

PUBLIC MEETING 2025 – 2026 BUDGET

A Public Meeting was held on June 9, 2025 at 5:30 p.m. at the County Courthouse.

JUNE 9, 2025

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 June, on the 9th day of said month, and year

OF OUR LORD TWO THOUSAND TWENTY FIVE, present and presiding

Maurice Gaines, County Mayor, Lea Turnbow, County Clerk,

Quorum of Commissioners:

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

Danny Hartsfield, Jeff Henson, Ronnie Jackson, Sherry Jones, Kaye Jordon, Brian Maclin,

Dale McCaslin, Terry Mills, Mary Moore, Eugene Pugh, Joe Pursell, Todd Rankin,

Reed Sanders Jr, Tommy Sanders, Erin Smith, Lowell Tillman Jr, Dan Ungerecht Jr,

and Susan Worlds.

CALL TO ORDER

Brian Kelley, Lauderdale County Sheriff, called the June 9, 2025, Lauderdale County

Commission Meeting to Order at 6:00 p.m.

OPENING PRAYER

Invocation was given by Captain R. 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.

APPROVAL OF MINUTES

On motion by Commissioner T. Sanders and seconded by Commissioner D. Connell it was

ordered that the minutes of the May 2025 meeting be approved.

SAID MOTION PASSED ON VOICE VOTE.

REQUEST TO APPROVE 2025-2026 CRIMINAL JUSTICE PROGRAM GRANT
IN THE AMOUNT OF \$1,293,921

On motion by Commissioner J. Purcell and seconded by Commissioner M. Moore, it was
ordered the above request be approved by voice vote.
SAID MOTION WAS PASSED ON VOICE VOTE.

REQUEST ALLOWING BUDGET CHAIRMAN AND MAYOR TO TRANSFER FINAL
LINE ITEMS WITHIN BUDGETS

On motion by Commissioner D. Ungerecht and seconded by Commissioner G. Edwards, it was
ordered the above request be approved by voice vote.
SAID MOTION WAS PASSED ON VOICE VOTE.

VOTE TO APPROVE HOUSE BILL NO. 1423 TO AMEND CHAPTER 262 OF THE
PRIVATE ACTS OF 1963; AS AMENDED BY CHAPTER 313 OF THE PRIVATE ACTS
OF 1982; AND ANY OTHER ACTS AMENDATORY THERETO FOR THE
RELOCATION OF THE PROBATE AND JUVENILE COURT OF LAUDERDALE
COUNTY TO THE JUSTICE COMPLEX

On motion by Commissioner D. Hartsfield and seconded by Commissioner S. Worlds, it was
ordered the above vote to approve be approved by roll call vote.

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



State of Tennessee
PRIVATE CHAPTER NO. 16

HOUSE BILL NO. 1423

By Representative Hurt

Substituted for: Senate Bill No. 1446

By Senator Rose

AN ACT to amend Chapter 262 of the Private Acts of 1963; as amended by Chapter 313 of the Private Acts of 1982; and any other acts amendatory thereto, relative to Lauderdale County.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Chapter 313 of the Private Acts of 1982, and any other acts amendatory thereto, is amended by deleting SECTIONS 17 and 18 and substituting:

SECTION 17. Notwithstanding this act to the contrary, the County Commission of Lauderdale County shall take such steps as necessary and appropriate for the orderly relocation of the Probate and Juvenile Court of Lauderdale County to the Justice Complex, including judges, personnel, staff, court files, records, and any and all items necessary for the operation of the Probate and Juvenile Court.

SECTION 18. Notwithstanding this act to the contrary, upon expiration of the full term of the judge presiding over the Probate and Juvenile Court in Lauderdale County, the Probate and Juvenile Court of Lauderdale County shall be dissolved immediately and its jurisdiction and duties transferred, as follows:

(a) In accordance with Tennessee Code Annotated, Section 16-16-201, jurisdiction of probate court matters shall be transferred to the Chancery Court of Lauderdale County, and probate-related clerk duties shall be transferred to the Chancery Court clerk. The County Commission may transfer clerk-related duties under this subdivision (a) at any time after approval and certification of this act in accordance with Section 2; and

(b) In accordance with Tennessee Code Annotated, Section 37-1-210, jurisdiction of juvenile court matters shall be transferred to the General Sessions Court of Lauderdale County, and juvenile-related clerk duties shall be transferred to the General Sessions Court clerk. The County Commission may transfer clerk-related duties under this subdivision (b) at any time after approval and certification of this act in accordance with Section 2.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Lauderdale County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified to the secretary of state.

SECTION 3. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 2.

HOUSE BILL NO. 1423

PASSED: April 22, 2025

CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

RANDY MCNALLY
SPEAKER OF THE SENATE

APPROVED this 21st day of May 2025

BILL LEE, GOVERNOR

SAID MOTION WAS PASSED ON ROLL CALL VOTE.

2025 – 2026 BUDGETS



LEA TURNBOW
LAUDERDALE COUNTY CLERK
307 S WASHINGTON ST
RIPLEY, TN 38063
(731)635-2561 Office (731)635-4301 Fax

I, Lea Turnbow, County Clerk of Lauderdale County, DO Certify That the Foregoing Is a True Copy of Resolution No. 6-25-1, No. 6-25-2, and No. 6-25-3 adopted on June 9, 2025, by the Lauderdale County Commission as the Same Appears of Record in My Office. Witness My Hand and Official Seal in Lauderdale County This 9th Day of June 2025.

A handwritten signature in blue ink that reads "Lea Turnbow". The signature is written in a cursive style and is positioned above a horizontal line.

County Clerk Signature



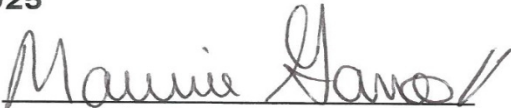
THE BUDGET
OF
LAUDERDALE COUNTY, TENNESSEE

THE APPROPRIATION RESOLUTION
THE TAX LEVY RESOLUTION
THE NONPROFIT RESOLUTION
AND
BUDGET STATEMENTS OF THE
INDIVIDUAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2026

We hereby certify that this is a true and exact copy of the
Lauderdale County, Tennessee budget for the year ending
June 30, 2026, which was passed by the County Commission
on June 9, 2025


Lea Turnbow
County Clerk


Maurice Gaines, Jr.
County Mayor



LAUDERDALE COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2026

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REQUEST FOR APPROVAL OF APPROPRIATIONS RESOLUTION 6-25-1

On motion by Commissioner R. Harris and seconded by Commissioner D. Ungerecht Jr, it was
ordered the following Resolution be approved by roll call vote.

