

PUBLIC NOTICE

The County Legislative Body of
Lauderdale County, TN will meet in
Executive Session on Monday, May 13th
at 5:00pm at the Lauderdale County
Courthouse in the upstairs courtroom to
meet with Attorney Michael Banks
regarding threatened litigation against
Lauderdale County, TN.

BE IT REMEMBERED THAT AN EXECUTIVE SESSION 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 May, on the 13th day of said month,
and year OF OUR LORD TWO THOUSAND TWENTY FOUR, present and presiding
Maurice Gaines, County Mayor, Linda Summar, County Clerk, Michael Banks, Attorney,
Mark Ballard, Joe Carmack, Jason Chrestman, 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,
Tommy Sanders, Erin Smith, Dan Ungerecht Jr., and Susan Worlds.

Maurice Gaines, County Mayor, adjourned from Executive Session to Regular Session.

MAY 13, 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 2nd Monday in May, on the 13th day of said month, and year

OF OUR LORD TWO THOUSAND TWENTY FOUR, present and presiding

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

Xavier L. Andrews, Mark Ballard, Joe Carmack, Jason Chrestman, 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,

Tommy Sanders, Erin Smith, Dan Ungerecht Jr., and Susan Worlds.

APPROVAL OF MINUTES

Motion was made by Commissioner J. Henson to approve the minutes of the
April 8, 2024 Commission Meeting. Motion was seconded by Commissioner S. Worlds
and approved.



Hon. Maurice Gaines, Jr.
Lauderdale County Mayor

Lauderdale County Courthouse
100 Court Square, Ripley, TN 38063
(731) 635-3500
mgaines@lctngov.com

RESOLUTION NO. 5-24-1
A RESOLUTION ENDORSING THE USE OF VISUAL SURVEILLANCE DEVICES
TO ENHANCE LAW ENFORCEMENT IN LAUDERDALE COUNTY

WHEREAS, the use of visual monitoring devices has provided a tool for law enforcement to apprehend suspects and criminals;

WHEREAS, the monitoring of neighborhoods and thoroughfares has resulted in the capture and prosecution of individuals for crimes in Lauderdale County;

WHEREAS, law enforcement is able to utilize their resources and time more effectively to provide protection for Lauderdale County residents;

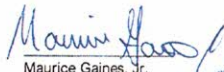
WHEREAS, the State of Tennessee has a program to install visual surveillance devices and needs a document of support;

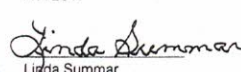
WHEREAS, Lauderdale County has installed visual surveillance devices from a company named Flock Safety Security Cameras, which has been beneficial to the security of all residents;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF LAUDERDALE COUNTY, TENNESSEE, that it endorses the use of visual surveillance devices, particularly those produced by Flock Safety Security, on state and county roads and in the neighborhoods of Lauderdale County to enhance the security and protection of all the citizens.

This resolution is effective upon adoption this May 13th, 2024; the welfare of Lauderdale County, Tennessee, requiring it. BE IT FURTHER RESOLVED THAT THIS RESOLUTION TAKE EFFECT FROM AND AFTER ITS PASSAGE CERTIFICATION OF ACTION

ATTEST:


Maurice Gaines, Jr.
County Mayor


Linda Summar
County Clerk



Motion was made by Commissioner J. Chrestman to approve Resolution 5-24-1. Motion was seconded by Commissioner K. Jordon and upon roll call vote was unanimously approved.



Hon. Maurice Gaines, Jr.
Lauderdale County Mayor

Lauderdale County Courthouse
100 Court Square, Ripley, TN 38063
(731) 635-3500
mgaines@lctn.gov

RESOLUTION 5-24-2

A RESOLUTION TO RELOCATE THE JUVENILE AND PROBATE COURT OF LAUDERDALE COUNTY, TENNESSEE, FROM THE COURTHOUSE TO THE JUSTICE COMPLEX

WHEREAS, a justice complex was built in Lauderdale County, TN in order to relocate the courts and clerks' offices and make it a more secure and efficient facility for the public's welfare; and

WHEREAS, Juvenile and Probate Court was established by Private Acts of 1982, Chapter 313; and

WHEREAS, the Juvenile and Probate Court has continued to operate in the upstairs of the Courthouse and did not move to the Justice Complex; and

WHEREAS, the upstairs courtroom cannot be properly secured to meet the minimum courtroom security requirements without undue expense and disruption to other Official County duties; and

WHEREAS, the County Legislative Body has determined that judges of all of the courts could meet and maximize efficiency of the courtroom schedules to accommodate all courts by coordinating schedules and using a smaller overflow courtroom for emergency hearings and that this is in the best interest of the citizens of Lauderdale County.

NOW, THEREFORE, BE IT RESOLVED by the Lauderdale County, TN Legislative Body that the Juvenile and Probate Court shall be moved to the Justice Complex in order to provide proper security measures for court personnel and public attendees.

BE IT FURTHER RESOLVED that the Lauderdale County, TN Legislative Body finds that it is unsafe, disruptive, and impractical to attempt to meet the minimum courtroom security requirements for Juvenile and Probate Court in the upstairs courtroom of the Lauderdale County Courthouse and that the public would be better served for Juvenile and Probate Court and its staff to relocate to the Justice Complex.


BE IT FURTHER RESOLVED that the Lauderdale County Legislative Body urges the judges of the multiple courts coordinate their courtroom schedules in order to accommodate the transfer of Juvenile and Probate Court until such time as Lauderdale County Legislative Body expands the Justice Complex and adds additional courtrooms.

BE IT FURTHER RESOLVED that this resolution does not interfere with any of the operations of the Juvenile and Probate Court and that adequate courtroom space is provided for regular docket days, hearings and emergency hearings required by the general law of the State of Tennessee.


APPROVED this 13th day of May, 2024.

