# **NOVEMBER 18, 2024**

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 3rd Monday in November, on the 18th day of said month, and year OF OUR LORD TWO THOUSAND TWENTY FOUR, present and presiding

Maurice Gaines, County Mayor, Linda Summar, County Clerk,

Lawrence Andrews, Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris,

Danny Hartsfield, Ronnie Jackson, Sherry Jones, Kaye Jordon, Brian Maclin, Dale McCaslin,

Terry Mills, Mary Moore, Eugene Pugh, Joe Pursell, Todd Rankin, Tommy Sanders, Erin Smith,

Lowell Tillman Jr, and Susan Worlds.

ABSENT: Jeff Henson and Dan Ungerecht Jr.

# **CALL TO ORDER**

Brian Kelley, Lauderdale County Sheriff, called the November 18, 2024 Lauderdale County

Commission Meeting to Order.

# **OPENING PRAYER**

Ricky DeSpain, Captain LCSO.

# APPROVAL OF MINUTES

Motion was made by Commissioner T. Sanders to approve the minutes of the October 14, 2024 Commission Meeting. Motion was seconded by Commissioner K. Jordon and approved.

# **UT TSU Extension – Lauderdale County**

#### **About Us**

Mission

development.

#### Vision

UT Extension is the premier educational organization for all Tennesseans. The extension increases economic prosperity, improves environmental sustainability, and enhances well-being in rural and urban communities.

UT Extension's mission is to help

Tennesseans improve their quality of life

and evidence-based knowledge about agriculture and natural resources, family and consumer sciences, 4-H youth development, and community

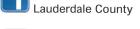
and solve problems by applying research



Real. Life. Solutions.

#### **FIND US ONLINE**

Follow at: UT TSU Extension -





@lauderdale\_county\_ut\_tsu

### **REACH OUR OFFICE**

200 Crain St Ripley, TN 38063

Phone: (731) 635-9551 Fax: (731) 635-3483

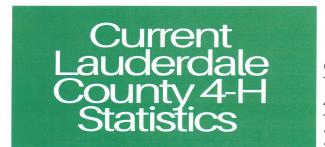






J.C. Dupree, Extension Agent III & County Director, gave an update on the agriculture extension

in Lauderdale County; as well as, the members of staff and what roles they cover.





Christian Hawbaker III

4-H Youth Devlopment

2024-2025

### County Overview:

Lauderdale County 4-H is committed to fostering an inclusive and supportive environment where all youth can grow, thrive, and reach their full potential. By broadening the scope of our programs to ensure accessibility for children of all backgrounds, genders, races, and abilities, we are building a safe space that encourages learning, leadership, and personal development. As the program evolves, we remain focused on empowering the next generation to impact the Lauderdale community and beyond positively.

### Delivery:

- 4-H is present in six schools
  - Ripley Elementary School Ripley Middle School

  - Ripley High School Halls Elementary Halls Junior High
- Halls High School Current Enrollment

- 1,392 youth
  Number of Clubs
  In-School Clubs: 86
  - 0
  - Homeschool Clubs: 1 Special Interest Community Clubs: 3
  - Honorable Participation Clubs: 2

# Annual 4-H Enrollment Trends Lauderdale Co 4-H Annual Trends 2021-22 2022-23 2023-24

### Club Curriculum Breakdown

- 4th grade: Exploring 4-H 5th grade: Exploring 4-H Project Areas 6th & 7th Grade: STEM Education

- 8th: Financial Literacy 9th-12th: Life Skills and Professional Development
- CDC: Agriculture in the Classroom

# New and Exciting Opportunities in Lauderdale County 4-H

- Introduction of Specialized Clubs
- 4-H Chick Chain
- 4-H Shooting Sports
  Introduction of the Clover Bud Program for k-3 youth

### Specialized 4-H Clubs:

- 4-H Culinary Club
- 4-H Livestock Club
- 4-H Young Professionals
- 4-H Honor Club

# 4-H Junior Fair Board

#### **Contact Information:**

4-H Agent: Christian Hawbaker III

chrahawb@utkedu

(731) 635-9551



Christian Hawbaker III, Extension Agent I & 4-H Youth Development, gave a 4-H overview and

future plans for 4-H in the schools.

# **REQUEST TO RECEIVE/EXPEND**

# ADDITIONAL DRUG TREATMENT COURT GRANT \$143,000

Motion was made by Commissioner J. Pursell to approve the request to receive/expend

Additional Drug Treatment court grant in the amount of \$143,000. Motion was seconded by

Commissioner K. Jordon and upon roll call vote was unanimously approved with a vote of

21 Yes, 0 No, and 2 Absent.

# REQUEST TO RECEIVE/EXPEND

# STATE SRO GRANT \$525,000 AND ADDITIONAL SRO SALARY SUPPLEMENT \$5,600

Motion was made by Commissioner T. Sanders to approve the request to receive/expend State SRO Grant \$525,000 and Additional SRO Salary Supplement \$5,600. Motion was seconded by Commissioner E. Smith and upon roll call vote was unanimously approved with a vote of <a href="tel:21">21</a> Yes, <a href="tel:0">0</a> No, and <a href="tel:2">2</a> Absent.

# **REQUEST TO RECEIVE/EXPEND**

# ADDITIONAL TN DEPT OF HEALTH ARP GRANT \$50,000



#### JUDY CONRAD

#### LAUDERDALE COUNTY TRUSTEE

#### 100 COURT SOUARE

Ripley, TN 38063

November 7, 2024

Lauderdale County Commissioners:

#### **OVERVIEW OF Quarterly Report:**

This report includes each fund/Department with the beginning and ending balances for July 1, 2023 ending September 30, 2024. 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 14,097,411.79

Investments 30,956,793.03

Accounts Receivables 3,499.00 (Outstanding Tax Relief payments)

Total ASSETS \$ 45,058,303.82

#### Following Report: TRIAL BALANCE -September 30, 2024

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

I included an updated Trial Balance as of October 31, 2024

Total Assets of \$45,790,956.78

#### 2023 Delinquent County Taxes AS OF 11/07/2024

Unpaid Taxes for 2023 good thru 11/07/2024 Real Property and Personal Properties - \$285,433.84.