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

RESOLUTION NO. 6-25-1

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LAUDERDALE COUNTY,
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

Section 1. BE IT RESOLVED by the Board of County Commissioners of Lauderdale County, Tennessee assembled in regular session on the 9th day of June, 2025, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Lauderdale County, Tennessee. The amounts hereinafter set out are appropriated for the operating expenses, capital outlays, transfers, and for the payment of principal and interest on the County's outstanding debt maturing during the year beginning July 1, 2025, and ending June 30, 2026, according to the following schedule that includes revenues and fund balances for informational purposes:

Expenditures	Appropriations (Outflows)	FY 2026
<u>General Fund</u>		
51100 County Commission	\$	78,805
51300 County Mayor		503,941
51400 County Attorney		15,000
51500 Election Commission(Including Voter Registration)		296,362
51600 Register of Deeds		209,466
51710 Development		419,804
51720 Planning		29,831
51800 County Buildings		541,582
51900 Other General Administration		36,934
52300 Property Assessor's Office		329,756
52400 County Trustee's Office		301,510
52500 County Clerk's Office		501,791
53100 Circuit Court		398,175
53310 General Sessions Judge		151,022
53320 General Sessions Court Clerk		293,836
53330 Drug Court		309,000
53400 Chancery Court		220,918
53500 Juvenile Court		417,202
53510 Juvenile Court Judge		140,710
53900 Other Administration of Justice		68,571
53930 Victim Assistance Program		15,000
54110 Sheriff's Department		3,439,299
54160 Administration of Sexual Offender Registry		3,000
54210 Jail		2,578,692
54240 Juvenile Services/SRO& Inv.		734,305
54310 Fire Prevention and Control		58,727
54410 Civil Defense		33,580
54420 Rescue Squad		10,000
54490 Other Emergency Management		125,817
55110 Local Health Center		63,832
55120 Rabies and Animal Control		210,788
55160 Dental Health Program		324,600
55170 Alcohol & Drug Programs		80,570
55190 Other Local Health Services		84,500
55310 Regional Mental Health Center		272,932
55590 Other Local Welfare Services/Covid-19-Mari		48,500
55720 Sanitation Education/Information		90,196
55900 Other Public Health & Welfare/SOR II/III - Opioid		48,500
56500 Libraries		234,440
56700 Parks and Fair Boards		44,600
56900 Other Social, Cultural and Recreational/Library BRC		100,000
57100 Agriculture Extension Service		139,635
57500 Soil Conservation		136,259
58300 Veteran's Service		32,822
58400 Other Charges		285,000
58500 Contributions to Other Agencies		952,747
58600 Employee Benefits		31,000
58900 Miscellaneous		24,000
91401 ARPA#1-Water Lines		4,094,047
	Total Appropriations	\$ <u>19,561,604</u>

LAW LIBRARY FUND

Expenditures	Appropriations (Outflows)	FY 2026
56500 Libraries		\$ 1,015
	Total Appropriations	\$ 1,015

DRUG CONTROL FUND

Expenditures	Appropriations (Outflows)	FY 2026
54150 Drug Enforcement		\$ 20,000
	Total Appropriations	\$ 20,000

HIGHWAY/PUBLIC WORKS FUND

Expenditures	Appropriations (Outflows)	FY 2026
61000 Administration		\$ 306,489
62000 Highway and Bridge Maintenance		1,850,200
63100 Operation and Maintenance of Equipment		520,200
65000 Other Charges		159,400
66000 Employee Benefits		508,500
68000 Capital Outlay		4,017,500
	Total Appropriations	\$ 7,362,289

GENERAL PURPOSE SCHOOL FUND

Expenditures	Appropriations (Outflows)	FY 2026
71100 Regular Instruction Program		\$ 18,532,604
71200 Special Education Program		3,130,220
71300 Vocational Education Program		1,186,976
72110 Total Attendance		161,867
72120 Health Services		414,006
72130 Other Student Support		1,098,730
72210 Regular Instruction Program		681,201
72220 Special Education Program		608,859
72230 Vocational Education Program		128,307
72250 Internet Connectivity		397,371
72290 Other Programs		58,938
72310 Board of Education		435,731
72320 Director of Schools		526,803
72410 Office of the Principal		3,571,538
72510 Fiscal Services		218,415
72520 Human Services/Personnel		186,203
72610 Operation of Plant		2,892,535
72620 Maintenance of Plant		1,279,170
72710 Transportation		2,004,161
73300 Community Services		25,000
76100 Regular Capital Outlay		1,300,000
82330 Debt Service Contributions to Primary Governments		270,000
	Total Appropriations	\$ 39,108,635

CENTRAL CAFETERIA FUND

Expenditures	Appropriations (Outflows)	FY 2026
73100 Food Service		\$ 3,328,107
	Total Appropriations	\$ 3,328,107

GENERAL DEBT SERVICE FUND

Expenditures	Appropriations (Outflows)	FY 2026
82130 Principal - Education		157,431
82230 Interest - Education		122,315
82310 Other Debt Service - General Government		1,000
82330 Other Debt Service - Education		3,019
	Total Appropriations	\$ 283,765

<u>SOLID WASTE DISPOSAL FUND</u>			
Expenditures	Appropriations (Outflows)	FY 2026	
55754 Landfill Operation and Maintenance			\$ 1,098,390
	Total Appropriations		\$ 1,098,390
<u>LAUDERDALE COUNTY AMBULANCE AUTHORITY</u>			
Expenditures	Appropriations (Outflows)	FY 2026	
Ambulance Authority			\$ 3,170,000
	Total Appropriations		\$ 3,170,000

SECTION 2. BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget and all amendments approved for separate projects within the Fund by the Tennessee Department of Education and the local Board of Education.

SECTION 3. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions 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 purpose 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 such excess commission and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law. If any fee officials, as enumerated in Tenn. Code Ann. § 8-22-101, operate under provisions of Tenn. Code Ann. § 8-22-104, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee or agent of the County shall not be in excess of the amounts authorized by this resolution. Provided, however that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division, or department of the County in excess of the appropriation made herein for such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division, or department for the year ending June 30, 2026. 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 amendment to the budget shall be approved as provided in Tenn. Code Ann. § 5-9-407. One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, one copy with each divisional or departmental head concerned. A description of the amendment, including its purpose and why it is needed during the current fiscal year; a statement disclosing the cost of the amendment by budget line item with subclassifications that shows each specific cost element, and the source of funding for the expenditure itemized by type must be included in the language of the amendment resolution. One copy of each amendment shall be submitted to the Comptroller's Division of Local Government Finance after its adoption. This section shall in no case whatsoever be construed as authorizing tranfer from one fund to another by shall apply solely to transfer within a certain fund.

SECTION 6. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to the Comptoller's Division of Local Government Finance after its adoption as provided by Tenn. Code Ann. § 9-21-406.

