AUGUST 10, 2026

BE IT REMEMBERED THAT A REGULAR MEETING OF THE County Legislative Body for the County of Lauderdale and State of Tennessee was held at the Courthouse in the town of Ripley, on the 2nd Monday in August, on the 10th day of said month, and year OF OUR LORD TWO THOUSAND TWENTY SIX, present and presiding Maurice Gaines, County Mayor, Lea Turnbow, County Clerk,

Quorum of Commissioners:

Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Kaye Jordon, Brian Maclin, Dale McCaslin, Terry Mills, Eugene Pugh, Todd Rankin, Reed Sanders Jr., Tommy Sanders, Lowell Tillman Jr., Dan Ungerecht Jr., and Susan Worlds.

ABSENT: Sherry Jones, Joe Pursell, Brad Rose, and Erin Smith.

CALL TO ORDER

Brian Kelley, Lauderdale County Sheriff, called the August 10, 2026, Lauderdale County Commission Meeting to Order at 6:00 p.m.

OPENING PRAYER

Invocation was given by Capt. Ricky Despain.

PLEDGE OF ALLEGIANCE

Pledge to the Flag of the United States of America was given by the members of the Lauderdale County Legislative Body.

PUBLIC COMMENTS

Ms. Amy Nesbitt addressed the County Commission about a nuisance property on Mallard Cove in Henning, TN.

APPROVAL OF MINUTES

On motion by Commissioner T. Sanders and seconded by Commissioner S. Worlds it was ordered that the minutes of the July 2026 meeting be approved by voice vote.

SAID MOTION PASSED ON VOICE VOTE.

RESOLUTION 26-8-1

LAUDERDALE COUNTY SHERIFF RETIRING WEAPON

On motion by Commissioner D. Hartsfield and seconded by Commissioner R. Harris it was ordered that Resolution 26-8-1 be approved upon voice vote.

Resolution 26-8-1

RESOLUTION FOR RETIREMENT OF SERVICE WEAPON OF Steven Cowart Investigator with the LAUDERDALE COUNTY SHERIFF'S OFFICE

WHEREAS, the Lauderdale County Sheriff's Office is a law enforcement agency duly organized and existing under the laws of the State of Tennessee; and

WHEREAS, Steven Cowart, a sworn law enforcement officer with the Lauderdale County Sheriff's Office and an Investigator with the Lauderdale County Sheriff's Office.

WHEREAS, Steven Cowart began his employment and assignment Deputy Sheriff at the Lauderdale County Sheriff's Office in 2014, and served as a Task Force Officer of the Memphis Resident Office of the U.S. Drug Enforcement Administration.

WHEREAS, Steven Cowart was only the second Deputy/Investigator to be assigned to the Memphis Resident Office of the U.S. Drug Enforcement Administration and served admirably.

WHEREAS, Steven Cowart made contributions that made an impact in Lauderdale County and the Western District of Tennessee through his work ethic and performance while assigned to the Memphis Resident Office of the U.S. Drug Enforcement Administration.

WHEREAS, Steven Cowart will be leaving the Lauderdale County Sheriff's Office on July 24th, 2026, after years of distinguished service to Lauderdale County, to accept a position as a Special Agent of the Drug Enforcement Administration.

WHEREAS, Tennessee Code Annotated Section 8-8-218(a) provides that "Upon completion of honorable service by a full-time sheriff or deputy sheriff, the sheriff or deputy sheriff, upon retirement, may retain the sheriff's or deputy sheriff's service weapon in recognition of many years of good and faithful service"; and

WHEREAS, according to the statute above, there is a precedent of retiring law enforcement officers being allowed to retain their service weapons; and

WHEREAS, the Lauderdale County Commission is the proper governing body to approve any action and/or resolution regarding issues with the Lauderdale County Sheriff's Office; and

WHEREAS, the Lauderdale County Sheriff and the Lauderdale County Mayor, on behalf of the Lauderdale County Commission, indicate by their signatures below that Steven Cowart should be awarded the service weapon he used while he was Deputy/Investigator with the Lauderdale County Sheriff's Office and commissioned as a Federal Task Force Agent of the Memphis Resident Office of the United States Drug Enforcement Administration

WHEREAS, the firearms to be retired and removed from the Lauderdale County Sheriff's Office's inventory and retained by Steven Cowart as his personal weapons: one Smith and Wesson M&P 2.0 (Compact) 9mm serial #NJH6269.

NOW, THEREFORE, be it resolved by the Lauderdale County Sheriff's Office that the aforementioned weapons be permanently removed from the inventory of the Lauderdale County Sheriff's Office; and in honor and recognition of the years of service by Investigator Steven Cowart, award him the service weapon used while a deputy of the Lauderdale County Sheriff's Office.

RESOLVED 10th DAY OF August, 2026.

LAUDERDALE COUNTY SHERIFF

LAUDERDALE COUNTY MAYOR
(On behalf of the Lauderdale County Commission after proper proceedings)

LAUDERDALE COUNTY CLERK

LAUDERDALE COUNTY CLERK
AGRICULTURE
COMMERCE
TENNESSEE

SAID MOTION PASSED ON VOICE VOTE.

VETERANS AFFAIRS OFFICER – TINA DITTO

Ms. Tina Ditto, Lauderdale County Veterans Service Representative, addressed the County Commission and stated that she is available to serve Veterans of Lauderdale County.

Office hours will be Monday and Tuesday from 8:00 a.m. to 4:00 p.m. and

Wednesday from 8:00 a.m. to 12:00 p.m.

COUNTY TRUSTEE FINANCIAL REPORT – FISCAL YEAR 2025 – 2026

Judy Conrad, County Trustee, presented the Financial Report. On motion by Commissioner J. Carmack and seconded by Commissioner T. Sanders it was ordered that the following Financial Report be approved by voice vote.

JUDY CONRAD

LAUDERDALE COUNTY TRUSTEE

August 3, 2026

Lauderdale County Commissioners:

OVERVIEW OF ANNUAL Report:

This report includes each fund/Department with the beginning and ending balances for 2025-2026(July 1, 2025 ending June 30, 2026). It reflects the total receipts, disbursements, adjustments, transfer in and transfers out and their commissions. On page 4 of this report, the summary of assets is:

Cash on hand	$	600.00 (Our teller cash)
Cash in Banks		6,815,803.73
Investments		35,177,094.18
Accounts Receivables		1,698.00 (Outstanding Tax Relief payments)
Total ASSETS	**$**	**41,995,195.91**

Following Report: TRIAL BALANCE -JUNE 30, 2026

Trial Balance is same report for above, just a different format with Debits and Credits totaled.

2024 County Taxes transferred to Chancery – April 8,2026

Total transferred to Chancery $47,723.01.

2025 Unpaid Taxes Report

As of June 30, 2026, (2025) Real Property taxes unpaid are $546,549.67, unpaid Public Utilities are $22,045.00 and pickups are 4,646.00, Totaling $573,240.67.

Update as of 8/05/26, Real Properties $522,533.67; Public Utilities $12,395.00. If these are not paid, the properties will be included in tax sale, March 2027.

