

**NEW  
BUSINESS**



# End of Bill Life Cycle Report for 2023

Claiborne County Trustee

Denise Alexander

PO Box 72  
Tazewell, TN 37879  
Ph: 423-626-3275

## Section I: Property Taxes (County)

	Tax Year (2023)
Beginning Property Tax Aggregate	16,204,819.00
Public Utility	646,487.00
Assessor Additions & Increases	129,767.13
Assessor Deletions & Decreases	( 146,366.16 )
Bankruptcy / Appeal	0.00
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Total	16,834,706.97

## Section II: Property Taxes Collected (County)

	Tax Year (2023)	
Taxes Collected	( 16,693,539.54 )	
Taxes Collected By C&M	0.00	
Refunds & Returned Checks	110,008.50	
Reversals / No New Money	2,166.90	
Personal Property Tax - Third Party	0.00	
Personal Property Tax-turned over to C&M	( 7,743.00 )	
Real Estate Property Tax-turned over to C&M	( 245,599.83 )	
Other Unpaid-NOT turned over to C&M	0.00	* this should be \$0.00, unless Rollbacks are retained by Trustee's Office
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Total	( 16,834,706.97 )	
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Balance Difference	0.00	

## Section III: Unpaid Taxes (County)

	Tax Year (2023)
Bankruptcy / Appeal	0.00
Total Personal Property Tax-Third Party	0.00
Total Property Tax-turned over to C&M	( 253,342.83 )
Other Unpaid-NOT turned over to C&M	0.00
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Total	( 253,342.83 )

## Section IV: Final Summary (County)

	Tax Year (2023)
Total Collected	( 16,581,364.14 )
Total Personal Property Tax-Third Party	0.00
Total Turned Over	( 253,342.83 )
Other Unpaid-NOT Turned Over	0.00
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Total	( 16,834,706.97 )
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Percentage Filed in Court	1.503 %

I certify that this report has been examined by me and is to the best of my knowledge and belief a true and complete report of the End of Year Balances made in good faith for the 2023 fiscal year.

Denise Alexander, Claiborne County Trustee  
March 21st 2025 02:33 pm

FILED 3-24-25  
KAREN HURST, COUNTY CLERK  
BY: D-6

**Claiborne County Board of Education**  
**RESOLUTION**  
*2025-033*

April 10, 2025

**WHEREAS**, the Claiborne County Board of Education needs to amend the current General Purpose School Budget to add an increase to School Age Child Care funding from fees paid and ARP funding.

**WHEREAS**, this resolution involves no local tax dollars.

**BE IT THEREFORE RESOLVED** by the Claiborne County Commission in session April 21, 2025 that the Claiborne County Board of Education be authorized to amend the **General Purpose Budget** by adjusting the following line items.

**REVENUE**

<u>Account Code No.</u>		<u>Increase</u>	<u>Decrease</u>
43517	Tuition	\$ 50,000.00	
39000	Undesignated Fund Balance		\$ (28,000.00)

**EXPENDITURES**

<u>Account Code No.</u>			
141-73300-189-SACC	Other Salaries & Wages	\$ 128,810.74	
141-73300-201-SACC	Social Security	\$ 12,000.00	
141-73300-204-SACC	Retirement	\$ 8,500.00	
141-73300-206-SACC	Life Insurance		\$ (280.00)
141-73300-207-SACC	Medical Insurance		\$ (5,474.00)
141-73300-210-SACC	Unemployment	\$ 500.00	
141-73300-212-SACC	Medicare	\$ 2,700.00	
141-73300-599-SACC	Other Charges	\$ 12,924.00	
141-73905-335-ARP	Maintenance and Repairs		\$ (45,000.00)
141-73905-410-ARP	Custodial Supplies		\$ (356.74)
141-73905-499-ARP	Other Supplies		\$ (26,324.00)
141-73905-524-ARP	In-Service Staff Development		\$ (10,000.00)

*Meredith Arnold*

Meredith Arnold  
 Claiborne County Schools

*David Mundy*

Commission Sponsor

Kelly Harvey  
 Kelly Harvey  
 School Finance

FILED *4-1-25*  
 KAREN HURST, COUNTY CLERK  
 BY: *2:00 pm* -DC

Claiborne County Board of Education

RESOLUTION

2025-034

April 10, 2025


WHEREAS, the Claiborne County Board of Education has received Paid Parental Leave and TISA Outcomes money that needs to be added to the General Purpose Budget

WHEREAS, this resolution involves no local tax dollars.