Unpaid Public Utilities good thru 11/07/2024 - \$1,676.00.

Trustee's Office continues to collect these outstanding 2023 taxes. If not paid by March 31, 2025 they will be turned over to Chancery Court for further collections.

2024 Current Taxes for Real Property and Personal Taxes: As of date, we have collected \$,1322,671.33. Public Utilities will be added to our Tax Roll in December when the State sends to our office. We will mail the tax notices at that time to be due February 28, 2025.

#### **TAX RELIEF 2024-2025**

Our Tax Relief Program for this year:

Income limit for Households - \$36,370.00

State pays to up \$154.00 on elderly and disabled applicants. State pays up to \$850.00 on 100% Disabled Veterans.

## INVESTMENTS

I have included a copy of our current Investments, Rates and Due Dates as of November 7, 2024.

As you can see, our rates are locked in at a good rate until 2025. We will have to see at maturity if rates will continue to be as high, but prime rates are dropping at the present time.

It is my pleasure and honor to serve as your Trustee for Lauderdale County,

Judy Conrad

Lauderdale County Trustee

	Belin 11/7/2024 Pa	User: Date/Time:	Lauderdale County Trustee YTD RDB Report Thru September 2024		YTD			ite Name: d By: LGC	
	Ending Balance	Commisions	Transfers Out	Disbursements	Transfers In	Receipts	Adjustments	Description nning Balance	
	-11,632,022.49	9,755.54	0.00	3,348,764.53	0.00	-1,904,230.90	0.00	General -13,086,311.66	101
	-3,832.61	2.90	0.00	0.00	0.00	-290.47	0.00	Law Library -3,545.04	114
	-100,897.10	0.00	0.00	251.36	0.00	-17,394.53	0.00	Drug Fund -83,753.93	122
	0.00	0.00	0.00	0.00	0.00	0.00	Not Use 0.00	Old Da Acct - E 0.00	126
	-2,620,039.69	0.00	0.00	20,500.00	0.00	enue -2,900.20	vernment Special Reve 0.00	Other General -2,637,639.49	127
	-3,135,938.81	7,306.40	0.00	1,007,644.75	0.00	-723,017.07	orks -35,165.50	Highway/Public -3,392,707.39	131
	-14,244,239.47	25,926.06	0.00	10,037,337.61	0.00	-10,095,297.20	ichool 0.00	General Purpos -14,212,205.94	141
	-1,219,291.13	0.00	0.00	3,434,553.45	0.00	-2,021,413.26	ojects 0.00	School Federal -2,632,431.32	142
	-190,144.27	0.00	44,730.55	566,396.47	0.00	-75,585.47	-5,185.82	Central Cafeter	143
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	School Sales Ta 0.00	147
	-1,136,121.87	11.32	0.00	75,976.70	0.00	-6,392.49	0.00	General Debt Si -1,205,717.40	151
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Tax Fun 0.00	152
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Capital Outlay 0.00	171
(1)	0.00	0.00	0.00	0.00	0.00	0.00	pment/Industrial Park 0.00	Community Dev	172
da Wrig 19:48 A age 2 of	11/7/202	User: Date/Time:		le County Trustee RDB Report	YTD			te Name: By: LGC	mpla eated
				eptember 2024	Tillu Se				
	0.00	0.00	0.00			0.00	-	Education Capit	177
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 THDA HOME GF	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00 IT 0.00	0.00 THDA HOME GF 0.00 CDBG-NDR	178
	0.00	0.00	0.00	0.00	0.00 0.00 0.00	0.00	0.00 0.00	0.00 THDA HOME GF 0.00 CDBG-NDR -108,696.41 CDBG-AMBULAR	178 179
	0.00 -108,696.41 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 IT 0.00 0.00 E 0.00	0.00 THDA HOME GF 0.00 CDBG-NDR -108,696.41 CDBG-AMBULAI 0.00 Ambulance Auti	177 178 179 180
	0.00 -108,696.41 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00 IT 0.00 0.00	0.00 THDA HOME GF 0.00 CDBG-NDR -108,696.41 CDBG-AMBULAI 0.00 Ambulance Auth 0.00 Landfill	178 179 180 205
	0.00 -108,696.41 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 ty 0.00	0.00 THDA HOME GF 0.00 CDBG-NDR -108,696.41 CDBG-AMBULAT 0.00 Ambulance Auth 0.00	178 179 180
	0.00 -108,696.41 0.00 0.00 -1,171,153.28	0.00 0.00 0.00 0.00 216.70	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 267,329.79	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 -232,803.34	0.00  0.00  0.00  0.00  0.00  ty  0.00	0.00 THDA HOME GF 0.00 CDBG-NDR -108,696.41 CDBG-AMBULAI 0.00 Ambulance Auth 0.00 Landill -1,205,896.43 Not Valid	178 179 180 205 207 301
	0.00 -108,696.41 0.00 0.00 -1,171,153.28 0.00	0.00 0.00 0.00 0.00 216.70	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 267,329.79	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 -232,803.34	0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00	0.00 THDA HOME GF 0.00 CDBG-NDR -108,696.41 CDBG-AMBULAI 0.00 Ambulance Auth 0.00 Landfill -1,205,896.43 Not Valid 0.00 City Sales Tax	178 179 180 205 207 301 351
	0.00 -108,696.41 0.00 0.00 -1,171,153.28 0.00 -1,584,184.90	0.00 0.00 0.00 0.00 216.70 0.00 4,411.09	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 267,329.79 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 -232,803.34 0.00	0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00	0.00 THDA HOME GF 0.00 CDBG-NDR -108,696.41 CDBG-AMBULAI 0.00 Ambulance Auti 0.00 Landfill -1,205,896.43 Not Valid 0.00 City Sales Tax -1,522,189.64 3/4 Cent Sales 1	178 179 180 205 207 301 351
	0.00 -108,696.41 0.00 0.00 -1,171,153.28 0.00 -1,584,184.90 -2,738,059.08	0.00 0.00 0.00 216.70 0.00 4,411.09	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 267,329.79 0.00 374,701.94	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 -232,803.34 0.00 -441,108.29 -439,406.84	0.00  0.00  0.00  0.00  ty  0.00  0.00  0.00  0.00  0.00	0.00 THDA HOME GF 0.00 CDBG-NDR -108,696.41 CDBG-AMBULAI 0.00 Ambulance Autt 0.00 Landfill -1,205,896.43 Not Valid 0.00 City Sales Tax -1,522,189.64 3/4 Cent Sales Tax -2,303,046.30 Waterworks	178 179 180 205 207 301 351 352
	0.00 -108,696.41 0.00 0.00 -1,171,153.28 0.00 -1,584,184.90 -2,738,059.08 -4,635,952.43	0.00 0.00 0.00 216.70 0.00 4,411.09 4,394.06	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 267,329.79 0.00 374,701.94 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 -232,803.34 0.00 -441,108.29 -439,406.84 -493,132.64	0.00  TT  0.00  0.00  0.00  ty  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00	0.00 THDA HOME GF 0.00 CDBG-NDR -108,696.41 CDBG-AMBULAI 0.00 Ambulance Auth 0.00 Landfill -1,205,896.43 Not Valid 0.00 City Sales Tax -1,522,189.64 3/4 Cent Sales 1 -2,303,046.30 Waterworks -4,561,373.35 Community Dev	178 179 180 205 207 301 351 352 353
	0.00 -108,696.41 0.00 0.00 -1,171,153.28 0.00 -1,584,184.90 -2,738,059.08 -4,635,952.43 0.00	0.00 0.00 0.00 216.70 0.00 4,411.09 4,394.06 116.86 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 267,329.79 0.00 374,701.94 0.00 418,436.70	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 -232,803.34 0.00 -441,108.29 -439,406.84 -493,132.64 0.00	0.00  TT  0.00  0.00  0.00  ty  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00	0.00 THDA HOME GF 0.00 CDBG-NDR -108,696.41 CDBG-AMBULAI 0.00 Ambulance Auth 0.00 Landfill -1,205,896.43 Not Valid 0.00 City Sales Tax -1,522,189.64 3/4 Cent Sales Tax -2,303,046.30 Waterworks -4,561,373.35 Community Dev 0.00 25th Judiciary T	178 179 180 205
	0.00 -108,696.41 0.00 0.00 -1,171,153.28 0.00 -1,584,184.90 -2,738,059.08 -4,635,952.43 0.00 -404,479.17	0.00 0.00 0.00 216.70 0.00 4,411.09 4,394.06 116.86 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 267,329.79 0.00 374,701.94 0.00 418,436.70 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 -232,803.34 0.00 -441,108.29 -439,406.84 -493,132.64 0.00 -70,287.31	0.00  TT  0.00  0.00  0.00  ty  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00	0.00 THDA HOME GF 0.00 CDBG-NDR -108,696.41 CDBG-AMBULAI 0.00 Ambulance Autt 0.00 Landfill -1,205,896.43 Not Valid 0.00 City Sales Tax -1,522,189.64 3/4 Cent Sales Tax -2,303,046.30 Waterworks -4,561,373.35 Community Dev 0.00 25th Judiciary T -466,570.86 District Attorney	178 179 180 205 207 301 351 352 3353 3359