TAX RELIEF 2025-2026

Applicants Selected

Listing of Applicants Selected

Eligibility	Total
Disabled	62
Disabled Veteran	48
Disabled Veteran Widow(er)	17
Elderly	471
Total	598

TOTAL AMOUNT PAID **$125,777.00**

CREDIT CARD PAYMENTS as of 6/30/26

Taxes paid by credit cards:

Number paid by cards-1,444

Total Paid- $1,200,105.90

Certificate of Deposits as of June 30, 2026

I have included a list of our CD's with due dates and interest rates with an updated as of June 30, 2026 and also an updated as of August 3,2026 with some updated rates and maturities.

It is my pleasure and honor to serve as your Trustee for Lauderdale County. I look forward to serving the next four years.

Judy Conrad

Judy Conrad

Lauderdale County Trustee

Year End Closings

(pages 1-10)

As of June 30,26

Taxes to coll	9609037.00
Pub Ut. 1.	1249894.00
P. ckups	30628.00
Increases	149313.00
Decreases	- 3898.00
Delehow	- 596.00
	11,034,378.00
Taxes coll.	9207306.33
Pub Ut.1	1227849.00
Pick PS	25982.00
	10,461,137.33

11034378.00
10461137.33
573240.67

Unpaid taxes	546496.7
" Pub Ut.1	22,045.00
" P. ckups	4.646.00
	573,240.67

FILED
JUL 13 2026
LAUDERDALE COUNTY CLERK

Dept	Description	Beginning Balance	Adjustments	Receipts	Transfers In	Disbursements	Transfers Out	Commisions	Ending Balance
101	General	-13,675,725.40	3,427.73	-14,870,283.19	0.00	15,488,943.89	0.00	191,045.24	-12,862,591.73
114	Law Library	-4,880.84	0.00	-1,423.43	0.00	0.00	0.00	17.42	-6,286.85
122	Drug Fund	-113,648.35	0.00	-6,855.06	0.00	19,203.65	0.00	0.00	-101,299.76
126	NO LONGER IN USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
127	Other General Government Special Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131	Highway/Public Works	-3,793,032.51	436.49	-5,617,048.46	0.00	6,028,004.20	0.00	42,796.36	-3,338,843.92
141	General Purpose School	-18,159,281.69	-23,037.06	-44,057,205.76	0.00	48,471,348.39	0.00	152,847.55	-13,615,328.57
142	School Federal Projects	-598,488.78	0.00	-4,197,857.62	0.00	4,066,293.88	0.00	0.00	-730,052.52
143	Central Cafeteria	-247,029.42	0.00	-3,532,300.00	0.00	3,156,768.94	0.00	40.00	-622,520.48
147	School Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
151	General Debt Service	-1,266,381.16	6.31	-700,160.39	0.00	638,265.85	0.00	270.15	-1,327,999.24
152	Payroll Tax Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
171	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
172	Community Development/Industrial Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

177	Education Capital Projects	0.00	0.00	-8,242,024.48	0.00	8,242,024.48	0.00	0.00	0.00
178	THDA HOME GRANT	0.00	0.00	-8,242,024.48	0.00	8,242,024.48	0.00	0.00	0.00
179	CDBG-NDR	-108,696.41	0.00	0.00	0.00	0.00	0.00	0.00	-108,696.41
180	CDBG-AMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205	Ambulance Authority	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
207	Landfill	-1,227,301.17	12.48	-1,185,939.44	0.00	1,214,907.54	0.00	747.40	-1,197,573.19
301	Not Valid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351	City Sales Tax	-1,364,035.72	0.00	-1,707,748.74	0.00	1,403,012.46	0.00	17,077.50	-1,651,694.50
352	3/4 Cent Sales Tax	-1,952,885.84	0.00	699,163.86	0.00	0.00	0.00	17,008.38	-1,236,713.60
353	Waterworks	-4,814,097.73	0.00	-2,203,580.47	0.00	2,254,765.44	0.00	884.34	-4,762,028.42
359	Community Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
363	25th Judiciary Task Force	-388,381.58	0.00	-158,873.73	0.00	250,253.88	0.00	0.00	-297,001.43
364	District Attorney	-129,537.44	0.00	-20,782.40	0.00	17,875.03	0.00	0.00	-132,444.81
22200	Other Deferred Revenue	0.00	3.00	-13,382.50	0.00	13,379.50	0.00	0.00	0.00
24490	Other Collections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

28310	Undistributed Taxes							
	0.00	-12,676.75	12,676.75	0.00	0.00	0.00	0.00	0.00
28311	Undistributed Taxes Paid in Advance							
	-3,506.72	6,346.27	-6,960.03	0.00	0.00	0.00	0.00	-4,120.48
29900	Fee/Commission Account							
	0.00	0.00	422,734.34	0.00	0.00	0.00	-422,734.34	0.00
	-47,846,910.76	-25,481.53	-93,629,875.23	0.00	99,507,071.61	0.00	0.00	-41,995,195.91

Summary Of Assets	Beginning Balance	Ending Balance
11120 Cash On Hand	600.00	600.00
11130 Cash In Bank	13,607,293.60	6,815,803.73
11300 Investments	34,236,849.16	35,177,094.18
11405 Credit Card Receivable	0.00	0.00
11410 Accounts Receivable	2,168.00	1,698.00
14310 Undistributed Warrants	0.00	0.00
14320 Outstanding Warrants	0.00	0.00
	47,846,910.76	41,995,195.91

This Report is Submitted In Accordance With Requirements Of Section S-8-505, And/Or 67-5-1902, Tennessee Code Annotated, And to The Best Of My Knowledge And Belief Accurately Reflects Transactions Of This Office For The Year Ended June 2026.

Judy Conrad
(Signature)

7/10/2026
(Date)

Lauderdale County Trustee
(Title)

Tax Year: 2025

Beginning Property Tax Aggregate:	$9,609,037.00	(+)
Additions:	$30,628.00	(+)
Increases:	$149,313.00	(+)
Total Taxes To Account For:	**$9,788,978.00**	(=)
Taxes Collected:	$9,233,288.33	(+)
Deletions:	$596.00	(+)
Decreases:	$3,898.00	(+)
Unpaid Taxes:	$551,195.67	(+)
Bankruptcies:	$0.00	
State Appeal:	$0.00	
State Deferred:	$0.00	
Total Taxes Accounted For:	**$9,788,978.00**	(=)

Beginning Public Utility Aggregate:	$1,249,894.00	(+)
Additions:	$0.00	(+)
Increases:	$0.00	(+)
Total Taxes To Account For:	**$1,249,894.00**	(=)
Taxes Collected:	$1,227,849.00	(+)
Deletions:	$0.00	(+)
Decreases:	$0.00	(+)
Unpaid Public Utilities:	$22,045.00	(+)
Bankruptcies:	$0.00	
State Appeal:	$0.00	
Total Taxes Accounted For:	**$1,249,894.00**	(=)

Thru Date: 06/30/2026
Taxing Entity:
City: Gates, Halls, Henning, Ripley
Property Type:

25-26
Tax Relief
(to be paid back to County)

Warlene Smith (Dec'd) sold	2022	$ 190.00		11749	
Althea Patrick		$ 190.00		9978	
					$ 380.00
Sherrin Cox (Dec'd)	2023	$ 102.00	dv	2881	
					$ 252.00
Kathleen Ditto	2024	$ 154.00		3612	
Judy Moore		$ 154.00		3918	
Janelle Ellis (Dec'd)		$ 154.00		4199	
James Corbin		$ 154.00		2802	
Bobby Eison		$ 154.00		4134	
Linda Moore (Dec'd)		$ 154.00		9107	
					$ 924.00
David Burns (Dec'd)	2025	$ 152.00		1712	
					$ 152.00

Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-11120- - - -	Cash On Hand	600.00	27,966,773.48	27,966,773.48	600.00
999-11130- - - -100	Cash In Bank - Security Bank	12,662,577.13	96,387,879.43	103,086,813.49	5,963,643.07
999-11130- - - -200	Cash In Bank - Bank Of Halls	72,664.79	216,287.15	255,000.00	33,951.94
999-11130- - - -300	Cash In Bank - Lauderdale Co Bank #1	27,630.82	142,226.31	150,041.10	19,816.03
999-11130- - - -500	Cash In Bank - Gates Bank	26,370.46	78,706.00	94,041.10	11,035.36
999-11130- - - -700	Cash In Bank - First Citizens National Bank	68,050.40	175,746.67	206,439.74	37,357.33
999-11130- - - -B41	Cash In Bank - Board Of Education- 141	200,000.00	29,652,868.41	29,652,868.41	200,000.00
999-11130- - - -B42	Cash In Bank - Board Of Education 142	100,000.00	1,452,095.16	1,452,095.16	100,000.00
999-11130- - - -B43	Cash In Bank - Board Of Education 143	100,000.00	1,907,718.02	1,907,718.02	100,000.00
999-11130- - - -HWY	Cash In Bank - Highway	100,000.00	6,017,959.65	6,017,959.65	100,000.00
999-11130- - - -MAY	Cash In Bank - Mayor	200,000.00	26,242,255.28	26,242,255.28	200,000.00
999-11130- - - -WAT	Cash In Bank - Water	50,000.00	2,353,664.42	2,353,664.42	50,000.00
999-11300- - - -BOH	Investments - Bank Of Halls Investments	1,924,000.00	330,000.00	75,000.00	2,179,000.00
999-11300- - - -BOR	Investments - Securtity Bank Investments	15,078,703.83	0.00	0.00	15,078,703.83
999-11300- - - -BT	Investments - Bank Tennessee Investments	6,330,376.29	248,245.02	0.00	6,578,621.31
999-11300- - - -FCB	Investments - First Citizens Bank Investment	4,680,098.44	293,000.00	90,000.00	4,883,098.44
999-11300- - - -GB	Investments - Gates Bank Investments	1,407,500.00	118,000.00	29,000.00	1,496,500.00
999-11300- - - -LCB	Investments - Lauderdale Co Bank - Investmen	1,816,170.60	180,000.00	35,000.00	1,961,170.60
999-11300- - - -MOR	Investments - Morton Investments/US Bank	3,000,000.00	0.00	0.00	3,000,000.00
999-11405- - - -	Credit Card Receivable	0.00	130,895.50	130,895.50	0.00
999-11410- - - -	Accounts Receivable	2,168.00	87,833.00	88,303.00	1,698.00
999-14310- - - -	Undistributed Warrants	0.00	35,806,535.88	35,806,535.88	0.00
	Total Assets	**47,846,910.76**	**229,788,689.38**	**235,640,404.23**	**41,995,195.91**
999-21500- -101- -	Due To Other Funds - General	(13,675,725.40)	15,915,929.63	15,102,795.96	(12,862,591.73)
999-21500- -114- -	Due To Other Funds - Law Library	(4,880.84)	175.67	1,581.68	(6,286.85)
999-21500- -122- -	Due To Other Funds - Drug Fund	(113,648.35)	19,211.12	6,862.53	(101,299.76)
999-21500- -131- -	Due To Other Funds - Highway/Public Works	(3,793,032.51)	6,171,073.77	5,716,885.18	(3,338,843.92)
999-21500- -141- -	Due To Other Funds - General Purpose School	(18,159,281.69)	54,432,228.83	49,888,275.71	(13,615,328.57)
999-21500- -142- -	Due To Other Funds - School Federal Projects	(598,488.78)	4,578,198.68	4,709,762.42	(730,052.52)
999-21500- -143- -	Due To Other Funds - Central Cafeteria	(247,029.42)	3,289,887.75	3,665,378.81	(622,520.48)
999-21500- -151- -	Due To Other Funds - General Debt Service	(1,266,381.16)	736,031.39	797,649.47	(1,327,999.24)
999-21500- -177- -	Due To Other Funds - Education Capital Projects	0.00	8,966,076.96	8,966,076.96	0.00
999-21500- -178- -	Due To Other Funds - THDA HOME GRANT	0.00	8,242,024.48	8,242,024.48	0.00
999-21500- -179- -	Due To Other Funds - CDBG-NDR	(108,696.41)	0.00	0.00	(108,696.41)
999-21500- -207- -	Due To Other Funds - Landfill	(1,227,301.17)	1,220,467.63	1,190,739.65	(1,197,573.19)
999-21500- -351- -	Due To Other Funds - City Sales Tax	(1,364,035.72)	1,420,089.96	1,707,748.74	(1,651,694.50)
999-21500- -352- -	Due To Other Funds - 3/4 Cent Sales Tax	(1,952,885.84)	2,417,008.38	1,700,836.14	(1,236,713.60)
999-21500- -353- -	Due To Other Funds - Waterworks	(4,814,097.73)	2,305,763.38	2,253,694.07	(4,762,028.42)
999-21500- -363- -	Due To Other Funds - 25th Judiciary Task Force	(388,381.58)	307,977.59	216,597.44	(297,001.43)

Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-21500- -364- -	Due To Other Funds - District Attorney	(129,537.44)	18,076.59	20,983.96	(132,444.81)
999-22200- - - -	Other Deferred Revenue	0.00	15,232.50	15,232.50	0.00
999-22200- -999- -	Other Deferred Revenue - County Trustee	0.00	3,755.00	3,755.00	0.00
999-28310- - - -	Undistributed Taxes	0.00	26,818.29	26,818.29	0.00
999-28311- -999- -	Undistributed Taxes Paid in Advance - County Trustee	(3,506.72)	12,692.54	13,306.30	(4,120.48)
999-29900- - - -	Fee/Commission Account	0.00	423,755.85	423,755.85	0.00
	Total Liabilities	**(47,846,910.76)**	**110,522,475.99**	**104,670,761.14**	**(41,995,195.91)**
Fund Totals: 999	County Trustee	**0.00**	**340,311,165.37**	**340,311,165.37**	**0.00**

