

ADDITIONAL INFORMATION

CLAIBORNE CHANCERY

Month End Payouts and
Revenue Transmittal

Clerks	County	Description	Amount
	24160	40130 Delinquent Tax	\$89,950.60
	24410	42520 Del. Tax Officer Cost	\$0.00
		45550 Fees in Lieu of Salary	
		Delinquent Tax 5% Com.	\$5,309.35
		45550 Fees in Lieu of Salary	
		Tax, fees, comm & int.	\$17,834.16
29900/Data		42530 Data Fee	\$1,084.00
	24410	42520 Court Officers Fee	\$98.80
24140/jbldg		40266 Litigation Tax/Jail	\$251.77
	24140	40250 Litigation Tax/Court & Probate	\$597.97
24140 Secur		42591 Court Room Security	\$11.40
29900/dp		42530 Data Fee	\$56.00
		Total	\$115,194.05

mayor



Claiborne County Government

Michael Gilbert
Bryan Edds

County Mayor and County Commissioners

Subject: Claiborne County Maintenance Department Report – April 2025

April 1st, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse. At the Health Dept. – drilled lock out in filing cabinet, fixed door handle, mudded holes in wall and painted, hauled off surplus items, moved a desk and cabinet.

April 2nd, 2025 – Cleaned Courthouse and Mayor's Office, mopped restrooms, buffed 1st floor, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, took custodial supplies to 3rd floor, took supplies to County Clerk's Office, brought a case of envelopes from 3rd floor to County Clerk's Office.

April 3rd, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, cleaned out the corner in County Clerk's storage closet and took a door off the hinges, took trash to convenience center, picked up a shelf at Brooks' Office Supply and put it in County Clerk's storage closet, fixed gutter and put downspout back up at the Health Dept.

April 4th, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, 4-H Office, Chamber of Commerce, Library, Election Office, Finance Office, Persevere and Family Justice Center, mowed, trimmed and blew the grass off the sidewalks at the Courthouse, Election Office and Emergency Management, changed a license plate.

April 7th, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, stocked supply closet.

April 8th, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse and Finance Office, mowed at Family Justice Center.

April 9th, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse.

April 10th, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, 4-H Office and Chamber of Commerce, took trash to convenience center.



Claiborne County Government

April 11th, 2025 - Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, 4-H Office, Chamber of Commerce, Library, Election Office, Finance Office, Persevere and Family Justice Center.

April 14th, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, swept 2nd floor, got trash at the Courthouse, took supplies to Finance Office, took 3 totes of files to 3rd floor at Finance Office, took a case of paper from Mayor's Office to County Clerk's Office, sprayed for weeds at the Courthouse, Election Office, Emergency Management, Family Justice Center, Finance Office, parking lots, Health Dept. and Tazewell Senior Citizens.

April 15th, 2025 – Cleaned Courthouse and Mayor's Office, mopped and buffed 1st floor, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, mowed and trimmed at the Courthouse, Election Office, Emergency Management and Family Justice Center, blew the grass off the sidewalks.

April 16th, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, replaced 3 doorknobs at Harrogate Senior Citizens, poured drain cleaner in sink in Clerk & Master's Office.

April 17th, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, stocked supply closet, cleaned and stocked supplies in Circuit Court Clerk's restroom, cleaned and stocked supplies in restrooms in Judge McAfee's Office, got trash at the Courthouse, 4-H Office, Chamber of Commerce, Library, Election Office, Finance Office, Persevere and Family Justice Center.

April 18th, 2025 – Good Friday

April 21st, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, put 2 chairs together at Family Justice Center, took 2 loads of trash to the convenience center, got trash at the Library, fixed a table at the Library.

April 22nd, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, replaced filters at the Courthouse, 4-H Office, Finance Office and Chamber of Commerce, picked up a door at Duncan Lumber Company for Family Justice Center.

April 23rd, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, swept 2nd floor, got trash at the Courthouse, took trash to convenience center.

April 24th, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, hung a tv on the wall at the Reappraisal Office.



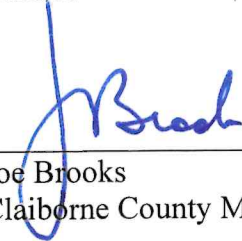
Claiborne County Government

April 25th, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, took 3 boxes of files from Property Assessor's Office to 3rd floor, fixed an envelope tray in County Clerk's Office, installed keyboard tray in Property Assessor's Office, got trash at the Courthouse, 4-H Office, Chamber of Commerce, Library, Election Office, Finance Office, Persevere and Family Justice Center, took 2 loads of trash to the convenience center, put mailbox back up at Family Justice Center.