LAUDERDALE COUNTY, TENNESSEE

ATTEST:


Maurice Gaines, Jr., County Mayor




Linda Summar, County Clerk



Motion was made by Commissioner D. Hartsfield to approve Resolution 5-24-2. Motion was seconded by Commissioner D. Ungerecht and upon roll call vote was approved with a vote of

19 Ayes, 3 Nays, and 2 Absent.



Hon. Maurice Gaines, Jr.
Lauderdale County Mayor

Lauderdale County Courthouse
100 Court Square, Ripley, TN 38063
(731) 635-3500
mgaines@ctngov.com

RESOLUTION # 5-24-3

A RESOLUTION TO URGE THE GENERAL ASSEMBLY TO ENACT A PRIVATE ACT
REGARDING THE JUVENILE AND PROBATE COURTS IN LAUDERDALE COUNTY,
TENNESSEE

WHEREAS, Chapter 313 of the Private Acts of 1982 authorized the Lauderdale Legislative Body to establish a separate court jurisdiction and judge for Juvenile and Probate Courts in Lauderdale County, Tennessee; and

WHEREAS, pursuant to Chapter 313 of the Private Acts of 1982, the Lauderdale County Legislative Body passed said act and it was passed by the General Assembly and subsequently adopted by the Lauderdale County Legislative Body; and

WHEREAS, the Lauderdale County Legislative Body desires to amend the Private Act of 1982 Chapter 313 and combine the Juvenile Court jurisdiction with the General Sessions jurisdiction in accordance with TCA 37-1-203 and Probate Court jurisdiction with the Chancery Court jurisdiction in accordance with TCA 16-16-201 at the expiration of the full term of the currently elected judges in these positions; and

WHEREAS, the Juvenile Clerk's office will be moved to the Justice Complex and the duties of Juvenile Clerk be the responsibility of the Circuit Court Clerk in accordance to TCA 37-1-210 and probate clerk duties fall under the duties of the Lauderdale County Chancery Court Clerk and Master; and

WHEREAS, the Lauderdale County Legislative Body wishes to relocate all judicial proceedings and clerical staff to the Justice Complex in order to provide a secure environment and protect personnel and the public, and that this relocation take effect immediately upon passage of this Private Act.

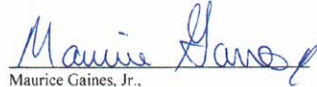
NOW, THEREFORE, BE IT RESOLVED by the Lauderdale Legislative Body meeting in regular session at Ripley, Tennessee, on the 13th day of May, 2024, that the members of the General Assembly, representing the people of Lauderdale County, Tennessee, are urged to introduce and work for the passage of a Private Act which would combine General Sessions and Juvenile jurisdictions in accordance with TCA 37-1-203 under the General Sessions Judge and Probate jurisdiction with the Chancery Court in accordance with TCA 16-16-201 and the Juvenile Clerk's duties be the responsibility of the Circuit Court Clerk in accordance to TCA 37-1-210 and probate clerk duties fall under the duties of the Lauderdale County Chancery Court Clerk and Master at the expiration of the elected judicial terms.

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Lauderdale Legislative Body meeting in regular session at Ripley, Tennessee, on the 13th day of May 2024, that the members of the General Assembly, representing the people of Lauderdale County, Tennessee, are urged to relocate all judicial proceedings and clerical staff to the Justice Complex in order to provide a secure environment and protect personnel and the public, and that this relocation take effect immediately upon passage of this Private Act.



BE IT FURTHER RESOLVED that a copy of this resolution together with a copy of the minutes reflecting the passage of this resolution shall be mailed by the County Clerk to the members of the General Assembly representing the people of Lauderdale County.

APPROVED BY:


Maurice Gaines, Jr.,
Lauderdale County Mayor

ATTESTED:


Linda Summar
Lauderdale County Clerk



Motion was made by Commissioner T. Rankin to approve Resolution 5-24-3. Motion was seconded by Commissioner R. Harris and upon roll call vote was approved with a vote of

19 Ayes, 3 Nays, and 2 Absent.



JUDY CONRAD

LAUDERDALE COUNTY TRUSTEE

100 COURT SQUARE

Ripley, TN 38063

April 3, 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 March 31, 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 | | 21,021,508.74 |
| Investments | | 30,283,983.66 |
| Accounts Receivables | | 11,550.00 (Outstanding Tax Relief payments) |
| Total ASSETS | | \$ 51,317,642.40 |

Following Report: TRIAL BALANCE -March 31, 2024

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

2022 Delinquent County Taxes transferred to Chancery

Total 2022 Lauderdale County Taxes transferred to Chancery Court on April 26, 2024 were \$96,646.00. We were later this year transferring our delinquent taxes. Our Tax Attorney, Janice Craig retired in March, 2024. We have a new County Tax Attorney, Nolen Mooney. Once contract was signed, we could move the delinquencies to Chancery.

\$96,646.00 Total transferred, \$42,772.00 which are two Public Utility Accounts unpaid.

Trustee's Office work very hard to get this to the lowest number possible.

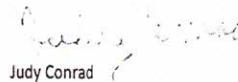
TAX RELIEF 2023-2024

Our Tax Relief Program closed April 5, 2024, serving 593 Elderly, Disabled, Disable Veterans (widowers) for a total of \$ 113,345.00.

INVESTMENTS

I have included a copy of our current Investments, Rates and Due Dates as of May 8, 2024.