Date: 7/10/2026 9:20 AM
User: Belinda Wright

Year End Balance Check

GL Account	2025 - 2026 Ending Balance	2026 - 2027 Beginning Balance
999-21500- -101	-$13,675,725.40	-$12,862,591.73
999-21500- -114	-$4,880.84	-$6,286.85
999-21500- -122	-$113,648.35	-$101,299.76
999-21500- -131	-$3,793,032.51	-$3,338,843.92
999-21500- -141	-$18,159,281.69	-$13,615,328.57
999-21500- -142	-$598,488.78	-$730,052.52
999-21500- -143	-$247,029.42	-$622,520.48
999-21500- -151	-$1,266,381.16	-$1,327,999.24
999-21500- -207	-$1,227,301.17	-$1,197,573.19
999-21500- -351	-$1,364,035.72	-$1,651,694.50
999-21500- -352	-$1,952,885.84	-$1,236,713.60
999-21500- -353	-$4,814,097.73	-$4,762,028.42
999-21500- -363	-$388,381.58	-$297,001.43
999-21500- -364	-$129,537.44	-$132,444.81
999-28620- -101	-$4,344.64	$0.00
999-28620- -131	-$563.60	$0.00

update as of 8-5-26

Created By: Judy Conrad

Lauderdale County Trustee
Tax Aggregate Report - Detail

User: Judy Conrad
Date/Time: 8/5/2026 11:28 AM
Page 1 of 1

Tax Year: 2025

Beginning Property Tax Aggregate:	$9,609,037.00	(+)
Additions:	$31,963.00	(+)
Increases:	$149,313.00	(+)
Total Taxes To Account For:	**$9,790,313.00**	(=)
Taxes Collected:	$9,263,206.33	(+)
Deletions:	$675.00	(+)
Decreases:	$3,898.00	(+)
Unpaid Taxes:	$522,533.67	(+)
Bankruptcies:	$0.00	
State Appeal:	$0.00	
State Deferred:	$0.00	
Total Taxes Accounted For:	**$9,790,313.00**	(=)
Beginning Public Utility Aggregate:	$1,249,894.00	(+)
Additions:	$0.00	(+)
Increases:	$0.00	(+)
Total Taxes To Account For:	**$1,249,894.00**	(=)
Taxes Collected:	$1,237,499.00	(+)
Deletions:	$0.00	(+)
Decreases:	$0.00	(+)
Unpaid Public Utilities:	$12,395.00	(+)
Bankruptcies:	$0.00	
State Appeal:	$0.00	
Total Taxes Accounted For:	**$1,249,894.00**	(=)

Thru Date: 08/05/2026
Taxing Entity:
City:
Property Type:

AS OF JUNE 30, 2026

Name of Bank	CD#	Amount	Maturity	Rate		
Laud Co Bank	7950	$ 200,000.00	3/9/2027	3.75%		
	7963	$ 300,000.00	4/17/2027	3.75%		
	7966	$ 300,000.00	5/1/2027	3.75%		
	7983	$ 102,170.60	6/20/2027	3.75%		
	8299	$ 159,000.00	10/20/2026	3.90%		
	10886	$ 500,000.00	4/30/2027	3.75%		
	11092	$ 125,000.00	3/27/2027	3.75%		
	11182	$ 130,000.00	7/26/2026	3.90%		
	11276	$ 35,000.00	9/5/2026	3.90%		
	11313	$ 110,000.00	4/15/2027	3.75%		
					$	1,961,170.60
Gates Bank (Crockett Bank)	1025350	$ 300,000.00	3/30/2027	3.75%		
	1025374	$ 200,000.00	6/4/2027	3.75% WW		
	1025375	$ 100,000.00	6/6/2027	3.75% WW		
	1025382	$ 100,000.00	6/23/2027	3.75%		
	1025240	$ 300,000.00	9/19/2026	4.00%		
	1025249	$ 79,000.00	10/18/2026	4.00%		
	1025250	$ 118,500.00	10/21/2026	4.00%		
	1025233	$ 125,000.00	9/6/2026	4.00%		
	1025349	$ 35,000.00	3/27/2027	3.75%		
	1025401	$ 50,000.00	7/26/2026	4.00%		
	1024979	$ 29,000.00	9/4/2026	4.00%		
	1025018	$ 60,000.00	4/15/2027	3.75%		
					$	1,496,500.00
Bank of Halls	30891	$ 100,000.00	6/23/2027	3.75% WW		
	28045	$ 274,000.00	5/16/2027	3.75%		
	34091	$ 500,000.00	4/19/2027	3.75%		
	31198	$ 100,000.00	6/12/2027	3.75%		
	30856	$ 200,000.00	6/2/2027	3.75% WW		
	33943	$ 275,000.00	9/6/2026	4.00%		
	34424	$ 250,000.00	3/27/2027	3.75%		
	34549	$ 225,000.00	7/26/2026	4.00%		
	34666	$ 75,000.00	9/4/2026	4.00%		
	34723	$ 180,000.00	4/15/2027	3.75%		
					$	2,179,000.00
First Citizens	6282	$ 205,098.44	7/13/2027	3.50% WW		
	696179	$ 300,000.00	6/28/2027	3.50%		
	697608	$ 200,000.00	11/22/2026	3.90%		
	695610	$ 100,000.00	4/24/2027	3.50%		
	697607	$ 50,000.00	11/22/2026	3.80% WW		

AS OF JUNE 30, 2026

	695609	$ 300,000.00	4/24/2027	3.50%		
	695560	$ 36,000.00	4/17/2027	3.50%		
	695559	$ 250,000.00	4/17/2027	3.50% WW		
	697553	$ 1,000,000.00	11/17/2026	4.00%		
	697555	$ 1,000,000.00	11/17/2026	4.00%		
	697557	$ 1,000,000.00	11/17/2026	4.00%		
	9204958	$ 44,000.00	6/27/2026	3.50%		
	9207533	$ 195,000.00	9/26/2026	3.80%		
	9209532	$ 90,000.00	10/4/2026	3.80%		
	9210429	$ 113,000.00	5/15/2027	3.50%		
					$	4,883,098.44
Security Bank & Trust	1189	$ 100,000.00	5/23/2027	3.80% LF		
	6698	$ 300,000.00	6/16/2027	3.80%		
	1187	$ 100,000.00	5/18/2027	3.80%		
	24394	$ 1,081,030.00	6/11/2027	3.80%		
	13753	$ 100,000.00	6/19/2027	3.80% WW		
	13135	$ 50,000.00	4/8/2027	3.80% WW		
	13045	$ 452,531.37	12/28/2026	4.00%		
	13068	$ 400,000.00	1/13/2027	4.00%		
	13830	$ 200,000.00	8/8/2026	3.75%		
	13067	$ 400,000.00	1/13/2027	4.00% Llb		
	13069	$ 750,053.42	1/9/2027	4.00%		
	13044	$ 500,089.04	1/3/2027	4.00% LF		
	13754	$ 100,000.00	6/25/2027	3.80% FS		
	13149	$ 195,000.00	4/21/2027	3.85% LF		
	12901	$ 150,000.00	7/10/2026	4.00% WW		
	12902	$ 1,000,000.00	7/16/2026	3.75%		
	12903	$ 1,000,000.00	7/16/2026	3.75%		
	12904	$ 1,000,000.00	7/16/2026	3.75%		
	12905	$ 1,000,000.00	7/16/2026	3.75%		
	12906	$ 1,000,000.00	7/16/2026	3.75%		
	13752	$ 2,000,000.00	6/27/2027	3.80%		
	13751	$ 2,000,000.00	6/27/2027	3.80%		
	13684	$ 1,200,000.00	5/14/2027	3.80% WW		
					$	15,078,703.83
Bank Tennessee	5447	$ 288,807.44	9/7/2026	4.00%		
	5520	$ 1,757,917.07	5/3/2027	3.50%		
	5000152	$ 1,132,974.20	1/19/2027	3.50%		
	5000150	$ 1,132,974.20	1/19/2027	3.50%		
	5000156	$ 1,132,974.20	1/19/2027	3.50%		
	5000151	$ 1,132,974.20	1/19/2027	3.50%		
					$	6,578,621.31