	Template Name: Created By: LGC			Lauderdale County Trustee YTD RDB Report Thru September 2024			User: Date/Time:	11/7/202	nda Wright 14 9:48 AM Page 3 of 4
28310	Undistributed 0.00	Taxes 0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28311	Undistributed -3,558.44	Taxes Paid in Advance 0.00	-4,193.20	0.00	0.00	0.00	0.00	-7,751.64	
29900	Fee/Commiss 0.00	oion Account 0.00	52,140.93	0.00	0.00	0.00	-52,140.93	0.00	(2)
-4	8,276,834.70	-40,351.32	-16,480,124.13	0.00	19,694,275.78	44,730.55	0.00	-45,058,303.82	(3)

Template Name: Created By:	LGC	Lauderdale County Trustee User: YTD RDB Report Date/ Thru September 2024	Belinda Wright Time: 11/7/2024 9:48 AM Page 4 of 4

Summary Of Assets	Beginning Balance	Ending Balance
11120 Cash On Hand	600.00	600.00
11130 Cash In Bank	17,924,750.86	14,097,411.79
11300 Investments	30,346,174.84	30,956,793.03
11405 Credit Card Receivable	0.00	0.00
11410 Accounts Receivable	5,309.00	3,499.00
14310 Undistributed Warrants	0.00	0.00
14320 Outstanding Warrants	0.00	0.00
	48,276,834.70	45,058,303.82

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 September 2024.