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



Judy Conrad

Lauderdale County Trustee

Template Name:
Created By: LGC

Lauderdale County Trustee
YTD RDB Report
Thru March 2024

User:
Date/Time:

Judy Conrad
5/3/2024 10:41 AM
Page 3 of 4

| | | | | | | | | | |
|-------|-------------------------------------|----------------|------------|----------------|------|---------------|------|-------------|----------------|
| 28310 | Undistributed Taxes | 0.00 | -6,630.61 | 6,630.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28311 | Undistributed Taxes Paid in Advance | -3,972.26 | 13,261.22 | -9,952.29 | 0.00 | 0.00 | 0.00 | 0.00 | -663.33 |
| 29900 | Fee/Commission Account | 0.00 | 0.00 | 342,684.99 | 0.00 | 0.00 | 0.00 | -342,644.79 | 40.20 |
| | | -45,825,144.33 | -12,267.11 | -58,434,907.08 | 0.00 | 52,954,676.12 | 0.00 | 0.00 | -51,317,642.40 |

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Lauderdale County Trustee
YTD RDB Report
Thru March 2024

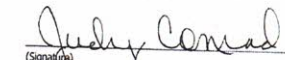
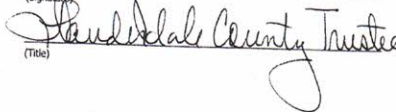
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Date/Time:

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Page 4 of 4

Summary Of Assets

| | Beginning Balance | Ending Balance |
|------------------------------|-------------------|----------------|
| 11120 Cash On Hand | 600.00 | 600.00 |
| 11130 Cash In Bank | 15,099,666.19 | 21,021,508.74 |
| 11300 Investments | 30,121,711.14 | 30,283,983.66 |
| 11405 Credit Card Receivable | 0.00 | 0.00 |
| 11410 Accounts Receivable | 3,167.00 | 11,550.00 |
| 14310 Undistributed Warrants | 0.00 | 0.00 |
| 14320 Outstanding Warrants | 0.00 | 0.00 |
| | 45,825,144.33 | 51,317,642.40 |

This Report is Submitted In Accordance With Requirements Of Section 5-6-505, 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 March 2024.


(Signature)

(Title)

5/3/24
(Date)

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Lauderdale County Trustee
Trial Balance
March 2024

User:
Date/Time:

Judy Conrad
5/3/2024 10:37 AM
Page 1 of 2

Fund: 999 County Trustee

| AccountNumber | Account Description | Beginning Balance | Debits | Credits | Ending Balance |
|--------------------|---|----------------------|-----------------------|-----------------------|----------------------|
| 999-11120 - - - | Cash On Hand | 600.00 | 14,967,620.54 | 14,967,620.54 | 600.00 |
| 999-11130 - - -100 | Cash In Bank - Bank Of Ripley | 10,666,814.45 | 61,103,319.61 | 55,288,150.69 | 16,481,983.37 |
| 999-11130 - - -200 | Cash In Bank - Bank Of Halls | 14,943.18 | 174,040.39 | 849.47 | 188,134.10 |
| 999-11130 - - -300 | Cash In Bank - Lauderdale Co Bank #1 | 11,363.84 | 111,901.66 | 0.00 | 123,265.50 |
| 999-11130 - - -500 | Cash In Bank - Gates Bank | 6,241.76 | 24,031.95 | 0.72 | 30,272.99 |
| 999-11130 - - -700 | Cash In Bank - First Citizens National Bank | 25,392.95 | 99,752.23 | 0.00 | 125,145.18 |
| 999-11130 - - -900 | Cash In Bank - BOR - American Rescue Plan | 3,824,910.01 | 121,142.25 | 615,161.89 | 3,330,890.37 |
| 999-11130 - - -B41 | Cash In Bank - Board Of Education- 141 | 200,000.00 | 8,211,064.57 | 8,211,064.57 | 200,000.00 |
| 999-11130 - - -B42 | Cash In Bank - Board Of Education 142 | 500,000.00 | 4,073,659.58 | 4,473,659.58 | 100,000.00 |
| 999-11130 - - -B43 | Cash In Bank - Board Of Education 143 | 100,000.00 | 1,245,396.27 | 1,253,579.04 | 91,817.23 |
| 999-11130 - - -HWY | Cash In Bank - Highway | 100,000.00 | 3,321,105.60 | 3,321,105.60 | 100,000.00 |
| 999-11130 - - -MAY | Cash In Bank - Mayor | 200,000.00 | 12,606,071.49 | 12,606,071.49 | 200,000.00 |
| 999-11130 - - -WAT | Cash In Bank - Water | 50,000.00 | 1,157,795.68 | 1,157,795.68 | 50,000.00 |
| 999-11300 - - -BOH | Investments - Bank Of Halls Investments | 1,699,000.00 | 0.00 | 0.00 | 1,699,000.00 |
| 999-11300 - - -BOR | Investments - Bank Of Ripley Investments | 15,078,703.83 | 0.00 | 0.00 | 15,078,703.83 |
| 999-11300 - - -BT | Investments - Bank Tennessee Investments | 5,813,978.00 | 163,532.79 | 0.00 | 5,977,510.79 |
| 999-11300 - - -FCB | Investments - First Citizens Bank Investment | 4,485,098.44 | 0.00 | 0.00 | 4,485,098.44 |
| 999-11300 - - -GB | Investments - Gates Bank Investments | 1,357,500.00 | 0.00 | 0.00 | 1,357,500.00 |
| 999-11300 - - -LCB | Investments - Lauderdale Co Bank - Investment | 1,687,430.87 | 0.00 | 1,260.27 | 1,686,170.60 |
| 999-11405 - - - | Credit Card Receivable | 0.00 | 73,880.33 | 73,880.33 | 0.00 |
| 999-11410 - - - | Accounts Receivable | 3,167.00 | 81,882.00 | 73,499.00 | 11,550.00 |
| 999-14310 - - - | Undistributed Warrants | 0.00 | 22,835,725.20 | 22,835,725.20 | 0.00 |
| Total | | 45,825,144.33 | 130,371,922.14 | 124,879,424.07 | 51,317,642.40 |
| 999-21500 -101 - - | Due To Other Funds - General | (13,311,576.99) | 10,229,592.03 | 11,530,503.04 | (14,612,488.00) |
| 999-21500 -114 - - | Due To Other Funds - Law Library | (2,649.58) | 148.91 | 716.63 | (2,213.30) |
| 999-21500 -122 - - | Due To Other Funds - Drug Fund | (155,249.67) | 85,921.62 | 11,310.19 | (80,638.24) |
| 999-21500 -127 - - | Due To Other Funds - Other General Government Special | (3,824,910.01) | 969,087.54 | 274,247.90 | (3,130,070.37) |
| 999-21500 -131 - - | Due To Other Funds - Highway/Public Works | (3,213,771.28) | 3,645,368.64 | 3,842,925.21 | (3,411,327.85) |
| 999-21500 -141 - - | Due To Other Funds - General Purpose School | (13,370,190.56) | 27,008,122.89 | 30,014,471.79 | (16,376,539.46) |
| 999-21500 -142 - - | Due To Other Funds - School Federal Projects | (653,998.25) | 7,905,889.32 | 7,631,902.79 | (380,011.72) |
| 999-21500 -143 - - | Due To Other Funds - Central Cafeteria | (704,765.96) | 2,124,433.20 | 2,215,465.02 | (795,797.78) |
| 999-21500 -151 - - | Due To Other Funds - General Debt Service | (1,140,415.16) | 364,038.30 | 186,691.86 | (963,068.72) |
| 999-21500 -171 - - | Due To Other Funds - Capital Outlay | 0.00 | 123,812.64 | 123,812.64 | 0.00 |
| 999-21500 -179 - - | Due To Other Funds - CDBG-NDR | 0.00 | 752,377.37 | 861,873.78 | (108,696.41) |
| 999-21500 -207 - - | Due To Other Funds - Landfill | (1,012,699.18) | 659,977.37 | 844,685.62 | (1,197,407.43) |
| 999-21500 -351 - - | Due To Other Funds - City Sales Tax | (1,384,534.29) | 1,141,977.23 | 1,320,225.01 | (1,562,782.07) |
| 999-21500 -352 - - | Due To Other Funds - 3/4 Cent Sales Tax | (2,071,422.07) | 13,122.99 | 1,312,298.02 | (3,370,597.10) |
| 999-21500 -353 - - | Due To Other Funds - Waterworks | (4,174,820.22) | 1,140,872.08 | 1,543,092.99 | (4,577,041.13) |
| 999-21500 -363 - - | Due To Other Funds - 25th Judiciary Task Force | (647,722.29) | 208,975.47 | 168,783.53 | (607,530.35) |