AS OF June 30, 2026

Toal CD's	$	32,177,094.18
MORTON INVESTMENTS/ U S BANK		3,000,000.00
TOTAL		$35,177,094.18

AS OF August 3, 2026 up date

Name of Bank	CD#	Amount	Maturity	Rate		
Laud Co Bank	7950	$ 200,000.00	3/9/2027	3.75%		
	7963	$ 300,000.00	4/17/2027	3.75%		
	7966	$ 300,000.00	5/1/2027	3.75%		
	7983	$ 102,170.60	6/20/2027	3.75%		
	8299	$ 159,000.00	10/20/2026	3.90%		
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Gates Bank (Crockett Bank)	1025350	$ 300,000.00	3/30/2027	3.75%		
	1025374	$ 200,000.00	6/4/2027	3.75%	WW	
	1025375	$ 100,000.00	6/6/2027	3.75%	WW	
	1025382	$ 100,000.00	6/23/2027	3.75%		
	1025240	$ 300,000.00	9/19/2026	4.00%		
	1025249	$ 79,000.00	10/18/2026	4.00%		
	1025250	$ 118,500.00	10/21/2026	4.00%		
	1025233	$ 125,000.00	9/6/2026	4.00%		
	1025349	$ 35,000.00	3/27/2027	3.75%		
	1025401	$ 50,000.00	7/26/2027	3.75%		
	1024979	$ 29,000.00	9/4/2026	4.00%		
	1025018	$ 60,000.00	4/15/2027	3.75%		
					$	1,496,500.00
Bank of Halls	30891	$ 100,000.00	6/23/2027	3.75%	WW	
	28045	$ 274,000.00	5/16/2027	3.75%		
	34091	$ 500,000.00	4/19/2027	3.75%		
	31198	$ 100,000.00	6/12/2027	3.75%		
	30856	$ 200,000.00	6/2/2027	3.75%	WW	
	33943	$ 275,000.00	9/6/2026	4.00%		
	34424	$ 250,000.00	3/27/2027	3.75%		
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	34666	$ 75,000.00	9/4/2026	4.00%		
	34723	$ 180,000.00	4/15/2027	3.75%		
					$	2,179,000.00
First Citizens	6282	$ 205,098.44	7/13/2027	3.50%	WW	
	696179	$ 300,000.00	6/28/2027	3.50%		
	697608	$ 200,000.00	11/22/2026	3.90%		
	695610	$ 100,000.00	4/24/2027	3.50%		
	697607	$ 50,000.00	11/22/2026	3.80%	WW	

AS OF August 3, 2026

	695609	$ 300,000.00	4/24/2027	3.50%		
	695560	$ 36,000.00	4/17/2027	3.50%		
	695559	$ 250,000.00	4/17/2027	3.50%	WW	
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	9209532	$ 90,000.00	10/4/2026	3.80%		
	9210429	$ 113,000.00	5/15/2027	3.50%		
					$	4,883,098.44
Security Bank & Trust	1189	$ 100,000.00	5/23/2027	3.80%	LF	
	6698	$ 300,000.00	6/16/2027	3.80%		
	1187	$ 100,000.00	5/18/2027	3.80%		
	24394	$ 1,081,030.00	6/11/2027	3.80%		
	13753	$ 100,000.00	6/19/2027	3.80%	WW	
	13135	$ 50,000.00	4/8/2027	3.80%	WW	
	13045	$ 452,531.37	12/28/2026	4.00%		
	13068	$ 400,000.00	1/13/2027	4.00%		
	13830	$ 200,000.00	8/8/2026	3.75%		
	13067	$ 400,000.00	1/13/2027	4.00%	Llb	
	13069	$ 750,053.42	1/9/2027	4.00%		
	13044	$ 500,089.04	1/3/2027	4.00%	LF	
	13754	$ 100,000.00	6/25/2027	3.80%	FS	
	13149	$ 195,000.00	4/21/2027	3.85%	LF	
	12901	$ 150,000.00	7/10/2027	3.80%	WW	
	12902	$ 1,000,000.00	7/16/2027	3.80%		
	12903	$ 1,000,000.00	7/16/2027	3.80%		
	12904	$ 1,000,000.00	7/16/2027	3.80%		
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	13751	$ 2,000,000.00	6/27/2027	3.80%		
	13684	$ 1,200,000.00	5/14/2027	3.80%	WW	
					$	15,078,703.83
Bank Tennessee	5447	$ 288,807.44	9/7/2026	4.00%		
	5520	$ 1,757,917.07	5/3/2027	3.50%		
	5000152	$ 1,132,974.20	1/19/2027	3.50%		
	5000150	$ 1,132,974.20	1/19/2027	3.50%		
	5000156	$ 1,132,974.20	1/19/2027	3.50%		
	5000151	$ 1,132,974.20	1/19/2027	3.50%		
					$	6,578,621.31

AS OF August 3, 2026

Toal CD's	$	32,177,094.18
MORTON INVESTMENTS/ U S BANK		2,750,000.00
TOTAL		$34,927,094.18

SAID MOTION PASSED ON VOICE VOTE.

SCHOOL BUSINESS

On motion by Commissioner R. Harris and seconded by Commissioner S. Worlds it was ordered that the following School Budget Amendments be approved by roll call vote.

YES	Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Kaye Jordon, Brian Maclin, Dale McCaslin, Terry Mills, Eugene Pugh, Todd Rankin, Reed Sanders Jr, Tommy Sanders, Lowell Tillman Jr., Dan Ungerecht Jr., and Susan Worlds
NO	
ABSENT	Sherry Jones, Joe Pursell, Brad Rose, and Erin Smith

19 Ayes, 0 Nays, and 4 Absent

GP 1 7/31/2026	GENERAL PURPOSE SCHOOL FUNDS		
	7/1/2026-6/30/2027		
	SY 2026-2027		
To Establish the budget for Voluntary Pre-K FY 26/27.			
Account Number	Description	Revenue	Expenditure
141			
46515	Early Childhood Education	$867,176.48	
73400-105	Supervisor/Director		$26,000.00
73400-116	Teachers		$374,000.00
73400-163	Educational Assistants		$176,000.00
73400-201	Social Security		$35,000.00
73400-204	Pensions		$29,000.00
73400-207	Medical Insurance		$171,000.00
73400-212	Employer Medicare		$8,000.00
73400-355	Travel		$450.00
73400-429	Instructional Supplies and Materials		$13,000.00
73400-499	Other Supplies and Materials		$15,000.00
73400-524	In-Service/Staff Development		$5,000.00
73400-599	Other Charges		$14,726.48
	Total	$867,176.48	$867,176.48
Prepared By:			
Board of ED Approval			
County Commissions			
Accounting Entry:			
Reviewed By:			

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – GENERAL FUND - 101

Commissioner M. Ballard made a motion to table Items 1, 2, and 4 of the General Fund 101 Budget Amendments for thirty days. Motion was seconded by Commissioner B. Maclin. The motion was to put to a roll call vote as follows:

YES	Mark Ballard, Don Connell, Rob Harris, Jeff Henson, Ronnie Jackson, Brian Maclin, and Susan Worlds
NO	Joe Carmack, Danny Hartsfield, Kaye Jordon, Dale McCaslin, Terry Mills, Eugene Pugh, Todd Rankin, Tommy Sanders, Lowell Tillman Jr., and Danny Ungerecht Jr.
ABSTAIN	Gene Edwards, Reed Sanders Jr.
ABSENT	Sherry Jones, Joe Pursell, Brad Rose, and Erin Smith

_7_ Ayes, _10_ Nays, _2_ Abstain, and _4_ Absent

SAID MOTION FAILED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – GENERAL FUND – 101

Motion was made by Commissioner J. Carmack and seconded by Commissioner D. Ungerecht Jr. it was ordered that the following Budget Amendments be approved by roll call vote.

