

MAY 12, 2025

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

Ripley, on the 2nd Monday in May, on the 12th day of said month, and year

OF OUR LORD TWO THOUSAND TWENTY FIVE, present and presiding

Maurice Gaines, County Mayor, Crystal Kluttz, Chief Deputy County Clerk,

Quorum of Commissioners:

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

Danny Hartsfield, Jeff Henson, Ronnie Jackson, Sherry Jones, Kaye Jordon, Dale McCaslin,

Terry Mills, Mary Moore, Eugene Pugh, Joe Pursell, Todd Rankin, Reed Sanders Jr,

Tommy Sanders, and Susan Worlds.

ABSENT: Brian Maclin, Erin Smith, Lowell Tillman Jr, and Dan Ungerecht Jr.

CALL TO ORDER

Brian Kelley, Lauderdale County Sheriff, called the May 12, 2025, Lauderdale County

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

OPENING PRAYER

Invocation was given by Commissioner T. Mills.

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 S. Worlds it was

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

SAID MOTION PASSED ON VOICE VOTE.

QUARTERLY FINANCIAL REPORT ENDING 3-31-2025

Judy Conrad, County Trustee, presented the Quarterly Financial Report. On motion by Commissioner J. Pursell and seconded by M. Moore it was ordered that the following QFR be approved by voice vote.



JUDY CONRAD

LAUDERDALE COUNTY TRUSTEE

100 COURT SQUARE

Ripley, TN 38063

April 30, 2025

Lauderdale County Commissioners:

OVERVIEW OF Quarterly Report:

This report includes each fund/Department with the beginning and ending balances for July 1, 2024 ending March 31, 2025. It reflects the total receipts, disbursements, adjustments, transfer in and transfers out and their commissions. On page 6 of this report, the summary of assets is:

Cash on hand	\$	600.00 (Our teller cash)
Cash in Banks		19,813,839.18
Investments		34,158,580.19
Accounts Receivables		12,158.00 (Outstanding Tax Relief payments)
Total ASSETS		\$ 53,985,177.37

Following Report: TRIAL BALANCE -MARCH 31, 2025

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

I have included an updated Trial Balance as of April 30, 2025.

2023 Delinquent County Taxes Transferred to Chancery

Total 2023 Lauderdale County Taxes transferred to Chancery Court on 4/8/2025 were \$58,627.00.

Trustee's Office works very hard to collect as many delinquent taxes as possible before sending to Chancery. Every effort is made by phone calls, letters and internet.

TAX RELIEF 2024-2025

Our Tax Relief Program for this year:

Income limit for Households - \$36,370.00

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

Our Tax Relief Program closed April 5th for this year. We served:

Disabled -53	Total	\$ 7,806.00
Disabled Veterans -40	Total	26,841.00
Disabled Veterans (Widow(er) -16	Total	8,973.00
Elderly - 473	<u>Total</u>	<u>71,285.00</u>
Total		\$114,905.00

The State has not approved all applications to date. They are still reviewing approximately 50 applications.

INVESTMENTS

I have included a copy of our current Investments, Rates and Due Dates as of April 30, 2025.

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


Judy Conrad
Lauderdale County Trustee

[illegible]

177	Education Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
178	THDA HOME GRANT	0.00	0.00	0.00	0.00	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	-1,205,896.43	-45.71	-740,330.53	0.00	770,928.77	850.78	-1,174,493.12
301	Not Valid	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351	City Sales Tax	-1,522,189.64	0.00	-1,274,456.41	0.00	1,077,366.25	12,744.58	-1,706,535.22
352	3/4 Cent Sales Tax	-2,303,046.30	0.00	-1,269,874.73	0.00	0.00	12,698.75	-3,560,222.28
353	Waterworks	-4,561,373.35	0.00	-1,437,747.77	0.00	1,338,206.12	286.20	-4,660,628.80
359	Community Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
363	25th Judiciary Task Force	-466,570.86	0.00	-260,730.02	0.00	307,137.62	0.00	-420,163.26
364	District Attorney	-130,691.10	0.00	-14,710.52	0.00	22,536.75	0.00	-122,864.87
22200	Other Deferred Revenue	0.00	0.00	-36,068.00	0.00	36,068.00	0.00	0.00
24490	Other Collections	0.00	0.00	0.00	0.00	0.00	0.00	0.00

28310	Undistributed Taxes	0.00	207.00	-207.00	0.00	0.00	0.00	0.00
28311	Undistributed Taxes Paid in Advance	-3,558.44	8,538.40	-5,771.38	0.00	0.00	0.00	-791.42
29900	Fee/Commission Account	0.00	0.00	353,191.91	0.00	0.00	-353,191.91	0.00
		-48,276,834.70	-46,832.04	-61,003,652.14	0.00	55,072,998.26	269,143.25	-53,985,177.37

4/23/25

Judy Conrad

Lauderdale County Trustee

Template Name:
Created By: LGC

Lauderdale County Trustee
YTD RDB Report
Thru March 2025


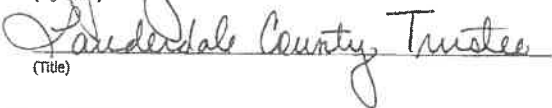
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Page 4 of 4

Summary Of Assets

	Beginning Balance	Ending Balance
11120 Cash On Hand	600.00	600.00
11130 Cash In Bank	17,924,750.86	19,813,839.18
11300 Investments	30,348,174.84	34,158,580.19
11405 Credit Card Receivable	0.00	0.00
11410 Accounts Receivable	5,309.00	12,158.00
14310 Undistributed Warrants	0.00	0.00
14320 Outstanding Warrants	0.00	0.00
	48,276,834.70	53,985,177.37

This Report is Submitted In Accordance With Requirements Of Section 5-8-505, 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 March 2025.