SECTION 7. BE IT FURTHER RESOLVED that the County is hereby authorized to borrow money on tax and revenue anticipation notes, provided such notes are first approved by the Comptroller's Division of Local Government Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year ending June 30, 2026, 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 and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized

under this section shall be issued under the applicable sections of Tennessee Code Annotated Title 9, Chapter 21. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2026

SECTION 8. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2025, and prior years and the interest and penalty thereon collected during the year ending June 30, 2026, shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2025. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2026.


SECTION 10. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provision shall be in force from and after July 1, 2025.

PASSED THIS 9th DAY of JUNE 2025.

Attest:

Lea Turnbow, County Clerk


Honorable Maurice Gaines, Jr., County Mayor



SAID MOTION WAS PASSED ON ROLL CALL VOTE.

REQUEST FOR APPROVAL OF TAX LEVY-RESOLUTION 6-25-2

On motion by Commissioner K. Jordon and seconded by Commissioner T. Sanders, it was ordered that the following Resolution be approved by roll call vote.

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

RESOLUTION NO. 6-25-2
RESOLUTION FIXING THE TAX LEVY IN
LAUDERDALE COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025

SECTION. BE IT RESOLVED by the Board of County Commissioners of Lauderdale County, Tennessee, assembled in regular session on this ninth day June , 2025, that the property tax rate for Lauderdale County, Tennessee for the year beginning July, 1, 2025, shall be \$2.5395 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
General	\$ 1.8420
Highway/Public Works	0.1750
General Purpose School	0.5150
General Debt Service	0.0025
Landfill	0.0050
Total	\$ <u>2.5395</u>

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall be prorated on the basis of the tax rate by the Trustee. The proceeds of the sixty-five(\$65) dollar Motor Wheel Tax shall be prorated as follows: \$50 to the General Fund, \$5 to the Highway/Public Works Fund, and \$10 to the General Purpose School Fund.


SECTION 3. BE IT FURTHER RESOLVED that all resolutions of the Board of County Commissioners of the Lauderdale County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 4. BE IT FURTHER RESOLVED that this resolution take effect from and after passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

PASSED THIS NINTH DAY of June 2025.

Attest:


Lea Turnbow, County Clerk


Honorable Maurice Gaines, Jr., County Mayor



SAID MOTION WAS PASSED ON ROLL CALL VOTE.

REQUEST FOR APPROVAL OF APPROPRIATIONS TO NON-PROFITS

ORGANIZATIONS-RESOLUTION 6-25-3

On motion by Commissioner D. Ungerecht Jr and seconded by Commissioner K. Jordon it was
ordered that the following Resolution be approved by roll call vote.

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

RESOLUTION NO 6-25-3

A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE ORGANIZATIONS OF LAUDERDALE COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the Lauderdale County Legislative Body to make appropriations to various nonprofit charitable organizations, and

WHEREAS, the Lauderdale County Legislative Body recognizes the various nonprofit organizations providing services in Lauderdale County have great need of funds to carry on their nonprofit charitable work,

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Lauderdale County on this 9th day of June, 2025.

SECTION 1. That three hundred eight thousand seven hundred twenty five (\$308,725) be appropriated to nonprofit organizations in Lauderdale County as reflected below.

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
55190-309	DHRA/Transportation Match	3,772
55190-310	JACO-A-Jackson Area Council on Alcoholism	5,000
55190-310	TCAT/Tennessee College of Applied Technology	10,000
55190-310	Tennessee Homeless Solutions	2,000
55190-310	Helen R. Tucker Developmental	10,000
55190-310	WRAP	3,298
56500-316	Halls Public Library	29,308
56700-316	Halls Park and Youth Council	12,300
56700-316	Rice Park Council	10,000
56700-316	Ripley Park & Youth	18,300
56700-316	Central Park	2,000
56700-316	Curve Park	2,000
58500-316	Dolly Parton Imagination Library	1,500
58500-316	UT Martin	100,000
58500-316	Delta Human Resource Agency	14,000
58500-316	Mid-South Area on Aging	7,000
58500-316	Lauderdale County Chamber of Commerce	20,000
58500-316	Mid-South Development District	5,842
58500-316	West Tennessee River Basin Authority	16,905
58500-316	Halls Senior Center	8,000
58500-316	Lauderdale County Council of Arts	1,000
58500-316	Halls Veteran Museum	10,000
58500-316	Alex Haley Museum	7,500
58500-316	Gates Learning Center	6,000
58500-316	Uptown Cats	3,000
Total		\$ <u>308,725</u>

BE IT FURTHER RESOLVED that all appropriations enumerated in Section 1 above are subject to the following conditions:

- 1 That the nonprofit organization to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of any annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109-C, Tennessee Code Annotated.
- 2 That said funds must only be used by the named nonprofit charitable organizations in furtherance of their nonprofit charitable purposes benefiting the general welfare of the residents of Lauderdale County.

- 3 That it is the expressed interest of the county commission of Lauderdale County in providing these funds to the above named nonprofit charitable organizations to be fully in compliance with Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, Tennessee Code Annotated, and any and all other laws which may apply to county appropriations to nonprofit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

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, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

PASSED THIS NINETH DAY of JUNE 2024.

Attest:


Lea Turnbow, County Clerk


Honorable Maurice Gaines, Jr., County Mayor



SAID MOTION WAS PASSED ON ROLL CALL VOTE.

REQUEST TO APPROVE WATER SYSTEM BUDGET

On motion by Commissioner J. Henson and seconded by Commissioner J. Pursell it was ordered
to approve the following budget by roll call vote.

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

LAUDERDALE COUNTY WATER SYSTEM PROPOSED BUDGET 2025-2026					
		2023-2024	2024-2025	2024-2025	2025-2026
		Actual Audit	Budget as Amended	8-Month Actual	Proposed Budget
INCOME					
371-12	Water Sales	\$ 1,621,337.00	\$ 1,577,000.00	\$ 1,066,078.26	\$ 1,796,160.00
371-13	Water Sales - Bad Debts Collected	Audit Combined Sales	\$ 1,000.00	\$ 360.53	\$ 1,000.00
371-88	Servline I.P./N- Bad Debt Collected	Audit Combined Sales	\$ -	\$ 2.40	\$ -
371-89	Servline Revenue	Audit Combined Sales	\$ 50,000.00	\$ 35,050.56	\$ 50,000.00
371-90	Other Revenue	\$ 155,614.00	\$ 7,000.00	\$ 21,086.95	\$ 3,000.00
371-91	Penalties Income	Audit Combined Sales	\$ 31,000.00	\$ 22,753.71	\$ 33,000.00
371-92	Service Installations (Tap fees)	Audit Combined Sales	\$ 9,000.00	\$ 8,450.00	\$ 9,000.00
371-93	Reconnect. Check & Collection fees	Audit Combined Sales	\$ 15,000.00	\$ 24,200.00	\$ 18,000.00
371-94	Sale of Materials	Audit Combined Sales	\$ 1,000.00	\$ 1,798.65	\$ 1,000.00
371-95	Over & Short Account	\$ -	\$ -	\$ (102.37)	\$ -
379-10	Interest Income	Audit Combined Sales	\$ 90,000.00	\$ 24,905.62	\$ 80,000.00
	TOTAL INCOME:	\$ 1,776,951.00	\$ 1,781,000.00	\$ 1,204,584.31	\$ 1,991,160.00

