

JUNE 8, 2026

BE IT REMEMBERED THAT A REGULAR MEETING OF THE County Legislative Body
for the County of Lauderdale and State of Tennessee was held at the Courthouse in the town of

Ripley, on the 2nd Monday in June, on the 8th day of said month, and year

OF OUR LORD TWO THOUSAND TWENTY SIX, present and presiding

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

Quorum of Commissioners:

Joe Carmack, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson,
Sherry Jones, Kaye Jordon, Brian Maclin, Dale McCaslin, Terry Mills, Eugene Pugh, Joe Pursell,
Todd Rankin, Brad Rose, Reed Sanders Jr, Tommy Sanders, Erin Smith, and Dan Ungerecht Jr.

ABSENT: Mark Ballard, Don Connell, Lowell Tillman Jr., and Susan Worlds.

CALL TO ORDER

Brian Kelley, Lauderdale County Sheriff, called the June 8, 2026, Lauderdale County

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

OPENING PRAYER

Invocation was given by Capt. Ricky Despain.

PLEDGE OF ALLEGIANCE

Pledge to the Flag of the United States of America was given by the members of the Lauderdale

County Legislative Body.

APPROVAL OF MINUTES

On motion by Commissioner T. Sanders and seconded by Commissioner J. Henson it was
ordered that the minutes of the May 2026 meeting be approved by voice vote.

SAID MOTION PASSED ON VOICE VOTE.

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

On motion by Commissioner J. Pursell and seconded by Commissioner D. Ungerecht Jr. it was
ordered the above request be approved upon roll call vote.

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

19 Ayes, 0 Nays, and 4 Absent

SAID MOTION PASSED ON ROLL CALL VOTE.

ATTORNEY AMBER SHAW – DENALI UPDATE

Attorney Amber Shaw requested the county officials clear the courtroom to move the
Commission Meeting into Executive Session. Executive Session began at 6:09 pm.
On motion by Commissioner D. Ungerecht Jr. and seconded by Commissioner J. Pursell it was
ordered that the Executive Session adjourn at 6:31 pm and to resume the monthly county
commission meeting.

Commissioner D. Hartsfield made motion to follow Attorney A. Shaw’s recommendation to non-
suit Denali case and if Denali resumes within the county to re-file the suit. Motion was seconded
by Commissioner J. Pursell and it was ordered the above motion be approved by roll call vote.

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

19 Ayes, 0 Nays, and 4 Absent

SAID MOTION PASSED ON ROLL CALL VOTE.

ATTORNEY MICHAEL BANKS – UPDATE

Attorney Michael Banks briefed commissioners about the ongoing issue with Juvenile Court
being relocated to the Justice Center.

AUDIT COMMITTEE MEETING MINUTES

Lauderdale County Audit Committee

Meeting Minutes

June 4, 2026 10:00 am
Courthouse/Mayor's Office

Purpose:

The Lauderdale County Audit Committee to review audit findings for fiscal year ending June 30, 2024 and June 30, 2025

Committee members: Present: Chairman Phillip Jackson, Secretary Don Connell, John Helton, and Eugene Pugh

County Officials: County Mayor Maurice Gaines, Jr., Administrative Assistant Donna Smith

The Audit meeting was called to order. Minutes of the prior audit meeting were reviewed. A motion to approve the minutes as read was made by Eugene Pugh, seconded by Don Connell, all voted aye.

Audit finding were reviewed as follows:

June 30, 2024

The Highway/Public Works Fund

- ❖ Finding: The Highway Dept required material audit adjustments for proper financial statements.
Management Response: At year-end, we will pay closer attention to all journal entries for accruals to ensure they are accurately posted.

Office of Director of Schools

- ❖ Finding: The Central Cafeteria Fund required material audit adjustments for proper financial statement presentation.
Management Response: At year-end, accruals will be reviewed for accuracy to ensure that the financial statements are materially correct.
- ❖ Finding: Some general ledger payroll deduction accounts were not reconciled with payroll reports and payments in the General Purpose School and School Federal Projects funds.
Management Response: We recently ceased the practice of collecting two months of employment premiums at the beginning of employment and gave existing employees an insurance holiday. This change will allow us to start to identify errors and to complete the reconciliation process.

June 30, 2025

The Highway/Public Works Fund

- ❖ Finding: The office had deficiencies in purchasing procedures.
Management Response: We will emphasize the importance of obtaining approval through purchase orders prior to purchases being made, and we will ensure the appropriate documentation, including receiving reports is attached with each invoice.

