

FEBRUARY 9, 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 February, on the 9th 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:

Lawrence Andrews, Mark Ballard, Joe Carmack, Gene Edwards, Rob Harris, Danny Hartsfield,

Jeff Henson, Ronnie Jackson, Kaye Jordon, Brian Maclin, Dale McCaslin, Terry Mills,

Eugene Pugh, Joe Pursell, Brad Rose, Reed Sanders Jr., Tommy Sanders,

Lowell Tillman Jr., Dan Ungerecht Jr., and Susan Worlds.

ABSENT: Don Connell, Sherry Jones, Todd Rankin, and Erin Smith.

CALL TO ORDER

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

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

OPENING PRAYER

Invocation was given by Dwayne Dixon, City of Gates Mayor.

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 K. Jordon and seconded by Commissioner T. Sanders it was

ordered that the minutes of the January 2026 meeting be approved by voice vote.

SAID MOTION PASSED ON VOICE VOTE.

RESOLUTION AUTHORIZING USDA LOAN/GRANT FUNDS/WATER

- not to exceed \$2,000,00

On motion by Commissioner D. Hartsfield and seconded by Commissioner J. Pursell it was

ordered that the following Resolution be approved by roll call vote.

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

20 Ayes, 0 Nays, and 4 Absent



Hon. Maurice Gaines, Jr.
Lauderdale County Mayor

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

RESOLUTION TO APPLY FOR FEDERAL ASSISTANCE

RESOLUTION NO. 26-2-1

WHEREAS, Lauderdale County, TN intends to apply for and accept a Rural Utility Service Loan and/or Grant to be administered by the United States Department of Agriculture Rural Development (USDA RD) herein called the Government in an amount not to exceed \$2,000,000 under the terms offered by the Government. The purpose of said funds is to assist in upgrades at the Lauderdale County Water Department. Furthermore, the Mayor is hereby authorized and empowered to take all action necessary or appropriate in the execution of all written instruments as may be required in regard to or as evidence of such financial assistance; and to operate the facilities under the terms offered by the government.

IN WITNESS WHEREOF, the Lauderdale County Commission has duly adopted this resolution and caused to be executed by the Commission on this 9th day of February, 2026

By: Maurice Gaines
Title: Mayor
Date: 2-9-26

(SEAL) Sean J. Jankow
Attest: County Clerk
Title: County Clerk
Date: 2-9-26



SAID MOTION WAS PASSED ON ROLL CALL VOTE.

SHERIFF BRIAN KELLY – ANNUAL SHERIFF’S REPORT

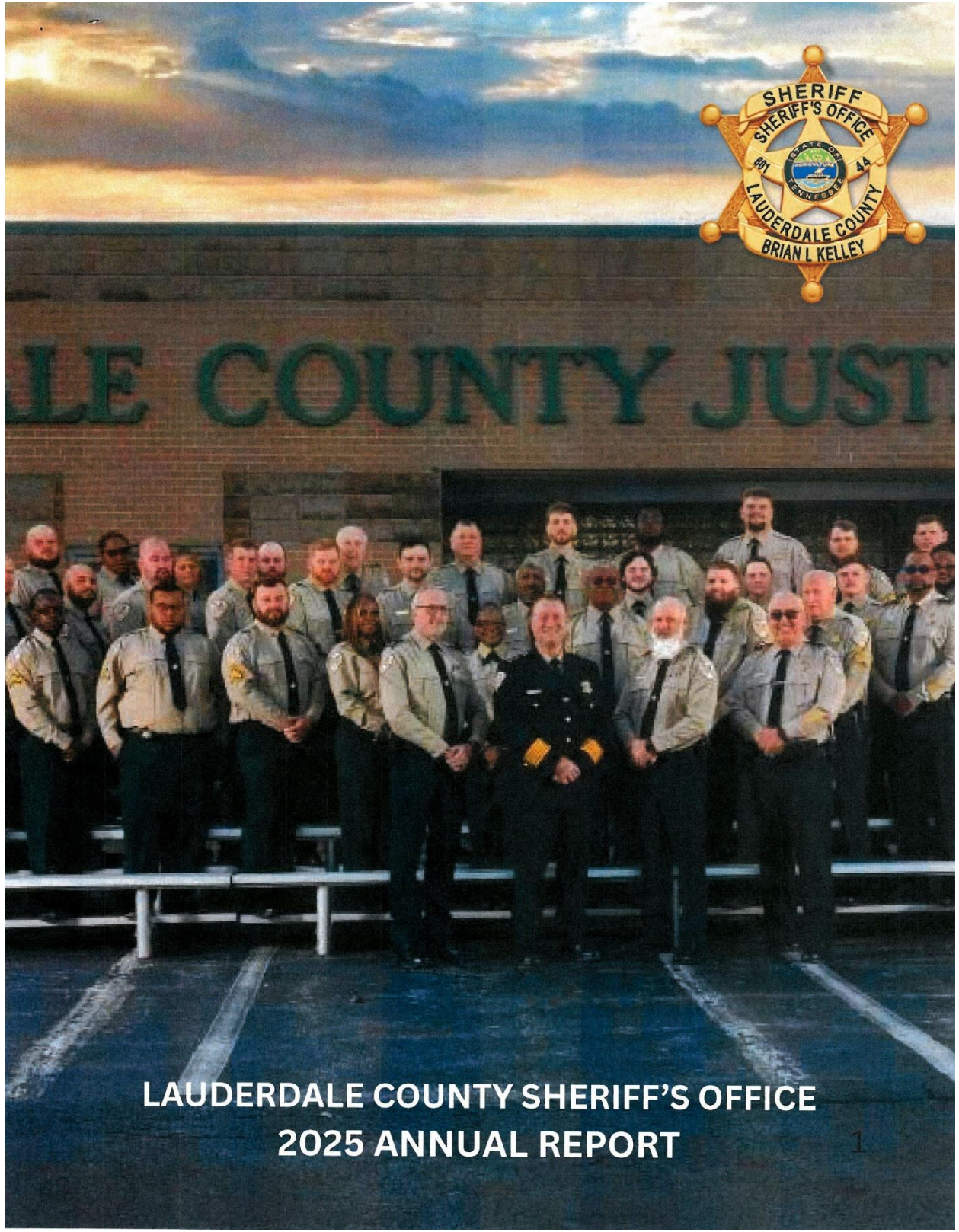


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SHERIFF'S OFFICE MISSION STATEMENT

TCA 8-8-201 empowers the Sheriff to perform certain functions for the citizens of Lauderdale County. Among these responsibilities are serving the orders and security of the Courts, administration of the jail, housing inmates, and enforcing the laws of the State of Tennessee. TCA 8-20-101(2) empowers the Sheriff to deputize those officers necessary to perform and execute the duties incumbent upon him.

As a constitutional officer duly elected by the people, the Sheriff shall retain the sole authority of the administration of his Office and the conduct of his officers. The Lauderdale County Sheriff's Office is dedicated to creating a safer Lauderdale County by reducing crime, ensuring the safety of our residents, and building trust in partnership without community.

To achieve these accomplishments, the Lauderdale County Sheriff's Office believes in the following core values:

- Accountability: Be responsible for your actions.
- Respect: Treat others as you would want to be treated.
- Integrity: Always do the right thing.
- Service: Working to meet the community's needs.
- Excellence: Performing at the highest standards.

The members of the Office will act according to all required laws and standards of ethical conduct. Devotion to duty and dedication to service shall be the foundations for our purpose. This Office will expect the highest levels of performance from its members, protect those who cannot protect themselves, and execute its duties blindly in a never-ending pursuit of justice and equality.



Message From The Sheriff

Citizens of Lauderdale County,

In the spirit of full transparency and with a sincere commitment to building trust and confidence among our citizens and the County Commission, I stand before you today to present the annual State of the County report for the Lauderdale County Sheriff's Office.

This report allows us to reflect on the progress made over the past year, review the initiatives undertaken to strengthen public safety, and emphasize our responsible stewardship of the taxpayer resources entrusted to us, fostering confidence in our management.