(Signature)

(Title)

4/23/25
(Date)

Template Name: LGC Trial Balance
Created by: LGC

Lauderdale County Trustee
Trial Balance
March 2025

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Page 1 of 2

Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-11120- - -	Cash On Hand	600.00	14,206,533.69	14,206,533.69	600.00
999-11130- - -100	Cash In Bank - Bank Of Ripley	13,706,546.56	64,375,221.16	61,582,249.23	16,499,518.49
999-11130- - -200	Cash In Bank - Bank Of Halls	241,256.06	395,831.45	625,000.00	12,087.51
999-11130- - -300	Cash In Bank - Lauderdale Co Bank #1	141,727.07	1,048,628.98	1,184,352.28	6,003.77
999-11130- - -500	Cash In Bank - Gates Bank	60,489.91	106,641.79	159,051.00	8,080.70
999-11130- - -700	Cash In Bank - First Citizens National Bank	186,271.77	244,790.43	425,149.59	5,912.61
999-11130- - -900	Cash In Bank - BOR - American Rescue Plan	2,838,459.49	83,376.61	389,600.00	2,532,236.10
999-11130- - -B41	Cash In Bank - Board Of Education- 141	200,000.00	10,441,026.49	10,441,026.49	200,000.00
999-11130- - -B42	Cash In Bank - Board Of Education 142	100,000.00	5,501,373.87	5,501,373.87	100,000.00
999-11130- - -B43	Cash In Bank - Board Of Education 143	100,000.00	1,289,290.34	1,289,290.34	100,000.00
999-11130- - -HWY	Cash In Bank - Highway	100,000.00	3,118,519.61	3,118,519.61	100,000.00
999-11130- - -MAY	Cash In Bank - Mayor	200,000.00	12,263,780.25	12,263,780.25	200,000.00
999-11130- - -WAT	Cash In Bank - Water	50,000.00	1,637,816.84	1,637,816.84	50,000.00
999-11300- - -BOH	Investments - Bank Of Halls Investments	1,699,000.00	225,000.00	0.00	1,924,000.00
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	6,039,701.97	212,405.35	0.00	6,252,107.32
999-11300- - -FCB	Investments - First Citizens Bank Investment	4,485,098.44	195,000.00	0.00	4,680,098.44
999-11300- - -GB	Investments - Gates Bank Investments	1,357,500.00	50,000.00	0.00	1,407,500.00
999-11300- - -LCB	Investments - Lauderdale Co Bank - Investment	1,686,170.60	130,000.00	0.00	1,816,170.60
999-11300- - -MOR	Investments - Morton Investments/US Bank	0.00	3,000,000.00	0.00	3,000,000.00
999-11405- - -	Credit Card Receivable	0.00	104,039.00	104,039.00	0.00
999-11410- - -	Accounts Receivable	5,309.00	82,802.00	75,953.00	12,158.00
999-14310- - -	Undistributed Warrants	0.00	24,940,929.58	24,940,929.58	0.00
	Total	Assets 48,276,834.70	143,653,007.44	137,944,664.77	53,985,177.37
999-21500- -101- -	Due To Other Funds - General	(13,086,311.66)	11,001,561.57	12,531,403.29	(14,616,153.38)
999-21500- -114- -	Due To Other Funds - Law Library	(3,545.04)	9.85	985.16	(4,520.35)
999-21500- -122- -	Due To Other Funds - Drug Fund	(83,753.93)	9,541.96	38,933.11	(113,145.08)
999-21500- -127- -	Due To Other Funds - Other General Government Special	(2,637,639.49)	641,390.78	314,667.39	(2,310,916.10)
999-21500- -131- -	Due To Other Funds - Highway/Public Works	(3,392,707.39)	3,260,279.06	3,827,744.35	(3,940,172.68)
999-21500- -141- -	Due To Other Funds - General Purpose School	(14,212,205.94)	33,400,582.74	38,120,981.13	(18,932,604.33)
999-21500- -142- -	Due To Other Funds - School Federal Projects	(2,632,431.32)	7,779,729.96	5,934,032.82	(786,734.18)
999-21500- -143- -	Due To Other Funds - Central Cafeteria	(720,500.00)	2,157,791.47	1,939,393.18	(502,101.71)
999-21500- -151- -	Due To Other Funds - General Debt Service	(1,205,717.40)	212,110.02	30,826.80	(1,024,434.18)
999-21500- -179- -	Due To Other Funds - CDBG-NDR	(108,696.41)	0.00	0.00	(108,696.41)
999-21500- -180- -	Due To Other Funds - CDBG-AMBULANCE	0.00	57,374.25	57,374.25	0.00
999-21500- -207- -	Due To Other Funds - Landfill	(1,205,896.43)	784,161.57	752,758.26	(1,174,493.12)
999-21500- -351- -	Due To Other Funds - City Sales Tax	(1,522,189.64)	1,238,566.47	1,422,912.05	(1,706,535.22)
999-21500- -352- -	Due To Other Funds - 3/4 Cent Sales Tax	(2,303,046.30)	160,583.41	1,417,759.39	(3,560,222.28)
999-21500- -353- -	Due To Other Funds - Waterworks	(4,561,373.35)	1,386,662.86	1,485,918.31	(4,660,628.80)

Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance	
999-21500-363-	Due To Other Funds - 25th Judiciary Task Force	(466,570.86)	397,243.73	350,836.13	(420,163.26)	
999-21500-364-	Due To Other Funds - District Attorney	(130,691.10)	26,170.40	18,344.17	(122,864.87)	
999-22200--	Other Deferred Revenue	0.00	36,068.00	36,068.00	0.00	
999-22200-999-	Other Deferred Revenue - County Trustee	0.00	15,806.00	15,806.00	0.00	
999-28310--	Undistributed Taxes	0.00	23,001.80	23,001.80	0.00	
999-28311-999-	Undistributed Taxes Paid in Advance - County Trustee	(3,558.44)	17,076.80	14,309.78	(791.42)	
999-29900--	Fee/Commission Account	0.00	433,508.45	433,508.45	0.00	
	Total	Liabilities	(48,276,834.70)	63,059,221.15	68,767,563.82	(53,985,177.37)
Fund Totals: 999	County Trustee		0.00	206,712,228.59	206,712,228.59	0.00

4/23/25
Judy Conrad
Lauderdale County
Trustee

2023 taxes turned over

taxes to collect 9,406,286.00
PICKUPS 5,2429.00
increases 1,007.00
deletions - 3,248.00
decreases - 15,116.98
Pub Util. 1,250,659.00
10,892,216.02

taxes collected 9,517,346.68
PICKUPS 4,8911.00
Pub Util. 1,231,565.00
10,797,860.68

10,892,216.02
10,797,860.68
94,393.34

unpaid taxes 71,781.34
" PICKUPS 35,18.00
" Pub Util. 1,9094.00
94,393.34

Banking fee 20,736.54
Holders 7,236.50
64,418.00
Personal 5,791.00

Turned over to Chancery \$ 58,627.00 *

Fund: 999 County Trustee						
AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance	
999-11120- - -	Cash On Hand	600.00	14,865,549.36	14,865,549.36	600.00	
999-11130- - -100	Cash In Bank - Bank Of Ripley	13,706,546.56	70,129,505.23	67,155,720.36	16,680,331.43	
999-11130- - -200	Cash In Bank - Bank Of Halls	241,256.06	408,065.91	625,000.00	24,321.97	
999-11130- - -300	Cash In Bank - Lauderdale Co Bank #1	141,727.07	1,053,919.63	1,184,352.28	11,294.42	
999-11130- - -500	Cash In Bank - Gates Bank	60,489.91	112,123.12	159,051.00	13,562.03	
999-11130- - -700	Cash In Bank - First Citizens National Bank	186,271.77	259,435.36	425,149.59	20,557.54	
999-11130- - -900	Cash In Bank - BOR - American Rescue Plan	2,838,459.49	84,237.02	389,600.00	2,533,096.51	
999-11130- - -B41	Cash In Bank - Board Of Education- 141	200,000.00	11,473,644.45	11,473,644.45	200,000.00	
999-11130- - -B42	Cash In Bank - Board Of Education 142	100,000.00	5,540,350.39	5,540,350.39	100,000.00	
999-11130- - -B43	Cash In Bank - Board Of Education 143	100,000.00	1,442,380.39	1,442,380.39	100,000.00	
999-11130- - -HWY	Cash In Bank - Highway	100,000.00	3,353,736.50	3,353,736.50	100,000.00	
999-11130- - -MAY	Cash In Bank - Mayor	200,000.00	13,514,315.88	13,514,315.88	200,000.00	
999-11130- - -WAT	Cash In Bank - Water	50,000.00	1,748,150.73	1,748,150.73	50,000.00	
999-11300- - -BOH	Investments - Bank Of Halls Investments	1,699,000.00	225,000.00	0.00	1,924,000.00	
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	6,039,701.97	212,405.35	0.00	6,252,107.32	
999-11300- - -FCB	Investments - First Citizens Bank Investment	4,485,098.44	195,000.00	0.00	4,680,098.44	
999-11300- - -GB	Investments - Gates Bank Investments	1,357,500.00	50,000.00	0.00	1,407,500.00	
999-11300- - -LCB	Investments - Lauderdale Co Bank - Investmen	1,686,170.60	130,000.00	0.00	1,816,170.60	
999-11300- - -MOR	Investments - Morton Investments/US Bank	0.00	3,000,000.00	0.00	3,000,000.00	
999-11405- - -	Credit Card Receivable	0.00	117,591.00	117,591.00	0.00	
999-11410- - -	Accounts Receivable	5,309.00	84,188.00	81,173.00	8,324.00	
999-14310- - -	Undistributed Warrants	0.00	27,588,792.57	27,588,792.57	0.00	
Total		Assets	48,276,834.70	155,588,390.89	149,664,557.50	54,200,668.09
999-21500- -101- -	Due To Other Funds - General	(13,086,311.66)	12,139,333.58	13,274,764.67	(14,221,742.75)	
999-21500- -114- -	Due To Other Funds - Law Library	(3,545.04)	11.16	1,116.17	(4,650.05)	
999-21500- -122- -	Due To Other Funds - Drug Fund	(83,753.93)	11,477.94	41,524.82	(113,800.81)	
999-21500- -127- -	Due To Other Funds - Other General Government Special	(2,637,639.49)	641,390.78	315,527.80	(2,311,776.51)	
999-21500- -131- -	Due To Other Funds - Highway/Public Works	(3,392,707.39)	3,552,578.67	4,077,193.72	(3,917,322.44)	
999-21500- -141- -	Due To Other Funds - General Purpose School	(14,212,205.94)	36,668,178.94	41,709,272.67	(19,253,299.67)	
999-21500- -142- -	Due To Other Funds - School Federal Projects	(2,632,431.32)	8,119,880.45	6,373,387.24	(885,938.11)	
999-21500- -143- -	Due To Other Funds - Central Cafeteria	(720,500.00)	2,403,636.52	2,211,202.16	(528,065.64)	
999-21500- -151- -	Due To Other Funds - General Debt Service	(1,205,717.40)	236,382.26	33,758.82	(1,803,093.96)	
999-21500- -179- -	Due To Other Funds - CDBG-NDR	(108,696.41)	0.00	0.00	(108,696.41)	
999-21500- -180- -	Due To Other Funds - CDBG-AMBULANCE	0.00	57,374.25	57,374.25	0.00	
999-21500- -207- -	Due To Other Funds - Landfill	(1,205,896.43)	863,084.56	850,348.53	(1,193,160.40)	
999-21500- -351- -	Due To Other Funds - City Sales Tax	(1,522,189.64)	1,340,984.96	1,542,414.03	(1,723,618.71)	
999-21500- -352- -	Due To Other Funds - 3/4 Cent Sales Tax	(2,303,046.30)	161,772.67	1,536,685.32	(3,677,958.95)	
999-21500- -353- -	Due To Other Funds - Waterworks	(4,561,373.35)	1,497,739.62	1,651,951.68	(4,715,585.41)	