Office of Director of Schools

- ❖ Finding: Expenditures exceeded appropriations in salary accounts in the General-Purpose School Fund.
Management Response: We will monitor our budget, including salary line-items, to ensure the budget amendments are requested and that amounts are reported in the appropriate line items.
- ❖ Finding: Some general ledger payroll deduction accounts were not reconciled with payroll reports and payments in the General Purpose School and School Federal Projects funds.
Management Response: Our staff continues to work on getting these accounts reconciled. We still have work to do.

Mayor Gaines assured the committee that all findings had been addressed. It was stated that a report of the audit committee review of the findings would be presented to the Lauderdale County Commission at the next regularly scheduled meeting.

There being no further business, meeting adjourned.

SCHOOL BUSINESS

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.

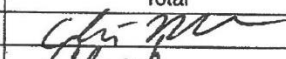
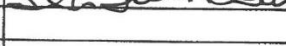
YES	Joe Carmack, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Sherry Jones, Kaye Jordon, Brian Maclin, Dale McCaslin, Terry Mills, Eugene Pugh, Joe Pursell, Todd Rankin, Brad Rose, Reed Sanders Jr, Tommy Sanders, Erin Smith, and Dan Ungerecht Jr.,
NO	
ABSENT	Mark Ballard,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

19 Ayes, 0 Nays, and 4 Absent

GP 34 6/1/2026	General Purpose School Funds		
	7/1/2025-6/30/2026		
	SY 2025-2026		
Establish Budget for FY 25/26 Summer Learning Camp (SLC)			
Account Number	Description	Revenue	Expenditure
141			
46590-SLC	Other State Education Funds	\$377,398.72	
71100-116-SLC	Teachers		\$180,000.00
71100-163-SLC	Educational Assistants		\$27,000.00
71100-201-SLC	Social Security		\$15,000.00
71100-204-SLC	State Retirement		\$17,000.00
71100-212-SLC	Employer Medicare		\$5,000.00
71100-429-SLC	Instructional Supplies & Materials		\$22,500.00
72120-131-SLC	Medical Personnel		\$12,000.00
72120-189-SLC	Other Salaries & Wages		\$7,000.00
72120-201-SLC	Social Security		\$4,000.00
72120-204-SLC	State Retirement		\$3,000.00
72120-212-SLC	Employer Medicare		\$1,000.00
72120-499-SLC	Other Supplies and Materials		\$1,000.00
72410-139-SLC	Assistant Principals		\$22,000.00
72410-201-SLC	Social Security		\$2,500.00
72410-204-SLC	State Retirement		\$3,000.00
72410-212-SLC	Employer Medicare		\$1,000.00
72710-146-SLC	Bus Drivers		\$23,000.00
72710-201-SLC	Social Security		\$2,500.00
72710-204--SLC	State Retirement		\$2,000.00
72710-212-SLC	Employer Medicare		\$1,000.00
72710-412-SLC	Diesel Fuel		\$25,898.72
	</		

GP 35 6/1/2026	General Purpose School Funds		
	7/1/2025-6/30/2026		
	SY 2025-2026		
Amendment to original budget for Voluntary Pre-K for FY 25/26.			
Account Number	Description	Increase	Decrease
141			
73400-105	Supervisor/Director	\$3.61	
73400-116	Teachers		\$1,732.57
73400-163	Educational Assistants		\$4,407.00
73400-201	Social Security		\$6,269.00
73400-207	Medical Insurance	\$11,602.00	
73400-212	Employer Medicare		\$1,377.00
73400-355	Travel		\$200.00
73400-429	Instructional Supplies		\$360.00
73400-499	Other Supplies & Materials		\$4,400.00
73400-524	Inservice/Staff Development		\$4,000.00
73400-599	Other Charges	\$13,407.39	
73400-204	State Retirement		\$2,267.43
	Total	\$25,013.00	\$25,013.00
Prepared By:	chi me		
Board of ED Approval:	[Signature]		
County Commissions Approval:	Sean Dunbar		
Accounting Entry:			
Reviewed By:			

GP 36 6/1/2026	General Purpose School Funds		
	7/1/2025-6/30/2026		
	SY 2025-2026		
Amendment to original budget for Public School Security Grant for FY 25/26. (SSEC)			
Account Number	Description	Increase	Decrease
141			
72130-399-SSEC	Other Contracted Services	\$23,020.20	
72130-524-SSEC	In-Service/Staff Development		\$202.00
72130-790-SSEC	Other Equipment		\$20,000.00
72620-399-SSEC	Other Contracted Services		\$7,659.58
72620-499-SSEC	Other Supplies & Materials		\$115.00
72620-701-SSEC	Administration Equipment	\$4,956.38	
	Total	\$27,976.58	\$27,976.58
Prepared By:			
Board of ED Approval:			
County Commissions Approval:			
Accounting Entry:			
Reviewed By:			