Canad

Template Name: LGC Trial Balance Created by: LGC Lauderdale County Trustee Trial Balance Sentember 2024

User: Date/Time: Judy Conrad 11/7/2024 10:06 AM Page 1 of 2

(4)

reated by:	LGC		eptember 2024		Date/Time:	Page 1 of 2
und: 999	County Tru	stee				
AccountNumber	•	Account Description	Beginning Balance	Debits	Credits	<b>Ending Balance</b>
999-11120		Cash On Hand	600.00	2,361,627.67	2,361,627.67	600.00
999-11130	-100	Cash In Bank - Bank Of Ripley	13,706,546.56	17,302,753.20	20,590,718.22	10,418,581.54
99-11130	-200	Cash in Bank - Bank Of Halls	241,256.06	37.30	225,000.00	16,293.36
99-11130	-300	Cash In Bank - Lauderdale Co Bank #1	141,727.07	825,903.21	939,770.28	27,860.00
99-11130	-500	Cash In Bank - Gates Bank	60,489.91	10,255.17	50,000.00	20,745.08
99-11130	-700	Cash In Bank - First Citizens National Bank	186,271.77	35,449.94	199,149.59	22,572.12
99-11130	-900	Cash In Bank - BOR - American Rescue Plan	2,838,459.49	2,900.20	0.00	2,841,359.69
99-11130	-B41	Cash In Bank - Board Of Education- 141	200,000.00	3,856,755.25	3,856,755.25	200,000.00
99-11130	-B42	Cash In Bank - Board Of Education 142	100,000.00	2,971,363.04	2,971,363.04	100,000.00
99-11130	-B43	Cash In Bank - Board Of Education 143	100,000.00	379,131.35	379,131.35	100,000.00
99-11130	-HWY	Cash In Bank - Highway	100,000.00	1,212,789.29	1,212,789.29	100,000.00
99-11130	-MAY	Cash in Bank - Mayor	200,000.00	3,855,013.86	3,855,013.86	200,000.00
99-11130	-WAT	Cash In Bank - Water	50,000.00	484,050.06	484,050.06	50,000.00
99-11300	-BOH	Investments - Bank Of Halls Investments	1,699,000.00	225,000.00	0.00	1,924,000.00
99-11300	-BOR	Investments - Bank Of Ripley Investments	15,078,703.83	0.00	0.00	15,078,703.83
99-11300	-BT	Investments - Bank Tennessee Investments	6,039,701.97	10,618.19	0.00	6,050,320.16
99-11300	-FCB	Investments - First Citizens Bank Investment	4,485,098.44	195,000.00	0.00	4,680,098.44
99-11300	-GB	Investments - Gates Bank Investments	1,357,500.00	50,000.00	0.00	1,407,500.00
99-11300	-LCB	Investments - Lauderdale Co Bank - Investmen	1,686,170.60	130,000.00	0.00	1,816,170.60
99-11405		Credit Card Receivable	0.00	5,772.00	5,772.00	0.00
99-11410		Accounts Receivable	5,309.00	0.00	1,810.00	3,499.00
99-14310		Undistributed Warrants	0.00	8,057,826.84	8,057,826.84	0.00
		Total Asse	ts 48,276,834.70	41,972,246.57	45,190,777.45	45,058,303.82
9-21500101-		Due To Other Funds - General	(13,086,311.66)	3,542,196.35	2,087,907.18	(11,632,022.49)
99-21500114-		Due To Other Funds - Law Library	(3,545.04)	2.90	290.47	(3,832.61)
99-21500122-		Due To Other Funds - Drug Fund	(83,753.93)	251.36	17,394.53	(100,897.10)
99-21500127-		Due To Other Funds - Other General Government Special	(2,637,639.49)	20,500.00	2,900.20	(2,620,039.69)
99-21500131-		Due To Other Funds - Highway/Public Works	(3,392,707.39)	1,241,689.91	984,921.33	(3,135,938.81)
99-21500141-		Due To Other Funds - General Purpose School	(14,212,205.94)	10,777,176.17	10,809,209.70	(14,244,239.47)
99-21500142-		Due To Other Funds - School Federal Projects	(2,632,431.32)	3,565,396.49	2,152,256.30	(1,219,291.13)
99-21500143-		Due To Other Funds - Central Cafeteria	(720,500.00)	661,967.01	131,611.28	(190,144.27)
99-21500151-		Due To Other Funds - General Debt Service	(1,205,717.40)	75,988.41	6,392.88	(1,136,121.87)
99-21500179-		Due To Other Funds - CDBG-NDR	(108,696.41)	0.00	0.00	(108,696.41)
9-21500180-		Due To Other Funds - CDBG-AMBULANCE	0.00	57,374.25	57,374.25	0.00
9-21500207-		Due To Other Funds - Landfill	(1,205,896.43)	271,828.77	237,085.62	(1,171,153.28)
99-21500351-		Due To Other Funds - City Sales Tax	(1,522,189.64)	527,568.67	589,563.93	(1,584,184.90)
99-21500352-		Due To Other Funds - 3/4 Cent Sales Tax	(2,303,046.30)	152,278.72	587,291.50	(2,738,059.08)
99-21500353-		Due To Other Funds - Waterworks	(4,561,373.35)	419,383.48	493,962.56	(4,635,952.43)
99-21500363-		Due To Other Funds - 25th Judiciary Task Force	(466,570.86)	158,319.71	96,228.02	(404,479.17)

Template Name: LGC Trial Balance Created by: LGC

Lauderdale County Trustee Trial Balance September 2024

User: Date/Time:

Judy Conrad 11/7/2024 10:06 AM Page 2 of 2

Control of the Control of Control					•
Fund: 999 Cou	nty Trustee				
AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-21500364-	- Due To Other Funds - District Attorney	(130,691.10)	9,812.48	4,620.85	(125,499.47)
999-22200	Other Deferred Revenue	0.00	191.00	191.00	0.00
999-28311999-	<ul> <li>Undistributed Taxes Paid in Advance - County Truste</li> </ul>	e (3,558.44)	0.00	4,193.20	(7,751.64)
999-29900	Fee/Commission Account	0.00	60,100.11	60,100.11	0.00
	Total Lia	bilities (48,276,834.70)	21,542,025.79	18,323,494.91	(45,058,303.82)
Fund Totals: 999	County Trustee	0.00	63,514,272.36	63,514,272.36	0.00

(6)