Sheriff,

Brian L. Kelley

Workforce

Divisions/Roster

- Command Staff - 4
- Patrol - 18 Current
 - 5 Inactive
- Investigations - 4 Current
- Corrections/Jail - 26 Current
 - 1 Inactive
- Dispatch - 6 Current
- Court/Civil - 1 Current
- School - 8 Current
- Programming - 2 Current
- Administration - 4 Current
- Specialized Units
 - S.W.A.T
 - K9

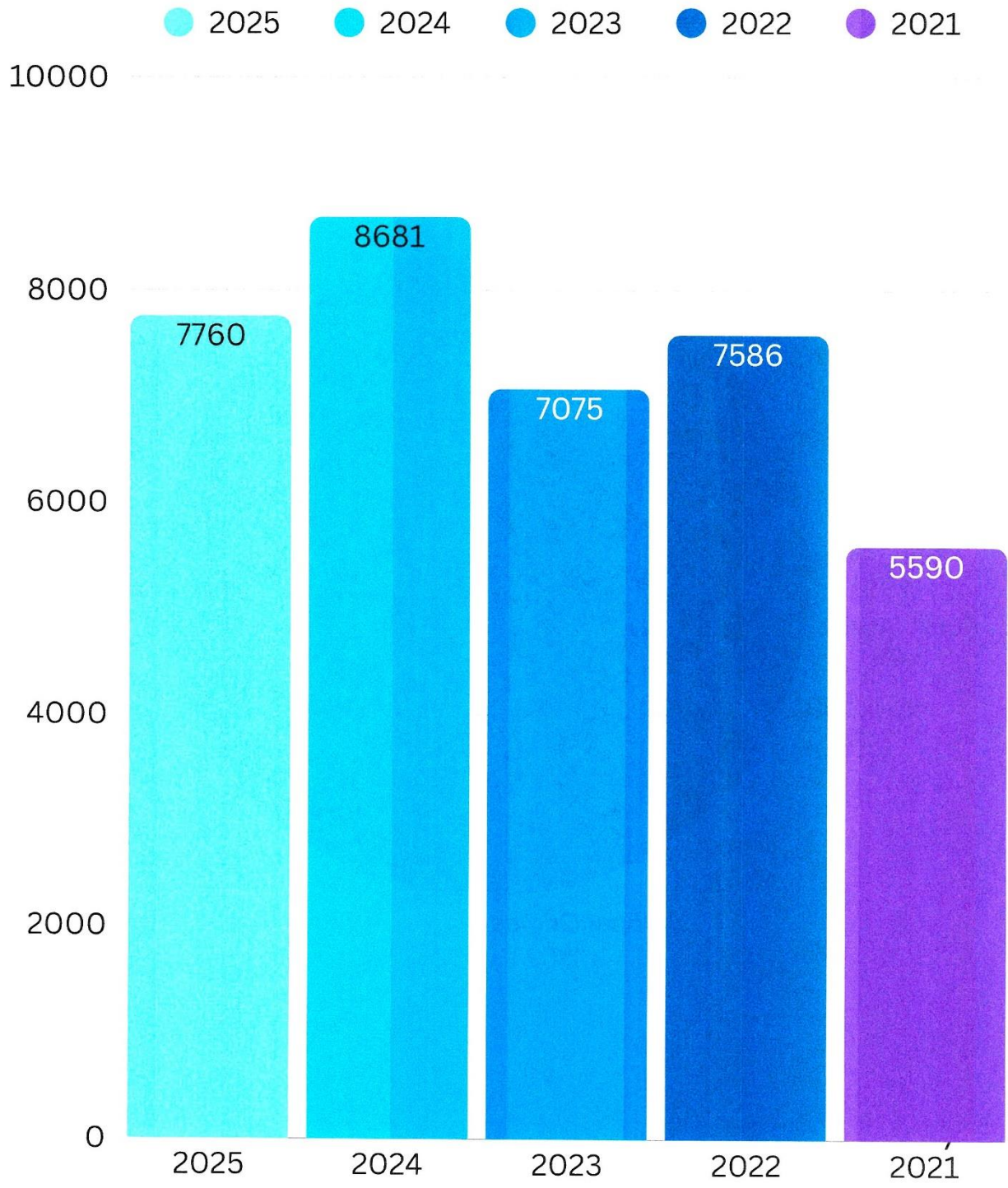
*Current numbers notate employees currently active.

Communications Calls For Service

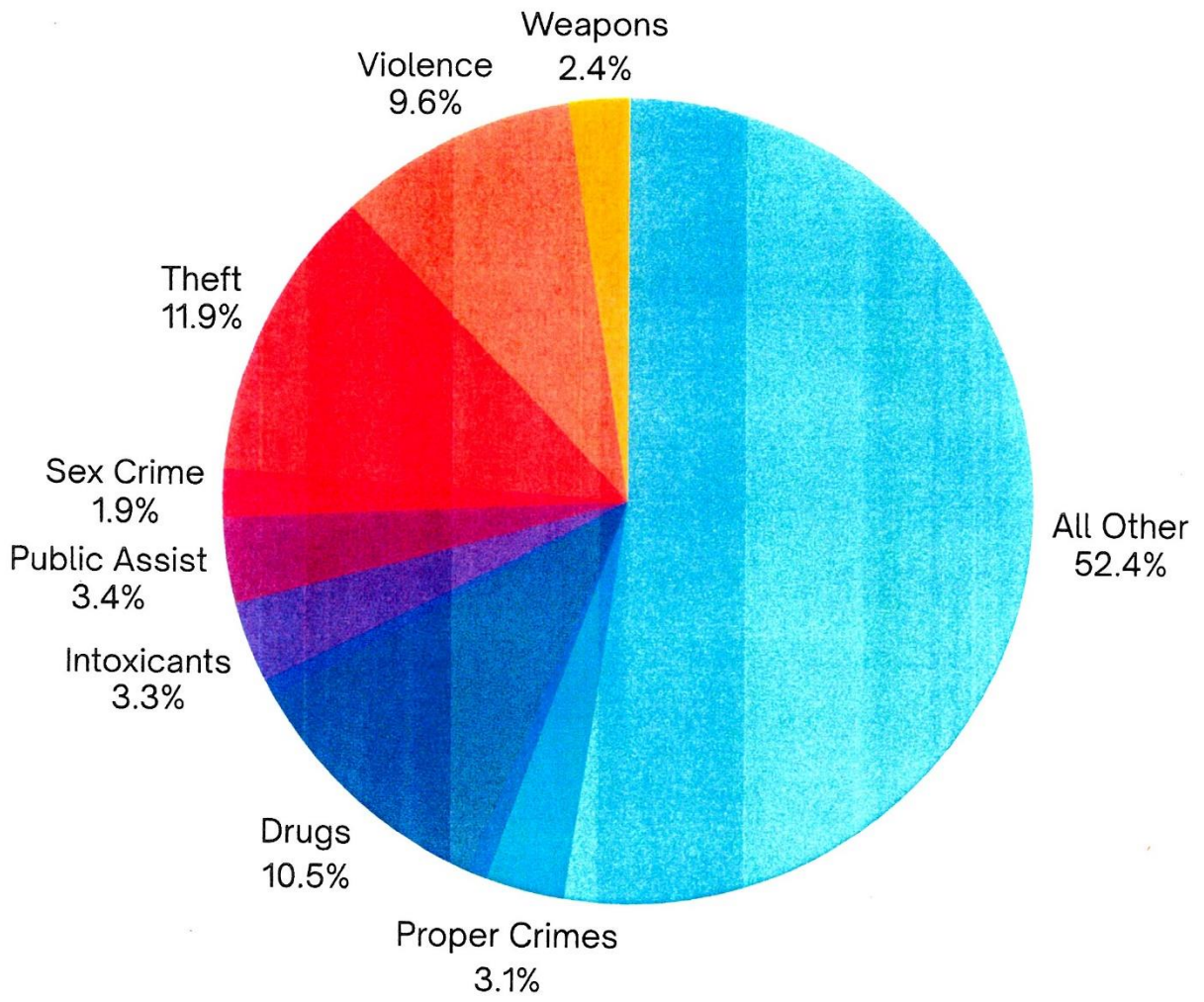
- Calls for Service - 7,760, down 921 from 2024
- Call Type Family
 - Other - 52%
 - Destruction of Property - 3%
 - Domestic - 1%
 - Drugs - 11%
 - Family - 1%
 - Intoxicant Involved - 3%
 - Public Assist - 3%
 - Sexual Offense - 2%
 - Theft - 12%
 - Violence - 10%
 - Weapons - 2%
- Calls by Area
 - County - 91%
 - Ripley - 6%
 - Halls - 2%
 - Gates - 1%

