITAL PROJECTS FUND

			2025 Audited		2026 Amended		2027 Proposed
Highway Capital Projects Fund - Fund 176							
Revenues and Other Sources							
46851	State Revenue Sharing - T.V.A.	$	-	$	-	$	289,462
49100	Bond Proceeds	$	6,000,000	$	-	$	-
49800	Transfers In	$	-	$	401,277	$	-
	Total Other Sources (Non-Revenue)	**$**	**6,000,000**	**$**	**401,277**	**$**	**289,462**
Expenditures							
91200	Highway and Street Capital Projects						
713	Highway Construction	$	1,064,436	$	1,608,160	$	3,327,404
714	Highway Equipment	$	-	$	196,583	$	440,694
	Total Highway and Street Capital	**$**	**1,064,436**	**$**	**1,804,743**	**$**	**3,768,098**
	Total Expenditures	**$**	**1,064,436**	**$**	**1,804,743**	**$**	**3,768,098**
	Net Change Fund Balance	**$**	**4,935,564**	**$**	**(1,403,466)**	**$**	**(3,478,636)**
	Fund Balance July 1	**$**	**4,879**	**$**	**4,940,443**	**$**	**3,536,977**
	Fund Balance June 30	**$**	**4,940,443**	**$**	**3,536,977**	**$**	**58,341**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 141
GENERAL PURPOSE SCHOOL FUND

		2025 Audited	2026 Budget	2027 Requested
General Purpose School Fund - Fund 141				
Revenues and Other Sources				
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	$ 5,158,320	$ 5,070,859	$ 5,070,859
40120	Trustee's Collections - Prior Year	$ 149,963	$ 195,000	$ 195,000
40125	Trustee's Collections - Bankruptcy	$ 305	$ -	$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	$ 59,404	$ 45,000	$ 45,000
40140	Interest And Penalty	$ 29,358	$ 35,000	$ 35,000
	Total County Property Taxes	**$ 5,397,350**	**$ 5,345,859**	**$ 5,345,859**
40200	County Local Option Taxes			
40210	Local Option Sales Tax	$ 10,315,861	$ 8,635,747	$ 9,835,747
40275	Mixed Drink Tax	$ 30,277	$ 25,000	$ 25,000
	Total County Local Option Taxes	**$ 10,346,138**	**$ 8,660,747**	**$ 9,860,747**
41000	Licenses and Permits			
41100	Licenses			
41110	Marriage Licenses	$ 1,544	$ 1,000	$ 1,000
	Total Licenses	**$ 1,544**	**$ 1,000**	**$ 1,000**
43000	Charges for Current Services			
43500	Education Services			
43511	Tuition - Regulary Day Students	$ 7,000	$ 11,100	$ -
43570	Receipts from Individual Schools	$ 93,599	$ 70,000	$ 70,000
43990	Other Charges for Services	$ 126,031	$ 167,000	$ -
	Total Charges for Current Services	**$ 226,630**	**$ 248,100**	**$ 70,000**
44000	Other Local Revenues			
44100	Recurring Items			
44120	Lease/Rental	$ 69,911	$ -	$ -
44110	Investment Income	$ -	$ 3,510	$ -
44130	Sale Of Materials and Supplies	$ 1,724	$ 2,500	$ 2,500
	Total Recurring Items	**$ 71,635**	**$ 6,010**	**$ 2,500**
44500	Nonrecurring Items			
44530	Sale Of Equipment	$ 6,294	$ 30,000	$ 5,000
44560	Damages Recovered From Individuals	$ 11,462	$ 12,000	$ -
44570	Contributions and Gifts	$ 18,652	$ 23,300	$ -
	Total Nonrecurring Items	**$ 36,408**	**$ 65,300**	**$ 5,000**
44990	Other Local Revenues	$ 160,223	$ 139,903	$ -
	Total Other Local Revenues	**$ 160,223**	**$ 139,903**	**$ -**
46000	State of Tennessee			
46100	General Government Grants			
46175	On-Behalf Contributions for OPEB	$ 178,665	$ -	$ -
	Total General Government Grants	**$ 178,665**	**$ -**	**$ -**
46500	State Education Funds			
46510	Tennessee Investment in Student Achievement	$ 57,142,799	$ 57,996,965	$ 57,782,665
46513	TISA - On-behalf Payments	$ 102,829	$ -	$ -
46515	Early Childhood Education	$ 1,251,648	$ 1,254,352	$ -
46550	Driver Education	$ 20,893	$ 16,000	$ 16,000
46590	Other State Education Funds	$ 510,970	$ 1,750,159	$ 429,748
46596	Paid Paternal Leave	$ 224,130	$ 119,000	$ -
46610	Career Ladder Program	$ 75,110	$ 60,000	$ 60,000
46790	Other Vocational	$ 803,897	$ 2,597,459	$ -
	Total State Education Funds	**$ 60,132,276**	**$ 63,793,935**	**$ 58,288,413**
46800	Other State Revenues			
46980	Other State Grants	$ 69,409	$ 149,954	$ -
46990	Other State Revenues	$ -	$ 3,000	$ -
	Total Other State Revenues	**$ 69,409**	**$ 152,954**	**$ -**

47000	Federal Government			
47100	Federal Through State			
47143	Special Education - Grants to States	$ 68,060	$ 83,219	$ -
47146	English Language Acquisition Grants	$ 19,024	$ -	$ -
47150	21st Century Community Learning Centers	$ 97,780	$ -	$ -
47590	Other Federal Through State	$ 118,223	$ 19,960	$ -
	Total Federal Through State	**$ 303,087**	**$ 103,179**	**$ -**
48000	Other Governments and Citizen Groups			
48130	Contributions	$ 358,560	$ -	$ -
48610	Donations	$ 99,433	$ -	$ -
	Total Other Governments and Citizen Groups	**$ 457,993**	**$ -**	**$ -**
49000	Other Sources (Non-Revenue)			
49700	Insurance Recovery	$ 10,235	$ 102,422	$ -
49800	Transfers In	$ 195,827	$ -	$ -
	Total Other Sources (Non-Revenue)	**$ 206,062**	**$ 102,422**	**$ -**
	Total Revenue and Other Sources	**$ 77,587,420**	**$ 78,619,409**	**$ 73,573,519**
Expenditures				
70000	Education			
71000	Instruction			
71100	Regular Instruction Program			
116	Teachers	$ 22,045,733	$ 23,158,000	$ 24,305,000
117	Career Ladder Program	$ 39,395	$ 50,127	$ 40,000
128	Homebound Teachers	$ 27,795	$ 35,000	$ 35,000
163	Educational Assistants	$ 990,639	$ 914,550	$ 1,065,130
188	Bonus Payments	$ 1,100	$ 801,250	$ 2,500
189	Other Salaries and Wages	$ 31,665	$ 110,500	$ 10,000
195	Certified Substitute Teachers	$ 2,125	$ 40,000	$ 40,000
198	Non-certified Substitute Teachers	$ 260,323	$ 350,000	$ 350,000
201	Social Security	$ 1,362,496	$ 1,607,547	$ 1,608,900
204	Pensions	$ 1,587,633	$ 1,483,496	$ 1,630,000
207	Medical Insurance	$ 3,801,285	$ 3,875,500	$ 4,050,000
210	Unemployment Compensation	$ 36,898	$ 30,000	$ 30,000
212	Employer Medicare	$ 318,496	$ 376,982	$ 376,500
217	Retirement - Hybrid Stabilization	$ -	$ 99,004	$ 158,700
336	Maintenance and Repair Services - Equipment	$ -	$ 2,500	$ 2,500
399	Other Contracted Services	$ 538,459	$ 547,400	$ 555,000
429	Instructional Supplies and Materials	$ 219,230	$ 2,198,303	$ 781,000
449	Textbooks - Bound	$ 135,149	$ -	$ -
499	Other Supplies and Materials	$ 18,507	$ 17,082	$ 12,000
595	TISA - On-behalf Payments	$ 94,215	$ -	$ -
599	Other Charges	$ 398	$ 30,800	$ 25,000
722	Regular Instruction Equipment	$ 72,013	$ 316,300	$ 389,000
	Total Regular Instruction Progam	**$ 31,583,554**	**$ 36,044,341**	**$ 35,466,230**
71100	Lawrence County All Corp Program			
116	Teachers	$ 1,022,601	$ 1,095,000	$ 1,035,000
163	Educational Assistants	$ 18,839	$ 72,000	$ 55,000
198	Non-Certified Substitute Teachers	$ 10,413	$ -	$ -
201	Social Security	$ 49,117	$ 73,000	$ 67,600
204	Pensions	$ 56,097	$ 67,500	$ 69,300
207	Medical Insurance	$ 127,923	$ 130,000	$ 127,000
212	Employer Medicare	$ 14,421	$ 17,500	$ 15,900
217	Retirement - Hybrid Stabilization	$ 1,887	$ 7,500	$ 5,000
399	Other Contracted Services	$ 1,960	$ -	$ -
	Total Lawrence County All Corp Program	**$ 1,303,258**	**$ 1,462,500**	**$ 1,374,800**
71150	Alternative Instruction Program			
116	Teachers	$ 320,669	$ 391,500	$ 403,000
163	Educational Assistants	$ 90,769	$ 137,900	$ 138,000
188	Bonus Payments	$ -	$ 13,750	$ -
195	Certified Substitute Teachers	$ -	$ 500	$ 1,000
198	Non-certified Substitue Teachers	$ 6,930	$ 13,000	$ 15,000
201	Social Security	$ 24,459	$ 31,853	$ 34,600
204	Pensions	$ 25,770	$ 32,810	$ 35,800
207	Medical Insurance	$ 74,401	$ 111,900	$ 105,000

212	Employer Medicare	$	5,720	$	7,599	$	8,100
217	Retirement - Hybrid Stabilization	$	-	$	1,000	$	1,000
429	Instructional Supplies and Materials	$	1,434	$	3,750	$	4,100
499	Other Supplies and Materials	$	572	$	2,000	$	2,000
599	Other Charges	$	-	$	500	$	500
	Total Alternative Instruction Program	**$**	**550,724**	**$**	**748,062**	**$**	**748,100**
71200	Special Education Program						
116	Teachers	$	2,034,037	$	2,196,500	$	2,298,450
117	Career Ladder Program	$	4,000	$	5,000	$	4,000
128	Homebound Teachers	$	44,934	$	50,000	$	50,000
163	Educational Assistants	$	1,182,310	$	1,368,400	$	1,520,610
171	Speech Pathologist	$	358,012	$	411,700	$	531,330
188	Bonus Payments	$	-	$	153,000	$	-
189	Other Salaries and Wages	$	21,500	$	-	$	-
195	Certified Substitute Teachers	$	85	$	5,000	$	5,000
198	Non-certified Substitute Teachers	$	56,652	$	85,700	$	85,000
201	Social Security	$	211,673	$	265,955	$	278,000
204	Pensions	$	231,166	$	267,616	$	291,400
207	Medical Insurance	$	816,828	$	915,250	$	1,227,000
212	Employer Medicare	$	49,803	$	62,712	$	65,200
217	Retirement - Hybrid Stabilization	$	-	$	15,424	$	22,200
312	Contracts with Private Agencies	$	194,125	$	230,000	$	265,000
336	Maintenance and Repair Services - Equipment	$	32	$	1,500	$	1,500
429	Instructional Supplies and Materials	$	17,605	$	38,000	$	46,000
499	Other Supplies and Materials	$	9,575	$	4,000	$	4,000
595	TISA - On-behalf Payments	$	8,614	$	-	$	-
725	Special Education Equipment	$	2,911	$	-	$	-
	Total Special Education Program	**$**	**5,243,862**	**$**	**6,075,757**	**$**	**6,694,690**
71300	Career and Technical Education Program						
116	Teachers	$	1,762,545	$	1,981,450	$	1,985,600
117	Career Ladder Program	$	1,000	$	2,000	$	-
123	Guidance Personnel	$	51,200	$	136,000	$	68,000
188	Bonus Payments	$	-	$	67,000	$	-
195	Certified Substitute Teachers	$	170	$	5,000	$	5,000
198	Non-certified Substitute Teachers	$	36,394	$	53,500	$	50,000
201	Social Security	$	106,796	$	138,778	$	130,800
204	Pensions	$	128,262	$	132,299	$	171,000
207	Medical Insurance	$	331,992	$	388,100	$	369,000
212	Employer Medicare	$	25,053	$	32,976	$	31,000
217	Retirement - Hybrid Stabilization	$	-	$	11,433	$	13,000
311	Contracts With Other School Systems	$	325,139	$	395,000	$	395,000
336	Maintenance and Repair Services - Equipment	$	327	$	2,000	$	2,000
356	Tuition	$	-	$	6,000	$	-
399	Other Contracted Services	$	3,029	$	5,000	$	5,000
429	Instructional Supplies and Materials	$	92,149	$	283,000	$	98,000
449	Textbooks - Bound	$	8,234	$	8,500	$	7,500
499	Other Supplies and Materials	$	5,683	$	48,800	$	20,000
599	Other Charges	$	150	$	288,707	$	1,000
730	Vocational Instruction Equipment	$	62,842	$	1,596,000	$	3,000
	Total Career and Technical Education Program	**$**	**2,940,965**	**$**	**5,581,543**	**$**	**3,354,900**
71400	Student Body Education Program						
189	Other Salaries & Wages	$	108,409	$	430,000	$	440,000
201	Social Security	$	6,721	$	30,680	$	29,000
204	Pensions	$	228	$	31,000	$	27,000
207	Medical Insurance	$	-	$	2,000	$	-
212	Employer Medicare	$	1,572	$	8,100	$	6,400
217	Retirement - Hybrid Stabilization	$	-	$	3,500	$	3,000
	Total Student Body Education Program	**$**	**116,930**	**$**	**505,280**	**$**	**505,400**
	Total Instruction	**$**	**41,739,293**	**$**	**50,417,483**	**$**	**48,144,120**
72000	Support Services						
72120	Health Services						
105	Supervisor/Director	$	74,750	$	77,700	$	80,000
131	Medical Personnel	$	461,330	$	424,480	$	467,300
188	Bonus Payments	$	125	$	10,687	$	250

