

**FINANCE COMMITTEE
MINUTES OF MEETING
August 11th, 2026
3:30 P.M.**

Present: Russell Wade, Ben Bridges and Mike Holley. Absent: Curtis Moses. Also present: Nathan Pilgreen, Glenn Hutto, Brenda Abercrombie, A.J. Ford, Jr., Scott Williams, Danielle Harkins, Linda Hammett and Shane Abercrombie.

Mr. Wade called the meeting to order. Mr. Bridges led the group in prayer.

No Public Comments were made on agenda items.

Motion Mr. Bridges, seconded by Mr. Holley to approve the agenda as written. Motion carried unanimously.

Motion Mr. Holley, seconded by Mr. Bridges to approve the minutes of the July 14th, 2026 meeting. Motion carried unanimously.

A lengthy discussion was held regarding a transfer from funds being held at LNB to the Road Maintenance Fund. The transfer would allow the Road Department to complete additional work for the year. The disbursement will be based on the formula using the number of miles in each district.

If the Jury approves a \$500,000 transfer, then the disbursement would be as follows:

HARD SURFACE			GRAVEL			
DISTRICT	MILES	TOTAL	DISTRICT	MILES	TOTAL	TOTAL AMOUNT
2	107.4	\$76,535.39	2	120.2	\$26,166.34	\$102,701.73
3	110.2	\$78,530.72	3	68.7	\$14,955.30	\$93,486.03
4	78.9	\$56,225.72	4	34.3	\$7,466.77	\$63,692.49
5	66.1	\$47,104.18	5	37	\$8,054.53	\$55,158.71
6	64.2	\$45,750.20	6	49.1	\$10,688.58	\$56,438.78
7	57.4	\$40,904.39	7	20.9	\$4,549.72	\$45,454.11
8	61.2	\$43,612.34	8	30.7	\$6,683.08	\$50,295.43
9	35.4	\$25,226.75	9	14.7	\$3,200.04	\$28,426.79

The Jurors would make recommendations on where to spend their allotment. The allotment is for materials only. A truckload of hot mix is approximately \$3,000. The cost for hot mix is \$120.00 per ton.

Motion Mr. Holley, seconded by Mr. Bridges to recommend to the full jury to transfer \$500,000 from LNB to the Road Maintenance fund to be used for materials using the formula of miles of road in each district. Motion carried unanimously.

Secretary/Treasurer Report

The Secretary/Treasurer presented the Revenue and Expense report for the month of July to the Finance Committee. All jurors received the following via email as well as a paper copy in their packet:

- Revenue and Expense Report for the month of July which shows a budget to actual comparison

- Road and Landfill overtime reports – these are the only departments that have overtime
- LNB Investment statements
- LAMP Investment account

The Secretary/Treasurer reported on the following:

- Betty Street Community Center Roof update
- Feral Swine Eradication grant opportunity – information provided by Senator Stewart Cathey
- DART silhouettes on courthouse lawn – will be on the September agenda
- Philip Bryan Services, LLC – cost update to include additional equipment at the Marion and Spearsville locations – added \$5,000
- Courthouse HVAC issues
- Elevator issues
- Opioid Funds – suggested uses include drug court, digital tools or UPDC counselor
- Landfill – chairs ordered, ceiling tiles replaced, cleaning crew now cleaning two days a week
- Capital Outlay – questionnaire completed and waiting on CEA from state
- Remaining audit fees paid in July
- Election – November 3rd, 2026

General Fund – Revenue

- Fire Insurance Rebate - \$145,972.87
- Insurance Occupational License - \$82,206.68
- In Lieu of Taxes one-time payment - \$2,320
- Origin Bank Interest - \$21,260.30

Road Maintenance - Revenue

- Ad Valorem Tax - \$1,620
- In Lieu of Taxes one-time payment - \$5,112
- FEMA reimbursement for 2016 floods - \$257,312.90
- State Appropriation for June/July - \$53,610.51

Road Maintenance – Expenses

- Equipment Repair – Large repair ticket to Covington - \$41,957.10
- Equipment Fuel - \$16,630.67
- Road Materials/Supplies - \$46,010
 - Coggins - \$15,200 (YTD - \$126,000.00)
 - Albritton - \$14,800 (YTD - \$125,450)
 - Rock - \$9,330
 - 3D Tree Removal - \$1,800
 - Cold Mix – 4,000
 - Thomas Nursery - \$844.50
 - Misc - \$35.50
- Trucks/Heavy Equipment – JD Tractor - \$111,437.26

Road Department Overtime

Max Aycock	1.5
Bruce Carpenter	7
Greg Edwards	11.5
Felix Elliott	1
Greg Eppinette	6
Chad Higginbotham	20
Greg McDonald	3.5
Kyle McKee	1
Brian Nyegaard	20
Wayne Oser	1

Sales Tax – Fund 13 – Revenue

Sales Tax - \$382,486.23
Container Rental - \$12,230
Tipping Fees - \$322,964.38
Financial Assurance Interest - \$39,336.98

Landfill Overtime

Sidney Caughman	4.26
Harvey Ellis	4.5
Willie Huey	3.63

**Motion Mr. Bridges, seconded by Mr. Holley to adopt the July Financial Report as presented.
Motion carried unanimously.**

There being no more business to come before the committee, Mr. Wade declared the meeting adjourned upon motion by Mr. Bridges and duly seconded by Mr. Holley on this the 11th day of August, 2026.

Russell Wade, Chairman
Paula Strickland, Secretary/Treasurer