Template Name: LGC Trial Balance
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Lauderdale County Trustee
Trial Balance
March 2024

User:
Date/Time:

Judy Conrad
5/3/2024 10:37 AM
Page 2 of 2

Fund: 999 County Trustee

| AccountNumber | Account Description | Beginning Balance | Debits | Credits | Ending Balance | |
|------------------|--|-------------------|-----------------|----------------|----------------|-----------------|
| 999-21500 -364 - | Due To Other Funds - District Attorney | (152,446.56) | 24,489.66 | 11,848.44 | (139,805.34) | |
| 999-22200 - - - | Other Deferred Revenue | 0.00 | 8,288.26 | 8,288.26 | 0.00 | |
| 999-22200 -999 - | Other Deferred Revenue - County Trustee | 0.00 | 4,681.26 | 4,681.26 | 0.00 | |
| 999-28310 - - - | Undistributed Taxes | 0.00 | 16,021.95 | 16,021.95 | 0.00 | |
| 999-28311 -999 - | Undistributed Taxes Paid in Advance - County Trustee | (3,972.26) | 13,261.22 | 9,952.29 | (663.33) | |
| 999-29900 - - - | Fee/Commission Account | 0.00 | 350,751.15 | 350,710.95 | 40.20 | |
| Total | | Liabilities | (45,825,144.33) | 56,791,211.10 | 62,283,709.17 | (51,317,642.40) |
| Fund Totals: 999 | County Trustee | 0.00 | 187,163,133.24 | 187,163,133.24 | 0.00 | |

5/3/2024
Judy Conrad
Lauderdale County
Trustee

2022 Taxes Sided Com

| | |
|-----------|--------------------|
| Taxes | 9741488.00 |
| Pub Ut. | 1545144.00 |
| Pickups | 25340.00 |
| Increases | 1617.00 |
| delet. on | (4041.00) |
| Decreases | (7244.00) |
| | <u>11302304.00</u> |

| | |
|----------|-------------------|
| Taxes pd | 9648739.38 |
| Pickups | 25307.00 |
| Pub Util | <u>1502372.00</u> |
| | 11176418.38 |

| |
|--------------------|
| 11302304.00 |
| <u>11176418.38</u> |
| 125885.62 |

| | |
|--------------------|-----------------|
| unpaid taxes | 83080.62 |
| unpaid P. Util | 33.00 |
| unpaid P. Util | <u>42772.00</u> |
| | 125885.62 |
| Bankruptcy | <u>1737.62</u> |
| | 124148.00 |
| Personal Prop. tax | 8064.00 |
| Taxes held | <u>19438.00</u> |
| | 96646.00 |

Created By: Judy Conrad

Lauderdale County Trustee
Tax Aggregate Report - DetailUser: Judy Conrad
Date/Time: 5/3/2024 10:45 AM
Page 1 of 1**Tax Year: 2022**

| | | |
|--|-----------------------|-------|
| Beginning Property Tax Aggregate: | \$9,741,488.00 | (+) |
| Additions: | \$25,340.00 | (+) |
| Increases: | \$1,617.00 | (+) |
| Total Taxes To Account For: | <u>\$9,768,445.00</u> | (=) |

| | | |
|-------------------------|----------------|-------|
| Taxes Collected: | \$9,676,426.38 | (+) |
| Deletions: | \$4,041.00 | (+) |
| Decreases: | \$7,244.00 | (+) |
| Unpaid Taxes: | \$80,733.62 | (+) |

| | |
|----------------------|------------|
| Bankruptcies: | \$1,737.62 |
|----------------------|------------|

| | |
|----------------------|--------|
| State Appeal: | \$0.00 |
|----------------------|--------|

| | |
|------------------------|--------|
| State Deferred: | \$0.00 |
|------------------------|--------|

| | | |
|-----------------------------------|-----------------------|-------|
| Total Taxes Accounted For: | <u>\$9,768,445.00</u> | (=) |
|-----------------------------------|-----------------------|-------|

| | | |
|--|-----------------------|-------|
| Beginning Public Utility Aggregate: | \$1,545,144.00 | (+) |
| Additions: | \$0.00 | (+) |
| Increases: | \$0.00 | (+) |
| Total Taxes To Account For: | <u>\$1,545,144.00</u> | (=) |

| | | |
|---------------------------------|----------------|-------|
| Taxes Collected: | \$1,502,372.00 | (+) |
| Deletions: | \$0.00 | (+) |
| Decreases: | \$0.00 | (+) |
| Unpaid Public Utilities: | \$42,772.00 | (+) |

| | |
|----------------------|--------|
| Bankruptcies: | \$0.00 |
|----------------------|--------|

| | |
|----------------------|--------|
| State Appeal: | \$0.00 |
|----------------------|--------|

| | | |
|-----------------------------------|-----------------------|-------|
| Total Taxes Accounted For: | <u>\$1,545,144.00</u> | (=) |
|-----------------------------------|-----------------------|-------|