BE IT THEREFORE RESOLVED by the Claiborne County Commission in session April 21, 2025 that the Claiborne County Board of Education be authorized to amend the General Purpose Budget by adjusting the following line items.

<u>REVENUE</u>	<u>INCREASE</u>
Account Code No.	
46596    Paid Parental Leave	\$56,482.59
46510    TISA	\$275,217.50

<u>EXPENDITURES</u>		
Account Code No.		
141-72310-299    Other Fringe Benefits		\$308,940.59
141-72130-189    Other Salaries & Wages (Tutoring)		\$22,759.50

  
 \_\_\_\_\_  
 Meredith Arnold  
 Claiborne County Schools

David Mundy  
 David Mundy  
 County Commission

Kelly Harvey  
 Kelly Harvey  
 School Finance

FILED 4-1-25  
 KAREN HURST, COUNTY CLERK  
 BY: 2:00 pm -D.C.

**Claiborne County Board of Education**  
**RESOLUTION**  
*2025-035*

April 10, 2025

**WHEREAS**, the Claiborne County Board of Education has received scrap sales and received insurance recovery that needs to be added to the General Purpose Budget

**WHEREAS**, this resolution involves no local tax dollars.

**BE IT THEREFORE RESOLVED** by the Claiborne County Commission in session April 21, 2025 that the Claiborne County Board of Education be authorized to amend the General Purpose Budget by adjusting the following line items.

<b>REVENUE</b>		<b>INCREASE</b>
Account Code No.		
44145	Sale of Recycled Materials	\$444.90
49700	Insurance Recovery	\$19,195.68

<b>EXPENDITURES</b>		
Account Code No.		
141-72620-336	Maintenance	\$444.90
141-76100-707	Building Improvements	\$19,195.68



Meredith Arnold  
Claiborne County Schools

David Mundy  
David Mundy  
County Commission

Kelly Harvey  
Kelly Harvey  
School Finance

FILED *4-1-25*  
KAREN HURST, COUNTY CLERK  
BY: *2:00 pm* D.C.

**Claiborne County Board of Education**  
**RESOLUTION**  
*2025-036*

April 10, 2025

**WHEREAS**, the Claiborne County Board of Education needs to amend the General Purpose Budget in order to reflect the lines as approved by the state and to close out payrolls and grants for the year

**WHEREAS**, this resolution involves no local tax dollars.

**BE IT THEREFORE RESOLVED** by the Claiborne County Commission in session April 21, 2025 that the Claiborne County Board of Education be authorized to amend the **General Purpose Budget** by adjusting the following line items.

Increase      Decrease

**EXPENDITURES**

Account Code No.		Increase	Decrease
73400-105-Alpha	Supervisor/Director	\$ 6,850.00	
73400-116-Alpha	Teachers	\$ 75,275.00	
73400-163-Alpha	Educational Assistants		\$ (80,000.00)
73400-201-Alpha	Social Security	\$ 1,700.00	
73400-204-Alpha	State Retirement	\$ 900.00	
73400-207-Alpha	Medical Insurance		\$ (4,725.00)
73400-429-Alpha	Instructional Supplies		\$ (40.32)
73400-499-Alpha	Supplies and Materials	\$ 40.32	
72210-499-PSSG	Supplies and Materials		\$ (10,000.00)
72210-790-PSSG	Other Equipment		\$ (146,409.28)
72130-499-PSSG	Supplies and Materials	\$ 10,000.00	
72130-790-PSSG	Other Equipment	\$ 146,409.28	
71300-116-ISM	Teachers		\$ (22,000.00)
71300-201-ISM	Social Security		\$ (1,364.00)
71300-204-ISM	State Retirement		\$ (1,911.80)
71300-206-ISM	Life Insurance	\$ 30.00	
71300-207-ISM	Medical Insurance		\$ (5,500.00)
71300-210-ISM	Unemployment		\$ (66.00)
71300-212-ISM	Medicare		\$ (319.00)
71300-217-ISM	Hybrid Retirement		\$ (1,980.00)
71300-399-ISM	Other Contract Services	\$ 19,800.00	
71300-429-ISM	Instructional Supplies		\$ (65,016.98)
71300-471-ISM	Software	\$ 5,386.56	
71300-499-ISM	Supplies and Materials	\$ 141,660.00	
71300-599-ISM	Other Charges		\$ (23,725.30)
71300-730-ISM	Vocational Equipment		\$ (9,513.48)
72130-206-ISM	Life Insurance	\$ 180.00	
72230-790-ISM	Other Equipment		\$ (35,660.00)