189	Other Salaries and Wages	$ 26,949	$ 44,700	$ 36,000
198	Non-Certified Substitute Teachers	$ -	$ 420	$ -
201	Social Security	$ 31,291	$ 33,574	$ 36,200
204	Pensions	$ 40,385	$ 40,375	$ 42,600
207	Medical Insurance	$ 129,550	$ 130,600	$ 135,000
212	Employer Medicare	$ 7,318	$ 8,658	$ 8,500
217	Retirement - Hybrid Stabilization	$ -	$ 5,076	$ 5,000
336	Maintenance and Repair Services - Equipment	$ -	$ 1,000	$ 1,000
355	Travel	$ 2,494	$ 3,680	$ 3,500
399	Other Contracted Services	$ 15,268	$ 20,000	$ 20,000
413	Drugs and Medical Supplies	$ 12,151	$ 12,000	$ 12,000
499	Other Supplies and Materials	$ -	$ 5,000	$ 5,000
524	In Service/Staff Development	$ 10,043	$ 10,900	$ 5,000
599	Other Charges	$ -	$ 1,000	$ 500
735	Health Equipment	$ -	$ 3,866	$ 1,000
	Total Health Services	**$ 811,654**	**$ 833,716**	**$ 858,850**
72130	Other Student Support			
117	Career Ladder Program	$ 3,000	$ 3,000	$ 1,000
123	Guidance Personnel	$ 1,174,128	$ 1,235,500	$ 1,084,550
130	Social Workers	$ 487,268	$ 550,500	$ 511,700
188	Bonus Payments	$ -	$ 51,250	$ -
189	Other Salaries and Wages	$ 125,899	$ 104,050	$ 84,050
195	Certified Substitue Teachers	$ -	$ 2,000	$ -
198	Non-certified Substitute Teachers	$ 2,310	$ 4,000	$ 2,000
201	Social Security	$ 98,548	$ 108,778	$ 105,500
204	Pensions	$ 119,133	$ 129,923	$ 115,400
207	Medical Insurance	$ 242,125	$ 251,370	$ 260,000
212	Employer Medicare	$ 24,684	$ 28,893	$ 24,700
217	Retirement - Hybrid Stabilization	$ -	$ 10,212	$ 12,000
322	Evaluation and Testing	$ 45,934	$ 112,500	$ 112,500
355	Travel	$ 3,923	$ 3,686	$ 3,000
399	Other Contracted Services	$ 8,610	$ 258,650	$ 10,000
499	Other Supplies and Materials	$ 4,604	$ 4,500	$ 2,500
524	In Service/Staff Development	$ 3,690	$ 5,000	$ 5,000
599	Other Charges	$ -	$ 1,000	$ 1,000
	Total Other Student Support	**$ 2,343,856**	**$ 2,864,812**	**$ 2,334,900**
72210	Regular Instruction Program			
105	Supervisor/Director	$ 328,684	$ 427,640	$ 524,200
117	Career Ladder Program	$ 9,000	$ 12,000	$ 7,000
129	Librarians	$ 763,095	$ 827,000	$ 822,000
163	Educational Assistants - Behavior	$ -	$ 37,850	$ 155,700
188	Bonus Payments	$ -	$ 59,625	$ -
189	Other Salaries and Wages	$ 831,282	$ 803,800	$ 831,900
195	Certified Substitute Teachers	$ -	$ 500	$ 500
198	Non-certified Substitute Teachers	$ 9,932	$ 10,000	$ 10,000
201	Social Security	$ 113,927	$ 131,447	$ 145,800
204	Pensions	$ 125,799	$ 135,371	$ 156,100
207	Medical Insurance	$ 279,305	$ 324,520	$ 380,900
212	Employer Medicare	$ 26,671	$ 32,265	$ 34,400
217	Retirement - Hybrid Stabilization	$ -	$ 3,104	$ 6,900
355	Travel	$ 27,012	$ 22,000	$ 24,000
399	Other Contracted Services	$ 305,467	$ 35,000	$ 60,000
499	Other Supplies and Materials	$ 57,625	$ 60,000	$ 45,000
524	In Service/Staff Development	$ 23,181	$ 25,000	$ 25,000
599	Other Charges	$ 558	$ 1,250	$ 1,250
790	Other Equipment	$ 168,748	$ 2,000	$ 10,000
	Total Regular Instruction Program	**$ 3,070,286**	**$ 2,950,372**	**$ 3,240,650**
72215	Alternative Instruction Program			
355	Travel	$ -	$ 500	$ 500
399	Other Contracted Services	$ 15,534	$ 30,000	$ 30,000
499	Other Supplies and Materials	$ -	$ 1,000	$ 1,000
524	In Service/Staff Development	$ -	$ 1,500	$ 1,500
599	Other Charges	$ -	$ 1,000	$ 1,000
	Total Alternative Instruction Program	**$ 15,534**	**$ 34,000**	**$ 34,000**

72220	Special Education Program						
105	Supervisor/Director	$	178,548	$	185,600	$	190,600
117	Career Ladder Program	$	1,000	$	1,000	$	-
124	Psychological Personnel	$	79,037	$	82,300	$	86,000
131	Medical Personnel	$	87,919	$	252,500	$	253,600
161	Secretary(ies)	$	24,832	$	41,060	$	-
188	Bonus Payments	$	-	$	12,625	$	-
189	Other Salaries and Wages	$	88,953	$	86,200	$	128,000
201	Social Security	$	25,529	$	42,613	$	42,300
204	Pensions	$	30,227	$	43,915	$	46,700
207	Medical Insurance	$	75,079	$	120,500	$	118,900
212	Employer Medicare	$	6,350	$	9,661	$	9,900
217	Retirement - Hybrid Stabilization	$	-	$	5,087	$	4,000
355	Travel	$	17,750	$	30,000	$	30,000
399	Other Contracted Services	$	193,231	$	339,103	$	100,000
499	Other Supplies and Materials	$	11,025	$	29,529	$	20,000
524	In Service/Staff Development	$	4,354	$	5,000	$	5,000
599	Other Charges	$	-	$	500	$	500
	Total Special Education Program	**$**	**823,834**	**$**	**1,287,193**	**$**	**1,035,500**
72230	Career and Technical Education Programs						
105	Supervisor/Director	$	44,189	$	47,600	$	48,000
188	Bonus Payments	$	-	$	625	$	-
201	Social Security	$	2,662	$	3,039	$	3,000
204	Pensions	$	2,810	$	2,836	$	3,100
207	Medical Insurance	$	3,905	$	8,200	$	8,200
212	Employer Medicare	$	623	$	709	$	700
355	Travel	$	76,619	$	97,530	$	45,000
499	Other Supplies and Materials	$	1,834	$	5,000	$	5,000
524	In Service/Staff Development	$	254	$	25,200	$	2,500
599	Other Charges	$	-	$	1,000	$	1,000
	Total Career and Technical Education Program	**$**	**132,896**	**$**	**191,739**	**$**	**116,500**
72250	Technology						
105	Supervisor/Director	$	82,550	$	84,500	$	84,300
120	Computer Programmer(s)	$	145,337	$	148,200	$	149,300
188	Bonus Payments	$	-	$	4,250	$	-
189	Other Salaries and Wages	$	73,468	$	75,800	$	76,100
201	Social Security	$	17,792	$	19,464	$	19,400
204	Pensions	$	18,499	$	20,055	$	20,800
207	Medical Insurance	$	60,113	$	62,600	$	66,000
212	Employer Medicare	$	4,161	$	4,562	$	4,600
316	Contributions	$	358,560	$	-	$	-
350	Internet Connectivity	$	1,478	$	85,000	$	100,000
355	Travel	$	708	$	5,000	$	5,000
399	Other Contracted Services	$	144,965	$	206,980	$	220,000
411	Data Processing Supplies	$	-	$	-	$	10,000
499	Other Supplies and Materials	$	2,613	$	20,000	$	10,000
524	In Service/Staff Development	$	-	$	1,500	$	1,500
599	Other Charges	$	-	$	500	$	500
709	Data Processing Equipment	$	5,833	$	10,000	$	10,000
790	Other Equipment	$	-	$	22,700	$	-
	Total Technology	**$**	**916,077**	**$**	**771,111**	**$**	**777,500**
72290	Other Programs						
215	On-Behalf Payments to OPEB	$	178,665	$	-	$	-
	Total Other Programs	**$**	**178,665**	**$**	**-**	**$**	**-**
72310	Board of Education						
118	Secretary to Board	$	2,400	$	2,400	$	2,400
188	Bonus Payments	$	-	$	750	$	-
189	Other Salaries and Wages	$	31,570	$	31,000	$	31,750
191	Board and Committee Memebers Fees	$	21,300	$	21,600	$	21,600
201	Social Security	$	2,979	$	3,471	$	3,500
204	Pensions	$	2,131	$	2,646	$	2,500
207	Medical Insurance	$	218,186	$	240,000	$	275,000
212	Employer Medicare	$	788	$	1,511	$	1,500
305	Audit Services	$	14,935	$	15,000	$	15,000
320	Dues and Memberships	$	12,741	$	14,000	$	14,000