Thru Date: 04/30/2024

10

5/3/24, 1:23 PM

Applicants Selected - Tax Relief

Applicants Selected

Listing of Applicants Selected to Receive an ACV.

| Eligibility | Total | Amount |
|----------------------------|------------|---------------------|
| Elderly | 489 | \$71,808.00 |
| Disabled | 52 | \$7,477.00 |
| Disabled Veteran | 39 | \$26,904.00 |
| Disabled Veteran Widow(er) | 13 | \$7,156.00 |
| Total | 593 | \$113,345.00 |

Tax Relief

As of May 8, 2024

| NAME OF BANK | CD# | AMOUNT | MATURITY | RATE | |
|---|---------|--------------|------------|------------|---------------------------|
| LAUD. CO. BANK | 7950 | 200,000.00 | 3/9/2025 | 4.50% | |
| | 7963 | \$300,000.00 | 4/17/2025 | 4.50% | |
| | 7966 | 300,000.00 | 5/1/2025 | 4.50% | |
| | 7983 | 102,170.80 | 6/20/2024 | 4.00% | |
| | 8299 | 159,000.00 | 10/20/2024 | 4.00% | |
| | 10886 | 500,000.00 | 4/30/2025 | 4.50% | |
| | 11092 | 125,000.00 | 3/27/2025 | 4.50% | |
| | | | | | 1685170.60 |
| GATES BANKING (Now Bank of Crockett) | 1025350 | 300,000.00 | 3/30/2025 | 4.50% | |
| | 19174 | 200,000.00 | 6/4/2024 | 4.00% WW | |
| | 19175 | 100,000.00 | 6/8/2024 | 4.00% WW | |
| | 19184 | 100,000.00 | 6/23/2024 | 4.00% | |
| | 1025240 | 300,000.00 | 8/19/2024 | 4.00% | |
| | 1025249 | 79,300.00 | 10/18/2024 | 4.00% | |
| | 1025250 | 118,500.00 | 10/21/2024 | 4.00% | |
| | 1025233 | 125,300.00 | 9/6/2024 | 4.00% | |
| | 1025349 | 35,300.00 | 3/27/2025 | 4.50% | |
| | | | | | 1357500.00 |
| BANK OF HALLS | 30891 | 100,000.00 | 6/23/2024 | 4.00% WW | |
| | 28045 | 274,300.00 | 5/16/2024 | 4.00% | |
| | 34091 | 500,000.00 | 4/19/2025 | 4.50% | |
| | 31198 | 100,000.00 | 6/12/2024 | 4.00% | |
| | 30856 | 200,000.00 | 8/2/2024 | 4.00% WW | |
| | 33943 | 275,000.00 | 9/6/2024 | 4.00% | |
| | 34424 | 250,000.00 | 3/27/2025 | 4.50% | |
| | | | | | |
| FIRST CITIZENS | 6282 | 205,098.44 | 5/13/2025 | 4.05% WW | |
| | 696179 | 300,000.00 | 3/28/2025 | 4.05% | |
| | 697608 | 200,000.00 | 9/22/2024 | 4.05% | |
| | 695610 | 100,000.00 | 2/24/2025 | 4.05% | |
| | 697607 | 50,000.00 | 9/22/2024 | 4.05% WW | |
| | 695609 | 300,000.00 | 2/24/2025 | 4.05% | |
| | 695560 | 36,000.00 | 2/17/2025 | 4.05% | |
| | 695559 | 250,000.00 | 2/17/2025 | 4.05% WW | |
| | 697553 | 1,000,000.00 | 9/17/2024 | 4.05% | |
| | 697555 | 1,000,000.00 | 9/17/2024 | 4.05% | |
| | 697567 | 1,000,000.00 | 9/17/2024 | 4.05% | |
| | 9204958 | 44,000.00 | 5/27/2025 | 4.05% | |
| | | | | | 1689000.00 |
| | | | | | |
| BANK OF RIPLEY | 1189 | 100,000.00 | 5/23/2024 | 4.00% LF | |
| | 6698 | 300,000.00 | 6/16/2024 | 4.00% | |
| | 1187 | 100,000.00 | 5/18/2024 | 4.00% | |
| | 24394 | 1,081,630.00 | 6/11/2024 | 4.00% | |
| | 13753 | 100,000.00 | 6/19/2024 | 4.00% WW | |
| | 13135 | 50,000.00 | 4/8/2025 | 4.00% WW | |
| | 13045 | 452,531.37 | 12/28/2024 | 4.00% | |
| | 13086 | 400,000.00 | 1/13/2025 | 4.00% LF | |
| | 11712 | 200,000.00 | 8/8/2024 | 4.00% | |
| | 13087 | 400,000.00 | 1/13/2025 | 4.00% LIBR | |
| | 13089 | 750,053.42 | 1/9/2025 | 4.00% | |
| | 13044 | 500,089.04 | 1/3/2025 | 4.00% LF | |
| | 13754 | 100,000.00 | 6/25/2024 | 4.00% FS | |
| | 13149 | 195,000.00 | 4/21/2025 | 4.00% | |
| | 12901 | 150,000.00 | 7/10/2024 | 4.00% WW | |
| | 12902 | 1,000,000.00 | 7/16/2024 | 4.00% | |
| | 12903 | 1,000,000.00 | 7/16/2024 | 4.00% | |
| | 12904 | 1,000,000.00 | 7/16/2024 | 4.00% | |
| | 12905 | 1,000,000.00 | 7/16/2024 | 4.00% | |
| | 12906 | 1,000,000.00 | 7/16/2024 | 4.00% | |
| | 13752 | 2,000,000.00 | 6/27/2024 | 4.00% | |
| | 13751 | 2,000,000.00 | 6/27/2024 | 4.00% | |
| | 13684 | 1,200,000.00 | 5/14/2024 | 4.00% WW | |
| | | | | | 15,078,703.83 |
| | | | | | |
| BANK TENNESSEE | 5447 | 285,224.64 | 9/7/2024 | 4.00% | |
| | 5520 | 1,614,477.37 | 5/3/2025 | 4.85% | |
| | 5000152 | 1,039,999.99 | 1/19/2025 | 4.85% | |
| | 5000150 | 1,039,999.99 | 1/19/2025 | 4.85% | |
| | 5000156 | 1,039,999.99 | 1/19/2025 | 4.85% | |
| | 5000151 | 1,039,999.99 | 1/19/2025 | 4.85% | |
| TOTAL CDS | | | | | 6039702.17 30346175.04 |