Fund: 999 County Trustee						
AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance	
999-21500- -363- -	Due To Other Funds - 25th Judiciary Task Force	(466,570.86)	417,737.09	365,302.69	(414,136.46)	
999-21500- -364- -	Due To Other Funds - District Attorney	(130,691.10)	26,272.54	21,650.86	(126,069.42)	
999-22200- - - -	Other Deferred Revenue	0.00	36,071.00	36,071.00	0.00	
999-22200- -999- -	Other Deferred Revenue - County Trustee	0.00	15,809.00	15,809.00	0.00	
999-28310- - - -	Undistributed Taxes	0.00	29,719.80	29,719.80	0.00	
999-28311- -999- -	Undistributed Taxes Paid in Advance - County Trustee	(3,558.44)	17,076.80	15,214.88	(1,696.52)	
999-29900- - - -	Fee/Commission Account	0.00	453,589.00	453,644.87	(55.87)	
Total		Liabilities	(48,276,834.70)	68,690,101.59	74,613,934.98	(54,200,668.09)
Fund Totals: 999 County Trustee			0.00	224,278,492.48	224,278,492.48	0.00

Tax Year: 2023

Beginning Property Tax Aggregate: \$9,606,286.00 (+)

Additions: - \$52,429.00 (+)

Increases: - \$1,007.00 (+)

Total Taxes To Account For: \$9,659,722.00 (=)

Taxes Collected: \$9,566,708.68 (+)

Deletions: - \$3,048.00 (+)

Decreases: - \$15,116.98 (+)

Unpaid Taxes: \$74,848.34 (+)

Bankruptcies: \$1,642.84

State Appeal: \$0.00

State Deferred: \$0.00

Total Taxes Accounted For: \$9,659,722.00 (=)

Beginning Public Utility Aggregate: \$1,250,659.00 (+)

Additions: \$0.00 (+)

Increases: \$0.00 (+)

Total Taxes To Account For: \$1,250,659.00 (=)

Taxes Collected: \$1,231,565.00 (+)

Deletions: \$0.00 (+)

Decreases: \$0.00 (+)

Unpaid Public Utilities: \$19,094.00 (+)

Bankruptcies: \$19,094.00

State Appeal: \$0.00

Total Taxes Accounted For: \$1,250,659.00 (=)

Thru Date: 04/04/2025

4/8/25
\$58,627.00
turned over to
Chancery Court.