April 28th, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, mowed, trimmed and blew the grass off the sidewalks at the Courthouse, Emergency Management, Election Office and Family Justice Center, took a case of paper from Mayor's Office to County Clerk's Office, brought a case of envelopes from 3rd floor to County Clerk's Office, took 7 boxes of files from Property Assessor's Office to 3rd floor, rearranged desks and filing cabinets in Property Assessor's Office, took a load of materials to the Landfill.

April 29th, 2025 – Cleaned Courthouse and Mayor's Office, buffed 1st floor, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse and Finance Office, replaced filters in Drivers' License Office, Change Claiborne, Election Office, Emergency Management and Archives, took trash bags to Emergency Management, rebuilt commode at Election Office, took trash to convenience center.

April 30th, 2025 – Cleaned Courthouse and Mayor's Office, sprayed doorknobs, handrails and benches with disinfectant spray, got trash at the Courthouse, closed out the account for the month at Jerry's Hardware. Health Dept. – took shelves down and put them in the outbuilding, replaced a door plunger, put boxes of supplies in storage building, moved 2 desks, took 25 chairs from Health Dept. to TNT School.



Joe Brooks
Claiborne County Mayor

Claiborne County Veterans Service Office
PO Box 584
Tazewell, TN 37879

May 1, 2025

Memo For: County Mayor

SUBJECT: Significant Actions Report—April 2025

In April 2025, I worked 14 of 14 scheduled days. I had 46 veterans (and/or family members) in the office. Many of these veterans had claims that had been submitted and were approved. Some of these veterans were assisted in getting a Service Connection increase in their disability. I also offered the veterans information on the additional benefits that may have become available to them because of their age or benefits that may be available to them as their Service-Connected disability increased.

Many times, the veterans' healthcare and pharmacy benefits are changed, and they are put in a higher priority group as their disability changes, or their disability percentage condition is increased, or their declining health conditions worsens with age. Some veterans were in the office to file a completely new claim for disabilities, or they made application for VA healthcare. I received several reports from veterans that their claim was approved, and this makes my position very rewarding

I responded and helped with another 49-veteran request with telephone calls or emails, including fax correspondence with information/planning etc. This office served a total of 39 veterans (and families) with service-connected disabilities ranging from 10%- 100% along with healthcare and pension claims. Issues with these veterans are varied and sometimes complex. It is my understanding that VA healthcare ID cards can now be made at any out-patient clinic where the veteran's primary care doctor is located including Morristown, Knoxville, and LaFollette TN.

I attended the required Regional Quarterly Training on April 16 in Knoxville TN. The TN Dept. of Veterans Services is implementing a new computer program on May 12, 2025. The current program, "Vetra Spec" will be discontinued by the State of TN, and all information will be loaded onto the "Tennessee Veterans Benefits Program" over the weekend of May 10-11. I expect the learning curve to be STRAIGHT UP during the month of May and June 2025.