*Meredith Arnold*  
 \_\_\_\_\_  
 Meredith Arnold  
 Claiborne County Schools Director

*David Mundy*  
 \_\_\_\_\_  
 Commission Sponsor

*Kelly Harvey*  
 \_\_\_\_\_  
 Kelly Harvey  
 School Finance

FILED *4-1-25*  
 KAREN HURST, COUNTY CLERK  
 BY: *2:00 pm* -D.C.

**Claiborne County Board of Education**  
**RESOLUTION**  
*2025-037*

April 10, 2025

**WHEREAS**, the Claiborne County Board of Education needs to amend the General Purpose Budget in order to reflect the lines as approved by the state as well as prepare for the closeout of grants and payroll. Also, the new TISA On-Behalf account lines must be added to our budget.

**WHEREAS**, this resolution involves no local tax dollars.

**BE IT THEREFORE RESOLVED** by the Claiborne County Commission in session April 21, 2025 that the Claiborne County Board of Education be authorized to amend the **General Purpose Budget** by adjusting the following line items.

<u>Revenue</u>	<u>Increase</u>	<u>Decrease</u>
46513 TISA On-Behalf Payment		\$1.00

**EXPENDITURES**

<u>Account Code No</u>			
71100-116	Teachers		\$ (11,400.00)
71100-163	Educational Assistants		\$ (7,765.00)
71100-595	TISA On-Behalf Payment	\$ 1.00	
72130-123	Guidance Personnel		\$ (30,000.00)
72130-207	Medical Insurance		\$ (15,000.00)
72215-207	Medical Insurance		\$ (6,000.00)
72310-207	Medical Insurance		\$ (18,000.00)
72310-299	Fringe Benefits	\$ 285,580.00	
72310-331	Legal Fees	\$ 25,000.00	
72310-355	Travel	\$ 10,000.00	
72310-506	Liability Insurance	\$ 92,124.00	
72410-104	Principals	\$ 4,000.00	
72410-139	Assistant Principals	\$ 47,000.00	
72410-201	Social Security	\$ 500.00	
72410-204	State Retirement	\$ 3,500.00	
72410-206	Life Insurance	\$ 240.00	
72410-207	Medical Insurance	\$ 5,300.00	
72410-212	Medicare	\$ 100.00	
72410-217	Hybrid Retirement	\$ 1,300.00	
72610-166	Custodial Personnel		\$ (20,000.00)
72620-167	Maintenance Personnel		\$ (31,650.00)
72620-201	Social Security	\$ 250.00	
72620-204	State Retirement	\$ 1,300.00	
72620-207	Medical Insurance	\$ 135,000.00	
72620-212	Medicare	\$ 100.00	
72810-307	Communications	\$ 2,500.00	
72810-399	Other Contracted Services	\$ 6,900.00	
72810-411	Data Supplies	\$ 2,000.00	
73300-189-FRC	Other Salaries and Wages	\$ 6,600.00	
73300-201-FRC	Social Security	\$ 340.00	
73300-204-FRC	State Retirement	\$ 745.00	
73300-212-FRC	Medicare	\$ 80.00	
76100-724	Site Development		\$ (490,644.00)

*Meredith Arnold*

Meredith Arnold  
 Claiborne County Schools Director

*David Mundy*

Commission Sponsor

*Kelly Harvey*  
 Kelly Harvey  
 School Finance

FILED 4-1-25  
 KAREN HURST, COUNTY CLERK  
 BY: 2:00 pm D.C.