EXPENSES					
521-00	City Water	\$ 105,945.00	\$ 115,000.00	\$ 71,939.11	\$ 120,000.00
521-03	Salary - Field	Audit Combined Expense	\$ 181,300.00	\$ 125,589.70	\$ 198,000.00
521-05	Salary - Superintendent	Audit Combined Expense	\$ 71,500.00	\$ 49,060.10	\$ 78,000.00
521-06	Salary - Office	Audit Combined Expense	\$ 125,500.00	\$ 79,782.66	\$ 126,000.00
521-08	Salary - Plant	Audit Combined Expense	\$ 115,200.00	\$ 75,828.35	\$ 118,000.00
521-09	Salary - Overtime	Audit Combined Expense	\$ 18,700.00	\$ 10,249.76	\$ 20,000.00
521-10	Longevity	Audit Combined Expense	\$ 6,400.00	\$ 6,000.00	\$ 8,000.00
521-11	Salary	\$ 446,168.00	\$ -	\$ -	\$ -
521-16	Bad Debt Expense	\$ -	\$ 9,500.00	\$ 8,641.53	\$ 6,000.00
521-40	Payroll Tax Expense	\$ 31,476.00	\$ 37,000.00	\$ 24,484.52	\$ 37,500.00
521-43	Retirement Expense	\$ 27,835.00	\$ 20,500.00	\$ 14,298.73	\$ 21,700.00
521-49	Uniform & Clothing Expense	\$ -	\$ 6,000.00	\$ 2,645.90	\$ 6,700.00
521-61	Commissioners Compensation	Audit Combined Expense	\$ 4,600.00	\$ 2,287.35	\$ 4,750.00
151-20	Postage	\$ -	\$ 20,000.00	\$ 12,321.60	\$ 20,000.00
522-12	Freight	\$ -	\$ 100.00	\$ -	\$ 100.00
522-13	Licenses	\$ -	\$ 300.00	\$ 100.00	\$ 350.00
522-17	State Fees	\$ -	\$ 5,300.00	\$ 5,033.60	\$ 5,300.00
522-35	Membership fees, etc.	\$ -	\$ 3,500.00	\$ 950.00	\$ 3,500.00
522-36	Public Relations Expense	\$ -	\$ 900.00	\$ 54.00	\$ 1,000.00
522-37	Employee Training	\$ -	\$ 2,500.00	\$ 1,740.00	\$ 2,900.00
522-41	Electric	\$ 104,449.00	\$ 115,000.00	\$ 75,981.04	\$ 121,500.00

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LAUDERDALE COUNTY WATER SYSTEM PROPOSED BUDGET 2025-2026					
		2023-2024	2024-2025	2024-2025	2025-2026
		Actual Audit	Budget as Amended	8-Month Actual	Proposed Budget
522-44	Gas -- Heating	Audit Combined Expense	\$ 2,500.00	\$ 1,226.97	\$ 2,800.00
522-45	Phone	\$ 6,625.00	\$ 4,800.00	\$ 2,809.95	\$ 6,500.00
522-50	Consulting Fees	\$ -	\$ -	\$ -	\$ 1,500.00
522-51	Lab Tests	Audit Combined Expense	\$ 4,000.00	\$ 2,480.78	\$ 4,000.00

EXPENSES CONTINUED					
522-52	Legal Services	\$ 12,235.00	\$ -	\$ -	\$ 1,000.00
522-53	Audit	Audit Combined Expense	\$ 11,900.00	\$ 12,250.00	\$ 13,200.00
522-54	Engineering	Audit Combined Expense	\$ 1,500.00	\$ -	\$ 1,500.00
522-61	Truck Repairs	\$ 54,434.00	\$ 3,000.00	\$ 1,122.75	\$ 3,000.00
522-64	Track Loader Repairs	Audit Combined Expense	\$ 1,000.00	\$ 143.07	\$ 1,000.00
522-65	Radio Repairs	\$ -	\$ 1,500.00	\$ -	\$ 1,800.00
522-66	Tires & Tire Repairs	\$ -	\$ 2,000.00	\$ 550.70	\$ 2,500.00
522-67	Fuel Expense	\$ -	\$ 24,000.00	\$ 12,680.33	\$ 24,000.00
522-68	Line Repairs & Maintenance	\$ 89,773.00	\$ 18,000.00	\$ 16,684.29	\$ 25,000.00
522-69	Plant Repairs & Maintenance	Audit Combined Expense	\$ 20,000.00	\$ 11,662.85	\$ 20,000.00
522-83	Travel -- Staff	\$ -	\$ 800.00	\$ -	\$ 1,100.00
522-89	Travel -- Board	\$ -	\$ -	\$ -	\$ -
522-90	Servline Expense	\$ -	\$ 50,000.00	\$ 31,691.80	\$ 50,000.00
523-18	Tech/Support Expense	\$ -	\$ 31,500.00	\$ 19,017.46	\$ 31,000.00
523-19	Office Expense	\$ 49,461.00	\$ 8,000.00	\$ 6,972.83	\$ 10,000.00
523-20	Chemicals	\$ 62,318.00	\$ 60,500.00	\$ 28,472.41	\$ 58,500.00
523-22	Supplies -- Lab	Audit Combined Expense	\$ 1,800.00	\$ 1,778.26	\$ 2,000.00
523-29	Supplies -- Miscellaneous other expense	\$ 87,626.00	\$ 1,500.00	\$ 719.28	\$ 1,500.00
523-30	Supplies -- Repairs & Maintenance	\$ -	\$ 48,000.00	\$ 28,036.71	\$ 55,000.00
525-11	Insurance Expense	\$ 186,278.00	\$ 40,000.00	\$ 26,666.68	\$ 41,500.00
525-12	Insurance Expense Employee Coverage	Audit Combined Expense	\$ 158,000.00	\$ 126,235.26	\$ 190,800.00
525-40	Depreciation	\$ 304,164.00	\$ 316,000.00	\$ 210,666.68	\$ 356,000.00
525-50	Collections Fee	\$ -	\$ 500.00	\$ 87.42	\$ 300.00
525-55	Bank Service Charges (Trustee fees)	\$ -	\$ 2,000.00	\$ 404.39	\$ 800.00
525-57	Meter Replacement	\$ -	\$ 7,800.00	\$ 3,060.00	\$ 10,000.00
525-58	Tank Repairs/Maintenance	\$ -	\$ 3,000.00	\$ 3,034.45	\$ 121,000.00
525-59	Well Repair/Maintenance	\$ -	\$ 5,000.00	\$ 4,920.99	\$ 5,000.00
525-60	Mini Excavator Repair	\$ -	\$ 2,000.00	\$ 414.18	\$ 1,200.00
525-61	Office Supplies	\$ -	\$ 1,800.00	\$ 1,525.67	\$ 2,000.00
525-62	Janitorial	\$ -	\$ 1,500.00	\$ 1,103.43	\$ 1,700.00