5.8.2024
Judy Conrad, Trustee
12

Judy Conrad, County Trustee, gave an update on the quarterly financial report.

REAPPOINTMENT OF 2022 EQUALIZATION BOARD MEMBERS

Motion was made by Commissioner J. Pursell to approve the reappointment of the Equalization

Board Members for 2024. Motion was seconded by Commissioner J. Chrestman and was unanimously approved. Members to serve on the board will be: Mark Holder, Jimmy Koonce,

Elizabeth Pugh Lague, Roger Leak, and Ned Lewis.

| | | | |
|---|--|--------------|--------------|
| GP 34 4/16/2024 | General Purpose School Funds | | |
| | 07/01/23-06/30/24 | | |
| This is a transfer amendment with the general purpose budget to prepare for year-end closeout. It budgets funds to accounts where money is needed from accounts where the expected expenditures is less than the amount budgeted. | | | |
| ACCOUNT NUMBER | DESCRIPTION | INCREASE | DECREASE |
| 141 | | | |
| 71100-198 | Non-Certified Substitute Teachers (Reg Inst) | \$40,000.00 | |
| 71100-210 | Unemployment Compensation | 2,000.00 | |
| 72110-355 | Travel (Attendance) | 700.00 | |
| 72210-129 | librarians (Reg Inst Supp) | 4,400.00 | |
| 72210-201 | Social Security | 2,000.00 | |
| 72210-204 | State Retirement | 4,250.00 | |
| 72210-212 | Employer Medicare | 650.00 | |
| 72210-524 | Inservice/Staff Development | 5,000.00 | |
| 72230-105 | Supervisor/Director (CTE Supp) | 920.00 | |
| 72230-204 | State Retirement | 75.00 | |
| 72230-207 | Medical Insurance | 435.00 | |
| 72250-204 | State Retirement (Technology) | 570.00 | |
| 72310-599 | Other Charges (Board of Ed) | 5,000.00 | |
| 72320-348 | Postal Charges (Ofc of Supr) | 1,000.00 | |
| 72520-162 | Clerical Personnel (HR) | 1,200.00 | |
| 72520-207 | Medical Insurance | 13,900.00 | |
| 72520-499 | Other Supplies & Materials | 5,000.00 | |
| 72520-105 | Supervisor/Director | | \$20,100.00 |
| 72610-166 | Custodial Personnel (Operation of Plant) | 15,100.00 | |
| 72610-207 | Medical Insurance | 5,100.00 | |
| 72620-499 | Other Supplies & Materials | 18,600.00 | |
| 71100-201 | Social Security (Reg Inst) | | 105,800.00 |
| | TOTAL | \$125,900.00 | \$125,900.00 |
| Prepared by | <u>Rich Pursell</u> | | |
| Board of Ed approval | <u>[Signature]</u> | | |
| County Commission approval | <u>Sandra Sumner</u> | | |
| Accounting entry | | | |
| Reviewed by | | | |
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| GP 35 4/17/2024 | General Purpose School Funds | | |
| | 07/01/23-06/30/24 | | |
| This is a transfer amendment within the Lottery for Education Afterschool program grant (LEAP.) It apportions the LEAP funds to each school as needed. | | | |
| ACCOUNT NUMBER | DESCRIPTION | INCREASE | DECREASE |
| 141 | | | |
| 73300-116- -LEAP-HES | Teachers | | \$5,998.34 |
| 73300-116- -LEAP-RMS | Teachers | | \$5,998.33 |
| 73300-116- -LEAP-RPS | Teachers | | \$5,998.33 |
| 73300-163- -LEAP-RPS | Educational Assistants | \$2,250.00 | |
| 73300-201- -LEAP-RPS | Social Security | 2,254.84 | |
| 73300-201- -LEAP-RMS | Social Security | 2,254.84 | |
| 73300-201- -LEAP-HES | Social Security | 2,254.83 | |
| 73300-204- -LEAP-RPS | State Retirement | 2,464.67 | |
| 73300-204- -LEAP-RMS | State Retirement | 2,464.67 | |
| 73300-204- -LEAP-HES | State Retirement | 2,464.66 | |
| 73300-212- -LEAP-RPS | Employer medicare | 528.83 | |
| 73300-212- -LEAP-RMS | Employer medicare | 528.83 | |
| 73300-212- -LEAP-HES | Employer medicare | 528.83 | |
| | TOTAL | \$17,995.00 | \$17,995.00 |
| Prepared by <u>Paul Sullivan</u> | | | |
| Board of Ed approval <u>[Signature]</u> | | | |
| County Commission approval <u>Chynka Sherman</u> | | | |
| Accounting entry | | | |
| Reviewed by | | | |
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| GP 36 4/29/2024 | General Purpose School Fund | | |
| | 4/1/2024-6/30/2024 | | |
| | SY 2023-2024 | | |
| This amendment is to establish a budget for Summer Learning Camps in June 2024. | | | |
| Account Number | Description | Revenue | Expenditure |
| 141 | | | |
| 46590 | Other State Education Funds | \$319,457.84 | |
| 71100-116- -SLC | Teachers | | \$193,500.00 |
| 71100-163- -SLC | Educational Assistants | | 38,250.00 |
| 71100-201- -SLC | Social Security | | 14,011.23 |
| 71100-204- -SLC | State Retirement | | 8,037.75 |
| 71100-212- -SLC | Employer Medicare | | 2,361.06 |
| 71100-429- -SLC | Instructional Supplies & Materials | | 22,500.00 |
| 72120-131- -SLC | Medical Personnel | | 10,800.00 |
| 72120-189- -SLC | Other Salaries & 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 & Materials | | 300.00 |
| 72410-139- -SLC | Assistant Principal(s) | | 19,000.00 |
| 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 <i>[Signature]</i> | | | |
| Board of Ed approval <i>[Signature]</i> | | | |
| County Commission approval <i>[Signature]</i> | | | |
| Accounting entry | | | |
| Reviewed by | | | |