Calls To Service

5 Year Average

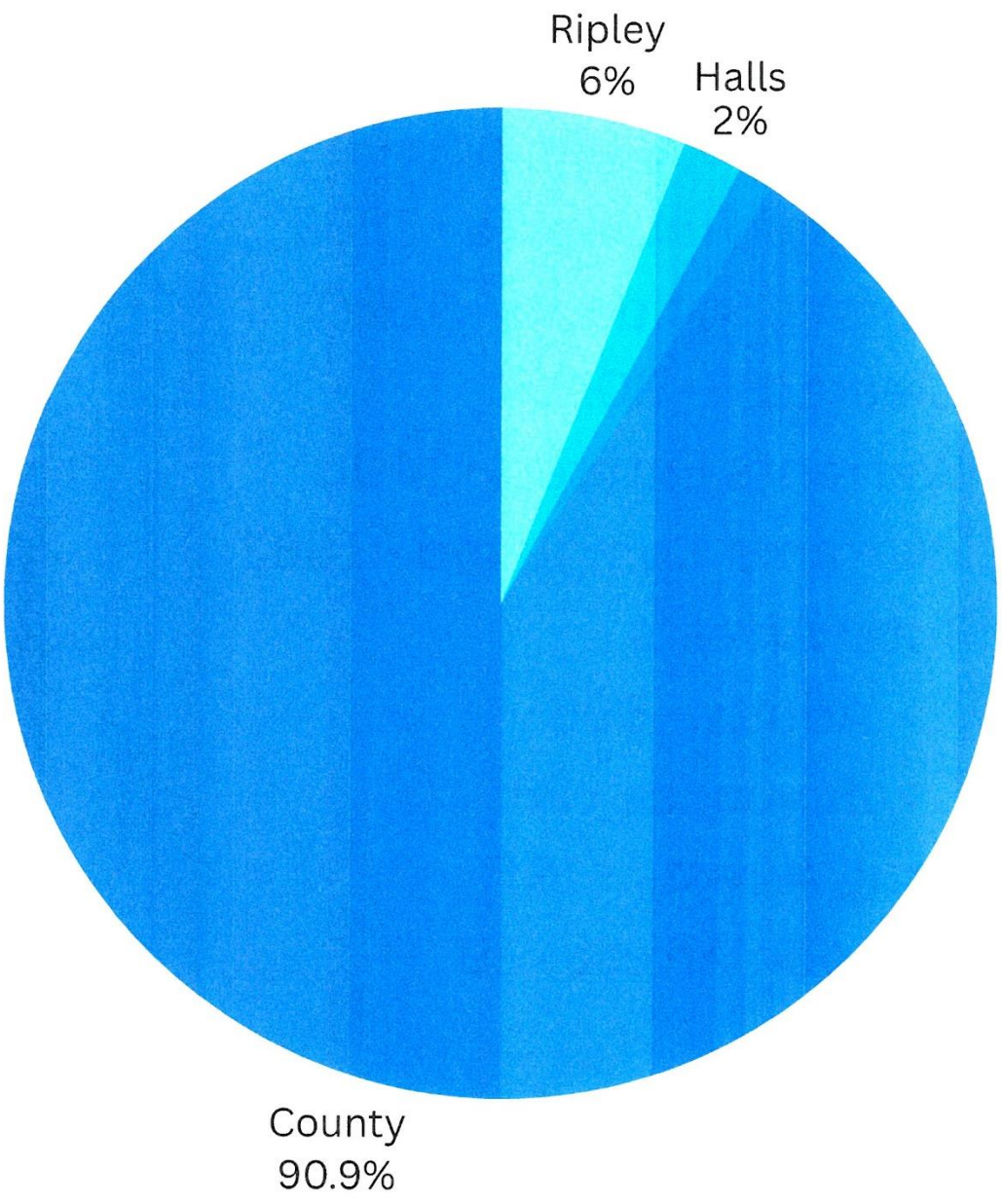


Call Type 2025



Call Locations 2025

Ripley Halls Gates County



Patrol Statistics

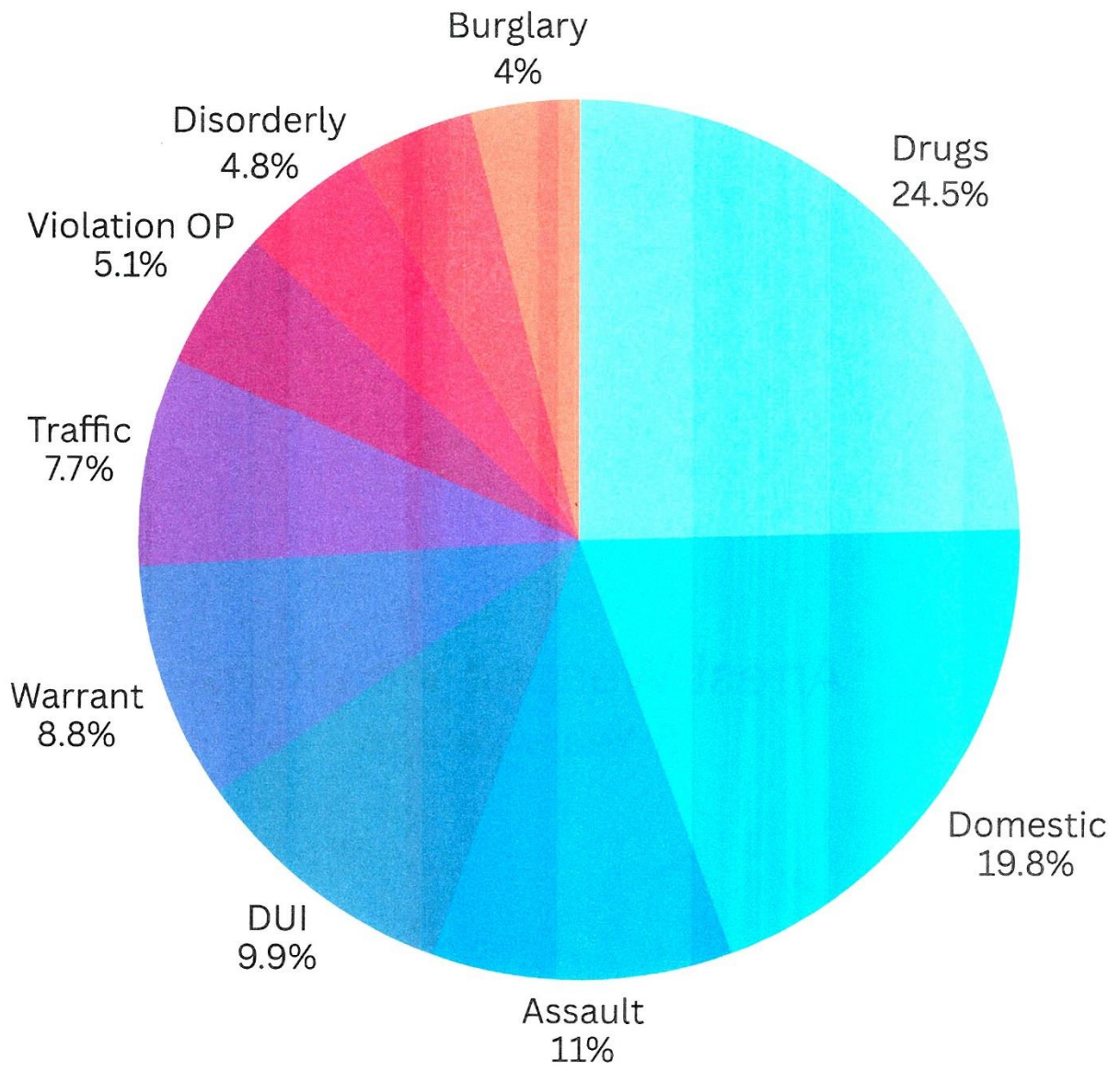
Criminal

- Reportable Incidents (Adult) - 751
- Reportable Incidents (Juv) - 65
- Non-Reportable Incidents (Adult) - 377
- Non-Reportable Incidents (Juv) - 72
- Assigned Incidents - 1262
- Cleared Incidents - 1020
- Cleared% - 80.8%
- Warrants Entered - 1406
- Warrants Completed - 1882
- Total Arrests
 - Adults - 695
 - Juveniles - 28
- Drug Arrests - 196
- Weapon Arrest - 29