Template Name: LGC Trial Balance Created by: LGC

Lauderdale County Trustee
Trial Balance
October 2024

User: Date/Time:

Judy Conrad 11/7/2024 10:05 AM Page 1 of 2

	00	tober 2024			Page 1 of 2
Fund: 999 County Tr	ustee				
AccountNumber	Account Description	Beginning Balance	Debits	Credits	<b>Ending Balance</b>
999-11120	Cash On Hand	600.00	4,208,884.68	4,208,884.68	600.00
999-11130100	Cash In Bank - Bank Of Ripley	13,706,546.56	25,206,182.48	27,760,185.08	11,152,543.96
999-11130200	Cash In Bank - Bank Of Halls	241,256.06	27,637.44	225,000.00	43,893.50
999-11130300	Cash In Bank - Lauderdale Co Bank #1	141,727.07	838,877.38	939,770.28	40,834.17
999-11130500	Cash In Bank - Gates Bank	60,489.91	23,247.91	51,051.00	32,686.82
999-11130700	Cash In Bank - First Citizens National Bank	186,271.77	51,605.13	199,149.59	38,727.31
999-11130900	Cash In Bank - BOR - American Rescue Plan	2,838,459.49	3,834.50	75,000.00	2,767,293.99
999-11130B41	Cash In Bank - Board Of Education- 141	200,000.00	4,616,760.07	4,616,760.07	200,000.00
999-11130B42	Cash In Bank - Board Of Education 142	100,000.00	3,852,158.79	3,852,158.79	100,000.00
999-11130B43	Cash In Bank - Board Of Education 143	100,000.00	566,836.90	566,836.90	100,000.00
999-11130HWY	Cash In Bank - Highway	100,000.00	1,432,443.21	1,432,443.21	100,000.00
99-11130MAY	Cash In Bank - Mayor	200,000.00	5,667,709.44	5,667,709.44	200,000.00
99-11130WAT	Cash In Bank - Water	50,000.00	706,296.12	706,296.12	50,000.00
99-11300 ВОН	Investments - Bank Of Halls Investments	1,699,000.00	225,000.00	0.00	1,924,000.00
99-11300BOR	Investments - Bank Of Ripley Investments	15,078,703.83	0.00	0.00	15,078,703.83
99-11300BT	Investments - Bank Tennessee Investments	6,039,701.97	10,618.19	0.00	6,050,320.16
99-11300FCB	Investments - First Citizens Bank Investment	4,485,098.44	195,000.00	0.00	4,680,098.44
99-11300GB	Investments - Gates Bank Investments	1,357,500.00	50,000.00	0.00	1,407,500.00
99-11300 <b>-</b> LCB	Investments - Lauderdale Co Bank - Investmen	1,686,170.60	130,000.00	0.00	1,816,170.60
99-11405	Credit Card Receivable	0.00	18,663.00	18,663.00	0.00
99-11410	Accounts Receivable	5,309.00	15,733.00	13,458.00	7,584.00
99-14310	Undistributed Warrants	0.00	11,170,104.13	11,170,104.13	0.00
	Total Assets	48,276,834.70	59,017,592.37	61,503,470.29	45,790,956.78
99-21500101	Due To Other Funds - General	(13,086,311.66)	5,160,202.69	3,709,623.78	(11,635,732.75)
99-21500114	Due To Other Funds - Law Library	(3,545.04)	3.77	377.19	(3,918.46)
99-21500122	Due To Other Funds - Drug Fund	(83,753.93)	340.42	18.740.87	(102,154.38)
99-21500127	Due To Other Funds - Other General Government Special	(2,637,639.49)	253,290.49	161,624.99	(2,545,973.99)
99-21500131	Due To Other Funds - Highway/Public Works	(3,392,707.39)	1,512,293.60	1,381,522.37	(3,261,936.16)
99-21500141	Due To Other Funds - General Purpose School	(14,212,205.94)	16,602,897.78	17,490,096.18	(15,099,404.34)
99-21500142	Due To Other Funds - School Federal Projects	(2,632,431.32)	4,731,548.13	3,090,247.32	(991,130.51)
99-21500143	Due To Other Funds - Central Cafeteria	(720,500.00)	936,488.71	441,184.13	(225,195.42)
99-21500151	Due To Other Funds - General Debt Service	(1,205,717.40)	100,303.34	9,158.09	(1,114,572.15)
9-21500179	Due To Other Funds - CDBG-NDR	(108,696.41)	0.00	0.00	(108,696.41)
99-21500180	Due To Other Funds - CDBG-AMBULANCE	0.00	57,374.25	57,374.25	0.00
99-21500207	Due To Other Funds - Landfill	(1,205,896.43)	369,040.15	322,919.01	(1,159,775.29)
9-21500351	Due To Other Funds - City Sales Tax	(1,522,189.64)	644,599.97	724,744.75	(1,602,334.42)
99-21500352	Due To Other Funds - 3/4 Cent Sales Tax	(2,303,046.30)	153,624.77	721,896.28	(2,871,317.81)
99-21500353	Due To Other Funds - Waterworks	(4,561,373.35)	641,656.63	654,462.78	(4,574,179.50)
99-21500363	Due To Other Funds - 25th Judiciary Task Force	(466,570.86)	196,941.43	103,416.35	(373,045.78)
					(1

Template Name: LGC Trial Balance Created by: LGC	Lauderdale County Trustee Trial Balance October 2024	User: Date/Time:
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Judy Conrad 11/7/2024 10:05 AM Page 2 of 2