AS OF April 30, 2025

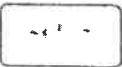
NAME OF BANK	CD#	AMOUNT	MATURITY	RATE	
LAUD. CO. BANK	7950	200,000.00	3/9/2026	3.80%	
	7963	\$300,000.00	4/17/2026	4.00%	
	7966	300,000.00	5/1/2025	4.50%	
	7983	102,170.80	6/20/2025	4.50%	
	8299	150,000.00	10/20/2025	4.05%	
	10866	500,000.00	4/30/2026	4.00%	
	11092	125,000.00	3/27/2026	4.00%	
	11182	130,000.00	7/26/2025	4.50%	1816170.80
GATES BANKING A Division of Bank of Crockett	1025350	300,000.00	3/30/2026	4.00%	
	1025374	200,000.00	6/4/2025	4.50% WW	
	1025375	100,000.00	8/6/2025	4.50% WW	
	1025382	100,000.00	6/23/2025	4.50%	
	1025240	300,000.00	9/19/2025	4.25%	
	1025249	79,000.00	10/18/2025	4.05%	
	1025250	118,500.00	10/21/2025	4.05%	
	1025233	125,000.00	8/6/2025	4.25%	
	1025349	35,000.00	3/27/2026	4.00%	
	1025401	50,000.00	7/26/2025	4.50%	1407500.00
BANK OF HALLS	30891	100,000.00	6/23/2025	4.50% WW	
	28045	274,000.00	5/16/2025	4.50%	
	34091	500,000.00	4/19/2026	4.00%	
	31198	100,000.00	6/12/2025	4.50%	
	30856	200,000.00	6/2/2025	4.50% WW	
	33943	275,000.00	8/6/2025	4.25%	
	34424	250,000.00	3/27/2026	4.00%	
	34549	225,000.00	7/26/2025	4.50%	1924000.00
FIRST CITIZENS	6282	205,098.44	5/13/2025	4.05% WW	
	696179	300,000.00	5/28/2026	3.80%	
	697608	200,000.00	10/22/2025	4.05%	
	695610	100,000.00	3/24/2026	3.80%	
	697807	50,000.00	10/22/2025	4.05% WW	
	695609	300,000.00	3/24/2026	3.80%	
	695580	38,000.00	3/17/2026	3.80%	
	695559	250,000.00	3/17/2026	3.80% WW	
	697553	1,000,000.00	10/17/2025	4.05%	
	697555	1,000,000.00	10/17/2025	4.05%	
	697557	1,000,000.00	10/17/2025	4.05%	
	9204958	44,000.00	5/27/2025	4.05%	
	9207533	195,000.00	8/26/2025	4.50%	4680098.44
BANK OF RIPLEY	1189	100,000.00	5/23/2025	4.50% LF	
	6698	300,000.00	6/16/2025	4.50%	
	1187	100,000.00	5/18/2025	4.50%	
	24394	1,081,030.00	6/11/2025	4.50%	
	13753	100,000.00	6/19/2025	4.50% WW	
	13135	50,000.00	4/8/2026	3.75% WW	
	13045	452,531.37	12/28/2025	4.00%	
	13068	400,000.00	1/13/2026	4.00% LF	
	13830	200,000.00	8/8/2025	4.50%	
	13067	400,000.00	1/13/2026	4.00% LIBR	
	13089	750,053.42	1/9/2026	4.00%	
	13044	500,089.04	1/3/2026	4.00% LF	
	13754	100,000.00	6/25/2025	4.50% FS	
	13149	195,000.00	4/21/2026	3.75%	
	12901	150,000.00	7/10/2025	4.50% WW	
	12902	1,000,000.00	7/16/2025	4.50%	
	12903	1,000,000.00	7/16/2025	4.50%	
	12904	1,000,000.00	7/16/2025	4.50%	
	12905	1,000,000.00	7/16/2025	4.50%	
	12906	1,000,000.00	7/16/2025	4.50%	
	13752	2,000,000.00	6/27/2025	4.50%	
	13751	2,000,000.00	6/27/2025	4.50%	
	13884	1,200,000.00	5/14/2025	4.50% WW	15,078,703.83
BANKTENNESSEE	5447	275,842.83	9/7/2025	4.70%	
	5520	1,614,477.37	5/3/2025	4.85%	
	5000152	1,090,446.78	1/19/2026	3.90%	
	5000150	1,090,446.78	1/19/2026	3.90%	
	5000156	1,090,446.78	1/19/2026	3.90%	
	5000151	1,090,446.78	1/19/2026	3.90%	
TOTAL CD'S					6252107.32 31158580.19
Morton Investment/US Bank		250,000.00	7/1/2025	4.3	
		250,000.00	7/1/2025	4.3	
		250,000.00	9/26/2025	4.2	
		250,000.00	9/26/2025	4.2	
		250,000.00	12/29/2025	4.15	
		250,000.00	12/31/2025	4.15	
					(yield to maturity)
(US Treasury Note)		500,000.00		4.05	
					485,593.49


Applicants Selected

Listing of Applicants Selected to Receive an ACV.

Eligibility	Total	Amount
Disabled	53	\$7,806.00
Disabled Veteran	40	\$26,841.00
Disabled Veteran Widow(er)	16	\$8,973.00
Elderly	473	\$71,285.00
Total	582	\$114,905.00

Year to Date






MORETON
CAPITAL MARKETS

ACCOUNT STATEMENT

MARCH 1, 2025 - MARCH 31, 2025



Account number:
785-00563
Page 5 of 8

ACTIVITY DETAIL

Realized gain/loss column includes fees and commissions. It does not include accrued interest.

Purchases, sales, and other activity all represent an exchange of cash and/or money market funds for securities and, as such, should represent deposits to or withdrawals from your account. Account value changes due to commissions, mark ups, mark downs and accrued interest are shown in the "Change in value of pooled securities" line of the Account Value Summary.


** Information that appears in these columns may be based on information provided by you or at your direction. RBC has not verified such data. Please see "About Your Statement" on page 2 for further information.*

PURCHASES

Regular Purchases

DATE	DESCRIPTION	QUANTITY	PRICE	NET COST/ ACCRUED INTEREST	COMMENTS
03/25/25	INTRUST BK N A CD 4.3 C/D FDIC INS TO LIMITS DUE 07/01/2025 04.300% ✓ CERTIFICATE OF DEPOSIT PLEASE SEE WWW.RBCWM-USA.COM FOR IMPORTANT DISCLOSURES	250,000.000	\$100.000	-\$250,000.00	
03/25/25	RBS CTZNS NA PROVIDENCE RI C/D FDIC INS TO LIMITS DUE 07/01/2025 04.300% ✓ CERTIFICATE OF DEPOSIT PLEASE SEE WWW.RBCWM-USA.COM FOR IMPORTANT DISCLOSURES	250,000.000	\$100.000	\$250,000.00	
03/25/25	FIDELITY BK WICHITA KANS CD C/D FDIC INS TO LIMITS DUE 09/26/2025 04.200% ✓ CERTIFICATE OF DEPOSIT PLEASE SEE WWW.RBCWM-USA.COM FOR IMPORTANT DISCLOSURES	250,000.000	\$100.000	\$250,000.00	
03/25/25	PNC BANK NATIONAL ASSOCIATION C/D FDIC INS TO LIMITS DUE 09/29/2025 04.200% ✓ CERTIFICATE OF DEPOSIT PLEASE SEE WWW.RBCWM-USA.COM FOR IMPORTANT DISCLOSURES	250,000.000	\$100.000	-\$250,000.00	
03/25/25	KEY BK NATL ASSN OHIO C/D FDIC INS TO LIMIT DUE 12/29/2025 04.150% ✓ CERTIFICATE OF DEPOSIT PLEASE SEE WWW.RBCWM-USA.COM FOR IMPORTANT DISCLOSURES	250,000.000	\$100.000	-\$250,000.00	

060973 011DDA04 049504



LAUDERDALE COUNTY TRUSTEE
ATTN TRUSTEE

LAUDERDALE COUNTY TRUSTEE

ACCOUNT STATEMENT
MARCH 1, 2025 - MARCH 31, 2025

Account number:
715390563
Page 6 of 8

ACTIVITY DETAIL

PURCHASES
(continued)