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LAUDERDALE COUNTY WATER SYSTEM
PROPOSED BUDGET 2025-2026

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual Audit	Budget as Amended	8-Month Actual	Proposed Budget
525-63	First Aid	\$ -	\$ 850.00	\$ 129.96	\$ 900.00
525-64	Waste Disposal	\$ -	\$ 2,400.00	\$ 750.00	\$ 2,200.00
527-00	Miscellaneous Expense Transfer Funds	\$ -	\$ -	\$ -	\$ -
	Miscellaneous (Cash Short & Over)	\$ -	\$ -	\$ -	\$ -
	TOTAL OPERATING EXPENSES	\$ 1,568,787.00	\$ 1,695,950.00	\$ 1,124,287.50	\$ 1,949,600.00

CAPITAL PROJECTS

162-00	Plant and Distribution System	\$ 358,505.00	\$ 95,000.00	\$ 102,149.41	\$ 105,000.00
	- Tank Work	Audit	\$ 90,000.00	\$ -	\$ -
	- Well Work	Combined	\$ 50,000.00	\$ -	\$ 80,000.00
164-00	Plant Equipment	\$ -	\$ 20,000.00	\$ 8,023.68	\$ 10,000.00
164-10	Office Equipment & Repairs	\$ -	\$ 40,000.00	\$ -	\$ -
164-11	Backhoe, Loader & Misc. Equip.	\$ -	\$ -	\$ -	\$ 85,000.00
164-13	Trucks	\$ -	\$ 55,000.00	\$ 40,959.00	\$ -
170-00	Capital Outlay Transfer Funds	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL PROJECTS	\$ 358,505.00	\$ 350,000.00	\$ 151,132.09	\$ 280,000.00
	TOTAL BUDGETED AMOUNT	\$ 1,927,292.00	\$ 2,045,950.00	\$ 1,275,419.59	\$ 2,229,600.00

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LAUDERDALE COUNTY WATER SYSTEM
PROPOSED BUDGET 2025-2026

	2023-2024	2024-2025	2024-2025	2025-2026
	Actual Audit	Budget as Amended	8-Month Actual	Proposed Budget
Proposed 2025-2026	\$ 1,991,160.00			
Proposed 2025-2026 Operating Expenses	(\$1,949,600.00)	this figure does not reflect capitol expenses		
Excess of Estimated Revenue Over (Under) Estimated Expenditures and Other Used Estimated Beginning Fund Balance July 1	\$41,560.00			
Estimated Funds on Hand with Trustee & Collecting a/c's	\$4,775,426.63			

4

SAID MOTION WAS PASSED ON ROLL CALL VOTE.

REQUEST TO APPROVE AMBULANCE AUTHORITY BUDGET

On motion by Commissioner J. Henson and seconded by Commissioner T. Sanders, it was ordered to approve the following budget by roll call vote.

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

LAUDERDALE COUNTY AMBULANCE
BUDGET FOR THE FISCAL YEAR 2025-2026

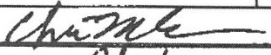
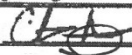
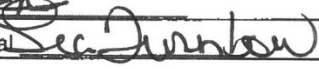
	AUDIT 2023-2024	ESTIMATE 2024-2025	EST. BUDGET 2025-2026
REVENUES			
43000 Charges for Current Services			
43100 General Service Charges	\$ 35,500	\$	\$
43120 Patient Charges	1,924,490	2,000,000.00	2,400,000.00
Total Charges for Current Services	\$ 1,959,990	\$ 2,000,000.00	\$ 2,400,000.00
46000 State of Tennessee			
46300 Health and Welfare Grants	\$ 55,279	\$ 30,000	\$ 30,000
46390 Intergovernmental	750,000	750,000	750,000
Homeland Security Grant		386,364	
Other Income		113,400	
Total State of Tennessee	\$ 805,279	\$ 1,279,764	\$ 780,000
TOTAL REVENUE	\$ 2,765,269	\$ 3,279,764	\$ 3,180,000
EXPENDITURES			
55105 Supervisor/Director	\$ 3,000	\$ 3,000	\$ 3,000
55131 Medical Personnel	1,739,289	1,600,000	2,000,000
55196 In-service Training	2,248	3,500	5,000
55201 Social Security	127,786	185,000	200,000
55204 Pensions	72,974	80,000	75,000
55207 Medical Insurance	294,507	280,000	300,000
55307 Communications	10,535	18,000	15,000
55309 Contracts w/Government Agencies	19,506	15,000	50,000
55318 Debt Collection Services	116,343	140,000	130,000
55333 Licenses	2,000	2,500	2,500
55335 Maint. & Repairs - Buildings	2,244	5,000	5,000
55336 Maint. & Repairs - Equip.	57,611	55,000	45,000
55355 Travel	2,459	1,500	5,000
55399 Other Contracted Services	15,670	15,000	15,000
55413 Drug and Medical Supplies	71,700	80,000	80,000
55425 Gasoline	58,560	50,000	75,000
55435 Office Supplies	13,845	18,000	15,000
55451 Uniforms	1,660	16,000	20,000
55452 Utilities	7,743	8,500	9,500
55506 Liability Insurance	50,437	120,000	120,000
55599 Other Charges/oxygen	0	0	0
55735 Health Equipment	0	560,600	0
TOTAL EXPENDITURES	\$ 2,670,117	\$ 3,256,600	\$ 3,170,000
NET CHANGE IN FUND BAL.	\$ 95,152	\$ 23,164	\$ 10,000
FUND BALANCE JULY 1	\$ 919,350	\$ 1,014,502	\$ 1,037,666
FUND BALANCE JUNE 30	\$ 1,014,502	\$ 1,037,666	\$ 1,047,666

SAID MOTION WAS PASSED ON ROLL CALL VOTE.

SCHOOL BUDGET AMENDMENTS

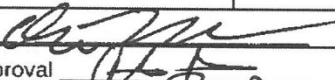
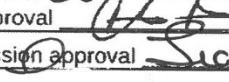
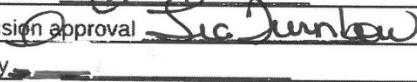
On motion by Commissioner K. Jordon and seconded by Commissioner R. Harris, it was ordered that the following School Budget Amendments be approved by roll call vote.