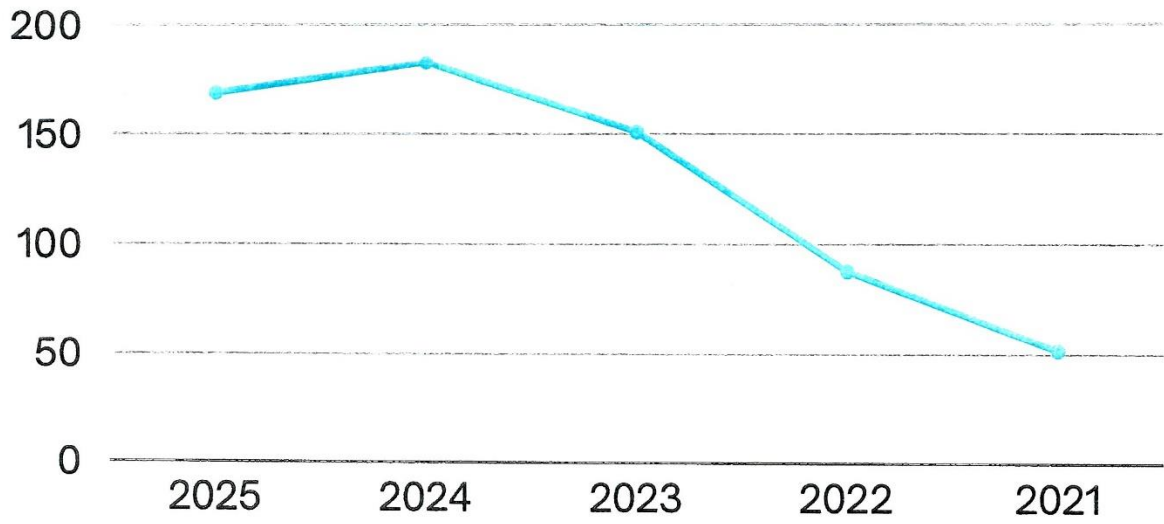
Civil

- Civil Processes Entered - 1174
- Civil Processes Served - 1632

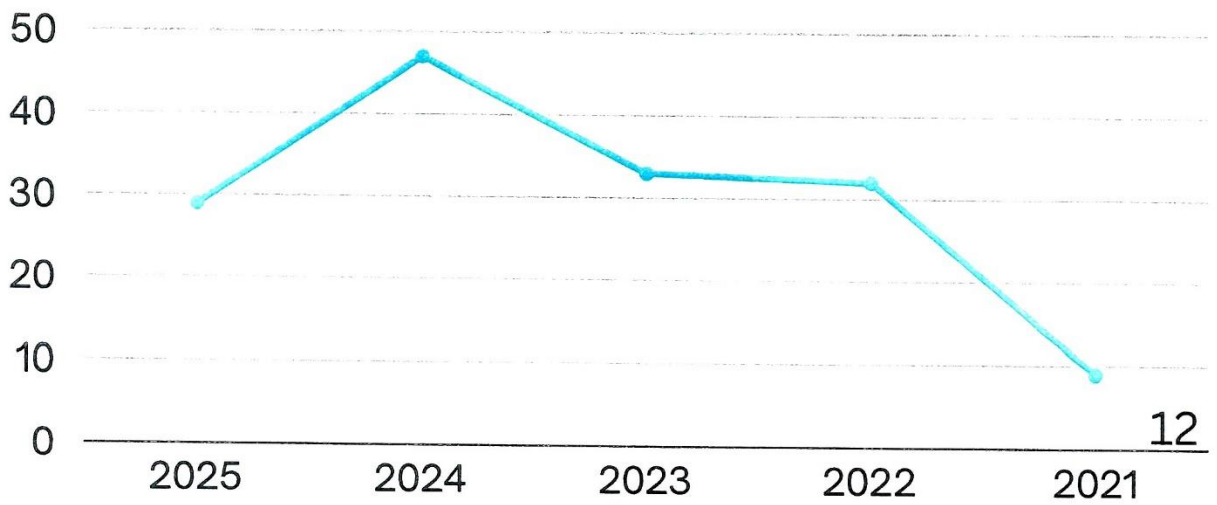
Top 10 Arrest Categories 2025



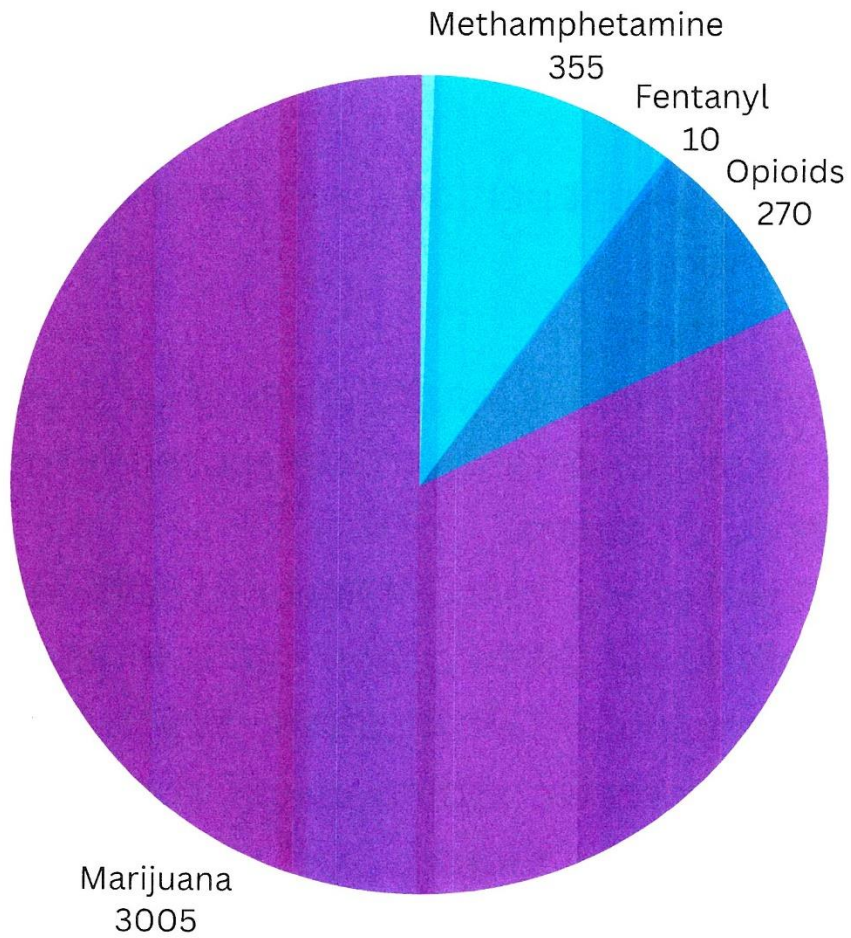
Drug Arrests 5-Year Average



Arrest Weapon Violations 5-Year Average



Drug Seizures 2025



In 2025, the Lauderdale County Sheriff's Office focused on highly addictive and dangerous substances.

Through interdiction and criminal investigations the following was seized:

Methamphetamine - 18 Ounces
Opioids - 270 Pills
Fentanyl - 10 Grams
Cocaine - 18 Grams
Marijuana - 6.5 Pounds

Training & Professional Development

- CIT Certification -
 - All enforcement personnel was certified in Crisis Intervention.
- Resiliency Training -
 - Resiliency training was sponsored by the LCSO to all first responders. Training focused on mental health and trauma.
- TNSRO Conference - School Resource Officers
- D.A.R.E Instructor Certification - Lt. L. Morgan
- S.W.A.T Commander Certification - D/S S. Cannon
- Contraband Parcel Interdiction and Controlled Deliveries - Investigations
- T.A.C. Certification - Dispatch Supervisor E. Lee
- Advanced Traffic Stops Training - Patrol Training
- Take it To The Streets - Patrol Training
- Mass Casualty Inter-Agency Training - Combined efforts with RPD, RFD, LCAA, E911, Emergency Management and Lauderdale County Schools.
- CTAS Internal Controls Update - Chief
- Annual Performance Reviews

Correctional/Jail Operations

- Average Population Daily Population - 91
 - Highest - 112
 - Lowest - 76
- Total Intake - 1,550
 - TDOC - 24
 - Hold for Other Agency - 13
 - TDOC Split - 8
 - Parole Violations - 4
 - Convicted Misdemeanor - 40
 - Pre Trial - 594
 - Weekender - 23
 - Cite to Court - 39
 - Unspecified - 802
- Mental Health/Substance Abuse - 145

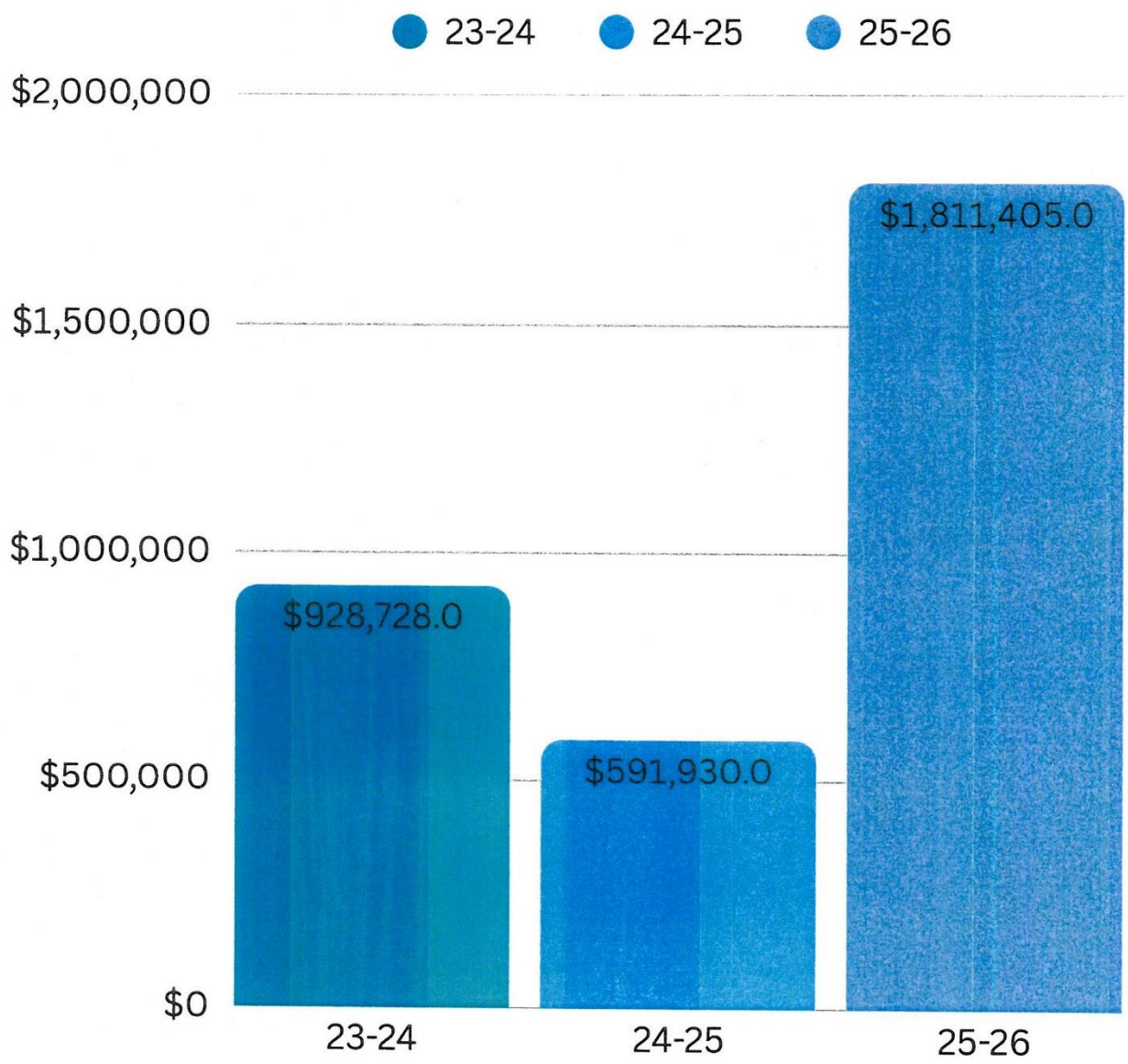
Community Engagement & Outreach

- **School**
 - D.A.R.E Program
 - School Shooter Training (Staff)
 - Patrol Unit Interactions
 - Weekly Communication with School Safety Administrator.
- **Community Events**
 - Leadership Lauderdale
 - Youth Leadership Lauderdale
 - Trunk R Treat
 - Tomato Festival
 - Walk The Block Party for Alzheimer's
 - Lauderdale County Fair
 - Library Summer Reading Program
 - Special Olympics
 - Carl Perkins Child Abuse Prevention
 - Hometown Christmas
 - High School Criminal Justice Assistance
 - National Pill Takeback
- **Social Media**
 - Weather Updates and Road Conditions
 - Citizen Education Updates
 - Critical News Updates