YES	Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Kaye Jordon, Brian Maclin, Dale McCaslin, Terry Mills, Eugene Pugh, Todd Rankin, Reed Sanders Jr, Tommy Sanders, Lowell Tillman Jr., Dan Ungerecht Jr., and Susan Worlds
NO	
ABSENT	Sherry Jones, Joe Pursell, Brad Rose, and Erin Smith

_19_ Ayes, _0_ Nays, and _4_ Absent

LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
August 10, 2026

FUND 101-County General

No.	Function	Object	Description	Debit	Credit
1	51710	-308	Development-Consultants / *TVA Opportunity Investment 7/13/26*		65,000
	46980		Other State Grants	65,000	
2	51710	-308	Development-Consultants / *TDEC-Parks & Recreation 7/13/26*		90,000
	46980		Other State Grants	72,000	
	39000		Reserves - *Required Match*	18,000	
3	51710	-316	Development-Contributions *Semi-Quincentenial Grant 4/13/26*		25,000
	39000		Reserves - *Revenue Received 2025-26*	25,000	
4	51710	-791	Development-Other Construction - *Three Star 6/23/26*		750,000
	46980		Other State Grants	750,000	
5	51800	-502	County Buildings-Bldg& Contents Insurance		1,000
	39000		Reserves	1,000	
6	53900	-140	Truancy-Salary Supplements		500
	53900	-161	Truancy-Secretary		625
	53900	-169	Truancy-Part-time Personnel		900
	53900	-201	Truancy-Social Security		200
	53900	-202	Truancy-Handling Charges/Administrative Costs		525
	53900	-204	Truancy-State Retirement	70	
	53900	-336	Truancy-Maintenance/Repair Equipment		500
	53900	-348	Truancy-Postage	1,100	
	53900	-411	Truancy-Data Processing Supplies	1,500	
	53900	-463	Truancy-Testing	500	
	53900	-499	Truancy-Other Supplies/Materials	1,080	
	53900	-513	Truancy-WC Insurance	500	
	53900	-599	Truancy-Other Charges		1,500
7	54110	-506	Sheriff-Liability Insurance		1,900
	39000		Reserves	1,900	
8	54110	-511	Sheriff-Vehicle & Equipment Insurance		150
	39000		Reserves	150	
9	54240	-309	Sheriff/SRO-Contracts w/Gov. Agencies		60,697
	39000		Reserves - *Repayment for funds not used FY 2025-26*	60,697	
10	58300	-355	Veterans Office- Travel		2,000
	39000		Reserves	2,000	
11	58400	-506	Other Charges-Liability Insurance		5,100
	39000		Reserves	5,100	
12	99100	-590	Ambulance/Transfers Out-Transfers to other Funds		305,461
	46980		Other State Grants - *Ambulance Grant 7/13/26*	305,461	
			Grand Total Fund 101	**1,311,058**	**1,311,058**

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – HIGHWAY DEPT – FUND-131

On motion by Commissioner D. Ungerecht Jr. and seconded by Commissioner J. Henson it was ordered that the following Budget Amendments be approved by roll call vote.

YES	Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Kaye Jordon, Brian Maclin, Dale McCaslin, Terry Mills, Eugene Pugh, Todd Rankin, Reed Sanders Jr, Tommy Sanders, Lowell Tillman Jr., Dan Ungerecht Jr., and Susan Worlds
NO	
ABSENT	Sherry Jones, Joe Pursell, Brad Rose, and Erin Smith

19 Ayes, 0 Nays, and 4 Absent

LAUDERDALE COUNTY HIGHWAY DEPARTMENT
Derek Kissell, P.E., Chief Highway Administrative Officer
888 Asbury-Glimp Road
Ripley, TN 38063
Phone: (731) 635-9251
Fax: (731) 221-0718

August 7, 2026

Lauderdale County Commission
100 Court Square
Ripley, TN 38063

Subject: Budget Amendment for Consideration

Commissioners, the existing 2011 Ford F-550 equipped with a Palfinger knuckle boom has reached the end of its useful service life and requires replacement to ensure safe, reliable, and efficient operations. The truck has accumulated approximately 290,000 miles and more than 3,000 grapple operating hours. In addition to its age and heavy use, the engine is currently inoperable, rendering the vehicle out of service, and the grapple has experienced significant wear that affects its reliability and performance. Continued investment in repairs is no longer cost-effective given the condition of both the truck and the knuckle boom equipment. Replacing this unit with a new Ford F-550 and Palfinger knuckle boom will restore operational capability, reduce maintenance costs and downtime, improve operator safety, and ensure dependable service for years to come.

Please consider the following budget amendments:

- Debit 39000 Fund Balance $250,000.00
- Credit 68000-714 Highway Equipment $250,000.00

Thank you for your consideration.

Sincerely,
Derek Kissell, P.E.
Chief Highway Administrative Officer
Lauderdale County Highway Department

SAID MOTION PASSED ON ROLL CALL VOTE.

BUILDING PERMITS REPORT

On motion by Commissioner T. Sanders and seconded by Commissioner J. Henson it was ordered that the Building Permits Report be approved by voice vote.

Permits July 2026

1. #6238, Cody Haynie, 198 Cedar Grove, Shop/Carport, $243.00

2. #6239, Chris Gibbons, 3754 Curve Nankipoo, Shop, $120.00

3. #6240, Christopher Buckner, 157 Cody Lane, Pool, $127.00

4. #6241, Jack Harris/Voss, 1046 Sutton Rd, Pool, $77.00

5. #6242, Derrick Whitelow, 101 Mary Lynn, Carport, $60.00

6. #6243, Hugh Vaughn, 8646 E. Nankipoo, Mobile Home Swap, $122.00

7. #6244, Coty Scott, 8824 E. Nankipoo, Mobile Home, $192.00

8. #6245, Breanna Glass, 3327 Chisholm Lake Rd. New Home, $200.00

8 Permits, $1141.00

New Home-1 Mobile Homes-2 Pools-2 Carports-2 Shop-1

Respectfully Submitted,

Paul Hankins

Lauderdale County Building Permits

SAID MOTION PASSED ON VOICE VOTE.