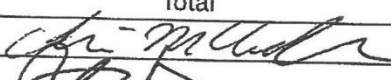
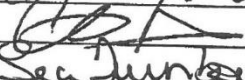
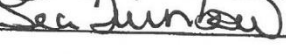
GP 37 6/1/2026	General Purpose School Funds		
	7/1/2025-6/30/2026		
	SY 2025-2026		
Amendment to original budget for Innovative School Models FY 25/26. (ISM)			
Account Number	Description	Increase	Decrease
141			
71100-356-ISM	Tuition		\$6,473.99
71100-429-ISM	Instructional Supplies	\$2,981.27	
71100-471-ISM	Software	\$675.00	
71300-730-ISM	Vocational Instruction Equipment		\$675.00
72130-790-ISM	Other Equipment	\$395.00	
72210-524-ISM	Inservice/Staff Development	\$658.99	
72710-146-ISM	Bus Drivers	\$2,438.73	
	Total	\$7,148.99	\$7,148.99
Prepared By:			
Board of ED Approval:			
County Commissions Approval:			
Accounting Entry:			
Reviewed By:			

GP 38 6/1/2026	General Purpose School Funds		
	7/1/2025-6/30/2026		
	SY 2025-2026		
Amendment to original budget for SPED Accounts. (Year-End) FY 25/26.			
Account Number	Description	Increase	Decrease
141			
71200-163	Educational Assistants		\$89,900.00
71200-116	Teachers	\$10,000.00	
71200-128	Homebound Teachers	\$1,500.00	
71200-429	Instructional Supplies	\$70,000.00	
71200-499	Other Supplies and Materials	\$5,000.00	
71200-725	Special Education Equipment	\$400.00	
72220-105	Supervisor/Director	\$3,000.00	
71200-207	Medical Insurance		\$48,216.35
72220-204	State Retirement	250.00	
72220-212	Employer Medicare	250.00	
72220-355	Travel	1,200.00	
72220-499	Other Supplies and Materials	9,000.00	
72220-599	Other Charges	16.35	
72710-146-SPED	Bus Drivers	15,000.00	
72710-189-SPED	Other Salaries and Wages	17,000.00	
72710-201-SPED	Social Security	2,000.00	
72710-207-SPED	Medical Insurance	3,000.00	
72710-212-SPED	Employer Medicare	500.00	

GP 39 6/1/2026	General Purpose School Funds		
	7/1/2025-6/30/2026		
	SY 2025-2026		
Amendment to original budget for Employee Appreciation Donation FY 25/26.			
Account Number	Description	Increase	Decrease
141			
48610	Donations		\$500.00
71100-189-EAA	Other Salaries and Wages	\$500.00	
	Total	\$500.00	\$500.00
Prepared By:			
Board of ED Approval:			
County Commissions Approval:			
Accounting Entry:			
Reviewed By:			

[illegible]

GP 41 6/4/2026			
	General Purpose School Funds		
	7/1/2025-6/30/2026		
	SY 2025-2026		
Amendment to original budget to clean up various accounts for year end.			
Account Number	Description	Increase	Decrease
141			
71100-162	Clerical Personnel		\$3,200.00
71100-163-STC-INL	Educational Assistants	\$1,600.00	
71100-162-STC-INL	Clerical Personnel	\$3,200.00	
71100-189	Other Salaries and Wages	\$500.00	
71100-198	Non-Certified Substitute Teachers	\$40,000.00	
71100-217	Retirement-Hybrid Stabilization	\$7,000.00	
71100-499	Other Supplies & Materials	\$15,000.00	
71100-204-STC-INL	State Retirement	\$100.00	
71100-595	TISA-On Behalf Payments	\$1,000.00	
46513	TISA-On Behalf Payments		\$1,000.00
71100-204	State Retirement		\$100.00
72110-524	Inservice/Staff Development	\$300.00	
72120-355	Travel	\$650.00	
72120-524	Inservice/Staff Development	\$850.00	
72120-599	Other Charges	\$160.00	
72130-123	Guidance Personnel	\$1,000.00	
72130-130	Social Workers	\$31,000.00	
72210-201	Social Security	\$5,000.00	
72210-204	State Retirement	\$4,200.00	
72210-207	Medical Insurance	\$6,540.00	
72210-212	Employer Medicare	\$200.00	
72210-524	Inservice/Staff Development	\$7,000.00	
72220-201	Social Security	\$20.00	
72220-204	State Retirement	\$360.00	
72220-212	Employer Medicare	\$100.00	
72250-201	Social Security		\$5,000.00
72250-204	State Retirement		\$4,000.00
72250-212	Employer Medicare		\$1,000.00
72250-399	Other Contracted Services	\$1,500.00	
72250-336	Maintenance and Repair	\$1,000.00	
72250-350	Internet Connectivity	\$7,500.00	
72310-201	Social Security	\$100.00	
72310-212	Employer Medicare	\$150.00	