Grants, Budget & Fiscal Responsibility

- 2024 - 2025 Grants Awarded
 - SRO - \$550,000.00
 - VCIF - \$26,930.00
- Budget
 - 2024 - 2025 budget at 9% under after reimbursements and grants totaling \$565,174.00.
- Cost Saving Initiatives
 - Monitoring of overtime and Holiday Pay
 - Moving away from Comp Time
 - Additional Grant Funding
 - Initiatives to reduce turnover through morale-associated incentives.

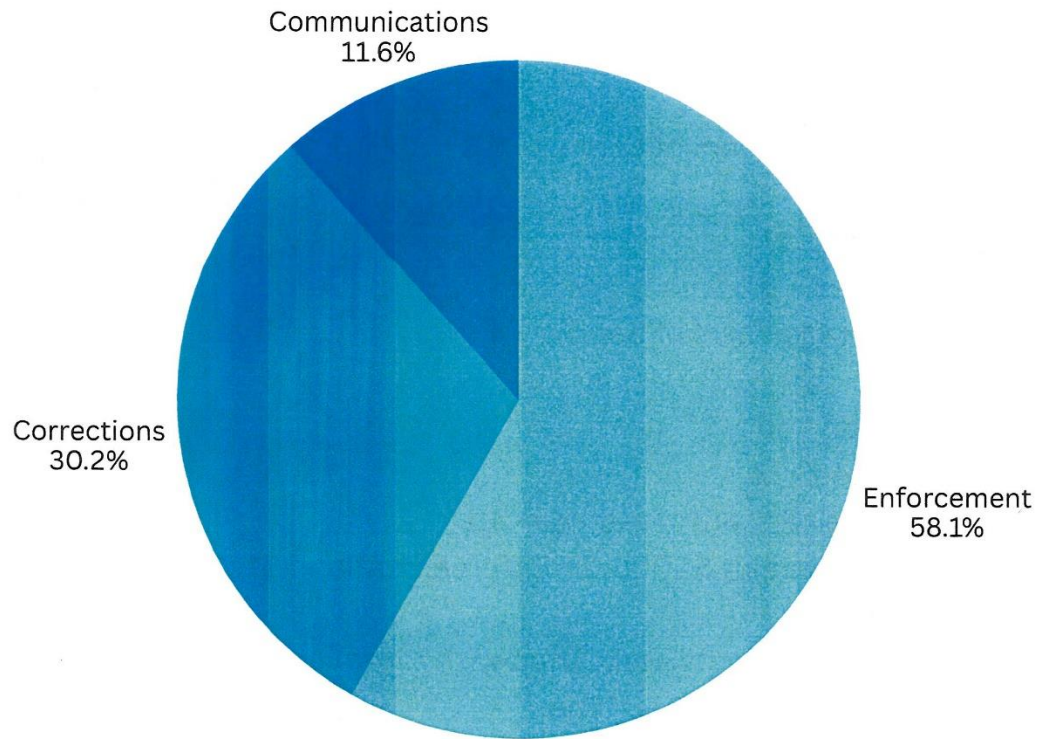
Grants 3-Year Totals



Challenges & Future Priorities

- **Staffing**
 - Staffing continues to be a concern to maintain high-level services.
 - 2025 Stats
 - Hired - 25
 - Exited - 18
 - Average Years of Service - 3.8
 - 2024
 - Hired - 17
 - Exited - 10
 - Average Years of Service - 4
 - 2023
 - Hired - 26
 - Exited - 16
 - Average Years of Service - 4.1
- New Hire Average = \$1,700.00 Enforcement and \$1,000.00 for Corrections.
- Accrued time payouts associated with turnover are being addressed with the removal of comp time.

2025 Employee Exit By Location



Challenges & Future Priorities

Vehicles

- Costs associated with vehicle maintenance have improved based on maintaining an-up-to date fleet. Regardless, it continues to be a struggle to maintain a running fleet.
- Last year, the LCSO purchased 3 vehicles, one of which was totaled in the significant storm. This vehicle was covered by insurance, but was never replaced in the fleet. Additionally, there were multiple incidents of damages caused by deer.

Juvenile Justice

- Juvenile detention is a topic throughout the state. It fundamentally impacts the LCSO as there are no facilities within West TN that will house juvenile offenders, which requires the driving to East TN.

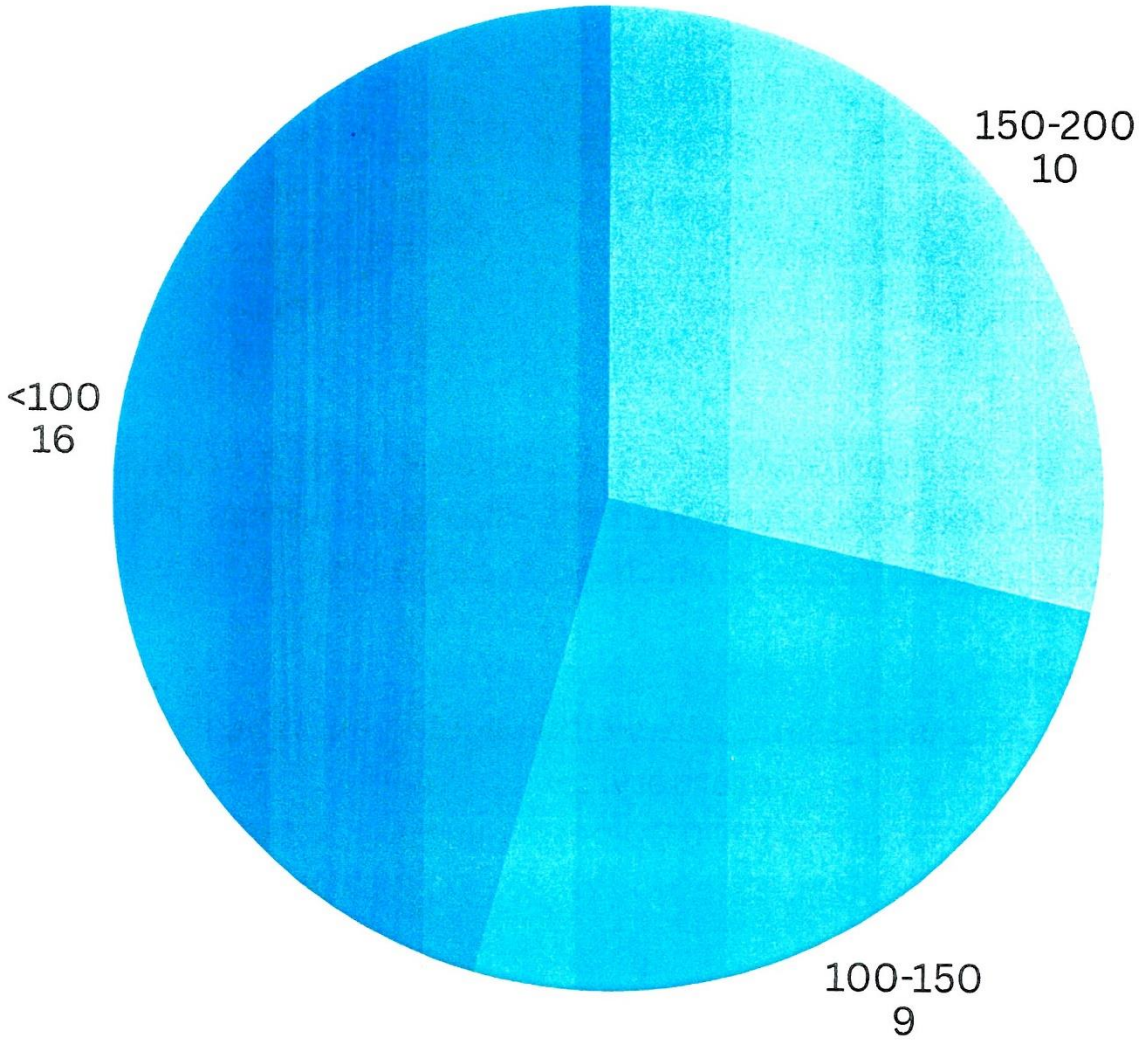
Equipment

- Tasers, which are essential less-lethal equipment is at end of life and the company will no longer service.
 - Averages around \$2,500.00 per equipment for approximately 30 Units.