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

GP 33 6/2/2025	GENERAL PURPOSE SCHOOL FUNDS		
	SY 2024-2025		
	07/01/24-06/30/25		
This amendment records the federal contribution to fund 141 for CCEIS.			
ACCOUNT NUMBER	DESCRIPTION	REVENUE	EXPENDITURE
141			
49800	Transfers In	\$78,435.25	
72210-524-CCEIS	Professional Development		\$31,965.10
72210-189-CCEIS	Other Salaries and Wages		25,000.00
72210-201-CCEIS	Social Security		\$2,500.00
72210-204-CCEIS	State Retirement		\$3,750.00
72210-207-CCEIS	Medical Insurance		\$10,000.00
72210-212-CCEIS	Employer Medicare		\$700.00
72210-429-CCEIS	Instructional Supplies		\$4,520.15
	TOTAL	\$78,435.25	\$78,435.25
Prepared by			
Board of Ed approval			
County Commission approval			
Accounting entry			
Reviewed by			

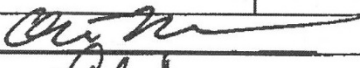
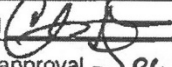
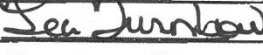
GP 34 6/2/2025	GENERAL PURPOSE SCHOOL FUNDS		
	SY 2024-2025		
	07/01/24-06/30/25		
This is an amendment to the original budget for 141-399-CCEIS.			
ACCOUNT NUMBER	DESCRIPTION	Decrease	Increase
141			
49800	Transfers In	\$20,000.00	
72210-399-CCEIS	Other Contracted services		\$20,000.00
	TOTAL	\$20,000.00	\$20,000.00
Prepared by	<i>[Signature]</i>		
Board of Ed approval	<i>[Signature]</i>		
County Commission approval	<i>[Signature]</i>		
Accounting entry			
Reviewed by			

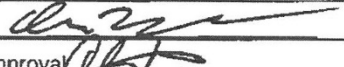
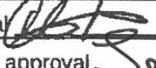
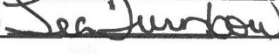
GP 35 6/2/2025	GENERAL PURPOSE SCHOOL FUNDS		
	SY 2024-2025		
	07/01/24-06/30/25		
This is an amendment to the original budget for SPED accounts for FY 24/25.			
ACCOUNT NUMBER	DESCRIPTION	Increase	Decrease
141			
71200-116	Teachers		\$40,000.00
71200-725	Special Education Equipment	\$40,000.00	
71200-207	Medical Insurance		19,000.00
72220-790	Other Equipment	\$4,000.00	
71200-128	Homebound Teachers	\$3,000.00	
71200-370	Contracts for Subs	\$10,000.00	
72220-124	Psychological Personnel	\$2,000.00	
71200-116	Teachers		\$20,000.00
71200-429	Instructional Supplies	\$12,500.00	
71200-499	Other Supplies and Materials	\$7,500.00	
72220-399	Other Contracted Services		\$8,000.00
72220-499	Other Supplies and Materials	\$7,500.00	
72220-348	Postage	\$500.00	
71200-163	Educational Assistants		\$7,500.00
72220-524	Inservice/Staff Development	\$7,500.00	
72710-313	Contracts with Parents		\$10,000.00
72710-SPED	Contracts with Parents	\$10,000.00	
	TOTAL	\$104,500.00	\$104,500.00
Prepared by	<i>[Signature]</i>		
Board of Ed approval	<i>[Signature]</i>		
County Commission approval	<i>[Signature]</i>		
Accounting entry			
Reviewed by			

GP 36 6/2/2025	GENERAL PURPOSE SCHOOL FUNDS		
	SY 2024-2025		
	07/01/24-06/30/25		
This is an amendment to establish the budget for Summer Learning Camps FY 24/25			
ACCOUNT NUMBER	DESCRIPTION	Revenue	Expenditures
141			
46590-SLC	Summer Learning Camps	\$319,457.84	
71100-116-SLC	Teachers		\$193,500.00
71100-163-SLC	Educational Assistants		\$29,250.00
71100-201-SLC	Social Security		13,810.50
71100-204-SLC	State Retirement		\$14,521.50
71100-212-SLC	Employer Medicare		\$3,229.88
71100-429-SLC	Instructional Supplies and Materials		\$22,500.00
72120-131-SLC	Medical Personnel		\$10,800.00
72120-189-SLC	Other Salaries and Wages		\$5,400.00
72120-201-SLC	Social Security		\$1,004.40
72120-204-SLC	State Retirement		\$648.00
72120-212-SLC	Employer Medicare		\$234.90
72120-499-SLC	Other Supplies and Materials		\$300.00
72410-139-SLC	Assistant Principal(s)		\$20,848.16
72410-201-SLC	Social Security		\$1,178.00
72410-204-SLC	State Retirement		\$1,957.00
72410-212-SLC	Employer Medicare		\$275.50
	TOTAL	\$319,457.84	\$319,457.84
Prepared by			
Board of Ed approval			
County Commission approval			
Accounting entry			
Reviewed by			

GP 37 6/3/2025	GENERAL PURPOSE SCHOOL FUNDS		
	SY 2024-2025		
	07/01/24-06/30/25		
This is an amendment to establish the budget for Summer Learning Camps transportation FY 24/25			
ACCOUNT NUMBER	DESCRIPTION	Revenue	Expenditures
141			
46590-SLC	Summer Learning Camps	\$57,940.88	
72710-146-SLC	Bus Drivers		\$32,400.00
72710-201-SLC	Social Security		\$2,438.45
72710-204-SLC	State Retirement		1,573.20
72710-212-SLC	Employer Medicare		\$570.29
72710-412-SLC	Diesel Fuel		\$20,958.94
	TOTAL	\$57,940.88	\$57,940.88
Prepared by	<i>Chris Mc</i>		
Board of Ed approval	<i>Stacy</i>		
County Commission approval	<i>Sec. Jurnbow</i>		
Accounting entry			
Reviewed by			

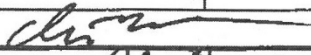

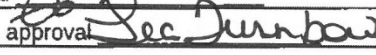
GP 38 6/3/2025	GENERAL PURPOSE SCHOOL FUNDS		
	SY 2024-2025		
	07/01/24-06/30/25		
This is an amendment to the Voluntary Pre-k Budget for FY 24/25			
ACCOUNT NUMBER	DESCRIPTION	Increase	Decrease
141			
73400-204	State Retirement	\$7,000.00	
73400-207	Medical Insurance		\$7,000.00
73400-422	Food Supplies		\$2,880.00
73400-429	Instructional Supplies	\$4,064.89	
73400-499	Other Supplies and Materials	\$1,445.11	
73400-524	Inservice/Staff Development		\$30.00
73400-599	Other Charges		\$2,600.00
	TOTAL	\$12,510.00	\$12,510.00
Prepared by	<i>Chris Mc</i>		
Board of Ed approval	<i>Stacy</i>		
County Commission approval	<i>Sec. Jurnbow</i>		
Accounting entry			
Reviewed by			