Regular Purchases

DATE	DESCRIPTION	QUANTITY	PRICE	NET COST/ ACCRUED INTEREST	COMMENTS
03/25/25	BMO HARRIS BK NATL ASSN C/D FDIC INS TO LIMITS DUE 12/31/2025 04.150% ✓ CERTIFICATE OF DEPOSIT PLEASE SEE WWW.RBCWM-USA.COM FOR IMPORTANT DISCLOSURES	250,000.000	\$100.000	-\$250,000.00	
03/25/25	UNITED STATES TREASURY NOTE DUE 03/31/2026 00.750% MS 31 SOLICITED IMPACT 03/25/25 70082 YIELD TO MATURITY 4.050 MOODY RATG AAA S&P RATG	500,000.000	\$96.754	-\$485,593.49 \$1,823.49	
Total regular purchases				-\$1,985,593.49	
Total accrued bond interest				\$1,823.49	
TOTAL PURCHASES				-\$1,985,593.49	
Total accrued bond interest				\$1,823.49	
DELIVER VERSUS PAYMENT					

SAID MOTION PASSED ON VOICE VOTE.


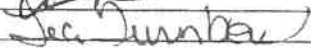
SCHOOL BUDGET AMENDMENTS

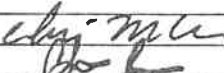
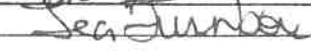
On motion by Commissioner R. Harris and seconded by Commissioner T. Sanders it was ordered
that the following School Budget Amendments be approved by roll call vote.

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

20 Ayes, 0 Nays, and 4 Absent

FS 2 4/22/2025	Central Cafeteria Funds				
	07/01/24-06/30/25				
This is a transfer amendment withing the central cafeteria budget to balance acco					
ACCOUNT NUMBER		DESCRIPTION	INCREASE	DECREASE	
143					
73100-336		Maintenance & Repair	\$40,000.00		
73100-513		Worker's Compensation	\$10,500.00		
73100-710		Food Service Equipment	\$12,000.00		
73100-355		Travel	\$5,000.00		
73100-165		Cafeteria Personnel		\$15,500.00	
73100-207		Medical Insurance		\$7,000.00	
73100-422		Food Supplies		\$40,000.00	
73100-499		Other Supplies		\$5,000.00	
		TOTAL	\$67,500.00	\$67,500.00	
Prepared by <u> </u>					
Board of Ed approval <u> </u>					
Accounting entry <u> </u>					
Reviewed by <u> </u>					
<u>Sec. Junta</u>					

GP 27- 4/23/2025	GENERAL PURPOSE SCHOOL FUNDS				
	7/1/2024-6/30/2025				
	SY 2024-2025				
This is an amendment to the original budget for Special Education Program					
Account Number	Description	Increase	Decrease		
141					
71200-116	Teachers		\$40,000.00		
72220-124	Psychological Personnel		10,000.00		
71200-429	Instructinal Supplies	50,000.00			
	TOTAL	\$50,000.00	\$50,000.00		
Prepared By:					
Board of ED Approval:					
County Commissions Approval:					
Accounting Entry:					
Reviewed By:					

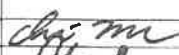
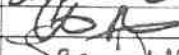
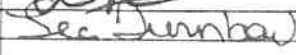
GP 28- 4/23/2025	GENERAL PURPOSE SCHOOL FUNDS				
	7/1/2024-6/30/2025				
	SY 2024-2025				
This is an amendment to the original budget for Lottery for Education: Afterschool (LEAP)					
Account Number	Description	Increase	Decrease		
141					
73300-116	Community Services/Teachers		\$15,087.50		
73300-163	Educational Assistants	\$2,287.50			
73300-201	Social Security	\$5,500.00			
73300-204	State Retirement	\$6,000.00			
73300-212	Employer Medicare	\$1,300.00			
	TOTAL	\$15,087.50	\$15,087.50		
Prepared By:					
Board of ED Approval:					
County Commissions Approval:					
Accounting Entry:					
Reviewed By:					

GP 29- 4/28/2025	GENERAL PURPOSE SCHOOL FUNDS		
	7/1/2024-6/30/2025		
	SY 2024-2025		
This is an amendment to the original budget to clean up accounts in preparation for year end.			
Account Number	Description	Increase	Decrease
141			
71100-449	Textbooks	\$266,400.00	
71100-499	Other Supplies and Materials	\$10,000.00	
71300-204	State Retirement	\$12,000.00	
72110-207	Medical Insurance	\$900.00	
72110-524	Inservice/Staff Development	\$1,200.00	
72130-105	Supervisor/Director	\$1,000.00	
72130-204	State Retirement	\$2,025.00	
72130-207	Medical Insurance	\$20,500.00	
72130-355	Travel	\$200.00	
72210-129	Librarians	\$3,500.00	
72210-201	Social Security	\$100.00	
72210-204	State Retirement	\$2,600.00	
72210-524	Inservice/Staff Development	\$5,300.00	
72230-207	Medical Insurance	\$100.00	
72250-138	Instructional Computer Personnel	\$1,500.00	
72310-191	Board and Committee Members Fees	\$3,000.00	
72310-201	Social Security	\$300.00	
72310-204	State Retirement	\$100.00	
72310-212	Employer Medicare	\$100.00	
72310-320	Dues and Memberships	\$4,400.00	
72310-331	Legal Services	\$11,000.00	
72310-508	Premiums on Corporate Surety	\$150.00	
72310-524	Inservice/Staff Development	\$2,000.00	
72320-189	Other Salaries and Wages	\$34,000.00	
72310-331	Legal Services	\$9,000.00	
72320-103	Assistant(s)	\$3,000.00	
72320-162	Clerical Personnel	\$1,000.00	
72320-207	Medical Insurance	\$6,000.00	
72320-212	Employer Medicare	\$200.00	
72320-299	Other Fringe Benefits	\$1,500.00	
72250-350	Internet Connectivity	\$12,200.00	
72320-348	Postal Charges	\$1,000.00	
72410-104	Principals	\$5,000.00	
72410-139	Assistant Principals	\$60,000.00	
72410-161	Secretaries	\$53,000.00	
72410-201	Social Security	\$5,000.00	
72410-204	State Retirement	\$10,000.00	
72410-212	Employer Medicare	\$1,000.00	
72410-207	Medical Insurance	\$10,000.00	
72510-204	State Retirement	\$100.00	
72510-355	Travel	\$1,000.00	
72520-105	Supervisor/Director	\$2,000.00	
72520-204	State Retirement	\$200.00	
72610-105	Supervisor/Director	\$1,500.00	
72610-399	Other Contracted Services	\$51,700.00	
72610-434	Natural Gas	\$37,000.00	
72610-502	Building and Contents Insurance	\$12,500.00	
72620-105	Supervisor/Director	\$7,500.00	
72620-204	State Retirement	\$2,500.00	
72620-399	Other Contracted Services	\$57,000.00	
72710-146	Bus Drivers	\$31,000.00	