Payroll

- Approximately 14.6% discrepancy in pay based on other local/comparable agencies.

Current Fleet Mileage 2025



Honors, Awards & Recognitions

- Beginning 2025, the LCSO began an awards program to highlight the accomplishments of employees throughout the year. These awards represent those who continuously show their dedication to the Lauderdale County Sheriff's Office by displaying the core values of the office.
- 2025 Ceremony Recipients
 - Ralph Watson - Employee of the Year
 - William Williams - Employee of the Year
 - Jereka Maclin - Medal of Valor Recipient
 - Samuel Cannon - Life Saving Award
- The LCSO Command Staff continues to provide quarterly rewards and recognitions to staff for their performance.

Looking Ahead

- The Lauderdale County Sheriff's Command Staff will continue to build upon the foundation in which it has built to provide high-level services to the citizens. This focus will consist of.
 - Crime Reduction Through
 - Enforcement
 - Education
 - Corrections Programs
 - Unwavering Community Interaction
- The LCSO will also continue to search for constructive ways to meet the needs of the community as circumstances dictate, as well as search for alternate methods of fiscal responsibility to minimize cost to the taxpayers.
- The LCSO understands that drugs and violence in our community are issues and identifying and dismantling any organization who seeks to bring this to the community, regardless of the area, remains a top priority.
- In order to create a better tomorrow, we must call upon the assistance of the community, stakeholders and government partners for assistance. Through support, education, and action, we can make it possible.

QUARTERLY TRUSTEE REPORT – ENDING 12/31/2025

Judy Conrad, County Trustee, presented the Quarterly Trustee Report. On motion by Commissioner D. Ungerecht Jr. and seconded by Commissioner K. Jordon it was ordered that the following QTR be approved by voice vote.



JUDY CONRAD

LAUDERDALE COUNTY TRUSTEE

100 COURT SQUARE

Ripley, TN 38063

February 3, 2026

Lauderdale County Commissioners:

OVERVIEW OF Year-To-Date REPORT (12-31-2025)

This report includes each fund/Department with the beginning and ending balances for 2025(July 1, 2025 ending December 31, 2025). 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		9,848,788.02
Investments		34,478,813.77
<u>Accounts Receivables</u>		<u>5,282.00 (Outstanding Tax Relief payments)</u>
Total ASSETS		\$ 44,333,483.79

Following Report: TRIAL BALANCE -DECEMBER 31,2025

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

In December, 2025; we added \$1,249,894.00 to our tax roll for Public Utilities. These assessments come from The Comptroller of the Treasury; Office of State Assessed Properties.

177	Education Capital Projects	0.00	-2,390,874.48	0.00	2,390,874.48	0.00	0.00	0.00	
178	THDA HOME GRANT	0.00	-2,390,874.48	0.00	2,390,874.48	0.00	0.00	0.00	
179	CDBG-NDR	-108,696.41	0.00	0.00	0.00	0.00	0.00	-108,696.41	
180	CDBG-AMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
205	Ambulance Authority	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
207	Landfill	-1,227,301.17	-12.49	-589,005.89	0.00	641,268.94	0.00	316.50	-1,174,734.11
301	Not Valid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
351	City Sales Tax	-1,364,035.72	0.00	-840,244.52	0.00	699,654.42	0.00	8,402.46	-1,496,223.36
352	3/4 Cent Sales Tax	-1,952,885.84	0.00	-836,788.22	0.00	0.00	0.00	8,367.90	-2,781,306.16
353	Waterworks	-4,814,097.73	0.00	-1,103,622.02	0.00	1,353,612.11	0.00	198.71	-4,563,908.93
359	Community Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
363	25th Judiciary Task Force	-388,381.58	0.00	-80,197.43	0.00	121,195.10	0.00	0.00	-347,383.91
364	District Attorney	-129,537.44	0.00	-8,774.80	0.00	10,610.36	0.00	0.00	-127,701.88
22200	Other Deferred Revenue	0.00	3.00	-1,719.50	0.00	1,716.50	0.00	0.00	0.00
24490	Other Collections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-21500- -364- -	Due To Other Funds - District Attorney	(129,537.44)	10,610.36	8,774.80	(127,701.88)
999-22200- - - -	Other Deferred Revenue	0.00	3,569.50	3,569.50	0.00
999-22200- -999- -	Other Deferred Revenue - County Trustee	0.00	1,276.00	1,276.00	0.00
999-28310- - - -	Undistributed Taxes	0.00	14,141.54	14,141.54	0.00
999-28311- -999- -	Undistributed Taxes Paid in Advance - County Trustee	(3,506.72)	12,692.54	9,185.82	0.00
999-29900- - - -	Fee/Commission Account	0.00	199,894.34	199,894.34	0.00
Total		(47,846,910.76)	50,362,215.01	46,848,788.04	(44,333,483.79)
Fund Totals: 999 County Trustee		0.00	152,445,670.91	152,445,670.91	0.00

2/3/26
Judy Conrad
Lauderdale County
Trustee

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Lauderdale County Trustee
YTD RDB Report
Thru December 2025

User:
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Judy Conrad
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Page 3 of 4

28310	Undistributed Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28311	Undistributed Taxes Paid In Advance	-3,506.72	6,346.27	-2,839.55	0.00	0.00	0.00	0.00
29900	Fee/Commission Account	0.00	0.00	199,632.81	0.00	0.00	-199,632.81	0.00
		<u>-47,846,910.76</u>	<u>0.00</u>	<u>-42,642,078.88</u>	<u>0.00</u>	<u>46,155,505.85</u>	<u>0.00</u>	<u>-44,333,483.79</u>

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Lauderdale County Trustee
YTD RDB Report
Thru December 2025

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Judy Conrad
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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	13,607,293.60	9,848,788.02
11300 Investments	34,236,849.16	34,478,813.77
11405 Credit Card Receivable	0.00	0.00
11410 Accounts Receivable	2,168.00	5,282.00
14310 Undistributed Warrants	0.00	0.00
14320 Outstanding Warrants	0.00	0.00
	<u>47,846,910.76</u>	<u>44,333,483.79</u>

This Report is Submitted In Accordance With Requirements Of Section S-8-505, And/Or 67-5-1902, Tennessee Code Annotated, And to The Best Of My Knowledge And Belief Accurately Reflects Transactions Of This Office For The Year Ended December 2025.

Judy Conrad
(Signature)
Lauderdale County Trustee
(Title)

2/3/26
(Date)

Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-11120	Cash On Hand	600.00	10,209,891.18	10,209,891.18	600.00
999-11130	Cash In Bank - Security Bank	12,662,577.13	43,074,097.00	46,856,139.12	8,880,535.01
999-11130	Cash In Bank - Bank Of Halls	72,664.79	76,971.91	75,000.00	74,636.70
999-11130	Cash In Bank - Lauderdale Co Bank #1	27,630.82	66,859.23	40,041.10	54,448.95
999-11130	Cash In Bank - Gates Bank	26,370.46	34,922.67	29,000.00	32,293.13
999-11130	Cash In Bank - First Citizens National Bank	68,050.40	82,263.57	93,439.74	56,874.23
999-11130	Cash In Bank - Board Of Education- 141	200,000.00	13,890,189.04	13,890,189.04	200,000.00
999-11130	Cash In Bank - Board Of Education 142	100,000.00	922,523.65	922,523.65	100,000.00
999-11130	Cash In Bank - Board Of Education 143	100,000.00	883,400.13	883,400.13	100,000.00
999-11130	Cash In Bank - Highway	100,000.00	2,226,685.20	2,226,685.20	100,000.00
999-11130	Cash In Bank - Mayor	200,000.00	10,441,212.55	10,441,212.55	200,000.00
999-11130	Cash In Bank - Water	50,000.00	1,414,719.51	1,414,719.51	50,000.00
999-11300	Investments - Bank Of Halls Investments	1,924,000.00	150,000.00	75,000.00	1,999,000.00
999-11300	Investments - Security Bank Investments	15,078,703.83	0.00	0.00	15,078,703.83
999-11300	Investments - Bank Tennessee Investments	6,330,376.29	12,964.61	0.00	6,343,340.90
999-11300	Investments - First Citizens Bank Investment	4,680,098.44	180,000.00	90,000.00	4,770,098.44
999-11300	Investments - Gates Bank Investments	1,407,500.00	58,000.00	29,000.00	1,436,500.00
999-11300	Investments - Lauderdale Co Bank - Investmen	1,816,170.60	70,000.00	35,000.00	1,851,170.60
999-11300	Investments - Morton Investments/US Bank	3,000,000.00	0.00	0.00	3,000,000.00
999-11405	Credit Card Receivable	0.00	28,938.00	28,938.00	0.00
999-11410	Accounts Receivable	2,168.00	39,182.00	36,068.00	5,282.00
999-14310	Undistributed Warrants	0.00	18,220,635.65	18,220,635.65	0.00
Total		Assets 47,846,910.76	102,083,455.90	105,596,882.87	44,333,483.79
999-21500	-101- Due To Other Funds - General	(13,675,725.40)	6,857,873.14	6,752,968.44	(13,570,820.70)
999-21500	-114- Due To Other Funds - Law Library	(4,880.84)	168.92	907.51	(5,619.43)
999-21500	-122- Due To Other Funds - Drug Fund	(113,648.35)	17,306.76	5,051.20	(101,392.79)
999-21500	-131- Due To Other Funds - Highway/Public Works	(3,793,032.51)	2,320,694.75	1,918,960.06	(3,391,297.82)
999-21500	-141- Due To Other Funds - General Purpose School	(18,159,281.69)	28,144,468.36	24,401,645.31	(14,416,458.64)
999-21500	-142- Due To Other Funds - School Federal Projects	(598,488.78)	2,349,387.86	2,437,793.81	(686,894.73)
999-21500	-143- Due To Other Funds - Central Cafeteria	(247,029.42)	1,657,400.91	1,989,319.06	(578,947.57)
999-21500	-151- Due To Other Funds - General Debt Service	(1,266,381.16)	402,117.24	117,833.43	(982,097.35)
999-21500	-177- Due To Other Funds - Education Capital Projects	0.00	3,114,926.96	3,114,926.96	0.00
999-21500	-178- Due To Other Funds - THDA HOME GRANT	0.00	2,390,874.48	2,390,874.48	0.00
999-21500	-179- Due To Other Funds - CDBG-NDR	(108,696.41)	0.00	0.00	(108,696.41)
999-21500	-207- Due To Other Funds - Landfill	(1,227,301.17)	641,627.90	589,060.84	(1,174,734.11)
999-21500	-351- Due To Other Funds - City Sales Tax	(1,364,035.72)	708,056.88	840,244.52	(1,496,223.36)
999-21500	-352- Due To Other Funds - 3/4 Cent Sales Tax	(1,952,885.84)	8,367.90	836,788.22	(2,781,306.16)
999-21500	-353- Due To Other Funds - Waterworks	(4,814,097.73)	1,384,364.52	1,134,175.72	(4,563,908.93)
999-21500	-363- Due To Other Funds - 25th Judiciary Task Force	(388,381.58)	122,394.15	81,396.48	(347,383.91)