72320-162	Clerical Personnel	\$450.00	
72320-189	Other Salaries and Wages	\$1,000.00	
72320-201	Social Security	\$175.00	
72320-204	State Retirement	\$200.00	
72320-212	Employer Medicare	\$50.00	
72320-299	Fringe Benefits	\$5,000.00	
72320-524	Inservice/Staff Development	\$2,000.00	
72410-104	Principals	\$7,000.00	
72410-139	Assistant Principals	\$8,000.00	
72410-201	Social Security	\$400.00	
72410-204	State Retirement	\$700.00	
72410-212	Employer Medicare	\$200.00	
72510-119	Accountants/Bookkeepers	\$500.00	
72510-307	Communication	\$1,000.00	
72520-299	Other Fringe Benefits	\$1,000.00	
72610-105	Supervisor/Director	\$800.00	
72610-166	Custodial Personnel	\$550.00	
72610-201	Social Security	\$525.00	
72610-204	State Retirement	\$360.00	
72610-207	Medical Insurance	\$5,000.00	
72610-212	Employer Medicare	\$150.00	
72610-434	Natural Gas	\$43,500.00	
72620-105	Supervisor/Director	\$100.00	
72620-167	Maintenance Personnel	\$100.00	
72620-335	Maintenance & Repair	\$2,000.00	
72620-499	Other Supplies & Materials	\$24,500.00	
72710-146	Bus Drivers	\$54,500.00	
72710-189	Other Salaries and Wages	\$8,250.00	
72710-201	Social Security	\$6,150.00	
72710-204	State Retirement	\$1,000.00	
72710-207	Medical Insurance	\$19,500.00	
72710-212	Employer Medicare	\$1,500.00	
72710-524	Inservice/Staff Development	\$2,500.00	
71100-163	Educational Assistants		\$320,390.00
	Total	\$334,690.00	\$334,690.00
Prepared By:			
Board of ED Approval:			
County Commissions Approval:			
Accounting Entry:			
Reviewed By:			

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – GENERAL FUND-101

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

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

19 Ayes, 0 Nays, and 4 Absent

**LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
June 8, 2026**

FUND 101-County General				
No.	Function	Object Description	(-) Debit	(+) Credit
1	51710 -355	Development-Travel		5,000
	51710 -599	Development-Other Charges	5,000	
2	52300 -201	Assessor Of Property-Social Security		100
	52300 -204	Assessor of Property-Retirement	125	
	52300 -310	Assessor of Property-Contracts w/Public Agencies		25
3	52400 -355	Trustee-Travel		750
	52400 -719	Trustee-Office Equipment	750	
4	53330 -307	MH Drug Court-Communication		500
	53330 -355	MH Drug Court-Travel		2,500
	53330 -499	MH Drug Court-Other Supplies/Materials	3,000	
5	54240 -106	Juvenile Services-Deputy(ies)	10,000	
	54240 -355	Juvenile Services-Travel		10,000
6	54310 -599	Fire Prevention and Control		14,347
	39000	Reserves	14,347	
		<i>Vehicle Wrecked/Repaired-Received Ins. Payment</i>		
7	55170 -189	Alcohol &Drug Programs.-Other Salaries/Wages	1,000	
	55170 -205	Alcohol & Drug Programs-Employee/Dep. Ins.		1,000
8	58400 -510	Other Charges-Trustee's Commission		2,000
	58400 -599	Other Charges-Other Charges	2,000	
Grand Total Fund 101			36,222	36,222

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – SCHOOL 2026 GO BOND – FUND-178