Gary Hansard
VSO Claiborne County TN

Claiborne County Trustee's Office Fund Report

Financial Summary Report - April 01, 2025 to April 30, 2025

Fund	Name	Starting Balance	Receipts	Disbursements	Transfers In	Transfers Out	Commission adjustment	Commission	Ending Balance
101	GENERAL FUND	9,426,917.29	890,815.10	1,183,442.67	0.00	0.00	(1.54)	5,360.71	9,128,930.55
116	SOLID WASTE/SANITATION	2,474,750.54	117,500.27	177,502.58	0.00	0.00	(0.31)	1,271.59	2,413,476.95
119	INDUSTRIAL/ECONOMIC DEVELOPMENT	1,910.72	0.00	0.00	0.00	0.00	0.00	0.00	1,910.72
122	DRUG CONTROL	18,110.47	1,041.93	0.00	0.00	0.00	0.00	10.42	19,141.98
127	OTHER GENERAL GOVERNMENT SPECIAL REVENUE	2,851,219.51	0.00	376,463.56	0.00	0.00	0.00	0.00	2,474,755.95
131	HIGHWAY/PUBLIC WORKS	1,598,308.43	200,441.00	221,800.94	0.00	0.00	(0.01)	1,989.96	1,574,958.54
141	GENERAL PURPOSE SCHOOL	16,574,771.74	4,004,712.59	3,243,804.48	0.00	0.00	(1.16)	13,732.01	17,321,949.00
142	SCHOOL FEDERAL PROJECTS	794,302.58	289,458.03	279,999.14	0.00	0.00	0.00	0.00	803,761.47
143	FOOD SERVICE	7,869,279.21	437,266.84	529,009.40	0.00	0.00	0.00	0.00	7,777,536.65
151	GENERAL DEBT SERVICE	934,910.86	4,642.09	0.00	0.00	0.00	(0.02)	58.84	939,494.13
171	GENERAL CAPITAL PROJECTS	381.50	0.00	0.00	0.00	0.00	0.00	0.00	381.50
176	HIGHWAY CAPT. PROJECTS	690,108.63	73,115.94	0.00	0.00	0.00	(0.02)	22.83	763,201.76
351	CITIES - SALES TAX	0.00	226,345.27	224,081.82	0.00	0.00	0.00	2,263.45	0.00
364	DISTRICT ATTORNEY GENERAL	55,932.54	1,262.07	0.00	0.00	0.00	0.00	0.00	57,194.61
365	Work Release Program	78,292.91	21,397.19	13,365.87	0.00	0.00	0.00	0.00	86,324.23
29900	FEE/COMMISSION	54,638.74	24,709.81	0.00	0.00	18,054.42	0.00	0.00	61,294.13
		43,423,835.67	6,292,708.13	6,249,470.46	0.00	18,054.42	(3.06)	24,709.81	43,424,312.17

Summary of Assets Beginning Balances		Debits / Credits		Summary of Assets Ending Balances	
CASH	1,000.00		536,062.02 (+)	536,062.02 (-)	CASH 1,000.00
BANK ACCOUNTS	43,408,726.67		6,334,787.96 (+)	6,327,999.46 (-)	BANK ACCOUNTS 43,415,515.17
COUNTY TAX RELIEF	2,412.00		513.00 (+)	1,892.00 (-)	COUNTY TAX RELIEF 1,033.00
STATE TAX RELIEF	11,697.00		1,463.00 (+)	6,396.00 (-)	STATE TAX RELIEF 6,764.00
BANK TAX PAYMENTS	0.00		0.00 (+)	0.00 (-)	BANK TAX PAYMENTS 0.00
Total	43,423,835.67		6,872,825.98 (+)	6,872,349.48 (-)	Total 43,424,312.17

Property Tax Summary

	Debits (-)	Credits (+)	Total
Current Year	153.00	170,951.02	170,798.02
Prior Year	0.00	0.00	0.00
Bankruptcy	0.00	0.00	0.00
Interest	0.00	5,135.98	5,135.98

This report is submitted in accordance with requirements of section 5-8-505 and 67-5-1902 Tennessee Code, annotated and to the best of my knowledge and belief, accurately reflects transactions of this office April 01, 2025 through April 30, 2025.

Signature: Donnie Alexander Title: Treasurer

May 02, 2025



Claiborne County Finance Department

Finance Director's Report on FY 2026 Compensation

To: County Commission
From: Eric Pearson, Finance Director
Date: 5/8/2025
Subject: Finance Director Compensation for FY 2026 Budget

Claiborne County operates under the County Financial Management System of 1981 (CFMS). Under CFMS, a Financial Management Committee (FMC) is required. The FMC establishes the compensation for the Finance Director, subject to approval by the County Commission.

The FMC unanimously recommended hiring me as Finance Director during FY 2023 and stated that the Finance Director's compensation was too low and should be the minimum level of the fee officials. The FMC made a commitment to work to increase the compensation to this amount. The FMC did unanimously recommend setting the Finance Director compensation at the minimum amount for fee officials for the FY 2024 and FY 2025 budgets. The Commission did not follow this recommendation.

For the FY 2026 Budget, I requested that the FMC maintain the commitment it made to me when I was hired and establish the Finance Director compensation for the FY 2026 budget at the minimum amount for fee officials. In FY 2026, this amount is \$98,109.

The Financial Management Committee at its April 21, 2025 meeting, established the FY 2026 compensation for the Finance Director at \$82,250, an increase of \$5,000 from the FY 2026 compensation of \$77,250. This is the compensation that appears on the FY 2026 Proposed Budget.