GP 39 6/3/2025	GENERAL PURPOSE SCHOOL FUNDS		
	SY 2024-2025		
	07/01/24-06/30/25		
This is an amendment to the LEAP Budget for FY 24/25			
ACCOUNT NUMBER	DESCRIPTION	Increase	Decrease
141			
73300-116	Teachers		\$200.00
73300-163	Educational Assistants	\$200.00	
	TOTAL	\$200.00	\$200.00
Prepared by 			
Board of Ed approval 			
County Commission approval 			
Accounting entry _____			
Reviewed by _____			

GP 40 6/3/2025	GENERAL PURPOSE SCHOOL FUNDS		
	SY 2024-2025		
	07/01/24-06/30/25		
This is an amendment to the STC Budget for FY 24/25			
ACCOUNT NUMBER	DESCRIPTION	Increase	Decrease
141			
71100-449-STC-ESS	Textbooks		\$400.00
71100-499-STC-ESS	Other Supplies and Materials	\$400.00	
71100-449-STC-INL	Textbooks		\$500.00
71100-499-STC-INL	Other Supplies and Materials	\$500.00	
	TOTAL	\$900.00	\$900.00
Prepared by 			
Board of Ed approval 			
County Commission approval 			
Accounting entry _____			
Reviewed by _____			

GP 41 6/3/2025	GENERAL PURPOSE SCHOOL FUNDS		
	SY 2024-2025		
	07/01/24-06/30/25		
This is an amendment to clear up accounts in preparation for year end FY 24/25			
ACCOUNT NUMBER	DESCRIPTION	Increase	Decrease
141			
71100-204	State Retirement	\$5,000.00	
71100-217	Medical Insurance	\$2,000.00	
71100-429	Instructional Supplies	\$11,500.00	
71100-722	Regular Instruction Equipment	\$9,700.00	
71100-116	Teachers		\$28,200.00
71300-116	Teachers	\$5,000.00	
71300-204	State Retirement	\$1,000.00	
71100-116	Teachers		\$6,000.00
71100-499-SPRC	Other Supplies and Materials	\$15,208.29	
71300-730-SPRC	Vocational Instructional Equipment		\$7,053.22
71300-499-HAAS	Other Supplies and Materials		\$6,621.15
71300-499-TCAT	Other Supplies and Materials		\$1,533.92
72120-207	Medical Insurance		\$600.00
72120-105	Supervisor/Director	\$100.00	
72120-499	Other Supplies and Materials	\$500.00	
72130-189	Other Salaries and Wages	\$3,000.00	
72130-204	State Retirement	\$300.00	
72130-207	Medical Insurance	\$700.00	
72130-355	Travel	\$200.00	
72130-599	Other Charges	\$1,000.00	
72130-499	Other Supplies and Materials		\$5,200.00
72210-129	Librarians	\$3,000.00	
72210-201	Social Security	\$300.00	
72210-204	State Retirement	\$300.00	
72210-212	Employer Medicare	\$250.00	
72210-355	Travel	\$1,500.00	
72210-524	Inservice/Staff Development	\$1,200.00	
72210-432	Library Books/Media		\$6,550.00
72220-124	Psychological Personnel	\$1,500.00	
72220-204	State Retirement	\$300.00	
71200-116	Teachers		\$1,800.00
72230-105	Supervisor/Director	\$100.00	
72230-204	State Retirement	\$100.00	

71100-116	Teachers		\$200.00
72250-350	Internet Connectivity	\$2,000.00	
72250-399	Other Contracted Services	\$3,000.00	
72250-336	Maintenance and Repair Services		\$5,000.00
72310-191	Board and Committee Members Fees	\$1,700.00	
72310-201	Social Security	\$100.00	
72310-204	State Retirement	\$100.00	
72310-212	Employer Medicare	\$100.00	
72310-355	Travel		\$2,000.00
72320-162	Clerical Personnel	\$300.00	
72320-204	State Retirement	\$500.00	
72320-212	Employer Medicare	\$250.00	
72320-299	Other Fringe Benefits	\$700.00	
72320-348	Postal Charges	\$400.00	
72320-435	Office Supplies		\$2,150.00
72410-104	Principals	\$3,000.00	
72410-139	Assistant Principals	\$25,000.00	
72410-161	Secretary(S)	\$10,000.00	
72410-201	Social Security	\$500.00	
72410-204	State Retirement	\$8,000.00	
72410-207	Medical Insurance	\$10,000.00	
71100-116	Teachers		\$56,500.00
72510-105	Supervisor/Director	\$100.00	
72510-119	Accountants/Bookkeepers	\$200.00	
72510-204	State Retirement	\$100.00	
72510-399	Other Contracted Services		\$400.00
72520-162	Clerical Personnel	\$100.00	
72520-207	Medical Insurance	\$4,000.00	
72520-355	Travel		\$3,000.00
72520-299	Fringe Benefits		\$1,100.00
72620-335	Maintenance and Repair Services		\$11,500.00
72620-336	Maintenance and Repair of Equipment	\$9,500.00	
72620-399	Other Contracted Services	\$10,000.00	
72620-499	Other Supplies and Materials	\$21,000.00	
72620-717	Maintenance Equipment		\$20,100.00
72620-790	Other Equipment	\$1,100.00	
72250-105	Supervisor/Director		\$10,000.00
72710-146	Bus Drivers	\$100,000.00	
72710-425	Gasoline		\$40,000.00
72710-499	Other Supplies and Materials	\$40.34	
72710-511	Vehicle and Equipment Insurance	\$1,927.00	
72710-729	Transportation Equipment	\$9,687.00	
71100-116	Teachers		\$80,654.34

72710-201	Social Security	\$7,000.00	
72710-207	Medical Insurance	\$1,000.00	
72710-212	Employer Medicare	\$1,000.00	
	TOTAL	\$296,162.63	\$296,162.63
Prepared by 			
Board of Ed approval 			
County Commission approval 			
Accounting entry _____			
Reviewed by _____			