331	Legal Services	$	20,220	$	30,000	$	30,000
355	Travel	$	-	$	2,500	$	2,500
399	Other Contracted Services	$	30,022	$	39,000	$	26,000
499	Other Supplies and Materials	$	633	$	1,000	$	1,000
506	Liabilty Insurance	$	144,764	$	156,000	$	160,000
510	Trustee's Commission	$	284,119	$	350,000	$	375,000
513	Workers' Compensation Insurance	$	583,629	$	535,000	$	595,000
524	In Service/Staff Development	$	17,403	$	7,500	$	22,500
533	Criminal Investigation of Applicants - TBI	$	20,169	$	25,000	$	55,000
599	Other Charges	$	960	$	1,500	$	1,500
	Total Board of Education	**$**	**1,408,949**	**$**	**1,479,878**	**$**	**1,635,750**
72320	Director of Schools						
101	County Official/Administrative Officer	$	167,386	$	171,500	$	173,800
117	Career Ladder Program	$	-	$	1,000	$	1,000
161	Secretary(ies)	$	39,104	$	40,400	$	40,800
188	Bonus Payments	$	-	$	2,000	$	-
189	Other Salaries and Wages	$	1,000	$	-	$	-
201	Social Security	$	12,317	$	13,324	$	13,600
204	Pensions	$	12,461	$	13,419	$	14,200
207	Medical Insurance	$	22,246	$	23,600	$	24,300
212	Employer Medicare	$	2,881	$	3,129	$	3,300
307	Communication	$	119,608	$	99,000	$	97,000
320	Dues and Memberships	$	3,373	$	5,000	$	5,000
336	Maintenance and Repair Services - Equipment	$	-	$	-	$	5,000
348	Postal Charges	$	5,984	$	8,500	$	8,500
355	Travel	$	-	$	500	$	500
399	Other Contracted Services	$	-	$	20,000	$	20,000
435	Office Supplies	$	6,662	$	10,000	$	10,000
499	Other Supplies and Materials	$	1,093	$	10,000	$	10,000
524	In Service/Staff Development	$	831	$	7,500	$	2,500
599	Other Charges	$	3,902	$	13,500	$	3,500
701	Administration Equipment	$	-	$	-	$	2,000
	Total Director of Schools	**$**	**398,848**	**$**	**442,372**	**$**	**435,000**
72410	Office of the Principal						
104	Principals	$	1,368,683	$	1,408,500	$	1,450,800
117	Career Ladder Program	$	7,000	$	7,000	$	7,000
139	Assistant Principals	$	1,520,147	$	1,644,300	$	1,679,300
161	Secretary(ies)	$	703,905	$	714,710	$	716,200
188	Bonus Payments	$	775	$	56,725	$	200
201	Social Security	$	215,089	$	231,072	$	239,000
204	Pensions	$	227,330	$	238,363	$	252,500
207	Medical Insurance	$	487,519	$	542,000	$	572,300
212	Employer Medicare	$	50,303	$	56,312	$	56,000
215	On-behalf Payments to OPEB	$	1,150	$	2,000	$	2,600
217	Retirement - Hybrid Stabilization	$	-	$	3,025	$	3,500
320	Dues and Memberships	$	-	$	5,000	$	5,000
399	Other Contracted Services	$	16,636	$	22,500	$	22,500
499	Other Supplies and Materials	$	2,698	$	5,000	$	5,000
524	In Service/Staff Development	$	8,916	$	2,500	$	2,500
599	Other Charges	$	-	$	1,000	$	1,000
701	Administration Equipment	$	-	$	1,000	$	1,000
	Total Office of the Principal	**$**	**4,610,151**	**$**	**4,941,007**	**$**	**5,016,400**
72510	Fiscal Services						
105	Supervisor/Director	$	97,389	$	100,000	$	102,700
119	Accountants/Bookkeepers	$	177,170	$	193,400	$	180,200
188	Bonus Payments	$	75	$	4,350	$	100
201	Social Security	$	16,155	$	17,663	$	17,800
204	Pensions	$	16,093	$	19,339	$	20,400
207	Medical Insurance	$	44,178	$	49,200	$	50,600
212	Employer Medicare	$	3,778	$	4,162	$	4,300
317	Data Processing Services	$	56,208	$	55,200	$	55,800
336	Maintenance and Repair Services - Equipment	$	-	$	1,000	$	1,000
355	Travel	$	-	$	1,000	$	1,000
411	Data Processing Supplies	$	2,634	$	4,000	$	4,000
499	Other Supplies and Materials	$	357	$	500	$	500
524	In Service/Staff Development	$	1,926	$	1,500	$	2,000

599	Other Charges	$	-	$	1,000	$	1,000
701	Administration Equipment	$	463	$	2,500	$	2,500
	Total Fiscal Services	**$**	**416,426**	**$**	**454,814**	**$**	**443,900**
72520	Human Services/Personnel						
105	Supervisor/Director	$	97,289	$	99,700	$	101,300
161	Secretary(ies)	$	49,750	$	40,500	$	41,500
188	Bonus Payments	$	-	$	2,750	$	-
201	Social Security	$	8,806	$	9,071	$	8,900
204	Pensions	$	8,739	$	9,065	$	9,500
207	Medical Insurance	$	15,622	$	17,300	$	23,900
212	Employer Medicare	$	2,059	$	2,140	$	2,100
320	Dues and Memberships	$	700	$	1,000	$	1,000
355	Travel	$	-	$	1,000	$	1,000
399	Other Contracted Services	$	42,892	$	47,500	$	53,000
411	Data Processing Supplies	$	-	$	1,000	$	1,000
499	Other Supplies and Materials	$	-	$	2,000	$	2,000
524	In Service/Staff Development	$	419	$	1,500	$	1,500
599	Other Charges	$	2,560	$	13,848	$	1,000
701	Administration Equipment	$	-	$	1,000	$	1,000
	Total Human Services/Personnel	**$**	**228,836**	**$**	**249,374**	**$**	**248,700**
72610	Operation of Plant						
105	Supervisor/Director	$	93,389	$	95,200	$	97,100
166	Custodial Personnel	$	707,793	$	892,500	$	921,000
188	Bonus Payments	$	-	$	33,250	$	-
189	Other Salaries and Wages	$	549,163	$	598,000	$	566,000
198	Non-certified Substitute Teachers	$	-	$	1,000	$	-
201	Social Security	$	86,135	$	98,431	$	98,300
204	Pensions	$	74,513	$	98,528	$	113,200
207	Medical Insurance	$	384,383	$	418,000	$	447,000
212	Employer Medicare	$	20,144	$	23,075	$	23,000
329	Laundry Service	$	15,140	$	18,000	$	18,000
336	Maintenance and Repair Services - Equipment	$	534	$	1,000	$	1,000
355	Travel	$	11,153	$	15,000	$	15,000
359	Disposal Services	$	83,818	$	85,000	$	106,000
399	Other Contracted Services	$	234,666	$	143,742	$	130,000
410	Custodial Supplies	$	227,783	$	230,000	$	230,000
415	Electricity	$	1,312,568	$	1,475,000	$	1,475,000
434	Natural Gas	$	232,197	$	330,000	$	340,000
454	Water and Sewer	$	251,660	$	300,000	$	300,000
499	Other Supplies and Materials	$	18,023	$	10,000	$	10,000
502	Building and Contents Insurance	$	355,124	$	426,000	$	425,000
524	In Service/Staff Development	$	-	$	2,500	$	2,500
599	Other Charges	$	2,242	$	1,500	$	1,500
720	Plant Operation Equipment	$	54,792	$	25,000	$	20,000
	Total Operation of Plant	**$**	**4,715,220**	**$**	**5,320,726**	**$**	**5,339,600**
72620	Maintenance of Plant						
105	Supervisor/Director	$	75,350	$	78,000	$	78,000
167	Maintenance Personnel	$	-	$	413,000	$	415,800
188	Bonus Payments	$	-	$	7,250	$	-
189	Other Salaries and Wages	$	393,184	$	-	$	-
201	Social Security	$	27,432	$	30,450	$	31,000
204	Pensions	$	25,417	$	31,250	$	35,600
207	Medical Insurance	$	66,008	$	72,000	$	74,000
212	Employer Medicare	$	6,718	$	7,105	$	7,200
329	Laundry Service	$	7,436	$	14,000	$	14,000
335	Maintenance and Repair Services - Buildings	$	11,759	$	20,000	$	20,000
336	Maintenance and Repair Services - Equipment	$	9,502	$	20,000	$	20,000
338	Maintenance and Repair Services - Vehicles	$	309	$	5,000	$	5,000
355	Travel	$	-	$	1,000	$	1,000
399	Other Contracted Services	$	191,359	$	299,454	$	140,000
499	Other Supplies and Materials	$	834,400	$	1,257,215	$	650,000
524	In Service/Staff Development	$	1,178	$	1,500	$	1,500
599	Other Charges	$	1,571	$	2,000	$	2,000
701	Administration Equipment	$	60	$	1,000	$	1,000
717	Maintenance Equipment	$	-	$	45,874	$	10,000
720	Plant Operation Equipment	$	4,950	$	25,000	$	25,000

	Total Maintenance of Plant	**$**	**1,656,633**	**$**	**2,331,098**	**$**	**1,531,100**
72710	Transportation						
105	Supervisor/Director	$	92,489	$	94,800	$	97,200
142	Mechanic(s)	$	225,639	$	253,300	$	255,000
146	Bus Drivers	$	1,042,066	$	1,067,000	$	1,082,000
162	Clerical Personnel	$	66,146	$	67,400	$	68,000
188	Bonus Payments	$	-	$	44,375	$	-
189	Other Salaries and Wages	$	200,943	$	222,000	$	203,000
198	Non-certified Substitute Teachers	$	88	$	500	$	500
201	Social Security	$	93,494	$	106,425	$	105,800
204	Pensions	$	85,615	$	96,339	$	121,000
207	Medical Insurance	$	509,901	$	508,900	$	545,000
212	Employer Medicare	$	21,955	$	24,949	$	24,800
217	Retirement - Hybrid Stabilization	$	-	$	500	$	1,000
307	Communication	$	8,880	$	10,000	$	10,000
313	Contracts with Parents	$	32,865	$	40,000	$	25,000
329	Laundry Service	$	10,351	$	9,000	$	12,000
336	Maintenance and Repair Services - Equipment	$	-	$	1,000	$	1,000
338	Maintenance and Repair Services - Vehicles	$	2,601	$	10,000	$	10,000
340	Medical and Dental Services	$	9,935	$	12,000	$	12,000
355	Travel	$	64,680	$	45,000	$	50,000
399	Other Contracted Services	$	45,708	$	118,000	$	38,000
412	Diesel Fuel	$	213,582	$	385,000	$	425,000
425	Gasoline	$	45,274	$	60,000	$	65,000
433	Lubricants	$	10,567	$	10,000	$	10,000
450	Tires and Tubes	$	43,309	$	80,000	$	80,000
453	Vehicle Parts	$	134,650	$	130,000	$	130,000
499	Other Supplies and Materials	$	22,532	$	20,000	$	20,000
511	Vehicle and Equipment Insurance	$	81,735	$	85,000	$	98,000
524	In Service/Staff Development	$	2,301	$	1,000	$	1,000
599	Other Charges	$	1,570	$	500	$	2,500
729	Transportation Equipment	$	280,000	$	625,000	$	450,000
	Total Transportation	**$**	**3,348,876**	**$**	**4,127,988**	**$**	**3,942,800**
72810	Central and Other						
399	Other Contracted Services	$	149,140	$	35,000	$	35,000
	Total Central and Other	**$**	**149,140**	**$**	**35,000**	**$**	**35,000**
	Total Support Services	**$**	**25,225,881**	**$**	**28,315,200**	**$**	**27,026,150**
73000	Operation of Non-Instructional Services						
73100	Food Service						
165	Cafeteria Personnel	$	17,330	$	-	$	-
201	Social Security	$	1,074	$	-	$	-
204	Pensions	$	913	$	-	$	-
212	Employer Medicare	$	251	$	-	$	-
	Total Food Service	**$**	**19,568**	**$**	**-**	**$**	**-**
73300	Community Services						
105	Supervisor/Director	$	15,632	$	-	$	-
116	Teachers	$	50,756	$	-	$	-
163	Educational Assistants	$	12,002	$	-	$	-
188	Bonus Payments	$	-	$	625	$	-
189	Other Salaries and Wages	$	49,018	$	46,800	$	48,000
201	Social Security	$	7,566	$	2,989	$	3,000
204	Pensions	$	8,545	$	2,836	$	3,100
207	Medical Insurance	$	3,905	$	4,400	$	8,200
212	Employer Medicare	$	1,770	$	709	$	700
355	Travel	$	419	$	2,500	$	2,500
422	Food Supplies	$	381	$	-	$	-
499	Other Supplies and Materials	$	5,859	$	12,000	$	12,000
524	In Service/Staff Development	$	-	$	2,000	$	2,000
599	Other Charges	$	18,632	$	18,500	$	15,000
790	Other Equipment	$	99,433	$	-	$	-
	Total Community Services	**$**	**273,918**	**$**	**93,359**	**$**	**94,500**
73400	Early Childhood Education						
116	Teachers	$	643,433	$	677,825	$	25,000