RESOLUTION NO. 2025- 038

BUDGET AMENDMENT FOR FAMILY JUSTICE CENTER CONTRIBUTIONS

**WHEREAS**, the Family Justice Center (FJC) receives contributions from citizens throughout the year to support the operations of the FJC; and

**WHEREAS**, this resolution recognizes contributions received in 2025; now

**THEREFORE**, the Claiborne County Commission must approve the following budget amendment in order for these monies to be expended.

		<u>Expense</u>	<u>Revenue</u>
101-53600-499	Other Supplies & Materials	\$50	
101-48130	Contributions		\$50
	Total	\$50	\$50

**NOW THEREFORE, BE IT RESOLVED**, by the Claiborne County Commission, meeting in regular session on the 21<sup>st</sup> day of April 2025, that this resolution is approved.

**BE IT FURTHER RESOLVED**, that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 21st day of April 2025.

\_\_\_\_\_  
JOE BROOKS, COUNTY MAYOR

\_\_\_\_\_  
/s/ Sherry McCreary  
SPONSOR

ATTEST:

\_\_\_\_\_  
KAREN HURST, CLERK

FILED 4-7-25  
KAREN HURST, COUNTY CLERK  
BY: 10:45 am P.G.



RESOLUTION NO. 2025-039

**INCREASE BID THRESHOLD**

**WHEREAS**, Claiborne County has a procurement policy that establishes an advertised and sealed competitive bid requirement for purchases of more than \$15,000; and

**WHEREAS**, 2022 Public Chapter 1016 amended Tennessee Code Annotated § 12-3-1212, authorizes the County Commission, by resolution, to increase the threshold over which public advertisement and sealed competitive bids or proposals are required to an amount up to \$25,000 for non-emergency, non-proprietary purchases in counties having non-centralized purchasing, or in counties that do not have a full-time purchasing agent; and

**WHEREAS**, the Financial Management Committee voted to recommend increasing the bid threshold to \$25,000, and the cost and time savings associated with an increase of the bidding threshold is in the best interest of the county;

**NOW, THEREFORE, BE IT RESOLVED** by the Claiborne County Commission, meeting in regular session on the 21<sup>st</sup> day of April 2025, that the County's current procurement policy is amended as follows:

Section 1. Pursuant to the provisions of 2022 Public Chapter 1016, the threshold over which public advertisement and sealed competitive bids or proposals are required is increased to \$25,000 for nonemergency, nonproprietary purchases.

Section 2. At least three informal cost estimates shall be obtained, when possible, for purchases costing between \$15,000 and \$25,000.

**BE IT FURTHER RESOLVED** that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 21<sup>st</sup> day of April 2025.

\_\_\_\_\_  
JOE BROOKS, COUNTY MAYOR

\_\_\_\_\_  
/s/ Mitchell Cosby  
SPONSOR

ATTEST:

\_\_\_\_\_  
KAREN HURST, COUNTY CLERK

FILED 4-9-25  
KAREN HURST, COUNTY CLERK  
BY: 3:30 pm D-C.

RESOLUTION NO. 2025-040

FUND BALANCE GUIDELINES

WHEREAS, the Financial Management Committee developed fund balance guidelines (attached) for Claiborne County and voted unanimously to recommend that the County Commission adopt the guidelines; and

WHEREAS, the fund balance guidelines are intended to assist the County Commission in making sound decisions related to managing fund balances for specific county funds and to provide recommended minimum fund balances as a guide for budget deliberations; and

WHEREAS, the fund balance guidelines do not establish or mandate required fund balance amounts; and

WHEREAS, the fund balance guidelines are consistent with the Tennessee Comptroller of the Treasury's recommendations for a fiscally well-managed government;

NOW, THEREFORE, the Claiborne County Commission adopts the attached fund balance guidelines for Claiborne County as a guide for decision making during budget deliberations.