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| GP 37 4/29/2024 | General Purpose School Fund | | |
| | 4/1/2024-6/30/2024 | | |
| | SY 2023-2024 | | |
| This amendment is to establish a budget for transportation for Summer Learning Camps in June 2024. | | | |
| Account Number | Description | Revenue | Expenditure |
| 141 | | | |
| 46590 | Other State Education Funds | \$31,319.40 | |
| 72710-146- | -SLC Bus Drivers | | \$24,300.00 |
| 72710-201- | -SLC Social Security | | 1,506.60 |
| 72710-204- | -SLC State Retirement | | 2,000.00 |
| 72710-212- | -SLC Employer Medicare | | 750.00 |
| 72710-412- | -SLC Diesel Fuel | | 2,762.80 |
| | Total | \$31,319.40 | \$31,319.40 |
| Prepared by Rick Sullivan | | | |
| Board of Ed approval Jonda Summar | | | |
| County Commission approval Jonda Summar | | | |
| Accounting entry | | | |
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| GP 38 4/30/2024 | General Purpose School Fund 4/1/2024-6/30/2024 SY 2023-2024 | | |
| This is a transfer amendment within the Save-the Children Early Steps program. | | | |
| Account Number | Description | INCREASE | DECREASE |
| 141 | | | |
| 71100-499- -STC-ESS | Other Supplies & Materials | \$400.00 | |
| 71100-449- -STC-ESS | Textbooks | | \$400.00 |
| | Total | \$400.00 | \$400.00 |
| Prepared by <i>Rick Sullivan</i> | | | |
| Board of Ed approval <i>[Signature]</i> | | | |
| County Commission approval <i>Jonda Summar</i> | | | |
| Accounting entry | | | |
| Reviewed by | | | |
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| GP 39 4/30/2024 | General Purpose School Fund | | |
| | 7/1/2023-6/30/2024 | | |
| | SY 2023-2024 | | |
| This is a transfer amendment within the general purpose budget to prepare for year-end. | | | |
| Account Number | Description | INCREASE | DECREASE |
| 141 | | | |
| 71100-449 | Textbooks | \$60,000.00 | |
| 72320-435 | Office Supplies | 2,500.00 | |
| 72410-701 | Administration Equipment | 4,000.00 | |
| 71100-207 | Medical Insurance | | \$66,500.00 |
| | Total | \$66,500.00 | \$66,500.00 |
| Prepared by <i>Rick Sullivan</i> | | | |
| Board of Ed approval <i>[Signature]</i> | | | |
| County Commission approval <i>Jinda Humman</i> | | | |
| Accounting entry | | | |
| Reviewed by | | | |
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| GP 40 5/1/2024 | General Purpose School Fund | | |
| | 7/1/2023-6/30/2024 | | |
| | SY 2023-2024 | | |
| This is a transfer amendment within the general purpose special education budget to prepare for year-end. | | | |
| Account Number | Description | INCREASE | DECREASE |
| 141 | | | |
| 71200-429 | Instructional Supplies & Materials | \$78,000.00 | |
| 71200-116 | Teachers | | \$50,000.00 |
| 71200-204 | State Retirement | | 3,000.00 |
| 72220-524 | Inservice/Staff Development | | 5,000.00 |
| 72220-790 | Special Education Equipment | | 20,000.00 |
| | Total | \$78,000.00 | \$78,000.00 |
| Prepared by <i>Rick Sullivan</i> | | | |
| Board of Ed approval <i>[Signature]</i> | | | |
| County Commission approval <i>Jinda Humman</i> | | | |
| Accounting entry | | | |
| Reviewed by | | | |
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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.

LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
May 13, 2024

| FUND 101-County General | | | |
|--------------------------------|------------|---|-----------------------------|
| No. | Function | Object Description | |
| | | | (-) Debit (+) Credit |
| 1 | 53500 -164 | Juvenile Court-Attendants | 2,000 |
| | 53500 -205 | Juvenile Court-Employee/Dep. Insurance | 2,000 |
| 2 | 54110 -205 | Sheriff-Employee/Dep. Insurance | 8,000 |
| | 54110 -299 | Sheriff-Other Fringe Benefits | 47,250 |
| | 54110 -336 | Sheriff-Maint/Repair Equipment | 15,000 |
| | 54110 -338 | Sheriff-Maint/Repair Vehicles | 27,000 |
| | 54110 -431 | Sheriff-Law Enforcement Supplies | 6,000 |
| | 54110 -450 | Sheriff-Tires & Tubes | 2,000 |
| | 54110 -451 | Sheriff-Uniforms | 15,500 |
| | 54110 -454 | Sheriff-Water and Sewer | 20,000 |
| | 54110 -499 | Sheriff-Other Supplies and Materials | 1,000 |
| | 54110 -599 | Sheriff-Other Charges | 7,000 |
| | 54110 -716 | Sheriff-Law Enforcement Equipment | 23,698 |
| | 39000 | Reserves | 77,948 |
| 3 | 54240 -355 | Juvenile Services/SRO-Travel | 5,700 |
| | 39000 | Reserves | 5,700 |
| 4 | 55160 -162 | Health Dept-Clerical Personnel | 732 |
| | 55160 -163 | Health Dept-Educational Assistants | 68 |
| | 55160 -205 | Health Dept-Employee/Dep. Insurance | 400 |
| | 46310 | Health Department Programs | 1,200 |
| 5 | 55170 -312 | Alcohol & Drug Programs/PAL-Contract w/Private Agencies | 3,357 |
| | 46230 | Safe and Drug Free Schools | 3,357 |
| Grand Total Fund 101 | | | 137,455 137,455 |

Motion was made by Commissioner T. Sanders to approve Budget Amendments for Fund 101.