Compensation for the Finance Director at the minimum of the fee officials is fully justified, as explained in this memo. I respectfully request that the County Commission budget this amount for FY 2026.

Establishing compensation for the Finance Director at the minimum for fee officials is reasonable and justified. The most appropriate comparison for compensation is the compensation of Finance Director's in other CFMS counties. The duties and responsibilities of the Finance Director position in these counties are the same. Given similar duties and responsibilities, one would expect similar compensation. Almost all CFMS Counties pay the Finance Director at least as much as the fee officials.

Excluding Claiborne County, according to the most recent available county audit reports (FY 2024), there were 25 Counties under the CFMS. Of these 25 counties

- 14 (56%) paid the Finance Director more than the fee officials
- 9 (36%) paid the Finance Director the same as the fee officials
- 2 (8%) paid the Finance Director less than the fee officials

The most common practice is paying the Finance Director more than the fee officials. Moreover, almost all counties (23 or 92%) pay the Finance Director at least the same as the fee officials. Of the two

counties that pay the Finance Director less than the fee officials, one pays the Finance Director more (relative to fee officials) than Claiborne County. Claiborne County has the second lowest paid Finance Director. The one County with lower pay has a population significantly lower than Claiborne County.

The average Finance Director salary in other CFMS counties is 4.3% higher than the minimum fee official amount. The Claiborne County Finance Director salary is significantly lower than this amount. In FY 2024, the Claiborne County Finance Director compensation was 17.3% lower than the minimum salary for fee officials.

This made the Claiborne County Finance Director salary only 75.6% of the average Finance Director salary. Compared to the average compensation for CFMS Finance Director's, the Claiborne County Finance Director is paid 24.4% less. This is a significant discrepancy in salary for equivalent positions that perform the same duties and responsibilities

This discrepancy between the Claiborne County Finance Director salary and the salary of Finance Directors in other Act 81 Counties also exists with counties of similar population and income. There are five Act 81 counties with similar population and median household income: Campbell, Henderson, Scott, Weakely, and White. Of these five counties, three pay the Finance Director the same as the fee officials and two pay the Finance Director more than the fee officials. Claiborne is the only county that pays less than the fee officials. Attached are three charts illustrating these salary differences.

In 2024, I conducted a survey of Finance Directors in other CFMS counties to show how Claiborne County compared to other counties. The survey results were provided to the Commission during the FY 2025 budget process, and are shown below for reference:

Survey Question	Other Counties	Claiborne
Finance Director has Master's Degree	20.0%	Yes
Average years of experience when hired	15.6	26
Has Full Time Purchasing Agent	52%	No
Bid Threshold \$25,000 or higher	100%	No
Separate or contractual personnel function	28%	No

The Claiborne County Finance Director does not lack any experience or education that would justify a significantly lower salary. In addition, unlike other CFMS counties, Claiborne County does not have a separate purchasing agent or separate personnel staff or consultants, and has a lower bid threshold. These differences all support setting the compensation for the Director at a higher level; they do not justify a significantly lower salary.

Another relevant comparison is the increase in the Claiborne County Finance Director compensation relative to other Claiborne County positions. Between Fiscal Year 2020 and Fiscal Year 2025, budgeted salaries for County employees increased by 20.7%, or 3.83% per year. In comparison, the Finance Director salary increased 2.44%, or 0.48% per year. The Finance Director salary increased significantly less than the average salary increase. The lower increase for the Finance Director is even more significant compared to other specific positions. Some comparisons are shown below. A chart is attached illustrating these data.

FY 2020 to FY 2025 Budgeted Salary Changes

<i>Position</i>	<i>Total Percentage Increase</i>	<i>Annual Percentage Increase</i>
Finance Director	2.44%	0.48%
Mechanic	18.31%	3.42%
Librarian	40.58%	7.05%
DAG Secretary	20.29%	3.76%
Sheriff Assistant	21.72%	4.01%
Data Processing	22.00%	4.06%
Social Worker	33.31%	5.92%
Health Clerical	26.00%	4.73%
Soil Secretary	52.29%	8.78%
Fee Officials	22.16%	4.08%
Total Salaries	20.70%	3.83%

These data show that the Finance Director salary has increased significantly less over the last five years compared to other County positions.