162	Clerical Personnel	$ 25,265	$ 31,000	$ 18,000
163	Educational Assistants	$ 192,949	$ 216,500	$ 25,000
188	Bonus Payments	$ -	$ 30,813	$ -
189	Other Salaries and Wages	$ -	$ 15,125	$ -
195	Certified Substitute Teachers	$ 85	$ -	$ -
198	Non-certified Substitute Teachers	$ 15,272	$ 18,200	$ 5,000
201	Social Security	$ 49,606	$ 55,022	$ 4,000
204	Pensions	$ 55,981	$ 60,101	$ 5,000
207	Medical Insurance	$ 185,204	$ 193,275	$ 10,000
212	Employer Medicare	$ 11,634	$ 13,455	$ 2,000
217	Retirement - Hybrid Stabilization	$ -	$ 2,131	$ 2,000
355	Travel	$ 178	$ -	$ -
412	Diesel Fuel	$ -	$ 200	$ -
429	Instructional Supplies and Materials	$ 4,945	$ -	$ -
499	Other Supplies and Materials	$ 3,928	$ -	$ -
599	Other Charges	$ -	$ 6,574	$ -
	Total Early Childhood Education	**$ 1,188,480**	**$ 1,320,221**	**$ 96,000**
	Total Operation of Non-Instructional Services	**$ 1,481,966**	**$ 1,413,580**	**$ 190,500**
76000	Capital Outlay			
76100	Regular Capital Outlay			
399	Other Contracted Services	$ 1,288,284	$ 496,470	$ -
706	Building Construction	$ 405,234	$ 274,716	$ -
707	Building Improvements	$ 278,745	$ 337,555	$ -
715	Land	$ 377,859	$ -	$ -
	Total Capital Outlay	**$ 2,350,122**	**$ 1,108,741**	**$ -**
	Total Capital Outlay	**$ 2,350,122**	**$ 1,108,741**	**$ -**
80000	Debt Service			
82100	Principal Education Debt Service			
620	Debt Service Contribution to Primary Government	$ 1,393,817	$ 1,128,545	$ 1,129,345
	Total Principal Education Debt Service	**$ 1,393,817**	**$ 1,128,545**	**$ 1,129,345**
82200	Interest Education Debt Service			
620	Debt Service Contribution to Primary Government	$ -	$ 532,564	$ -
	Total Interest Education Debt Service	**$ -**	**$ 532,564**	**$ -**
	Total Debt Service	**$ 1,393,817**	**$ 1,661,109**	**$ 1,129,345**
99000	Other Uses			
99100	Transfers Out			
590	Transfers to Other Funds	$ 982,950	$ 4,720,000	$ -
		$ 982,950	**$ 4,720,000**	**$ -**
	Total Expenditures	**$ 73,174,029**	**$ 87,636,113**	**$ 76,490,115**
	Net Change Fund Balance	**$ 4,413,391**	**$ (9,016,704)**	**$ (2,916,596)**
	Fund Balance July 1	**$ 20,633,367**	**$ 25,046,758**	**$ 16,030,054**
	Fund Balance June 30	**$ 25,046,758**	**$ 16,030,054**	**$ 13,113,458**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 142
SCHOOL FEDERAL PROJECTS

		2025 Audited	2026 Budget	2027 Requested
School Federal Projects - Fund 142				
Revenues and Other Sources				
47000	Federal Government			
47100	Federal Through State			
47131	Vocational Education - Basic Grants to States	$ 146,972	$ 155,184	$ 148,168
47141	Title I Grants to Local Education Agencies	$ 1,883,677	$ 2,997,615	$ 2,290,323
47143	Special Education - Grants to States	$ 1,928,919	$ 1,718,898	$ 1,693,946
47145	Special Education Preschool Grants	$ 60,071	$ 72,000	$ 58,188
47150	21st Century Learning Communities	$ -	$ 117,500	$ -
47189	Eisenhower Professional Development State Grants	$ 393,454	$ 694,233	$ 371,195
47307	COVID-19 Grant B - Esser Planning Math	$ 3,250	$ -	$ -
47309	COVID-19 Grant D - Literacy	$ 87,790	$ 74,500	$ -
47401	American Rescue Plan Act Grant #1 - ESSER/TN All Corp	$ 2,232,855	$ -	$ -
47590	Other Federal Through State	$ 143,523	$ 347,114	$ 147,110
	Total Federal Government	**$ 6,880,511**	**$ 6,177,044**	**$ 4,708,930**
	Total Revenues	**$ 6,880,511**	**$ 6,177,044**	**$ 4,708,930**
Expenditures				
70000	Education			
71000	Instruction			
71100	Regular Instruction Program			
116	Teachers	$ 644,351	$ 749,925	$ 684,925
163	Educational Assistants	$ 388,229	$ 451,500	$ 462,000
195	Certified Substitute Teachers	$ 1,105	$ 3,000	$ -
198	Non-certified Substitute Teachers	$ 19,845	$ 41,500	$ 3,500
201	Social Security	$ 57,849	$ 76,550	$ 70,281
204	Pensions	$ 58,730	$ 79,006	$ 83,037
207	Medical Insurance	$ 202,409	$ 363,300	$ 230,250
212	Employer Medicare	$ 14,320	$ 17,903	$ 16,422
429	Instructional Supplies and Materials	$ 572,517	$ 15,900	$ -
499	Other Supplies and Materials	$ 1,995	$ 5,000	$ -
722	Regular Education Equipment	$ 238,151	$ -	$ -
	Total Regular Instruction Program	**$ 2,199,501**	**$ 1,803,584**	**$ 1,550,415**
71200	Special Education Program			
116	Teachers	$ 520,401	$ 518,749	$ 512,000
163	Educational Assistants	$ 382,296	$ 395,000	$ 414,000
171	Speech Pathologist	$ 116,759	$ 122,000	$ 118,000
189	Other Salaries and Wages	$ 80	$ -	$ -
195	Certified Substitute Teachers	$ -	$ 2,500	$ 2,000
198	Non-certified Substitute Teachers	$ 18,270	$ 19,000	$ 13,000
201	Social Security	$ 57,720	$ 62,000	$ 62,500
204	Pensions	$ 64,102	$ 67,600	$ 77,600
207	Medical Insurance	$ 273,249	$ 267,000	$ 261,000
212	Employer Medicare	$ 13,675	$ 16,000	$ 16,000
429	Instructional Supplies and Materials	$ 29,395	$ 1,500	$ 1,500
499	Other Supplies and Materials	$ 1,522	$ 1,000	$ 1,000
	Total Special Education Program	**$ 1,477,469**	**$ 1,472,349**	**$ 1,478,600**
71300	Career and Technical Education Program			
189	Other Salaries & Wages	$ -	$ 6,274	$ 6,274
201	Social Security	$ -	$ 389	$ 389
204	Pensions	$ -	$ 362	$ 362
212	Employer Medicare	$ -	$ 91	$ 91
336	Maintenance and Repair Services - Equipment	$ 4,645	$ 3,000	$ 3,000
429	Instructional Supplies and Materials	$ 3,849	$ 24,000	$ 24,000
449	Textbooks - Bound	$ 42,116	$ -	$ -
471	Software	$ 38,638	$ 23,100	$ 25,000
730	Vocational Instruction Equipment	$ 97,232	$ 48,931	$ 45,010
	Total Career and Technical Education Program	**$ 186,480**	**$ 106,147**	**$ 104,126**
	Total Instruction	**$ 3,863,450**	**$ 3,382,080**	**$ 3,133,141**

73000	Operation of Non-Instructional Services			
73300	Community Services			
105	Supervisor/Director	$ -	$ 13,965	$ -
116	Teacher	$ -	$ 66,500	$ -
163	Educational Assistants	$ -	$ 12,000	$ -
189	Other Salaries and Wages	$ -	$ 6,000	$ -
201	Social Security	$ -	$ 6,010	$ -
204	Pensions	$ -	$ 7,098	$ -
212	Employer Medicare	$ -	$ 1,377	$ -
355	Travel	$ -	$ 340	$ -
422	Food Supplies	$ -	$ 300	$ -
429	Instructional Supplies and Materials	$ -	$ 700	$ -
499	Other Supplies and Materials	$ -	$ 700	$ -
524	In Service/Staff Development	$ -	$ 60	$ -
	Total Food Service	**$ -**	**$ 115,050**	**$ -**
	Total Operation of Non-Instructional Services	**$ -**	**$ 115,050**	**$ -**
99000	Other Uses			
99100	Transfers Out			
504	Indirect Cost	$ -	$ 75,950	$ 2,101
	Total Other Uses	**$ -**	**$ 75,950**	**$ 2,101**
	Total Expenditures	**$ 6,627,686**	**$ 6,177,044**	**$ 4,708,930**
	Net Change Fund Balance	**$ 252,825**	**$ -**	**$ -**
	Fund Balance July 1	**$ 1,593,002**	**$ 1,845,827**	**$ 1,845,827**
	Fund Balance June 30	**$ 1,845,827**	**$ 1,845,827**	**$ 1,845,827**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 143
CENTRAL CAFETERIA FUND

		2025 Audited	2026 Budget	2027 Requested
Central Cafeteria Fund - Fund 143				
Revenues and Other Sources				
43000	Charges for Current Services			
43500	Education Charges			
43522	Lunch Payments - Adults	$ 121,497	$ 120,000	$ 125,000
43525	A La Carte Sales	$ 232,847	$ 250,000	$ 250,000
43570	Receipts for Individual Schools	$ 10	$ 4,000	$ 4,000
	Total Charges for Current Services	**$ 354,354**	**$ 374,000**	**$ 379,000**
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	$ 16,964	$ 4,500	$ 4,500
44170	Miscellaneous Refunds	$ -	$ 4,500	$ 4,500
	Total Recurring Items	**$ 16,964**	**$ 9,000**	**$ 9,000**
44500	Nonrecurring Items			
44530	Sale of Equipment	$ 915	$ -	$ -
	Total Nonrecurring Items	**$ 915**	**$ -**	**$ -**
	Total Other Local Revenues	**$ 17,879**	**$ 9,000**	**$ 9,000**
46000	State of Tennessee			
46500	State Education Funds			
46520	School Food Service	$ 40,840	$ 43,000	$ 43,000
	Total State of Tennessee	**$ 40,840**	**$ 43,000**	**$ 43,000**
47000	Federal Government			
47100	Federal Through State			
47111	USDA School Lunch Program	$ 3,613,983	$ 3,560,000	$ 3,600,000
47112	USDA - Commodities	$ 479,374	$ 425,000	$ 450,000
47113	Breakfast	$ 1,478,839	$ 1,425,000	$ 1,460,000
47114	USDA - Other	$ 65,095	$ 165,000	$ 160,000
47590	Other Federal Through State	$ 162,956	$ -	$ -
	Total Federal Through State	**$ 5,800,247**	**$ 5,575,000**	**$ 5,670,000**
	Total Revenues	**$ 6,213,320**	**$ 6,001,000**	**$ 6,101,000**
Expenditures				
70000	Education			
73000	Operation of Non-Instructional Services			
73100	Food Service			
105	Supervisor/Director	$ 86,763	$ 91,000	$ 93,000
119	Accountants/Bookkeepers	$ 41,984	$ 44,000	$ 46,000
165	Cafeteria Personnel	$ 1,567,629	$ 1,650,000	$ 1,727,000
201	Social Security	$ 99,101	$ 100,000	$ 120,000
204	Pensions	$ 73,754	$ 93,000	$ 93,000
207	Medical Insurance	$ 451,730	$ 465,000	$ 485,000
210	Unemployment Compensation	$ 2,193	$ 500	$ 500
212	Employer Medicare	$ 23,175	$ 32,000	$ 34,000
215	On-behalf Payments to OPEB	$ 600	$ 600	$ 600
336	Maintenance and Repair Services - Equipment	$ 34,794	$ 45,000	$ 45,000
354	Transportation - Other than Students	$ 55,039	$ 60,000	$ 63,000
355	Travel	$ 4,835	$ 4,000	$ 7,000
399	Other Contracted Services	$ 45,695	$ 45,000	$ 50,000
422	Food Supplies	$ 2,619,852	$ 2,620,000	$ 2,650,000
435	Office Supplies	$ 2,573	$ 5,500	$ 5,000
469	USDA - Commodities	$ 479,374	$ 425,000	$ 450,000
499	Other Supplies and Materials	$ 269,179	$ 270,000	$ 230,000
524	In Service/Staff Development	$ 1,924	$ 2,000	$ 1,900
710	Food Service Equipment	$ 18,823	$ 100,000	$ 150,000
	Total Food Service	**$ 5,879,017**	**$ 6,052,600**	**$ 6,251,000**
	Total Expenditures	**$ 5,879,017**	**$ 6,052,600**	**$ 6,251,000**
	Net Change Fund Balance	**$ 334,303**	**$ (51,600)**	**$ (150,000)**
	Fund Balance July 1	**$ 2,688,041**	**$ 3,022,344**	**$ 2,970,744**
	Fund Balance June 30	**$ 3,022,344**	**$ 2,970,744**	**$ 2,820,744**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 146
EXTENDED DAY PROGRAM FUND