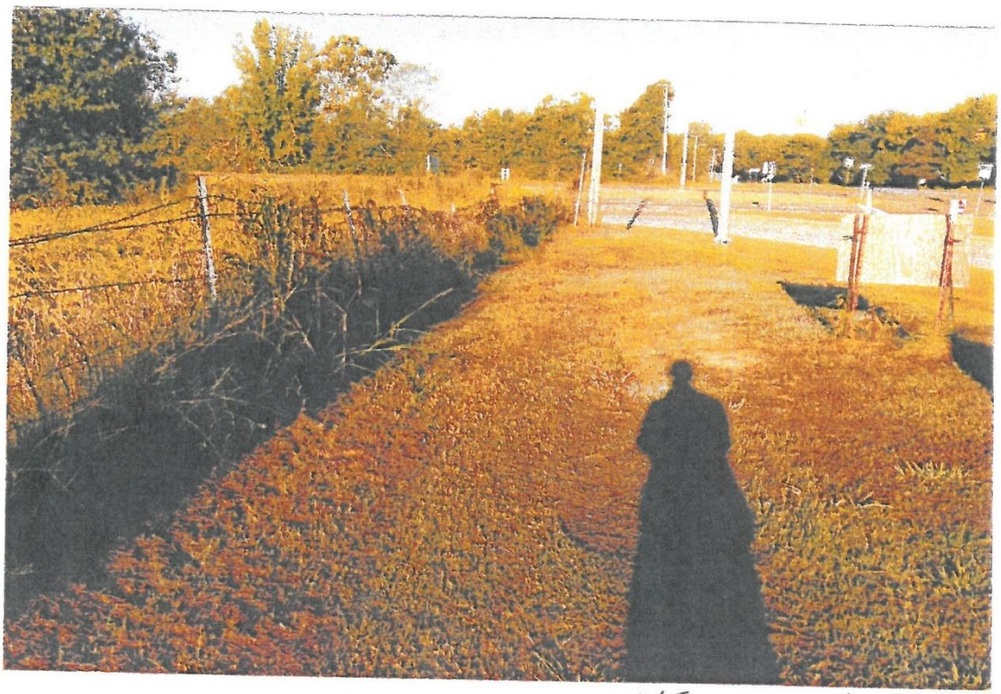
OTHER BUSINESS

Gene Edwards, County Commissioner, addressed the County Commission regarding old state-owned fences along Highway 51 in District 1 and the lack of maintenance of the surrounding areas. Mr. Edwards stated that he has worked for several years to have the issue addressed and requested that the County continue pursuing the matter. Mr. Edwards submitted photographs of the fences and surrounding areas.

HWY. 87 (1)

N/E Corner Hwy 87 + 51
Trees & bushes in fence





S/E Corner Hwy. 87 + 51

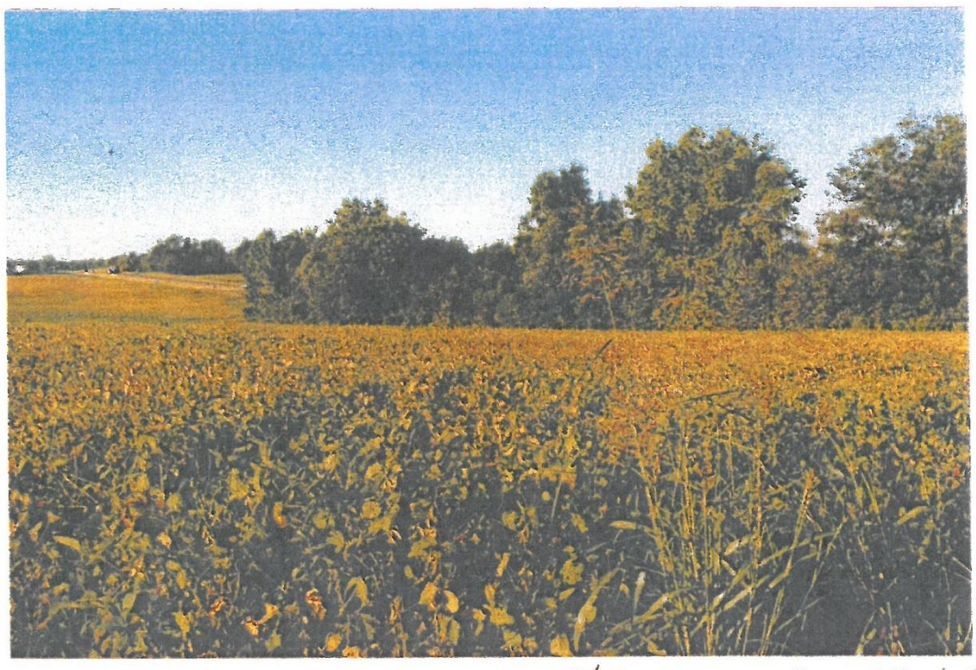
Lauderdale Lumber & Hdw. on this corner keeps the trees & bushes out of this fence so their bussiness will be visiable

HWY 87 (2)

N/W Corner Hwy. 87 + 51



Note! See Page 7



S/E Corner Hwy 87 + 51 fence in trees. All these trees have grown up in the fence

THUM RD. (1)

N/W corner Thum Rd + 51
before church members cleaned out fence

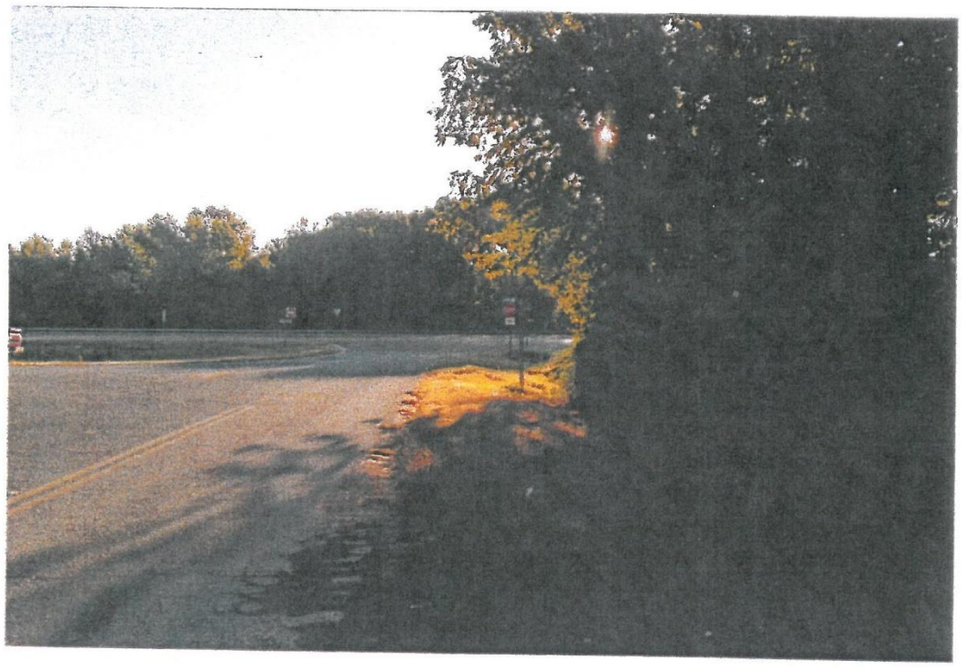




After parcial cleaning

THUM RD. (2)

S/W Corner Thum Rd. + 51



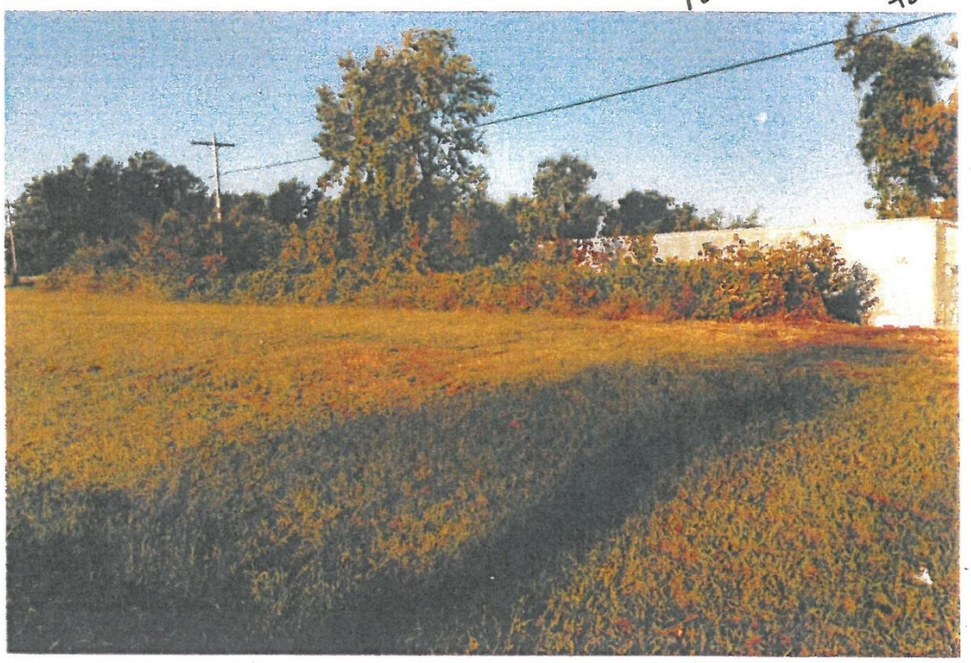
Note: Trees in fence have grown to point of hanging in roadway