72710-201	Social Security	\$4,100.00	
72710-207	Medical Insurance	\$9,200.00	
72710-212	Employer Medicare	\$1,000.00	
71100-429	Instructional Supplies		\$65,000.00
72130-399	Other Contracted Services		\$342,600.00
72130-499	Other Supplies and Materials		\$10,000.00
72250-105	Supervisor/Director		\$67,000.00
72110-355	Travel		\$500.00
72130-123	Guidance Personnel		\$23,725.00
72210-399	Other Contracted Services		\$3,600.00
72210-499	Other Supplies and Materials		\$4,900.00
72210-355	Travel		\$3,000.00
72310-513	Workman's Compensation Insurance		\$8,050.00
72310-599	Other Charges		\$2,000.00
72320-101	County Official/Administrative Officer		\$4,000.00
72250-399	Other Contracted Services		\$12,200.00
72250-355	Travel		\$1,000.00
71100-116	Teachers		\$179,300.00
72310-355	Travel		\$1,000.00
72520-299	Other Fringe Benefits		\$2,200.00
72610-166	Custodial Personnel		\$1,500.00
72610-415	Electricity		\$37,000.00
72620-167	Maintenance Personnel		\$10,000.00
	TOTAL	\$778,575.00	\$778,575.00
Prepared By:	<i>Chris Miller</i>		
Board of ED Approval:	<i>[Signature]</i>		
County Commissions Approval:	<i>Sean Lumbard</i>		
Accounting Entry:			
Reviewed By:			

GP 30- 4/29/2025	GENERAL PURPOSE SCHOOL FUNDS				
	7/1/2024-6/30/2025				
	SY 2024-2025				
This is an amendment to the original budget for SPED.					
Account Number	Description	Increase	Decrease		
141					
72220-204	State Retirement	\$4,280.00			
72220-307	Communications	\$500.00			
72220-399	Other Contracted Services		\$4,780.00		
	TOTAL	\$4,780.00	\$4,780.00		
Prepared By:	<i>Chris Miller</i>				
Board of ED Approval:	<i>[Signature]</i>				
County Commissions Approval:	<i>Sean Lumbard</i>				
Accounting Entry:					
Reviewed By:					

GP 31- 4/29/2025	GENERAL PURPOSE SCHOOL FUNDS				
	7/1/2024-6/30/2025				
	SY 2024-2025				
This is budget for Save The Children KinderBoost. (RPS)					
Account Number	Description	Revenue	Expenditures		
141					
48610	Revenue	\$15,000.00			
71100-116-STC-KBR	Teachers		\$3,750.00		
71100-163-STC-KBR	Educational Assistants		\$1,875.00		
71100-201-STC-KBR	Social Security		\$348.75		
71100-204-STC-KBR	Retirement		\$253.12		
71100-212-STC-KBR	Medicare		\$81.57		
71100-499-STC-KBR	Other Supplies and Materials		\$8,691.56		

GP 32- 4/29/2025		GENERAL PURPOSE SCHOOL FUNDS			
		7/1/2024-6/30/2025			
		SY 2024-2025			
This is budget for Save The Children KinderBoost. (HES)					
Account Number	Description	Revenue	Expenditures		
141					
48610	Revenue	\$15,000.00			
71100-116-STC-KBH	Teachers		\$2,500.00		
71100-163-STC-KBH	Educational Assistants		\$1,250.00		
71100-201-STC-KBH	Social Security		\$232.50		
71100-204-STC-KBH	Retirement		\$168.75		
71100-212-STC-KBH	Medicare		\$54.38		
71100-499-STC-KBH	Other Supplies and Materials		\$10,794.37		
TOTAL		\$15,000.00	\$15,000.00		
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 T. Sanders and seconded by Commissioner D. Connell it was ordered that the following Budget Amendments be approved by roll call vote.