	00	tober 2024			Page 2 of 2
Fund: 999 Cou	inty Trustee				
AccountNumber	Account Description	Beginning Balance	Debits	Credits	<b>Ending Balance</b>
999-21500364-	- Due To Other Funds - District Attorney	(130,691.10)	15,762.99	6,553.30	(121,481.41)
999-22200	Other Deferred Revenue	0.00	18,620.00	18,620.00	0.00
999-28310	Undistributed Taxes	0.00	17,076.80	17,076.80	0.00
999-28311999-	- Undistributed Taxes Paid in Advance - County Trustee	(3,558.44)	17,076.80	13,626.36	(108.00)
999-29900	Fee/Commission Account	0.00	96,967.29	96,967.29	0.00
	Total Liabilities	(48,276,834.70)	31,526,110.01	29,040,232.09	(45,790,956.78)
Fund Totals: 999	County Trustee	0.00	90,543,702.38	90,543,702.38	0.00

Judy Conrad 11/7/2024 10:23 AM **Lauderdale County Trustee** Created By: Judy Conrad Date/Time: Tax Aggregate Report - Detail Tax Year: 2023 **Beginning Property Tax Aggregate:** \$9,606,286.00 (+) Additions: \$52,408.00 (+) Increases: \$297.00 (+) **Total Taxes To Account For:** \$9,658,991.00 (=)\$9,355,817.18 (+) Taxes Collected: Deletions: \$2,938.00 (+) Decreases: \$14,406.98 (+)**Unpaid Taxes:** \$285,828.84 **Bankruptcies:** \$395.00 State Appeal: \$0.00 State Deferred: \$0.00 **Total Taxes Accounted For:** \$9,658,991.00 (=)Beginning Public Utility Aggregate: \$1,250,659.00 (+) Additions: \$0.00 (+)Increases: \$0.00 (+) **Total Taxes To Account For:** \$1,250,659.00 Taxes Collected: \$1,229,889.00

\$0.00

\$0.00

\$0.00

\$20,770.00

\$19,094.00

**\$1,250,659.00** ( = )

(+)

(+)

Thru Date:

**Deletions:** 

Decreases:

Unpaid Public Utilities:

**Total Taxes Accounted For:** 

11/07/2024

Bankruptcies:

State Appeal:

(9)

Page 1 of 1



Lauderdale County Trustee
Tax Aggregate Report - Detail

User: Date/Time:

Judy Conrad 11/7/2024 10:32 AM Page 1 of 1

(	Tax Year:	2024	$\supset$
	Beginning	Property	Tax A

Created By: Judy Conrad

Beginning Property Tax Aggregate:	\$9,653,499.00	(+)
Additions:	\$14,320.00	(+)
Increases:	\$0.00	(+)
Total Taxes To Account For:	\$9,667,819.00	( = )
Taxes Collected:	\$1,322,671.33	(+)
Deletions:	\$326.00	(+)
Decreases:	\$7,519.00	(+)
Unpaid Taxes: Que 2/28/25	\$8,337,302.67	(+)
Bankruptcies:	\$0.00	
State Appeal:	\$0.00	
State Deferred:	\$0.00	
Total Taxes Accounted For:	\$9,667,819.00	( = )
Beginning Public Utility Aggregate:	\$0.00	(+)
Additions: will be added in Increases: December 2021	\$0.00	(+)
Increases: December 2021	\$0.00	(+)
Total Taxes To Account For:	\$0.00	( = )
Taxes Collected:	\$0.00	(+)
Deletions:	\$0.00	(+)
Decreases:	\$0.00	(+)
Unpaid Public Utilities:	\$0.00	(+)
Bankruptcies:	\$0.00	
State Appeal:	\$0.00	
Total Taxes Accounted For:	\$0.00	(=)

Thru Date:

11/07/2024

(10)

## AS OF November 4, 2024

NAME OF BANK	CD#	AMOUNT	MATURITY	RATE		
LAUD. CO. BANK	7950	200,000.00				
	7963	\$300,000.00				
	7966	300,000.00		4.50%		
	7983	102,170.60		4.50%		
	8299	159,000.00		4.05%		
	10886	500,000.00		4.50%		
	11092	125,000.00			1010170.00	
	11182	130,000.00	7/26/2025	4.50%	1816170.60	
GATES BANKING	1025350	300,000.00	3/30/2025	4.50%		
A Division of Bank of Crockett		200,000.00		4.50% W\	۸/	
	1025375	100,000.00				
	1025382	100,000.00				
	1025240	300,000.00	9/19/2025	4.25%		
	1025249	79,000.00	10/18/2025	4.05%		
	1025250	118,500.00		4.05%		
	1025233	125,000.00		4.25%		
	1025349	35,000.00		4.50%		
	1025401	50,000.00	7/26/2025	4.50%	1407500.00	
BANK OF HALLS	20801	100 000 00	6/22/2025	4 500/ 144	Α,	
BANK OF HALLS	30891 28045	100,000.00 274,000.00	6/23/2025 5/16/2025	4.50% W\ 4.50%	V .	
	34091	500,000.00	4/19/2025	4.50%		
	31198	100,000.00		4.50%		
	30856	200,000.00	6/2/2025	4.50% W	N	
	33943	275,000.00	9/6/2025	4.25%	•	
	34424	250,000.00	3/27/2025	4.50%		
	34549	225,000.00	7/26/2025	4.50%		
					1924000.00	
FIRST CITIZENS	6282	205,098.44	5/13/2025	4.05% WV	V	
	696179	300,000.00	4/28/2025	4.05%		
	697608	200,000.00	10/22/2025	4.05%		
	695610	100,000.00	2/24/2025	4.05%		
	697607	50,000.00	10/22/2025	4.05% WV	V	
	695609	300,000.00	2/24/2025	4.05%		
	695560 695559	36,000.00 250,000.00	2/17/2025	4.05%	0/	
	697553	1,000,000.00	2/17/2025 10/17/2025	4.05% WV 4.05%	•	
	697555	1,000,000.00	10/17/2025	4.05%		
	697557	1,000,000.00	10/17/2025	4.05%		
	9204958	44,000.00	5/27/2025	4.05%		
	9207533	195,000.00	8/26/2025	4.50%	4680098.44	
BANK OF RIPLEY	1189	100,000.00	5/23/2025	4.50% LF		
	6698	300,000.00	6/16/2025	4.50%		
	1187	100,000.00	5/18/2025	4.50%		
	24394	1,081,030.00	6/11/2025	4.50%		
	13753	100,000.00	6/19/2025	4.50% WV		
	13135 13045	50,000.00	4/8/2025	4.00% WV	V	
	13043	452,531.37 400,000.00	12/28/2024 1/13/2025	4.00% 4.00% LF		
	13830	200,000.00	8/8/2025	4.50%		
	13067	400,000.00	1/13/2025	4.00% LIB	R	
	13069	750,053.42	1/9/2025	4.00%		
	13044	500,089.04	1/3/2025	4.00% LF		
	13754	100,000.00	6/25/2025	4.50% FS		
	13149	195,000.00	4/21/2025	4.00%		
	12901	150,000.00	7/10/2025	4.50% WV	V	
	12902	1,000,000.00	7/16/2025	4.50%		
	12903	1,000,000.00	7/16/2025	4.50%		
	12904	1,000,000.00	7/16/2025	4.50%		
	12905	1,000,000.00	7/16/2025	4.50%		
	12906 13752	1,000,000.00	7/16/2025	4.50% 4.50%		
	13752	2,000,000.00 2,000,000.00	6/27/2025 6/27/2025	4.50%		
	13684	1,200,000.00	5/14/2025	4.50% WV	V	(A)
	.0001	.,255,000.00	J. 1712023	1.0070 100	15,078,703.83	
					10,010,100.00	
BANKTENNESSEE	5447	275,842.83	9/7/2025	4.70%		11 11 \( \sigma / 1
	5520	1,614,477.37	5/3/2025	4.85%		11-424
	5000152	1,039,999.99	1/19/2025	4.85%		
	5000150	1,039,999.99	1/19/2025	4.85%		1. O. Conlad
	5000156	1,039,999.99	1/19/2025	4.85%		- frança in
	5000151	1,039,999.99	1/19/2025	4.85%	6050000 40	1 Clauston
			TOTAL CD'S		6050320.16 <b>30956793.03</b>	1 ) musice
			I O I AL CD 3		30330133.03	