N/W Corner Thum Rd + 51 after fence cleaned out

William switch rd.

S/W corner
Wm. switch + 51
Parcial fence, Removed
to city limits

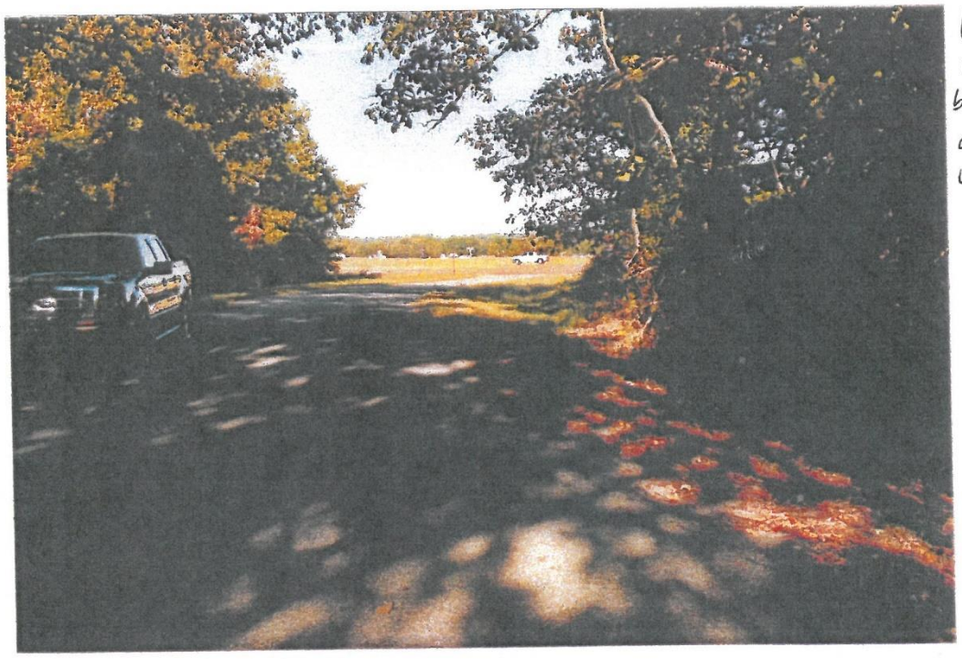




N/W Corner
Wm Switch + 51
There is a fence in there Somewhere

POPLAR GROVE CEMETERY RD.

S/E & N/E Corner
Pop. Gr. + 51



Visability very limit because of grown up fenceses

VOLZ RD. (fence removed)



S/W Corner Volz Rd.
+ 51
Within city limits of Ripley
fence removed.



N/W Corner Hwy. 87 & 51
After Fence removed

Mayor Gaines introduced Tierany Macan, who will serve as an intern with Lauderdale County for two years through a Tennessee Department of Economic and Community Development (TNECD) Grant.

Dan Ungerecht Jr., County Commissioner for District 5, announced his resignation from the County Commission due to a conflict with his federal employment. Mayor Gaines stated that the vacant District 5 County Commission position would be advertised in the newspaper by the Lauderdale County Election Commission and placed on the November election ballot.

Maurice Gaines, Lauderdale County Mayor, read a prepared statement to the Lauderdale County Commission.

Good evening everyone,

As we come to the close of this meeting, I would like to take just a few moments to express my sincere gratitude. Serving as Mayor of Lauderdale County has been one of the greatest honors of my life. Over the years, I have had the privilege of working alongside an outstanding group of County Commissioners who have always cared deeply about the future of this county. While we didn't always agree on every issue, we shared a common goal, to make Lauderdale County a better place for the people we serve.

To each commissioner who has served during my time as mayor, thank you. Thank you for your commitment, your willingness to serve, and for the countless hours you devoted to making difficult decisions. Together, we accomplished far more than any one person could have achieved alone.

During these years, we have strengthened our infrastructure, improved public services, invested in our communities, supported economic development, secured millions of dollars in grant funding, and laid a foundation that will continue to benefit Lauderdale County for years to come. Those accomplishments belong to all of us—to this commission, our employees, our partners, and the citizens who placed their trust in us.

Leadership is never about one individual. It is about building a team, creating a vision, and leaving things better than you found them. I truly believe we have done that together.

As I leave office, I do so with a grateful heart and tremendous optimism. Although my role as mayor is ending, my commitment to Lauderdale County certainly is not. This county is my home, and I look forward to continuing to live here, support our communities, and watch the opportunities we worked so hard to create become realities. I am excited to see future generations reap the benefits of the investments and decisions we made together.

To our county employees, department heads, constitutional officers, city leaders, state and federal partners, volunteers, and everyone who has worked alongside me over the years, thank you. Your dedication is what keeps Lauderdale County moving forward every single day.

Finally, thank you to the citizens of Lauderdale County for allowing me the privilege of serving as your mayor. Your trust has meant more to me than words can express. I will always cherish the friendships, the memories, and the opportunity to have played a small part in the story of this county.

To my wife, Memory, thank you for your unwavering love, patience, and support throughout this journey. Public service is never a commitment made by one person; it becomes a commitment for the entire family. You've stood beside me through long meetings, late-night phone calls, unexpected challenges, and countless community events. I could not have done this without you.

To our children, their spouses, and our grandchildren, thank you for sharing me with the people of Lauderdale County. You sacrificed family time so I could fulfill the responsibilities of this office, and I hope you know how much your love and encouragement have meant to me. I am incredibly proud of each of you, and I look forward to spending even more time making memories together in the years ahead.

Thank you for the opportunity to serve. God bless each of you, and may God continue to bless Lauderdale County.

Eugene Pugh II, County Commissioner, addressed the Commission during his final meeting and expressed his gratitude and appreciation for the opportunity to serve the citizens of Lauderdale County.

NOTARIES

On motion by Commissioner J. Henson and seconded by Commissioner L. Tillman Jr. it was ordered that the following persons be elected as Notaries Public for the term prescribed by law:

Elizabeth Cosper

Ann Phillips

David Shelton

SAID MOTION PASSED ON VOICE VOTE.

ADJOURN

On motion by Commissioner E. Pugh and seconded by Commissioner J. Carmack it was ordered that the Legislative Body adjourn at 7:05 p.m.

SAID MOTION PASSED BY VOICE VOTE.