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

20 Ayes, 0 Nays, and 4 Absent

LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
May 12, 2025

FUND 101-County General					
No.	Function	Object	Description	(-) Debit	(+) Credit
1	51720	-302	Planning-Advertising		500
	51720	-307	Planning-Communications	500	
2	53500	-164	Juvenile Court-Attendants		2,945
	53500	-169	Juvenile Court-Part-time	4,000	
	53500	-186	Juvenile Court-Longevity		500
	53500	-196	Juvenile Court-InService Training	500	
	53500	-199	Juvenile Court-Other Per Diem		160
	53500	-205	Juvenile Court-Employee/Dep. Insurance		13,135
	53500	-312	Juvenile Court-Contracts w/Private Agencies		12,060
	53500	-322	Juvenile Court-Evaluation & Testing	1,945	
	53500	-338	Juvenile Court-Maintenance/Repair Vehicles	1,000	
	53500	-499	Juvenile Court-Other Supplies/Materials	3,800	
	53500	-513	Juvenile Court-Workers Comp.	160	
	39000		Reserves	17,395	
3	57100	-309	Extension Office-Contracts w/Gov't Agencies		2,400
	39000		Reserves	2,400	
Grand Total Fund 101				31,700	31,700

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – FUND-127

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

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

20 Ayes, 0 Nays, and 4 Absent

LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
May 12, 2025

FUND 127			
No.	Function	Object Description	
			(-) Debit (+) Credit
1	58842 -713	ARPA/B-Highway Construction	1,200,000
	39000	Reserves	1,200,000
		Approved by Commission in March 2025	
		Hwy Dept - Roadwork	
		Grand Total Fund 127	1,200,000 1,200,000

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS-AMBULANCE AUTHORITY

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

20 Ayes, 0 Nays, and 4 Absent

Lauderdale County Ambulance
Budget Amendments
12-May-25

Account Number	Account Title	Budget Revisions	
		Increase	(Decrease)
55-131	Medical Personnel		\$42,737
55-204	Pensions	\$5,000	
55-307	Communications	\$3,000	
55-309	Contracts w/Gov. Agencies		\$35,000
55-318	Debt Collection Services	\$10,000	
55-336	Maint/Repair-Equip/Veh	\$10,000	
55-355	Travel		\$3,500
55-413	Drug and Medical Supplies		\$40,000
55-425	Gasoline		\$25,000
55-435	Office Supplies	\$3,000	
55-451	Uniforms		\$4,000
55-452	Utilities		\$1,000
55-506	Liability Insurance	\$60,000	
55-735	New Equipment	\$560,000	
47235	Grants		\$386,363
49700	Insurance Recovery		\$113,400
Total		\$651,000	\$651,000

Reason for Revision Year end budget amendments

Signature:
Ambulance Director



SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS-HIGHWAY DEPARTMENT

On motion by Commissioner R. Harris 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, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Sherry Jones, Kaye Jordon, Dale McCaslin, Terry Mills, Mary Moore, Eugene Pugh, Joe Pursell, Todd Rankin, Reed Sanders Jr, Tommy Sanders, and Susan Worlds.
NO	
ABSENT	Brian Maclin, Erin Smith, Lowell Tillman Jr, Dan Ungerecht Jr

20 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

May 7, 2025

Lauderdale County Commission
100 Court Square
Ripley, TN 38063

Lauderdale County Highway Department Requests the following budget amendments:

Debit Account 62000-405 Asphalt Liquid \$60,000.00
Credit Account 62000-440 Pipe-Metal \$50,000.00
Credit Account 62000-468 Chemicals \$10,000.00
Debit Account 63100-412 Diesel \$25,000.00
Credit Account 63100-418 Equipment &Machinery Parts \$25000.00
Credit Account 49800 Transfers In \$1,200,000.00
Credit Account 68000-404 Asphalt Hot Mix \$1,200,000.00

Thanks,

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

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS-WATER DEPARTMENT

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

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

20 Ayes, 0 Nays, and 4 Absent

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

Budget Amendments Water Board: 3-11-2025

Budget Amendments County Commission: 5/12/25

1. Transfer \$2,000 From Uniform Expense (521-49) to Bad Debt (521-16).
2. Transfer \$1,000 From Legal Services (522-52) To Bad Dedt Expense (521-16).
3. Transfer \$1,300 From Salary Overtime (521-09) To Salary Field (521-03).
4. Transfer \$1,500 From Consulting Fees (522-50) To Retirement Expense (521-43).

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

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

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

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

LAUDERDALE COUNTY WATER SYSTEM
PROPOSED BUDGET 2025-2026

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

CAPITAL PROJECTS

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

LAUDERDALE COUNTY WATER SYSTEM
PROPOSED BUDGET 2025-2026

2023-2024	2024-2025	2024-2025	2025-2026
Actual Audit	Budget as Amended	8-Month Actual	Proposed Budget

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

SAID MOTION PASSED ON ROLL CALL VOTE.

BUILDING PERMITS REPORT

On motion by Commissioner J. Carmack and seconded by Commissioner D. Connell it was ordered that the Building Permits Report be approved by voice vote.

Permits April 2025

Total Permits 9 @ \$1252.00

New Homes 2 Storage Shed 6 Addition (Porch) 1

Respectfully Submitted,

Paul Hankins

Lauderdale County Building Permits

SAID MOTION PASSED BY VOICE VOTE.

OTHER BUSINESS

1. Recognize EMW Week – May 18th – 24th, 2025
2. Maurice Gaines, County Mayor, announced the Industrial Waste Committee meets
Wednesday at 1:00 p.m.
3. The bond was mentioned and discussed for the Lauderdale Department of Education.

NOTARIES

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

Betty Ballard	Everett Hutcherson
Heather Bonds	Aylissa Taylor
Rachel Carmack	Kim Taylor
Maddison Cooper	Brian Vaughn
Ashley Cox	Danita L White
Anna Grisson	

SAID MOTION PASSED BY VOICE VOTE.

ADJOURN

On motion by Commissioner J. Pursell and seconded by Commissioner R. Harris it was ordered
that the Legislative Body adjourn at 7:03 p.m.

SAID MOTION PASSED BY VOICE VOTE.