#### Where do I apply?

Contact your county trustee to apply. If your property is within city limits, you may also contact your city collecting official to apply.

#### When do I apply?

You may apply when you receive your 2024 property tax bill(s). The deadline to apply is 35 days after the delinquency date. Taxes must also be paid by this date.

# How can I check my application status?

Visit our website

## tncot.cc/taxrelief

At the bottom of the page, click on the application status search link to check our application's status.

#### Related Links

#### More questions?

Call your county trustee, city collecting official, or the property tax relief office You can also visit our website.

#### PROPERTY TAX RELIEF **CONTACT INFORMATION**



615.747.8871

#### **Property Tax Relief**

Cordell Hull Building 425 Rep. John Lewis Way N. Nashville, TN 37243

For more information about your eligibility for property tax relief and a comprehensive list of eligibility requirements, please visit our website



tncot.cc/taxrelief



# 2024 **PROPERTY** TAX RELIEF PROGRAM



Who can apply?

DISABLED VETERAN HOMEOWNERS





#### WHAT IS PROPERTY TAX RELIEF?

Tennessee state law provides for property tax relief for low-income elderly and disabled homeowners, as well as disabled veteran homeowners or their surviving spouses. This is a reimbursement program funded by appropriations authorized by the General Assembly. Tax collecting officials, including county trustees, receive applications from taxpayers who may qualify.

#### **INCOME DOCUMENTATION**

If you are an elderly or disabled homeowner, you may be required to provide income documentation such as a copy of your tax return, 1099, W-2, etc.

If you are a sole owner within \$100 of the income limit, or if there is a co-owner, and your combined income is within \$200 of the income limit, income documentation must be provided for all sources.

# **VETERAN DISABILITY RATING**

Determination of eligibility for a homeowner who is a disabled veteran or widow(er) of a disabled veteran will be made based on information provided by the VA through use of consent forms. If you are applying as a disabled veteran, you will need to complete an F-16 or, for a widow(er) of a disabled veteran you must complete an F-16S. These forms are available at the county trustee's office or the city collecting official's office.

> Contact Veterans Affairs at: 1.800.827.1000

#### **ELDERLY**

- You must be 65 on or before 12/31/2024.
- primary residence.

\$36,370

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Maximum 2023 income of the applicant, spouse, co-owner, and resident remainder

\$31,800

Maximum market value on which tax relief is calculated

**DISABLED** 

- · You must provide annual income from all

\$36,370

Maximum 2023 income of the applicant, spouse co-owner, and resident remainder

\$31,800

on which tax relief is calculated

# **DISABLED VETERAN**

- You must own your home and use it as your primary residence.
- You must complete a 2024 F-16. This form is a consent form for the release of disability and income information from the Department of Veterans Affairs.
- · You must meet one of the following disability
  - You must be rated totally and permanently disabled from a service-connected disability on or before 12/31/2024.
- which resulted in paraplegia or permanent paralysis of both legs and lower body resulting from traumatic injury or disease to the spinal cord or brain; or loss, or loss of use, of two or more limbs, or legal blindness.
- You must have a 100 percent total and permanent disability rating from being a prisoner of war.

\$175,000 Maximum market value

#### WIDOW(ER) OF DISABLED VETERAN

- You must own your home and use it as your primary residence.
- You must complete a 2024 F-16S. This form is a consent form for the release of disability and income information from the Department of Veterans Affairs.
- You must provide a copy of your spouse's death certificate and provide a form of personal ID.
- You must have been married to the veteran at the time of their death and not have remarried.
- The veteran must have met one of the disability requirements listed in the DISABLED VETERAN box.