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

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

19 Ayes, 0 Nays, and 4 Absent

**LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
June 8, 2026**

FUND 178-2026 GO School Bonds					
No.	Function	Object	Description	(-) Debit	(+) Credit
	91300	-316	Education Capital Projects-Contributions		9,760,421
	49100		Bonds Issued	9,760,421	
Grand Total Fund 178				9,760,421	9,760,421

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – LANDFILL – 207

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

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

19 Ayes, 0 Nays, and 4 Absent

**LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
June 8, 2026**

FUND 207-Landfill					
No.	Function	Object	Description	(-) Debit	(+) Credit
1	55754	-162	Landfill-Clerical Personnel	4,000	
	55754	-169	Landfill-Part-Time Personnel		3,000
	55754	-187	Landfill-Overtime Pay		1,000
Grand Total Fund 207				4,000	4,000

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – HIGHWAY DEPT – FUND-131

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

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

19 Ayes, 0 Nays, and 4 Absent



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

June 3, 2026

Lauderdale County Commission
100 Court Square
Ripley, TN 38063

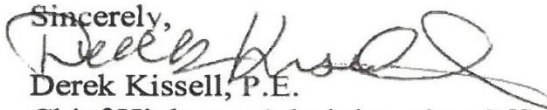
Subject: Budget Amendments for Consideration

Commissioners,

Please consider the following budget amendments:

- Debit 62000-403 Asphalt Cold mix — \$4,000.00
Credit 62000-468 Chemicals (Roadside Spraying) — \$4,000.00
- Debit 68000-321 Engineering — \$10,000.00
Credit 63100-418 Equipment & Machinery Parts — \$10,000.00
- Debit 63100-599 Other Charges — \$1,200.00
Credit 63100-329 Laundry Service — \$1,200.00

Thank you for your consideration.

Sincerely,

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

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – LAUDERDALE COUNTY WATER DEPARTMENT

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

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

19 Ayes, 0 Nays, and 4 Absent

Lauderdale County Water System
550 Central Curve Road
Ripley, TN 38063

Budget Amendments Water Board: 5-12-2026
Budget Amendments County Commission: 6/8/2026

- 1. Transfer \$3,000 from Depreciation (525-40) to Electric (522-41).
- 2. Transfer \$3,200 from longevity (521-10) to Plant Salary (521-08).
- 3. Transfer \$1,000 from Legal Services (522-52) to Bad Debt Expense (521-16).

SAID MOTION PASSED ON ROLL CALL VOTE.

BUILDING PERMITS REPORT

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

Permits May 2026

1. #6220, Phillip Milton, 2878 Hwy 88, rebuild home after fire, \$200.00
2. #6221, Donald Prescott, 1493 Sutton Rd., Carport, \$40.00
3. #6222, Jack Johnson, 541 Caldwell rd., Shop Only, \$90.00
4. #6223, Ashton Cooper, 1758 Jeff Webb Rd., New Home, \$213.00
5. #6224, Ventrus Norfolk, Morristown TN, Joe Barfield Rd, Cabin, \$94.00
Total Permits: 5
New Homes: 2 Shop: 1 Carport: 1 Cabin/Other: 1
Total \$637.00
Paul Hankins
Permit Writer

SAID MOTION PASSED ON VOICE VOTE.

OTHER BUSINESS

SCHOOLS 2026 – GO BOND – REPORT ON DEBT OBLIGATIONS



Report On Debt Obligation

Entity and Debt Information		
Entity Name		
Lauderdale County		
Entity Address		
100 Court Square Ripley, Tennessee 38063		
Debt Issue Name		
General Obligation School Bonds, Series 2026		
Series Year		
2026		
Debt Issue Face Amount		
\$9,790,000.00		
Face Amount Premium or Discount?	Premium Amount	
Premium	\$206,948.70	
Tax Status		
Tax - Exempt		
Interest Type	True Interest Cost(TIC)	
True Interest Cost (TIC)	4.0930155%	
Debt Obligation		
Bond		
Moody's Rating	Standard & Poor's Rating	Fitch Rating
Unrated	AA-	Unrated
Other Rating Agency Name	Other Rating Agency Rating	
N/A	N/A	
Security		
General Obligation		
Type of Sale Per Authorizing Document		
Competitive Bid		
Dated Date	Issue/Closing Date	Final Maturity Date
5/20/2026	5/20/2026	6/1/2056

Debt Purpose		
Purpose	Percentage	Description
Education	100%	School Improvements
General Government	0%	N/A
Other	0%	N/A
Refunding	0%	N/A
Utilities	0%	N/A