		2025 Audited	2026 Budget	2027 Requested
Extended Day Program - Fund 146				
Revenues and Other Sources				
43000	Charges for Current Services			
43500	Education Charges			
43517	Tuition - Other	$ 174,056	$ 217,000	$ 214,000
	Total Education Charges	**$ 174,056**	**$ 217,000**	**$ 214,000**
44000	Other Local Revenues			
44570	Contributions and Gifts	$ -	$ 1,000	$ -
	Total Other Local Revenues	**$ -**	**$ 1,000**	**$ -**
46000	State of Tennessee			
46800	Other State Revenues			
46990	Other State Revenues	$ 27,304	$ 30,000	$ 23,000
	Total State of Tennessee	**$ 27,304**	**$ 30,000**	**$ 23,000**
	Total Revenues and Other Sources	**$ 201,360**	**$ 248,000**	**$ 237,000**
Expenditures				
73000	Operation of Non-Instructional Services			
73300	Community Services			
189	Other Salaries and Wages	$ 185,410	$ 195,500	$ 194,250
201	Social Security	$ 11,496	$ 13,250	$ 12,500
204	Pensions	$ 10,411	$ 12,600	$ 13,900
212	Employer Medicare	$ 2,689	$ 3,600	$ 3,150
217	Retirement - Hybrid Stabilization	$ 81	$ 800	$ 400
499	Other Supplies and Materials	$ 9,947	$ 13,450	$ 6,900
510	Trustee's Commission	$ 2,008	$ 3,650	$ 2,600
524	In Service/Staff Development	$ -	$ 2,050	$ 2,000
599	Other Charges	$ 64	$ 3,100	$ 1,300
	Total Community Services	**$ 222,106**	**$ 248,000**	**$ 237,000**
	Total Expenditures	**$ 222,106**	**$ 248,000**	**$ 237,000**
	Net Change Fund Balance	**$ (20,746)**	**$ -**	**$ -**
	Fund Balance July 1	**$ 171,054**	**$ 150,308**	**$ 150,308**
	Fund Balance June 30	**$ 150,308**	**$ 150,308**	**$ 150,308**

LAWRENCE COUNTY, TN
GOVERNMENT

FUND 177
EDUCATION CAPITAL PROJECTS FUND

		2025 Audited	2026 Budget	2027 Requested
Education Capital Projects Fund - Fund 177				
Revenues and Other Sources				
49100	Bonds Issued	$ 12,000,000	$ -	$ -
49800	Transfers In	$ 1,682,950	$ 4,720,000	$ -
	Total Other Sources (Non-Revenue)	**$ 13,682,950**	**$ 4,720,000**	**$ -**
	Total Revenues and Other Sources	**$ 13,682,950**	**$ 4,720,000**	**$ -**
Expenditures				
91300	Education Capital Projects			
321	Engineering Services	$ 184,000	$ 109,158	$ 200,000
399	Other Contracted Services	$ 47,092	$ 2,495,000	$ 24,489
706	Building Construction	$ 1,786,238	$ 4,669,000	$ 1,800,000
707	Building Improvements	$ 283,266	$ 2,935,000	$ 100,000
715	Land	$ -	$ 1,150,000	$ -
724	Site Development	$ 1,841,946	$ 191,000	$ -
790	Other Equipment	$ 1,181,761	$ 105,000	$ -
	Total Education Capital Projects	**$ 5,324,303**	**$ 11,654,158**	**$ 2,124,489**
	Total Expenditures	**$ 5,324,303**	**$ 11,654,158**	**$ 2,124,489**
	Net Change Fund Balance	**$ 8,358,647**	**$ (6,934,158)**	**$ (2,124,489)**
	Fund Balance July 1	**$ 700,000**	**$ 9,058,647**	**$ 2,124,489**
	Fund Balance June 30	**$ 9,058,647**	**$ 2,124,489**	**$ -**

LAWRENCE COUNTY, TN
GOVERNMENT

THE BUDGET OF LAWRENCE COUNTY, TENNESSEE

FISCAL YEAR 2026-2027

(JULY 1, 2026 – JUNE 30, 2027)

BUDGET COMMITTEE

David A. Morgan
County Executive

Scott Franks
Commissioner

Phillip Heatherly
Commissioner

Travis Cauwels
Commissioner

Barry Luffman
Commissioner

OFFICE OF ACCOUNTS & BUDGETS

Brandi Williams
Director of Accounts & Budgets

Payton Franklin
Administrative Assistant

Misti Baker
Purchasing Agent

Kristy Tease
Human Resources Director

Pamela Culp
Payroll Accountant

Tracey Niedergeses
Solid Waste Billing Specialist

Kay-Lee Harrington
Deputy Clerk

RESOLUTION NO. 20260728-10

Confirming the Appointment of Lynn King to the Lawrence County Public Library Board

Whereas, Tennessee Code Annotated § 10-5-102 provides that members of the Lawrence County Public Library Board are appointed by the County Executive, subject to confirmation by the Lawrence County Legislative Body; and

Whereas, Dustin Robertson has resigned from the Lawrence County Public Library Board, thereby creating a vacancy in the membership of the Board; and

Whereas, the County Executive and Library Board has appointed and approved, respectively, Lynn King to fill the vacancy created by the resignation of Dustin Robertson; and

Whereas, the Lawrence County Board of County Commissioners desires to confirm said appointment;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that the appointment of Lynn King to the Lawrence County Public Library Board is hereby confirmed.

BE IT FURTHER RESOLVED, that Lynn King shall serve the remainder of the unexpired term of Dustin Robertson, that being until June 30, 2027.

BE IT FURTHER RESOLVED, that this Resolution shall take effect upon its passage, the public welfare requiring it.

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: David Morgan

RESOLUTION NO. 20260728-11

Establishing a One-Year Dead Stock Removal Relief Fund for Lawrence County Livestock Producers

Whereas, agriculture is a vital component of the economy and heritage of Lawrence County, Tennessee, and the livestock industry contributes significantly to the County's economic well-being and quality of life; and

Whereas, the timely removal and proper disposal of deceased livestock is essential to protecting animal health, public health, environmental quality, and the continued operation of agricultural enterprises throughout Lawrence County; and

Whereas, livestock producers have experienced increased costs associated with dead stock removal services because of changes in available funding and financial assistance for such services; and

Whereas, the Lawrence County Board of County Commissioners recognizes that these increased costs place an additional financial burden upon local cattle producers and other livestock owners; and

Whereas, the Lawrence County Board of County Commissioners finds that providing temporary financial assistance for dead stock removal services will promote the health, safety, and welfare of the citizens of Lawrence County while supporting one of the County's most important industries; and

Whereas, the Lawrence County Board of County Commissioners desires to establish a one-year relief fund for this purpose;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that a one-year Dead Stock Removal Relief Fund is hereby established for the benefit of eligible livestock producers within Lawrence County.

BE IT FURTHER RESOLVED, that the sum of sixty-seven thousand five hundred dollars ($67,500.00) is hereby appropriated from the General Fund for the establishment and operation of the Dead Stock Removal Relief Fund during the fiscal year beginning July 1, 2026, and ending June 30, 2027.

BE IT FURTHER RESOLVED, that the funds appropriated herein shall be expended from the General Fund in accordance with the annual appropriations resolution for Fiscal Year 2026–2027. The County Executive, or his designee, is hereby authorized to administer the Fund and to establish reasonable policies and procedures governing eligibility, reimbursement, documentation, and distribution of funds, consistent with the purpose of this Resolution and subject to available appropriations.

BE IT FURTHER RESOLVED, that the adoption of this Resolution shall constitute an amendment to the Lawrence County Budget for the Fiscal Year beginning July 1, 2026, and ending June 30, 2027, and the Director of Accounts & Budgets is hereby authorized and directed to make such accounting and budgetary entries as may be necessary to implement the appropriation authorized herein.

BE IT FURTHER RESOLVED, that the Dead Stock Removal Relief Fund shall terminate on June 30, 2027, unless extended by subsequent action of the Lawrence County Board of County Commissioners.

BE IT FURTHER RESOLVED, that nothing contained herein shall be construed as creating an entitlement to reimbursement or requiring expenditures more than the funds appropriated by this Resolution.

BE IT FURTHER RESOLVED, that this Resolution shall take effect upon its passage, the public welfare requiring it.

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, County Commissioners, and David Morgan

RESOLUTION NO. 20260728-12

Authorizing an Agreement with the Tennessee Advanced Communications Network for the Construction of a Communications Tower at the Jason Dickey Fire Training Center

Whereas, the Tennessee Advanced Communications Network ("TACN") provides a statewide interoperable communications system serving public safety agencies throughout the State of Tennessee; and

Whereas, the construction of a communications tower at the Jason Dickey Fire Training Center will enhance public safety communications and strengthen emergency response capabilities for Lawrence County and its first responders; and

Whereas, the Lawrence County Facilities Committee has reviewed the proposed project and recommends that Lawrence County enter into the necessary agreement with the Tennessee Advanced Communications Network to facilitate construction of the communications tower; and

Whereas, the Lawrence County Board of County Commissioners finds that the construction of the proposed communications tower serves a valid public purpose by improving emergency communications infrastructure and promoting the health, safety, and welfare of the citizens of Lawrence County;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that the recommendation of the Facilities Committee is hereby approved, and Lawrence County is authorized to enter into the necessary agreement or agreements with the Tennessee Advanced Communications Network, including as attached as Exhibit 1, for the construction of a communications tower at the Jason Dickey Fire Training Center.

BE IT FURTHER RESOLVED, that the County Executive is hereby authorized to execute the agreement with the Tennessee Advanced Communications Network and any related easements, licenses, leases, memoranda of understanding, memoranda of agreement, construction agreements, site access agreements, site licenses, or other instruments necessary or convenient to accomplish the purposes of this Resolution, including such documents as may not yet be in final form on the date of the Commission's approval, provided that such documents are substantially consistent with the project authorized herein and are approved as to legal form by the County Attorney.

BE IT FURTHER RESOLVED, that the County Executive, Emergency Management Agency Director, County Attorney, and such other County officials and employees as may be necessary are hereby authorized to take any further actions reasonably necessary to implement this Resolution and facilitate the construction, installation, operation, and maintenance of the communications tower.

BE IT FURTHER RESOLVED, that this Resolution shall take effect upon its passage, the public welfare requiring it.

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: Facilities Committee

Transaction # TACN 3034

This Instrument Prepared By:
State of Tennessee Real Estate Asset Management
William R. Snodgrass Tennessee Tower
22nd Floor, 312 Rosa L. Parks Avenue
Nashville, Tennessee 37243-1102

Site Name: Lawrenceburg Training Center

LEASE AGREEMENT

THIS LEASE AGREEMENT (the "Agreement"), made this _____ day of _______________, 2026 (the "Effective Date"), Lawrence County, Tennessee (the "LESSOR") and the State of Tennessee (the "LESSEE").

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **LEASE OF PROPERTY**. LESSOR is the owner of certain real property located at Windsor Ave., Lawrenceburg, Lawrence County, State of Tennessee, being 0.2296 acres, which is part of Tax Map 078J A, Parcel 05.00 in the Assessor's Office of Lawrence County, Tennessee and part of the property described in Book 88, Page 460 of record in the Register of Deeds Office of Lawrence County, Tennessee (the "Property"). The Property is more specifically described in, and substantially shown on, Exhibit "A" attached hereto and made a part hereof. LESSOR hereby leases the Property to LESSEE pursuant to the terms and conditions of this Agreement. Additionally, LESSOR hereby grants LESSEE (i) a non-exclusive right-of-way easement for ingress and egress and (ii) a non-exclusive easement for utilities (collectively, the "Easements") on seven (7) days per week, twenty-four (24) hours per day basis, over and across lands of LESSOR in order to access the Property during the term of this Agreement.

2. **TERM AND CONSIDERATION**. This Agreement shall be for an initial term of forty-five (45) years beginning on the Effective Date. All references herein to the "term of this Agreement" shall include the term as it is extended as provided in this Agreement. Because of the mutual benefits that will accrue as a result of this Agreement and LESSEE's commitment to maintain the Property in a good and safe condition, LESSEE shall not be obligated to pay monetary rent to LESSOR. If, at least six (6) months prior to the end of the term, either LESSOR or LESSEE has not given the other written notice of its desire that the term of this Agreement end upon the expiration of the initial or extended term, then upon the expiration of the initial term this Agreement shall continue in full force upon the same covenants, terms, and conditions for a further term of one (1) year, and for annual terms thereafter until terminated by either party by giving to the other written notice of its intention to so terminate at least six (6) months prior to the end of any such annual term.