Motion was seconded by Commissioner J. Henson and upon roll call vote was unanimously approved.

BUDGET AMENDMENT REQUEST
Fiscal Year 2023-2024

Name of Department: Ambulance Authority

| Account Number | Account Title | Current Budget | Budget Revisions | | Revised Budget |
|----------------|--------------------------|--------------------|------------------|------------------|--------------------|
| | | | Increase | (Decrease) | |
| 55-131 | Medical Personnel | \$1,500,000 | \$590,000 | * | \$2,090,000 |
| 55-201 | Social Security | \$120,000 | \$80,000 | | \$200,000 |
| 55-207 | Medical Insurance | \$150,000 | \$140,000 | | \$290,000 |
| 55-318 | Debt Collection Services | \$130,000 | | \$100,000 | \$30,000 |
| 55-336 | Maint/Repair-Equip/Veh | \$35,000 | \$25,000 | | \$60,000 |
| 39000 | Reserves | | | \$735,000 | |
| | | | | | |
| Total | | \$1,935,000 | \$835,000 | \$835,000 | \$2,670,000 |

Reason for Revision Year end budget amendments

Signature:

Ambulance Director



5-9-2024

Date

Reviewed and approved by the Ambulance Authority Committee
NO NEW FUNDS FROM GENERAL FUND

Motion was made by Commissioner R. Harris to approve Budget Amendments for the Ambulance Authority. Motion was seconded by Commissioner J. Henson and upon roll call vote was unanimously approved.

Permits - April 2024

Total: 9 permits \$1,673.00

New Homes: 2 Mobile Homes: 3 Shop/Storage: 2 Garage: 1 Ag. Bldg: 1

Paul Hankins, Permit Writer

Motion was made by Commissioner T. Sanders to approve the Building Permits. Motion was seconded by Commissioner G. Edwards and was unanimously approved.

OTHER BUSINESS



Hon. Maurice Gaines, Jr.
Lauderdale County Mayor

Lauderdale County Courthouse
100 Court Square, Ripley, TN 38063
(731) 635-3500
mgaines@lctn.gov

Treatment Court Month

May 2024

PROCLAMATION

WHEREAS according to All Rise, treatment courts are the most successful intervention in our nation's history for leading people with substance use and mental health disorders out of the justice system and into lives of recovery, stability, and health; and

WHEREAS there are now more than 4,000 treatment courts nationwide; and

WHEREAS mental health court was established in Lauderdale County in October 2023; and

WHEREAS treatment courts are the cornerstone of justice reform sweeping the nation; and

WHEREAS treatment courts have transformed the way the justice system responds to people with substance use and mental health disorders by combining accountability with evidence-based treatment; and

WHEREAS treatment courts annually refer more than 150,000 people to lifesaving treatment and recovery support services; and

WHEREAS treatment courts save an average of \$6,000 for every individual they serve; and

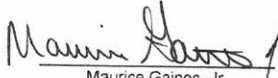
WHEREAS according to All Rise, treatment courts significantly improve substance use disorder treatment outcomes, substantially reduce addiction and related crime, and do so at less expense than any other justice strategy; and

WHEREAS treatment courts improve education, employment, housing, and financial stability, promote family reunification, reduce foster care placements; and

WHEREAS treatment courts facilitate community-wide partnerships, bringing together public safety and public health; and

WHEREAS treatment courts demonstrate that when one person rises, we all rise.

THEREFORE, BE IT RESOLVED that Lauderdale County declares that Treatment Court Month be established during the month of May.


Maurice Gaines, Jr.
Lauderdale County Mayor





Hon. Maurice Gaines, Jr.
Lauderdale County Mayor

Lauderdale County Courthouse
100 Court Square, Ripley, TN 38063
(731) 635-3500
mgaines@lctngov.com

EMS Week Proclamation

To designate the Week of May 19-25, 2024, as Emergency Medical Services Week

WHEREAS, emergency medical services is a vital public service; and

WHEREAS, the members of the Lauderdale County Ambulance Authority are ready to provide lifesaving care to those in need 24 hours a day, seven days a week, and

WHEREAS, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

WHEREAS, the emergency medical services system consists of emergency physicians, emergency nurses, emergency medical technicians, paramedics, firefighters, educators, administrators and others; and

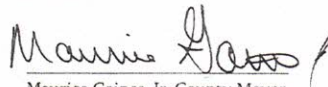
WHEREAS, the members of emergency medical services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

WHEREAS, it is appropriate to recognize the value and the accomplishments of emergency medical services providers by designating Emergency Medical Services Week; now

THEREFORE, I Honorable Maurice Gaines, Jr., County Mayor, Lauderdale County, Tennessee, in recognition of this event do hereby proclaim the week of May 19-25, 2024, as

EMERGENCY MEDICAL SERVICES WEEK

This year's theme "Honoring Our Past. Forging Our Future," marks the 50th anniversary of celebrating EMS week. I encourage the community to observe this week with appropriate programs, ceremonies and activities.


Maurice Gaines, Jr., County Mayor



Motion was made by Commissioner J. Pursell to approve the above Proclamations. Motion was seconded by Commissioner K. Jordon and was unanimously approved.

With no further business to discuss, the commission adjourn until the next scheduled meeting.