Cost of Issuance and Professionals			
Does your Debt Issue have costs or professionals?			
Yes			
Description	Amount	Recurring Portion	Firm Name
Financial Advisor Fees	\$49,995.00	N/A	Cumberland Securities Company, Inc.
Legal Fees - Bond Counsel	\$18,000.00	N/A	Bass Berry & Sims PLC
Legal Fees - Issuer's Counsel	\$750.00	N/A	Dan Douglas, Jr., Esq.
Rating Agency Fees	\$20,330.00	N/A	S&P Global Ratings
Underwriter's Management Fee	\$130,028.49	N/A	Robert W. Baird Co., Inc.
Paying Agent Fees	\$1,500.00	1500	Regions Bank
Printing and Advertising Fees	\$1,000.00	N/A	MuniHub
POS / Official Statement / Disclosure	\$9,930.00	N/A	Cumberland Securities Company, Inc.
Miscellaneous	\$4,995.00	N/A	N/A
TOTAL COSTS	\$236,528.49		

Maturity Dates, Amounts, and Interest Rates		
Comments		
Year	Amount	Interest Rate
2028	\$170,000.00	5.00
2029	\$180,000.00	5.00
2030	\$190,000.00	5.00
2031	\$200,000.00	5.00
2032	\$210,000.00	5.00
2033	\$220,000.00	5.00
2034	\$230,000.00	5.00
2035	\$245,000.00	5.00
2036	\$255,000.00	4.00
2037	\$265,000.00	4.00
2038	\$275,000.00	4.00
2039	\$285,000.00	4.00
2040	\$300,000.00	4.00
2041	\$310,000.00	4.00
2042	\$320,000.00	4.00
2043	\$335,000.00	4.00
2044	\$350,000.00	4.00
2045	\$360,000.00	4.00
2046	\$375,000.00	4.00
2047	\$390,000.00	4.00
2048	\$405,000.00	4.00
2049	\$425,000.00	4.00
2050	\$440,000.00	4.00
2051	\$460,000.00	4.125
2052	\$475,000.00	4.125
2053	\$495,000.00	4.25
2054	\$520,000.00	4.25

Year	Amount	Interest Rate
2055	\$540,000.00	4.25
2056	\$565,000.00	4.25
TOTAL AMOUNT	\$9,790,000.00	

See final page for Submission Details and Signatures

Submission Details and Signatures

Is there an official statement or disclosure document, as applicable, that will be posted to EMMA: <https://emma.msrb.org/>

Yes

Name and title of individual responsible for posting continuing disclosure information to EMMA

Maurice Gains, Jr., County Mayor

Signature - Chief Executive or Finance Officer of the Public Entity

Name

Maurice Gaines Jr.

Title/Position

County Mayor

Email

mgaines@lctngov.com

Alternate Email

dsmith@lctngov.com

Signature - Preparer (Submitter) of This Form

Name

Scott P. Gibson

Title/Position

Senior Vice President

Email

scott.gibson@cumberlandsecurities.com

Alternate Email

N/A

Relationship to Public Entity

Municipal Advisor

Organization

Cumberland Securities Company, Inc.

Verification of Form Accuracy

By checking the box below as the signing of this form, I attest the following:

1. I certify that to the best of my knowledge the information in this form is accurate.

2. The debt herein complies with the approved Debt Management Policy of the public entity.

3. If the form has been prepared by someone other than the CEO or CFO, the CEO or CFO has authorized the submission of this document.

☒ Verify Form Accuracy

Date to be Presented at Public Meeting

06/08/2026

Date to be emailed/mailed to members of the governing body

06/05/2026

Final Confirmation:

I hereby submit this report to the Division of Local Government Finance of the Tennessee Comptroller of the Treasury and understand my legal responsibility to: File this report with the members of the governing body no later than 45 days after the issuance or execution of the debt disclosed on this form. The Report is to be delivered to each member of the Governing Body and presented at a public meeting of the body. If there is not a scheduled public meeting of the governing body within forty-five (45) days, the report will be delivered by email or regular US mail to meet the 45-day requirement and also presented at the next scheduled meeting.

NOTARIES

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

Crystal Driver

Donna M. Smith

Brandy L. Willis

SAID MOTION PASSED ON VOICE VOTE.

ADJOURN

On motion by Commissioner J. Pursell and seconded by Commissioner D. Ungerecht Jr. it was
ordered that the Legislative Body adjourn at 7:05 p.m.

SAID MOTION PASSED BY VOICE VOTE.