3. **USE**. LESSEE may use the Property for the purpose of constructing, maintaining and operating one (1) or more communications facilities and uses incidental thereto, which facilities may consist of such buildings as are necessary to house telecommunications equipment, free standing monopoles, guyed or three sided antenna structures of sufficient height, generators and such other facilities as determined by LESSEE, now or in the future to meet LESSEE's telecommunication needs and all necessary appurtenances, and a security fence of chain link or comparable construction that may, at the option of LESSEE, be placed around the perimeter of the Property (collectively, the "Communications

Facility"). LESSEE shall be allowed to modify, supplement, replace, remove, or relocate any of its antennas, microwaves, or other appurtenances during the term of this Agreement and any extensions thereof. All improvements, modifications, supplements, replacements, removals, or relocation which are necessary for LESSEE's use shall be made at LESSEE's expense. LESSOR grants LESSEE the right to use such portions of the other real property of LESSOR contiguous to, surrounding, or in the vicinity of the Property ("LESSOR's Surrounding Property") as are reasonably required during construction, installation, maintenance, and operation of the Communications Facility. LESSEE shall maintain the Property in a reasonable condition and shall be solely responsible for the repair and maintenance of all of LESSEE's improvements on the Property, excluding repair and maintenance due to the willful misconduct or negligence of the LESSOR, its employees, agents or contractors. LESSOR shall not be allowed to use the Property or LESSOR's Surrounding Property in any manner which would cause interference with the operation of LESSEE's Communication Facility. In the event there is interference due to LESSOR's actions or usage, LESSOR shall immediately take all steps necessary to eliminate the interference including, if required, cutting off power to the objectionable equipment. Based on standard and accepted engineering practices, if LESSOR cannot eliminate the interference within sixty (60) days of its inception, LESSOR shall immediately remove the objectionable equipment and/or cease operations.

4. **INTENTIONALLY DELETED.**

5. **UTILITY SERVICES**. LESSOR shall cooperate with LESSEE in LESSEE's effort to obtain utility services by signing such documents or easements as may be required by the utility companies. If LESSOR fails to fulfill LESSOR's obligations to cooperate with LESSEE as required herein in obtaining the governmental approvals or utility services contemplated by this Agreement, then in addition to any rights or remedies that LESSEE may have at law or in equity, LESSEE shall also be entitled to reimbursement from LESSOR upon demand of all costs and expenses incurred by LESSEE in connection with its activities under this Agreement, including but not limited to costs of environmental assessments, title examinations, zoning application fees, and attorneys' fees, and other legal expenses of LESSEE. In the event LESSOR desires to relocate the utilities and utility easement(s), LESSOR will obtain all certificates, permits and other approvals required by the utility company and bear all costs associated with such relocation. LESSOR shall ensure that all activities related to the relocation of such utilities shall not interfere with the construction, maintenance or operation of the Communications Facility.

6. **INDEMNIFICATION**. In no event shall LESSEE bear liability for loss, expense, attorneys' fees or claims for injury or damages arising out of acts or omissions in the performance of this Agreement on the part of the LESSOR. Likewise, LESSOR shall bear no liability for loss, expense, attorneys' fees or claims for injury or damages arising out of acts or omissions in the performance of this Agreement on the part of LESSEE. It is the express intention of the parties hereto that neither shall bear liability for injury or loss caused by the other party.

7. **SALE OF PROPERTY**. Should LESSOR, at any time during the initial or any extended term of this Agreement, decide to sell the Property, or all or any part of LESSOR's Surrounding Property, such sale shall be subject to this section and LESSEE's rights hereunder. LESSOR agrees not to sell, lease or use any areas of LESSOR's Surrounding Property for the installation, operation or maintenance of other wireless communications facilities if, such installation, operation or maintenance would interfere with LESSEE's facilities; the existence or the potential for interference shall be determined by performing radio propagation tests. LESSOR hereby agrees to have radio frequency propagation tests performed in order to determine if interference might exist if LESSOR intends to sell, lease or use any areas of LESSOR's Surrounding Property for the installation, operation or maintenance of other wireless communications facilities. If the radio frequency propagation tests demonstrate levels of interference unacceptable to LESSEE, LESSOR shall be prohibited from selling, leasing or using any areas of

LESSOR's Surrounding Property. LESSEE shall have a right of first refusal on any sale of the Property. LESSOR shall, in response to receipt of a bona fide offer from a third party to purchase any interest in any part of the Property, and LESSOR desires to sell or otherwise dispose of such interest, LESSOR shall notify LESSEE in writing of the received third party offer, and provide a copy of the offer tendered to LESSEE. LESSEE shall, within 30 days of receipt of the notice of the third party offer, notify LESSOR in writing whether it wishes to exercise its right to purchase such interest at the price and on the terms set forth in the notice. Lessee retains the right to confirm the bona fide nature of the third party offer by appraisal. If LESSEE elects to purchase such interest, LESSOR shall be bound to convey, assign, or otherwise transfer such interest to LESSEE promptly thereafter at such price and on such terms as those contained in the bona fide third party offer. If LESSEE elects not to purchase such interest or fails to give notice of its intention within the 30-day period, LESSOR shall be free to convey, assign, or otherwise transfer such interest to the third party at a price not less than stated in the notice, in compliance with the terms of this paragraph. If LESSOR does not complete the transfer to the third party upon the terms and conditions contained in the offer presented to LESSEE within twenty-four (24) months after receiving notice that LESSEE declines to purchase the interest in the property upon those specific terms and conditions, then the provisions of this Agreement shall again apply. The terms of this Right of First Refusal shall run with the land.

8. **CONDEMNATION**. If the whole of the Property, or such portion thereof as will make the Property unusable for the purposes herein leased, is condemned by any legally constituted public authority, then this Agreement, and the term hereby granted, shall cease from the time when possession thereof is taken by the public authority. Any lesser condemnation shall in no way affect the respective rights and obligations of LESSOR and LESSEE hereunder. Furthermore, if any of the LESSOR's Surrounding Property is condemned such that LESSEE is unable to utilize the Easements, LESSOR shall grant LESSEE easements over such other portions of LESSOR's Surrounding Property as are mutually agreeable to LESSEE to allow LESSEE to obtain access and utility service to the Property.

9. **TITLE**. LESSOR warrants that LESSOR is seized of good and marketable title to the Property and has the full power and authority to enter into and execute this Agreement. LESSOR further warrants that there are no encumbrances on the title to the Property that would prevent LESSEE from using the Property for the uses intended by LESSEE as set forth in this Agreement.

10. **SURVEYS**. LESSOR also hereby grants to LESSEE the right to survey the Property and LESSOR's Surrounding Property, and the legal description of the Property on the survey obtained by LESSEE shall then become Exhibit "B", which shall be attached hereto and made a part hereof, and shall control in the event of discrepancies between it and Exhibit "A". If as a result of any tests or investigations conducted by LESSEE, or if required in connection with obtaining any necessary zoning approvals or other certificates, permits, licenses, or approvals, LESSEE desires to alter or modify the description of the Property in Exhibit "A" (and Exhibit "B" if then applicable) so as to relocate all or any portion of the Property to other portions of LESSOR's Surrounding Property (a "Relocation Site"), LESSEE shall notify LESSOR of such desire and deliver to LESSOR a copy of the survey and legal description of the portions of the Property and LESSOR's Surrounding Property that LESSEE proposes as a Relocation Site. LESSOR shall have the right to approve any Relocation Site, and LESSOR agrees not to unreasonably withhold its approval, such approval to be based on commercially reasonable standards. LESSOR agrees to review and consider LESSEE's relocation request and any proposed Relocation Site in good faith and to cooperate with LESSEE to attempt, if reasonably possible, to approve the LESSEE's proposed Relocation Site or such other Relocation Site as may be agreed upon by LESSOR and LESSEE as will allow LESSEE to use the same for the use intended by LESSEE for the Property as hereinafter set forth in this Agreement. If LESSOR approves a Relocation Site, then LESSEE shall have the right to substitute the Relocation Site for the Property and to substitute the description of the approved Relocation Site for the description of the Property in Exhibit "A" (and Exhibit "B" if then applicable), and the Property shall thereafter consist of the

Relocation Site so approved and substituted. If requested by LESSEE, LESSOR shall execute an amendment to this Agreement to evidence the substitution of the Relocation Site for the Property.

11. **HAZARDOUS MATERIALS**. LESSOR warrants, represents and agrees that neither the LESSOR nor, to the best of LESSOR's knowledge, any third party has used, generated, stored, or disposed of any Hazardous Materials on the Property. ("Hazardous Materials" shall mean petroleum or any petroleum product, asbestos, and any other substance, chemical or waste that is identified as hazardous, toxic, or dangerous in any applicable federal, state, or local law, rule, or regulation.) In the event that Hazardous Materials are found in, on, or under the Property, which occurred prior to the date of this Agreement, LESSOR shall assume the liability and costs for any clean up resulting therefrom. LESSOR shall be responsible for any and all damages, losses, expenses, and will indemnify LESSEE against and from any discovery by any persons of such hazardous materials or wastes, generated, stored or disposed of as a result of LESSOR's equipment, uses of the Property or any of LESSOR's Surrounding Property

12. **OPPORTUNITY TO CURE**. If LESSEE should fail to perform any other of the covenants, terms or conditions of this Agreement prior to exercising any rights or remedies against LESSEE on account thereof, LESSOR shall first provide LESSEE with written notice of the failure and provide LESSEE with a sixty (60) day period to cure such failure. If the failure is not a failure to pay any sum of money hereunder but is not capable of being cured within a sixty (60) day period, LESSEE shall be afforded a reasonable period of time to cure the failure provided that LESSEE promptly commences curing the failure after the notice and prosecutes the cure to completion with due diligence. If LESSOR should fail to perform any other of the covenants, terms or conditions of this Agreement prior to exercising any rights or remedies against LESSOR on account thereof, LESSEE shall first provide LESSOR with written notice and sixty (60) day cure period. If the failure is not capable of being cured within a sixty (60) day period, LESSOR shall be afforded a reasonable period of time to cure the failure provided that LESSOR promptly commences curing the failure after the notice and prosecutes the cure to completion with due diligence. If LESSOR does not commence a cure during such time period or does not diligently prosecute the cure to completion, then LESSEE shall have the right to cure such default and invoice LESSOR for the costs incurred in such cure by LESSEE. Such invoice shall be paid by LESSOR within ten (10) days of receipt. Notwithstanding the foregoing to the contrary, if LESSOR shall fail to comply with its non-interference responsibilities as set forth in Section 3 of this Agreement, and such failure prevents LESSEE from using the Property for LESSEE's intended use, LESSEE shall have the right, but not the obligation, to cure such defaults and demand reimbursement of its expenses therefor.

13. **NOTICES**. Except as otherwise provided herein, any notices or demands which are required by law or under the terms of this Agreement shall be given or made by LESSOR or LESSEE in writing and shall be given by hand delivery, by certified or registered mail, or by a national overnight receipted delivery services which provides signed acknowledgments of receipt (including Federal Express, UPS, and other similar couriers delivery services) and addressed to the respective parties set forth below. Such notices shall be deemed to have been given in the case of certified or registered mail when deposited in the United States mail with postage prepaid, and in the case of overnight receipted delivery service the day the notice is deposited with the overnight delivery service. Every notice, demand, or request hereunder shall be sent to the addresses listed below:

If to LESSOR: DAVID MORGAN, County Executive
200 West Gaines, Suite 201
Lawrenceburg, TN 38464

If to LESSEE: State of Tennessee
Department of Safety
312 Rosa L Parks Avenue, 25th Floor

Nashville, TN 37243

with a copy to: State of Tennessee
Department of General Services
312 Rosa L Parks Avenue, 22nd Floor
Nashville, TN 37243

Rejection or refusal to accept delivery of any notice, or the inability to deliver any notice because of a changed address of which no notice was given, shall be deemed to be receipt of any such notice.

14. **CASUALTY**. If LESSEE's Communications Facility or improvements are damaged or destroyed by fire or other casualty, LESSEE shall not be required to repair or replace the Communications Facility or any of LESSEE's improvements and LESSEE may terminate this Agreement by giving written notice to LESSOR. Termination shall be effective immediately after such notice is given. Upon such termination, this Agreement shall become null and void, and, LESSOR and LESSEE shall have no other further obligations to each other, other than LESSEE's obligation to remove its property as hereinafter provided.