\$175,000 Maximum market value on which tax relief is calculated



Tenn. Code Ann. § 67-5-701 (Administrative Provisions- Appropriations), Tenn. Code Ann. § 67-5-702 (Elderly Low Income Hor ners), Tenn. Code Ann. § 67-5-703 (Disabled Homeowners), Tenn. Code Ann. § 67-5-704 (Disabled Vetera

Maurice Gaines Jr, County Mayor, read the Trustee Quarterly Report Ending 9/30/2024 in the absence of Judy Conrad, LC Trustee.

GP 11 10/23/2024	AL PURPOSE SCHOOL	FUNDS	
	SY 2024-2025		
	07/01/24-06/30/25		
To establish the 24-25 Pre K Bu	dget		
ACCOUNT NUMBER	DESCRIPTION	REVENUE	EXPENDITURE
141			
46515		\$951,815.18	
	MOTOR SOLD AND TOTAL ISSUES	the property of the second flow and described to	400.055.00
	Supervisor/Director		\$23,953.00
73400-116			\$425,168.00
	Educational Assistants Social Security		\$215,000.00
	State Pensions		\$41,000.00
	Medical Insurance		\$38,000.00
	Employer Medicarre		\$157,000.00 \$9,600.00
73400-212		***************************************	\$1,000.00
	Food Supples	· · · · · · · · · · · · · · · · · · ·	\$24,300.00
	Instructional Supplies/Mater	iale	\$10,000.00
	Other Supplies/Materials	iais	\$4,294.18
	Inservice/Staff Developmen	t	\$1,000.00
	Other Chargers		\$1,500.00
	TOTAL	\$951,815.18	¢051 015 10
	TOTAL	\$331,013.16	\$331,013.10
Prepared by the mir			
Board of Ed approval	<i>&gt;</i>		
County Commission approval _			
Accounting entry			
Reviewed by			

Motion was made by Commissioner R. Harris to approve the School Budget Amendments.

Motion was seconded by Commissioner T. Sanders and upon roll call vote was unanimously approved with a vote of <u>21</u> Yes, <u>0</u> No, and <u>2</u> Absent.

# LAUDERDALE COUNTY COMMISSION

# BUDGET AMENDMENTS November 18, 2024

FUND 101-County General

NT.			unity General	( ) D 1 !	( ) ( ) 11
	CONTRACTOR OF THE PARTY OF THE		Description	(-) Debit	(+) Credit
1	51800	-502	County Buildings-Bldg/Contents Insurance		5,260
	39000		Reserves	5,260	
2	53330	-105	Mental Health Drug Court-Supervisor/Director		4,008
	53330	-130	Mental Health Drug Court-Social Worker		37,336
	53330	-169	Mental Health Drug Court-Part-Time		16,672
	53330	-189	Mental Health Drug Court-Other Salary/Wages		14,250
	53330	-201	Mental Health Drug Court-Social Security		4,496
	53330	-204	Mental Health Drug Court-Retirement		2,513
	53330	-205	Mental Health Drug Court-Employee/Dep. Ins.		8,144
	53330	-212	Mental Health Drug Court-Medicare		1,051
	53330	-307	Mental Health Drug Court-Communications		1,728
	53330	-310	Mental Health Drug Court-Contracts w/Other Publ	ic Agencies	4,500
	53330 -	-349	Mental Health Drug Court-Printing and Forms		1,500
	53330 -	-351	Mental Health Drug Court-Rentals		6,600
	53330 -	-355	Mental Health Drug Court-Travel		11,182
	53330 -	-435	Mental Health Drug Court-Office Supplies		4,486
	53330 -	-452	Mental Health Drug Court-Utilities/Internet		6,000
	53330 -	-499	Mental Health Drug Court-Other Supplies/Materia	I	3,500
	53330 -	-513	Mental Health Drug Court-Workers Comp. Ins.		34
	53330 -	-599	Mental Health Drug Court-Other Charges		15,000
	46220		Drug Control Grants	143,000	
3	54110 -	-140	Sheriff SRO-Salary Supplement(all are listed under Sheri	ff)	5,600
	46210		Law Enforcement Training Program/State paid-3rd round	5,600	
4	54240 -	106	Sheriff/SRO-Deputies		2,184
	54240 -	108	Sheriff/SRO-Investigators		2,535
	54240 -	355	Sheriff/SRO-Travel		3,400
	54240 -	425	Sheriff/SRO-Gasoline	4,000	
	54240 -	716	Sheriff/SRO-Law Enforcement Equipment		23,938
	46240		School Resource Officer Grants/Received \$525,00	28,057	
5	58400 -	506	Other Charges-Liability Insurance		6,171
	39000		Reserves	6,171	,
6	58839 -	711	ARP/Health Dept Reno-Furniture & Fixtures	5	50,000
	47409		ARP/Health Dept Renovations	50,000	•
				-	
			Grand Total Fund 101	242,088	242,088

Motion was made by Commissioner J. Pursell to approve the Budget Amendments for Fund 101.

Motion was seconded by Commissioner M. Ballard and upon roll call votes was unanimously approved with a vote of <u>21</u> Yes, <u>0</u> No, and <u>2</u> Absent.

# **Permits October 2024**

Total Permits: 3

1-Mobile Home

2-Shed/Storage

Total: \$433.00

Respectfully Submitted,

Paul Hankins

Lauderdale County Building Permits

Motion was made by Commissioner K. Jordon to approve the Building Permits Report.

Motion was seconded by Commissioner E. Smith and was unanimously approved.

## **OTHER BUSINESS**

Maurice Gaines, County Mayor, announced Open House at the Lauderdale County Clerk's Office on December 18, 2024 at 1pm – 3pm.

With no further business to discuss, Motion was made by Commissioner J. Pursell to adjourn until the next scheduled meeting. Motion was seconded by Commissioner R. Harris and was unanimously approved.