up dated report

Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-11120	Cash On Hand	600.00	13,628,155.73	13,628,155.73	600.00
999-11130	Cash In Bank - Security Bank	12,662,577.13	51,462,387.83	55,191,662.43	8,933,302.53
999-11130	Cash In Bank - Bank Of Halls	72,664.79	148,579.26	75,000.00	146,244.05
999-11130	Cash In Bank - Lauderdale Co Bank #1	27,630.82	85,080.88	40,041.10	72,670.60
999-11130	Cash In Bank - Gates Bank	26,370.46	40,150.94	29,000.00	37,521.40
999-11130	Cash In Bank - First Citizens National Bank	68,050.40	97,738.99	93,439.74	72,349.65
999-11130	Cash In Bank - Board Of Education- 141	200,000.00	15,801,577.51	15,801,577.51	200,000.00
999-11130	Cash In Bank - Board Of Education 142	100,000.00	932,809.55	932,809.55	100,000.00
999-11130	Cash In Bank - Board Of Education 143	100,000.00	996,967.96	996,967.96	100,000.00
999-11130	Cash In Bank - Highway	100,000.00	3,020,858.57	3,020,858.57	100,000.00
999-11130	Cash In Bank - Mayor	200,000.00	12,030,382.39	12,030,382.39	200,000.00
999-11130	Cash In Bank - Water	50,000.00	1,562,788.61	1,562,788.61	50,000.00
999-11300	Investments - Bank Of Halls Investments	1,924,000.00	150,000.00	75,000.00	1,999,000.00
999-11300	Investments - Security Bank Investments	15,078,703.83	0.00	0.00	15,078,703.83
999-11300	Investments - Bank Tennessee Investments	6,330,376.29	12,964.61	0.00	6,343,340.90
999-11300	Investments - First Citizens Bank Investment	4,680,098.44	180,000.00	90,000.00	4,770,098.44
999-11300	Investments - Gates Bank Investments	1,407,500.00	58,000.00	29,000.00	1,436,500.00
999-11300	Investments - Lauderdale Co Bank - Investmen	1,816,170.60	70,000.00	35,000.00	1,851,170.60
999-11300	Investments - Morton Investments/US Bank	3,000,000.00	0.00	0.00	3,000,000.00
999-11405	Credit Card Receivable	0.00	46,641.00	46,641.00	0.00
999-11410	Accounts Receivable	2,168.00	49,855.00	46,163.00	5,860.00
999-14310	Undistributed Warrants	0.00	20,871,371.12	20,871,371.12	0.00
Total		Assets 47,846,910.76	121,246,309.95	124,595,858.71	44,497,362.00
999-21500	-101- Due To Other Funds - General	(13,675,725.40)	7,830,067.23	7,722,013.47	(13,567,671.64)
999-21500	-114- Due To Other Funds - Law Library	(4,880.84)	169.93	1,008.22	(5,719.13)
999-21500	-122- Due To Other Funds - Drug Fund	(113,648.35)	17,306.76	5,356.62	(101,698.21)
999-21500	-131- Due To Other Funds - Highway/Public Works	(3,793,032.51)	3,137,937.05	2,975,095.46	(3,630,190.92)
999-21500	-141- Due To Other Funds - General Purpose School	(18,159,281.69)	31,837,057.37	28,084,586.05	(14,406,810.37)
999-21500	-142- Due To Other Funds - School Federal Projects	(598,488.78)	2,635,052.02	2,669,160.21	(632,596.97)
999-21500	-143- Due To Other Funds - Central Cafeteria	(247,029.42)	1,856,700.57	1,997,799.76	(388,128.61)
999-21500	-151- Due To Other Funds - General Debt Service	(1,266,381.16)	426,361.08	120,600.73	(960,620.81)
999-21500	-177- Due To Other Funds - Education Capital Projects	0.00	3,614,846.96	3,614,846.96	0.00
999-21500	-178- Due To Other Funds - THDA HOME GRANT	0.00	2,890,794.48	2,890,794.48	0.00
999-21500	-179- Due To Other Funds - CDBG-NDR	(108,696.41)	0.00	0.00	(108,696.41)
999-21500	-207- Due To Other Funds - Landfill	(1,227,301.17)	726,317.65	661,850.13	(1,162,833.65)
999-21500	-351- Due To Other Funds - City Sales Tax	(1,364,035.72)	825,401.89	982,588.52	(1,521,222.35)
999-21500	-352- Due To Other Funds - 3/4 Cent Sales Tax	(1,952,885.84)	9,785.58	978,556.17	(2,921,656.43)
999-21500	-353- Due To Other Funds - Waterworks	(4,814,097.73)	1,533,123.38	1,324,585.15	(4,605,559.50)
999-21500	-363- Due To Other Funds - 25th Judiciary Task Force	(388,381.58)	143,184.13	111,220.01	(356,417.46)

Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-21500-364-	Due To Other Funds - District Attorney	(129,537.44)	11,324.10	9,598.45	(127,811.79)
999-22200--	Other Deferred Revenue	0.00	5,930.50	5,652.50	278.00
999-22200-999-	Other Deferred Revenue - County Trustee	0.00	3,123.00	3,123.00	0.00
999-28310--	Undistributed Taxes	0.00	14,147.29	14,147.29	0.00
999-28311-999-	Undistributed Taxes Paid in Advance - County Trustee	(3,506.72)	12,692.54	9,191.57	(5.75)
999-29900--	Fee/Commission Account	0.00	231,119.37	231,119.37	0.00
Total		(47,846,910.76)	57,762,442.88	54,412,894.12	(44,497,362.00)
Fund Totals: 999 County Trustee		0.00	179,008,752.83	179,008,752.83	0.00

Created By: Judy Conrad

Lauderdale County Trustee
 Tax Aggregate Report - Detail

User:
 Date/Time:

Judy Conrad
 2/3/2026 11:44 AM
 Page 1 of 1

Tax Year: 2024

Beginning Property Tax Aggregate:	\$9,653,499.00	(+)
Additions:	\$23,306.00	(+)
Increases:	\$310.00	(+)
Total Taxes To Account For:	<u>\$9,677,115.00</u>	(=)
Taxes Collected:	\$9,412,648.98	(+)
Deletions:	\$934.00	(+)
Decreases:	\$8,690.96	(+)
Unpaid Taxes:	\$254,841.06	(+)
Bankruptcies:	\$2,160.01	
State Appeal:	\$0.00	
State Deferred:	\$0.00	
Total Taxes Accounted For:	<u>\$9,677,115.00</u>	(=)

2024 Unpaid Taxes

*\$254,841.06
 - 216001 Banker.