15. **TERMINATION**. (a) Notwithstanding any other termination rights available to LESSEE under this Agreement, LESSEE, at its sole and absolute discretion, shall have the right to terminate this Agreement with ninety (90) days prior written notice to LESSOR. LESSEE shall execute upon the request of the LESSOR a written cancellation of this Agreement upon the LESSEE vacating the Property or upon termination of this Agreement, in recordable form and LESSEE shall have no other further obligations, other than LESSEE's obligation to remove its property as hereinafter provided.

(b) In addition to and not in limitation of any other provisions of this Agreement, LESSEE shall have the right, exercisable by at least ten (10) days prior written notice thereof to LESSOR, to terminate this Agreement if LESSOR shall violate or breach, or shall fail fully and completely to observe, keep, satisfy, perform and comply with, any agreement, term, representation, warranty, covenant, and shall not cure such violation, breach or failure within sixty (60) days after LESSEE gives LESSOR written notice thereof, or, if such failure shall be incapable of cure within sixty (60) days, if LESSOR shall not commence to cure such failure within such sixty (60) day period and continuously prosecute the performance of the same to completion with due diligence.

16. **REMOVAL OF IMPROVEMENTS**. Title to all improvements constructed or installed by LESSEE on the Property shall remain in LESSEE, and all improvements constructed or installed by LESSEE shall at all times be and remain the property of LESSEE, regardless of whether such improvements are attached or affixed to the Property. Furthermore all improvements constructed or installed by LESSEE shall be removable at the expiration or earlier termination of this Agreement or any renewal or extension thereof. LESSEE, upon termination of this Agreement, shall, within ninety (90) days, remove all improvements, fixtures and personal property constructed or installed on the Property by LESSEE and restore the Property to its original above grade condition, reasonable wear and tear excepted.

17. **MISCELLANEOUS**. This Agreement cannot be modified except by a written modification executed by LESSOR and LESSEE in the same manner as this Agreement is executed. The headings, captions and numbers in this Agreement are solely for convenience and shall not be considered in construing or interpreting any provision in this Agreement. Wherever appropriate in this Agreement, personal pronouns shall be deemed to include other genders and the singular to include the plural, if applicable. This Agreement contains all agreements, promises and understandings between the LESSOR and LESSEE, and no verbal or oral agreements, promises, statements, assertions or representations by

LESSOR or LESSEE or any employees, agents, contractors, or other representatives of either, shall be binding upon LESSOR or LESSEE. This Agreement shall be governed and interpreted by, and construed in accordance with, the laws of the State of Tennessee. LESSOR acknowledges that LESSEE is a self-insurer with respect to all or a substantial portion of the risks commonly insured against under standard fire and extended coverage and commercial general liability insurance policies. This Agreement shall extend to and bind the heirs, personal representatives, successors, and assigns of LESSOR and LESSEE and shall constitute covenants running with the land. This Agreement may be executed in several counterparts, each of which shall constitute an original and all of which shall constitute the same agreement.

18. **QUIET ENJOYMENT**. LESSOR covenants that LESSEE, on performing the covenants, terms, and conditions required of LESSEE contained herein, shall peaceably and quietly have, hold, and enjoy the Property and the leasehold estate granted to LESSEE by virtue of this Agreement.

19. **SECURITY INTEREST**. It is the express intent of the parties to this Agreement that LESSOR have no security interest whatsoever in any personal property of LESSEE whatsoever, and, to the extent that any applicable statute, code, or law grants LESSOR such an interest, LESSOR does hereby expressly waive any rights thereto.

20. **SUBLEASES AND COLOCATION AGREEMENTS**. LESSOR shall not permit any other person to use or occupy any portion of the Property without the prior written consent of LESSEE. LESSEE shall not permit any other person to use or occupy any portion of the Communication Facility without the prior written consent of LESSOR.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the parties hereto have set their hands and affixed their respective seals.

LESSOR: **Lawrence County, Tennessee**

By: ______________________________
Name: DAVID MORGAN
Title: County Executive

LESSEE: **State of Tennessee**

By: ______________________________
Name: ANDY T. KIDD
Title: Commissioner, Department of General Services

LESSOR ACKNOWLEDGEMENT

STATE OF TENNESSEE
COUNTY OF _________________

Before me, ______________________, Notary Public in and for the County and State aforesaid, personally appeared DAVID MORGAN with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), and who upon oath acknowledged himself to be the County Executive of Lawrence County, Tennessee, the within named LESSOR, and that he as such representative, executed the foregoing instrument for the purposes therein contained and signed the name of Lawrence County, Tennessee by himself as County Executive.

Witness my hand and seal, at office in ________________, Tennessee, this the ____ day of __________________, 2026.

____
NOTARY PUBLIC
My Commission
Expires: ___________________________

[seal]

Transaction # TACN 3034

LESSEE ACKNOWLEDGEMENT

STATE OF TENNESSEE
COUNTY OF DAVIDSON

Before me, ______________________, Notary Public in and for the County and State aforesaid, personally appeared ANDY T. KIDD, with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), and who upon oath acknowledged himself to be Commissioner, Department of General Services for the State of Tennessee, the within named LESSEE, and that he as such representative, executed the foregoing instrument for the purposes therein contained and signed the name of the State of Tennessee, by himself as Commissioner, Department of General Services

Witness my hand and seal, at office in Nashville, Tennessee, this the ____ day of __________________, 2026.

____

NOTARY PUBLIC
My Commission
Expires: ____________________________

[seal]

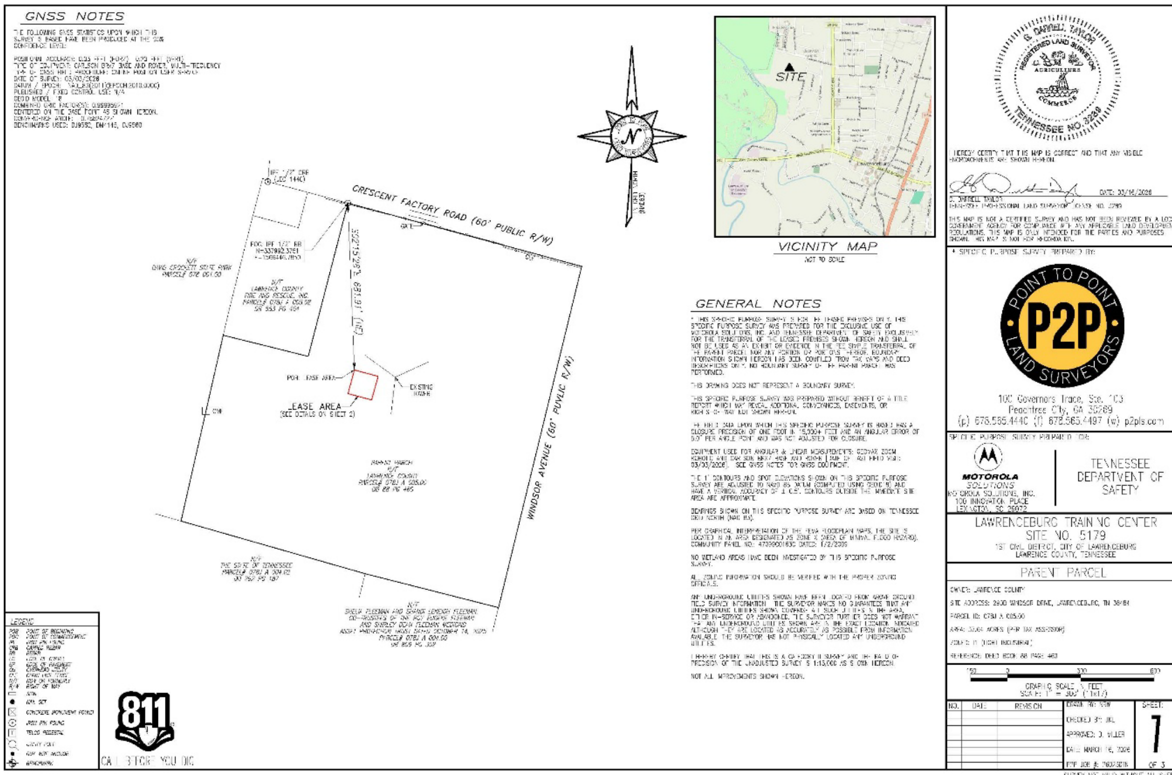
<u>Approved as to form and legality:</u>

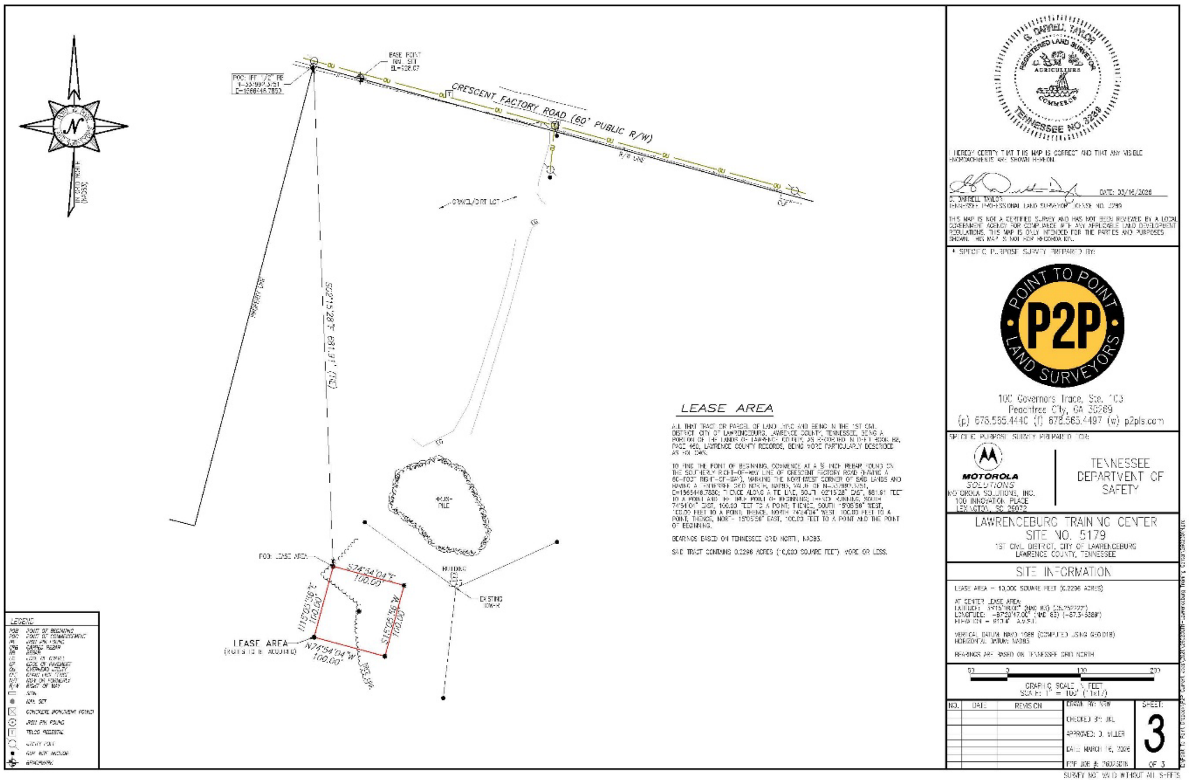
By: ________________________________
Name: JONATHAN SKRMETTI
Title: Attorney General and Reporter

Transaction # TACN 3034

EXHIBIT “A”

THE PROPERTY




CRESCENT FACTORY ROAD (60' PUBLIC R/W)
LEASE AREA
LEASE AREA
N74°54'04"W 100.00'
S74°54'04"E 100.00'
SPECIFIC PURPOSE SURVEY PREPARED BY:
POINT TO POINT
P2P
LAND SURVEYORS
100 Governors Trace, Ste. 103
Peachtree City, GA 30269
SPECIFIC PURPOSE SURVEY PREPARED FOR:
MOTOROLA SOLUTIONS
TENNESSEE DEPARTMENT OF SAFETY
LAWRENCEBURG TRAINING CENTER
SITE NO. 5179
1ST CIVIL DISTRICT, CITY OF LAWRENCEBURG
LAWRENCE COUNTY, TENNESSEE
SITE INFORMATION
LEASE AREA = 10,000 SQUARE FEET (0.2296 ACRES)
VERTICAL DATUM: NAVD 1988 (COMPUTED USING GEOID18)
HORIZONTAL DATUM: NAD83
BEARINGS ARE BASED ON TENNESSEE GRID NORTH
GRAPHIC SCALE IN FEET
SCALE: 1" = 100' (11x17)
NO.
DATE
REVISION
APPROVED: D. MILLER
DATE: MARCH 16, 2026
SHEET:
3
OF 3
SURVEY NOT VALID WITHOUT ALL SHEETS

TENNESSEE DEPARTMENT OF SAFETY
LAWRENCEBURG TRAINING CENTER
5179

All that tract or parcel of land lying and being in the 1st Civil District, City of Lawrenceburg, Lawrence County, Tennessee, being a portion of the lands of Lawrence County, as recorded in Deed Book 88, Page 460, Lawrence County records, being more particularly described as follows:

To find the point of beginning, COMMENCE at a ½-inch rebar found on the southerly right-of-way line of Crescent Factory Road (having a 60-foot right-of-way), marking the northwest corner of said lands and having a Tennessee Grid North, NAD83, Value of N=337992.3751, E=1566446.7850; thence along a tie line, South 02°15'28" East, 681.91 feet to a point and the true POINT OF BEGINNING; Thence running, South 74°54'04" East, 100.00 feet to a point; Thence, South 15°05'56" West, 100.00 feet to a point; Thence, North 74°54'04" West, 100.00 feet to a point; Thence, North 15°05'56" East, 100.00 feet to a point and the POINT OF BEGINNING.