GP 42 6/3/2025	GENERAL PURPOSE SCHOOL FUNDS		
	SY 2024-2025		
	07/01/24-06/30/25		
This is an amendment to record funds received by Marvin Windows for the AWARE Program.			
ACCOUNT NUMBER	DESCRIPTION	Revenue	Expenditures
141			
44170	Revenue	\$5,000.00	
71100-499-MARV	Other Supplies and Materials		\$5,000.00
	TOTAL	\$5,000.00	\$5,000.00
Prepared by <u></u>			
Board of Ed approval <u></u>			
County Commission approval <u></u>			
Accounting entry _____			
Reviewed by _____			

SAID MOTION WAS PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – GENERAL FUND-101

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

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

LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
June 9, 2025

Page 1 of 2

FUND 101-County General						
No.	Function	Object	Description	Debit	Credit	
1	51500	-201	Election Commission-Social Security		100	
	51500	-204	Election Commission-Retirement		340	
	51500	-205	Election Commission-Employee/Dep. Insurance	440		
2	51720	-132	Planning-Materials Supervisor		7,500	
	39000		Reserve	7,500		
3	51800	-415	County Building-Electricity	150		
	51800	-454	County Building-Water & Sewer		150	
4	52300	-310	Assessor's Office-Contracts w/Public Agencies		200	
	52300	-312	Assessor's Office-Contracts w/Private Agencies	200		
5	52400	-205	Trustee's Office-Employee/Dep. Insurance	210		
	52400	-320	Trustee's Office-Dues & Memberships		10	
	52400	-355	Trustee's Office-Travel		200	
6	53310	-205	General Sessions Judge-Employee/Dep. Insurance	30		
	53310	-212	General Sessions Judge-Medicare		30	
7	53500	-204	Juvenile Court-Retirement		400	
	53500	-312	Juvenile Court-Contracts w/Private Agencies		10,000	
	39000		Reserves	10,400		
8	53510	-355	Juvenile Court Judge-Travel		1,800	
	39000		Reserves	1,800		
9	54110	-106	Sheriff-Deputies		15,000	
	54110	-162	Sheriff-Clerical Personnel		30	
	54110	-169	Sheriff-Part-time	23,030		
	54110	-187	Sheriff-Overtime		8,000	
	54110	-196	Sheriff-In-Service Training	5,000		
	54110	-205	Sheriff-Employee/Dep. Insurance		35,000	
	54110	-307	Sheriff-Communications	2,000		
	54110	-336	Sheriff-Maint/Repair-Equipment		15,000	
	54110	-338	Sheriff-Maint/Repair-Vehicles		15,000	
	54110	-353	Sheriff-Tow in Services		400	
	54110	-450	Sheriff-Tires & Tubes		2,000	
	54110	-435	Sheriff-Office Supplies	1,000		
	54110	-454	Sheriff-Water & Sewer		3,500	
	54110	-506	Sheriff-Liability Insurance		265	
	54110	-599	Sheriff-Other Charges		4,000	
	54110	-716	Sheriff-Law Enforcement Equipment		5,500	
	54110	-719	Sheriff-Office Equipment	3,500		
	39000		Reserves	69,165		
10	54210	-160	Jail-Guards	63,000		
	54210	-187	Jail-Overtime Pay		15,000	
	54210	-340	Jail-Mental & Dental Services		14,000	
	54210	-410	Jail-Custodial Supplies		4,000	
	54210	-422	Jail-Food Supplies		27,000	
	54210	-435	Jail-Office Supplies		3,000	
11	54310	-499	Fire Prevention/Control-Other Supplies & Materials		1,000	
	54310	-513	Fire Prevention/Control-WC Insurance	1,000		

FUND 101-County General-Continued				
No.	Function	Object Description	Debit	Credit
12	54490 -338	EMA-Maint/Repair Vehicles		500
	54490 -499	EMA-Other Supplies & Materials	500	
13	55120 -205	Rabies & Animal Control-Employee/Dep. Insurance	3,000	
	55120 -357	Rabies & Animal Control-Veterinary Services		3,000
14	55170 -201	Alcohol & Drug Programs-Social Security		10
	55170 -204	Alcohol & Drug Programs-Retirement		35
	55170 -212	Alcohol & Drug Programs-Medicare		5
	55170 -312	Alcohol & Drug Program-Contracts w/Private Agencies		7,950
	55170 -355	Alcohol & Drug Program-Travel		2,789
	55170 -429	Alcohol & Drug Program-Instructional Supplies/Materials		19,435
	46230	Safe & Drug Free Communities	30,224	
15	56500 -205	Library-Employee/Dep. Insurance	3,075	
	56500 -212	Library-Medicare		25
	56500 -355	Library-Travel		50
	56500 -719	Library-Office Equipment		3,000
16	57100 -320	Agriculture Extension-Dues & Memberships		145
	57100 -599	Agriculture Extension-Other Charges	145	
17	57500 -135	Soil Conservation-Assessment Personnel	4,000	
	57500 -205	Soil Conservation-Employee/Dep. Insurance		4,000
Total General Fund			229,369	229,369

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – FUND-122

On motion by Commissioner J. Henson and seconded by Commissioner S. Worlds, it was ordered that the following Budget Amendments be approved by roll call vote.

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

FUND 122-Drug Fund				
No.	Function	Object Description	Debit	Credit
1	54150 -338	Drug Fund-Maint/Repair-Vehicles		2,000
	54150 -716	Drug Fund-Law Enforcement Equipment		500
	39000	Reserves	2,500	
Total Drug Fund			2,500	2,500

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS-FUND 207

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

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

FUND 207-Landfill			
No.	Function	Object Description	
			Debit Credit
1	55754 -312	Landfill-Contracts w/Private Agencies	43,000
	55754 -336	Landfill-Maint/Repair Equipment	26,000
	55754 -355	Landfill-Travel	500
	55754 -412	Landfill-Diesel Fuel	2,500
	55754 -523	Landfill-Landfill Closure/PostClosure Cost	5,000
	39000	Reserves	77,000
		Total Landfill	77,000 77,000

SAID MOTION PASSED ON ROLL CALL VOTE.

BUILDING PERMITS REPORT

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

Permits May 2025

Total Permits: 6

Total \$16,339.00

Shop/Storage: 3 Mobile Home:1 Ag Bldg: 1 Special Project: 1

Respectively Submitted,

Paul Hankins

Lauderdale County Building Permits

SAID MOTION PASSED BY VOICE VOTE.

NOTARIES

On motion by Commissioner J. Pursell and seconded by Commissioner D. Connell it was ordered that the following people be elected as Notary Publics for the term prescribed by law:

Sharon Bonds

Colton Dew

Jan Hodge

Rebecca Carmack-Summar

Cinda Tillman

SAID MOTION PASSED BY VOICE VOTE.

ADJOURN

On motion by Commissioner J. Pursell and seconded by Commissioner T. Rankin it was ordered that the Legislative Body adjourn at 6:54 p.m.

SAID MOTION PASSED BY VOICE VOTE.