NOW, THEREFORE, BE IT RESOLVED by the Claiborne County Commission, meeting in regular session on the 21<sup>st</sup> day of April 2025, that this resolution is approved.

BE IT FURTHER RESOLVED that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 21<sup>st</sup> day of April 2025.

\_\_\_\_\_  
JOE BROOKS, COUNTY MAYOR

\_\_\_\_\_  
/s/ David Mundy  
SPONSOR

ATTEST:

\_\_\_\_\_  
KAREN HURST, COUNTY CLERK

FILED 4-9-25  
KAREN HURST, COUNTY CLERK  
BY: [Signature] B.G.

RESOLUTION 2025- 041

TRANSFER OF SHERIFFS DEPARTMENT VEHICLE TO NORTH TAZEWell VOLUNTEER FIRE DEPARTMENT

WHEREAS, the Claiborne County Sheriff has a Tahoe SUV that has become excess and no longer needed and wishes to transfer ownership to the North Tazewell Volunteer Fire Department, and

WHEREAS, the North Tazewell Volunteer Fire Department will use the vehicle to:

- a. North Tazewell Fire Department has three members who are members of the Tennessee Federation of Fire Chaplains and vehicle will be used to respond to emergencies involving death or series injuries to emergency personnel or citizens, to provide Chaplin assistance to personnel suffering a loss, and,
- b. As members of the Tennessee Federation of Fire Chaplains, North Tazewell has access to a pre-positioned REST Trailer, which is a portable rest room facility for emergency responders during emergency operations and fund-raising events. Vehicle will be used to pull the REST Trailer, and,
- c. North Tazewell member is also the Local Red Cross representative which responds to residential fires and other emergencies to providing initial temporary lodging and assistance to individuals/families suffering a loss, and,
- d. Vehicle will be used to install fire alarms in residents and other training and administrative fire department actions within North Tazewell Fire area.

WHEREAS, the North Tazewell Volunteer Fire Department will assume ownership, insurance responsibility, vehicle registration, maintenance, and fuel responsibility for the vehicle.

THEREFORE, be it resolved, by the board of County Commissioners of Claiborne County, Tennessee, assembled in session on the 21st day of April, 2025, that transfer of the Tahoe to North Tazewell Volunteer Fire Department is approved.

IT IS FURTHER RESOLVED that this resolution take effect upon its passage, the public welfare requiring it.

Duly passed and approved this 21st day of April 2025

\_\_\_\_\_  
County Mayor

\_\_\_\_\_  
David Mundy, Commissioner Sponsor

\_\_\_\_\_  
County Clerk

FILED 4-10-25  
KAREN HURST, COUNTY CLERK  
BY: 9:10 am B.C.

RESOLUTION NO. 2025-042

**BUDGET AMENDMENT FOR HEALTH DEPARTMENT**

**WHEREAS**, the Claiborne County Health Department has received additional grant funds from the State of Tennessee to expand staffing and operations, and

**WHEREAS**, the additional grant funds will improve the operations of the Health Department; and

**NOW, THEREFORE**, the Claiborne County Commission approves the following budget amendment in order for these monies to be expensed:

		<u>Revenue</u>	<u>Expense</u>
101-46390	Other Health and Welfare Grants	42,544	
101-55190-162	Clerical Personnel		7,171
101-55190-189	Other Salaries & Wages		23,874
101-55190-201	Social Security		1,925
101-55190-204	State Retirement		1,820
101-55190-207	Medical Insurance		4,190
101-55190-210	Unemployment Compensation		113
101-55190-212	Employer Medicare		451
101-55190-355	Travel		3,000

**NOW, THEREFORE, BE IT RESOLVED** by the Claiborne County Commission, meeting in regular session on the 21<sup>st</sup> day of April 2025, that this resolution is approved.

**BE IT FURTHER RESOLVED** that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 21<sup>st</sup> day of April 2025

\_\_\_\_\_  
JOE BROOKS, COUNTY MAYOR

/s/ Sherry McCreary  
SPONSOR

ATTEST:

\_\_\_\_\_  
KAREN HURST, COUNTY CLERK