Bearings based on Tennessee Grid North, NAD83.

Said tract contains 0.2296 acres (10,000 square feet), more or less, as shown in a survey prepared for Motorola Solutions, Inc. and TENNESSEE DEPARTMENT OF SAFETY by POINT TO POINT LAND SURVEYORS, INC. dated March 18, 2026.

gvnlidmk.bhf

RESOLUTION NO. 20260728-13

Accepting Roads into the Lawrence County Road System and Adding Roads to the Official Lawrence County Road List

Whereas, Tennessee Code Annotated § 54-10-101 authorizes counties to establish, accept, and maintain public roads within their respective jurisdictions; and

Whereas, Michael Drive, Miamis Place Road, Narrow Road, and Liddy Lane.have been presented to Lawrence County for acceptance into the county road system following satisfaction of the requirements established by Lawrence County for acceptance of new county roads; and

Whereas, the requirements established by Lawrence County for acceptance of these roads, including the required financial contribution for future maintenance of the roadway, have been satisfied; and

Whereas, the Lawrence County Highway Committee has reviewed the proposed acceptance of Michael Drive, Miamis Place Road, Narrow Road, and Liddy Lane and has recommended that the roadways be accepted into the Lawrence County road system and added to the Official Lawrence County Road List; and

Whereas, the Lawrence County Board of County Commissioners finds that the acceptance of Michael Drive, Miamis Place Road, Narrow Road, and Liddy Lane into the county road system will serve the public interest by providing for the continued maintenance of the roadways and promoting the public convenience, safety, and welfare;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that Michael Drive, Miamis Place Road, Narrow Road, and Liddy Lane are hereby accepted into the Lawrence County road system and added to the Official Lawrence County Road List.

BE IT FURTHER RESOLVED, that upon the effective date of this Resolution, Michael Drive, Miamis Place Road, Narrow Road, and Liddy Lane shall become a county-maintained public road, and the Lawrence County Highway Department is authorized to maintain the roadway in accordance with applicable law and the policies of Lawrence County.

BE IT FURTHER RESOLVED, that the County Executive, Highway Superintendent, County Clerk, and such other County officials as may be necessary are authorized to execute any documents and take any actions reasonably necessary to carry out the intent of this Resolution.

BE IT FURTHER RESOLVED, that this Resolution shall take effect upon its passage, the public welfare requiring it.

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: Highway Committee

RESOLUTION NO. 20260728-14

Approving the Lawrence County EMS 24/72 Work Schedule Policy and Establishing an Effective Date

Whereas, the Lawrence County Emergency Medical Services Department has recommended revisions to its employee work schedule and compensation structure to improve recruitment, retention, and operational efficiency; and

Whereas, the Human Resources Committee has reviewed and recommended approval of the proposed Lawrence County EMS 24/72 Work Schedule Policy; and

Whereas, the County Commission finds that adoption of the policy is in the best interests of Lawrence County and its citizens; and

Whereas, EMS administration has advised that implementation of the new schedule requires the hiring and training of additional personnel before the revised schedule can be placed into operation.

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026 as follows:

Section 1. Approval of Policy. The Lawrence County EMS 24/72 Work Schedule Policy, attached hereto as Exhibit 1 and incorporated herein by reference, is hereby approved and adopted.

Section 2. Effective Date. Notwithstanding the date of adoption of this Resolution, the Lawrence County EMS 24/72 Work Schedule Policy shall become effective on October 23, 2026.[1] Until that date, the existing EMS personnel policies, work schedules, compensation practices, and benefit accruals shall remain in full force and effect.

Section 3. Administration. The Lawrence County EMS Director, in coordination with the County Executive, Human Resources, and the County Finance Department, is authorized to take such administrative actions as are necessary to implement the policy on its effective date.

Section 4. Severability. Should any section, subsection, sentence, clause, or provision of this Resolution be declared invalid or unenforceable by a court of competent jurisdiction, such determination shall not affect the validity of the remaining portions of this Resolution.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its passage, the public welfare requiring it; provided, however, the policy adopted herein shall become effective on October 23, 2026.

Passed this 28th day of July 2026.

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[1] The Human Resources Committee approved the policy without a effective date. Staff advises the policy should begin October 23, 2026. It is anticipated that the Body will amend the committee's recommendation on the floor to include October 23, 2026 as the effective date of the policy change.

Shane Eaton, Chair
Lawrence County Legislative Body

David A. Morgan, County Executive

ATTEST:

Russ Brewer, County Clerk

SPONSOR: Human Resources Committee

LAWRENCE COUNTY EMS

Discussion of Lawrence County EMS Leave/Holiday Policies
In Conjunction with the Proposed Transition to a 24/72 Work Schedule

To support the proposed transition to a 24/72 schedule, the following revisions are up for discussion. These changes are intended to align employee benefits with the reduced hours worked while maintaining competitive benefits and operational consistency.

Vacation Leave

Monthly vacation accrual for 24/72 EMS employees would be adjusted as follows:

Years of Service	Current Accrual	Proposed Accrual
0–5 Years	12 hours/month	**10 hours/month**
6–10 Years	15 hours/month	**12 hours/month**
Over 10 Years	18 hours/month	**15 hours/month**

The maximum vacation accrual limits would **remain unchanged**:

0–5 Years: **160 hours** 6–10 Years: **200 hours** Over 10 Years: **240 hours**

Sick Leave

Monthly sick leave accrual for 24/72 EMS employees would be reduced from **24 hours per month** to **12 hours per month**.

Birthday Leave

Employees will continue to receive **24 hours of birthday leave** annually. Birthday leave must be used within **30 days before or 30 days after** the employee's birthday.

Holiday Pay

Current Holiday Pay	Proposed Holiday Pay
Work Holiday: 24hrs at time and 1/2	Work Holiday: 24hrs at straight pay
Don't Work Holiday: 8hrs at straight pay	**Non-Working Shift Discussion**

Pay Scale: A 24/72 pay scale has been created. This scale gives 1 step credit for each year served at LCEMS and ½ step credit for each year of experience in EMS prior to LCEMS. The scale provides 20 total steps. These steps would take the place of the current $0.25 annual step raise.

24/72 Hourly Pay Scale

Employees receive 1 year for each year of service to Lawrence County and 1/2 year for each year of experience they have in EMS prior to LCEMS.

	AEMT	Medic
Base Rate (No Experience)	$24.70	$28.20
1	$24.95	$28.45
2	$25.20	$28.70
3	$25.45	$28.95
4	$25.70	$29.20
5	$25.95	$29.45
6	$26.20	$29.70
7	$26.45	$29.95
8	$26.70	$30.20
9	$26.95	$30.45
10	$27.20	$30.70
11	$27.45	$30.95
12	$27.70	$31.20
13	$27.95	$31.45
14	$28.20	$31.70
15	$28.45	$31.95
16	$28.70	$32.20
17	$28.95	$32.45
18	$29.20	$32.70
19	$29.45	$32.95
20	$29.70	$33.20
	AEMT	**Medic**

Pay Supplements

Critical Care Medic: + $0.75 per hour

Shift Supervisor: + $2.00 per hour

Field Training Officer (FTO): + $0.50 per hour

RESOLUTION NO. 20260728-15

Approving a New Full-Time Secretary Position for the Lawrence County Veterans Service Office

Whereas, the Lawrence County Veterans Service Office provides valuable assistance and advocacy to the veterans and eligible dependents of Lawrence County by helping them obtain federal, state, and local veterans' benefits and services; and

Whereas, the Lawrence County Legislative Body recognizes the increasing administrative demands placed upon the Veterans Service Office and finds that the creation of an additional full-time secretary position will enhance the Office's ability to efficiently serve the veterans of Lawrence County; and

Whereas, the Budget Committee has reviewed the proposed position and funding and recommends the creation of a new full-time secretary position for the Lawrence County Veterans Service Office at a total cost not to exceed forty-eight thousand two hundred seventy dollars and thirty-nine cents ($48,270.39) for Fiscal Year 2026–2027;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that a new full-time Secretary position is hereby approved for the Lawrence County Veterans Service Office.

BE IT FURTHER RESOLVED, that funding for the position is approved in an amount not to exceed forty-eight thousand two hundred seventy dollars and thirty-nine cents ($48,270.39) for Fiscal Year 2026–2027 and shall be administered in accordance with the adopted County budget and applicable personnel policies.

BE IT FURTHER RESOLVED, that this Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: Budget Committee

RESOLUTION NO. 20260728-16

Amending the Fiscal Year 2026–2027 Budget

Whereas, the Lawrence County Legislative Body adopted the Fiscal Year 2026–2027 Budget by Resolution No. 20260728-09 on June 30, 2026; and

Whereas, the budget was or will be submitted to the Tennessee Comptroller of the Treasury, Division of Local Government Finance, for approval; and

Whereas, pursuant to Tennessee Code Annotated § 9-1-116, the availability of programs and services shall be limited to the extent funds are appropriated by the appropriate governing body; and

Whereas, the Lawrence County Legislative Body has determined that it is necessary and appropriate to amend the Fiscal Year 2026–2027 Budget to provide for additional appropriations, transfers, and other budgetary adjustments as set forth in the attached schedules;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that the amendments to the Fiscal Year 2026–2027 Budget, as set forth in the schedules attached hereto as Exhibit 1, are hereby approved and adopted.

BE IT FURTHER RESOLVED, that the County Executive, Budget Director, Finance Department, and all other appropriate County officials are authorized to implement these budget amendments in accordance with applicable law.

BE IT FURTHER RESOLVED, that this Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

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Shane Eaton, Chair
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: Budget Committee

Exhibit 1

Regular Session
Agenda Date: July 28, 2026
Budget Amendments

General Fund

Expenditures					
Department	**Account Title**	**Accounting Code**	**Original Budget**	**Amended Budget**	**Change**
Other Public Health & Welfare	Other Contracted Services	101-55900-399	$ 79,388.00	$ 146,888.00	$ 67,500.00
Other Soc, Cultural & Rec	Contributions	101-56900-316	$ 90,000.00	$ 95,000.00	$ 5,000.00
Veteran's Services	Secretary	101-58300-161	$ 42,583.00	$ 77,589.00	$ 35,006.00
Veteran's Services	Social Security	101-58300-201	$ 6,361.00	$ 8,532.00	$ 2,171.00
Veteran's Services	Pensions	101-58300-204	$ 7,325.00	$ 8,575.00	$ 1,250.00
Veteran's Services	Medical Insurance	101-58300-207	$ 20,423.00	$ 29,739.00	$ 9,316.00
Veteran's Services	Unemployment Compensation	101-58300-210	$ 42.00	$ 63.00	$ 21.00
Veteran's Services	Employer Medicare	101-58300-212	$ 1,488.00	$ 1,996.00	$ 508.00
		Total Changes in Expenditures	$ 35,639.00	$ 48,905.00	$ 120,772.00

Fund Balance					
Department	**Account Title**	**Accounting Code**	**Original Budget**	**Amended Budget**	**Change**
Fund Balance	Equity	101-39000	$ 12,400,032.00	$ 12,279,260.00	$ (120,772.00)
		Total Changes in Equity (Fund Balance)	$ 12,400,032.00	$ 12,279,260.00	$ (120,772.00)