 252,681.05*

Beginning Public Utility Aggregate:	\$1,262,694.00	(+)
Additions:	\$0.00	(+)
Increases:	\$0.00	(+)
Total Taxes To Account For:	<u>\$1,262,694.00</u>	(=)
Taxes Collected:	\$1,260,840.00	(+)
Deletions:	\$0.00	(+)
Decreases:	\$0.00	(+)
Unpaid Public Utilities:	\$1,854.00	(+)
Bankruptcies:	\$0.00	
State Appeal:	\$0.00	
Total Taxes Accounted For:	<u>\$1,262,694.00</u>	(=)

Public Utility + 1,854.00

*\$254,535.05
 as of Feb. 3, 2026*

These taxes will be transferred to Chancery Court

Thru Date: 02/03/2026
 Taxing Entity:
 City:
 Property Type:

Tax Year: 2025

Beginning Property Tax Aggregate:	\$9,609,037.00	(+)
Additions:	\$21,253.00	(+)
Increases:	\$149,313.00	(+)
Total Taxes To Account For:	<u>\$9,779,603.00</u>	(=)
Taxes Collected:	\$5,524,296.40	(+)
Deletions:	\$222.00	(+)
Decreases:	\$358.00	(+)
Unpaid Taxes:	<u>(\$4,254,726.60)</u>	(+)
Bankruptcies:	\$0.00	
State Appeal:	\$0.00	
State Deferred:	\$0.00	
Total Taxes Accounted For:	<u>\$9,779,603.00</u>	(=)
Beginning Public Utility Aggregate:	\$1,249,894.00	(+)
Additions:	\$0.00	(+)
Increases:	\$0.00	(+)
Total Taxes To Account For:	<u>\$1,249,894.00</u>	(=)
Taxes Collected:	\$86,007.00	(+)
Deletions:	\$0.00	(+)
Decreases:	\$0.00	(+)
Unpaid Public Utilities:	<u>(\$1,163,887.00)</u>	(+)
Bankruptcies:	\$0.00	
State Appeal:	\$0.00	
Total Taxes Accounted For:	<u>\$1,249,894.00</u>	(=)

2025
unpaid
Due By
Feb 28, 2026
\$5,418,613.60

Thru Date: 02/03/2026
Taxing Entity:
City:
Property Type:

AS OF February 3, 2026

Name of Bank	CD#	Amount	Maturity	Rate	
Laud Co Bank	7950	\$ 200,000.00	3/9/2026	3.80%	
	7963	\$ 300,000.00	4/17/2026	4.00%	
	7966	\$ 300,000.00	5/1/2026	4.00%	
	7983	\$ 102,170.60	6/20/2026	4.00%	
	8299	\$ 159,000.00	10/20/2026	3.90%	
	10886	\$ 500,000.00	4/30/2026	4.00%	
	11092	\$ 125,000.00	3/27/2026	4.00%	
	11182	\$ 130,000.00	7/26/2026	3.90%	
	11276	\$ 35,000.00	9/5/2026	3.90%	
					\$
Gates Bank (Crockett Bank)	1025350	\$ 300,000.00	3/30/2026	4.00%	
	1025374	\$ 200,000.00	6/4/2026	4.00% WW	
	1025375	\$ 100,000.00	6/6/2026	4.00% WW	
	1025382	\$ 100,000.00	6/23/2026	4.00%	
	1025240	\$ 300,000.00	9/19/2026	4.00%	
	1025249	\$ 79,000.00	10/18/2026	4.00%	
	1025250	\$ 118,500.00	10/21/2026	4.00%	
	1025233	\$ 125,000.00	9/6/2026	4.00%	
	1025349	\$ 35,000.00	3/27/2026	4.00%	
	1025401	\$ 50,000.00	7/26/2026	4.00%	
	1024979	\$ 29,000.00	9/4/2026	4.00%	
					\$
Bank of Halls	30891	\$ 100,000.00	6/23/2026	4.00% WW	
	28045	\$ 274,000.00	5/16/2026	4.00%	
	34091	\$ 500,000.00	4/19/2026	4.00%	
	31198	\$ 100,000.00	6/12/2026	4.00%	
	30856	\$ 200,000.00	6/2/2026	4.00% WW	
	33943	\$ 275,000.00	9/6/2026	4.00%	
	34424	\$ 250,000.00	3/27/2026	4.00%	
	34549	\$ 225,000.00	7/26/2026	4.00%	
	34666	\$ 75,000.00	9/4/2026	4.00%	
				\$	1,999,000.00
First Citizens	6282	\$ 205,098.44	6/13/2026	3.80% WW	
	696179	\$ 300,000.00	5/28/2026	3.80%	
	697608	\$ 200,000.00	11/22/2026	3.90%	
	695610	\$ 100,000.00	3/24/2026	3.80%	
	697607	\$ 50,000.00	11/22/2026	3.80% WW	
	695609	\$ 300,000.00	3/24/2026	3.80%	
	695560	\$ 36,000.00	3/17/2026	3.80%	
	695559	\$ 250,000.00	3/17/2026	3.80% WW	

AS OF February 3, 2026

	697553 \$	1,000,000.00	11/17/2026	4.00%	
	697555 \$	1,000,000.00	11/17/2026	4.00%	
	697557 \$	1,000,000.00	11/17/2026	4.00%	
	9204958 \$	44,000.00	6/27/2026	3.80%	
	9207533 \$	195,000.00	9/26/2026	3.80%	
	9209532 \$	90,000.00	10/4/2026	3.80%	
					\$ 4,770,098.44
Bank of Ripley	1189 \$	100,000.00	5/23/2026	3.75% LF	
	6698 \$	300,000.00	6/16/2026	4.00%	
	1187 \$	100,000.00	5/18/2026	3.75%	
	24394 \$	1,081,030.00	6/11/2026	4.00%	
	13753 \$	100,000.00	6/19/2026	4.00% WW	
	13135 \$	50,000.00	4/8/2026	3.75% WW	
	13045 \$	452,531.37	12/28/2026	4.00%	
	13068 \$	400,000.00	1/13/2027	4.00%	
	13830 \$	200,000.00	8/8/2026	3.75%	
	13067 \$	400,000.00	1/13/2027	4.00% Lib	
	13069 \$	750,053.42	1/9/2027	4.00%	
	13044 \$	500,089.04	1/3/2027	4.00% LF	
	13754 \$	100,000.00	6/25/2026	4.00% FS	
	13149 \$	195,000.00	4/21/2026	3.75% LF	
	12901 \$	150,000.00	7/10/2026	4.00% WW	
	12902 \$	1,000,000.00	7/16/2026	3.75%	
	12903 \$	1,000,000.00	7/16/2026	3.75%	
	12904 \$	1,000,000.00	7/16/2026	3.75%	
	12905 \$	1,000,000.00	7/16/2026	3.75%	
	12906 \$	1,000,000.00	7/16/2026	3.75%	
	13752 \$	2,000,000.00	6/27/2026	4.00%	
	13751 \$	2,000,000.00	6/27/2026	4.00%	
	13684 \$	1,200,000.00	5/14/2026	4.00% WW	
					\$ 15,078,703.83
Bank Tennessee	5447 \$	288,807.44	9/7/2026	4.00%	
	5520 \$	1,692,746.34	5/3/2026	3.85%	
	5000152 \$	1,132,974.20	1/19/2027		
	5000150 \$	1,132,974.20	1/19/2027		
	5000156 \$	1,132,974.20	1/19/2027		
	5000151 \$	1,132,974.20	1/19/2027		
					\$ 6,513,450.58
	Total CD's				\$ 31,648,923.45

US Treasuries

3,000,000-

SAID MOTION PASSED ON VOICE VOTE.

APPOINTMENT PLANNING COMMISSION – EMMA SIMPSON

On motion by Commissioner R. Harris and seconded by Commissioner T. Sanders it was ordered that Ms. Emma Simpson be appointed to the Planning Commission be approved by voice vote.

SAID MOTION PASSED ON VOICE VOTE.

BUDGET AMENDMENTS – GENERAL FUND-101

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

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

20 Ayes, 0 Nays, and 4 Absent

**LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
February 9, 2026**

FUND 101-County General				
No.	Function	Object Description	(-) Debit	(+) Credit
1	54110 -140	Sheriff Dept-Salary Supplement		4,800
	46240	School Resource Officer Grants <i>School Resource Officer Supplement</i>	4,800	
		Grand Total Fund 101	4,800	4,800

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS

LAUDERDALE COUNTY WATER SYSTEM

On motion by Commissioner T. Mills and seconded by Commissioner M. Ballard it was ordered that the following Budget Amendments be approved by roll call vote.

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

20 Ayes, 0 Nays, and 4 Absent

Lauderdale County Water System

550 Central Curve Road

Ripley, TN 38063

Budget Amendments Water Board: 1-13-2026

Budget Amendments County Commission: 2/9/2026

1. Transfer \$200 from Audit (522-53) to two travel staff (522-83).
2. Transfer \$175 from consulting fees (522-50) to office supplies (525-61).
3. Transfer \$7,500 from other revenue (371-90) to truck repairs (522-61).

SAID MOTION PASSED ON ROLL CALL VOTE.

BUILDING PERMITS REPORT

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

Permits January 2026

Total Permits: 8 Total \$1819.00

3 New Homes 2 Mobile Homes 2 Shop/Shed 1 Conversion to Residential

Respectfully Submitted,

Paul Hankins, Building Permits

SAID MOTION PASSED ON VOICE VOTE.

NOTARIES

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

Laurie Burnham
Vicki L Davis

SAID MOTION PASSED ON VOICE VOTE.

ADJOURN

On motion by Commissioner J. Pursell and seconded by Commissioner T. Sanders it was ordered that the Legislative Body adjourn at 6:44 p.m.

SAID MOTION PASSED BY VOICE VOTE.