The Commission has approved salary increases for specific positions to make their compensation similar to comparable positions. The Commission has approved large salary increases for positions in the past two budgets when the department explained that salaries were low relative to comparable jobs, including:

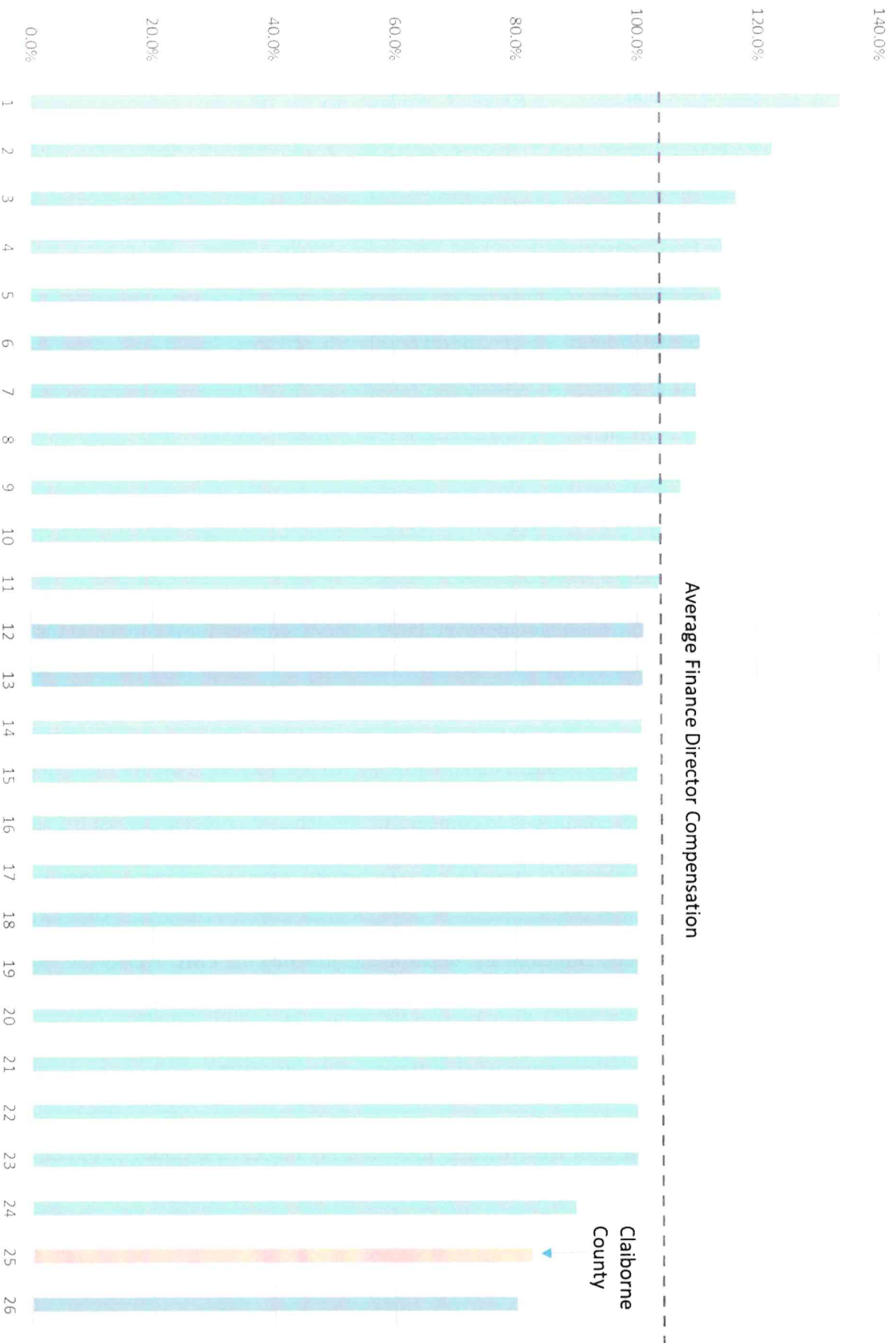
1. Increased the pay for the Social Worker by 24.5%
2. Approved an average salary increase of 10.1% for Sheriff employees
3. Approved a Highway Department budget that provided a 9.3% salary increase for most field staff

The dominant practice among CFMS counties is to compensate the Finance Director at least the same amount as the fee officials. It is reasonable to use the average compensation for CFMS Finance Directors as a benchmark for the Claiborne County Finance Director. These are equivalent positions that perform the same duties and responsibilities.

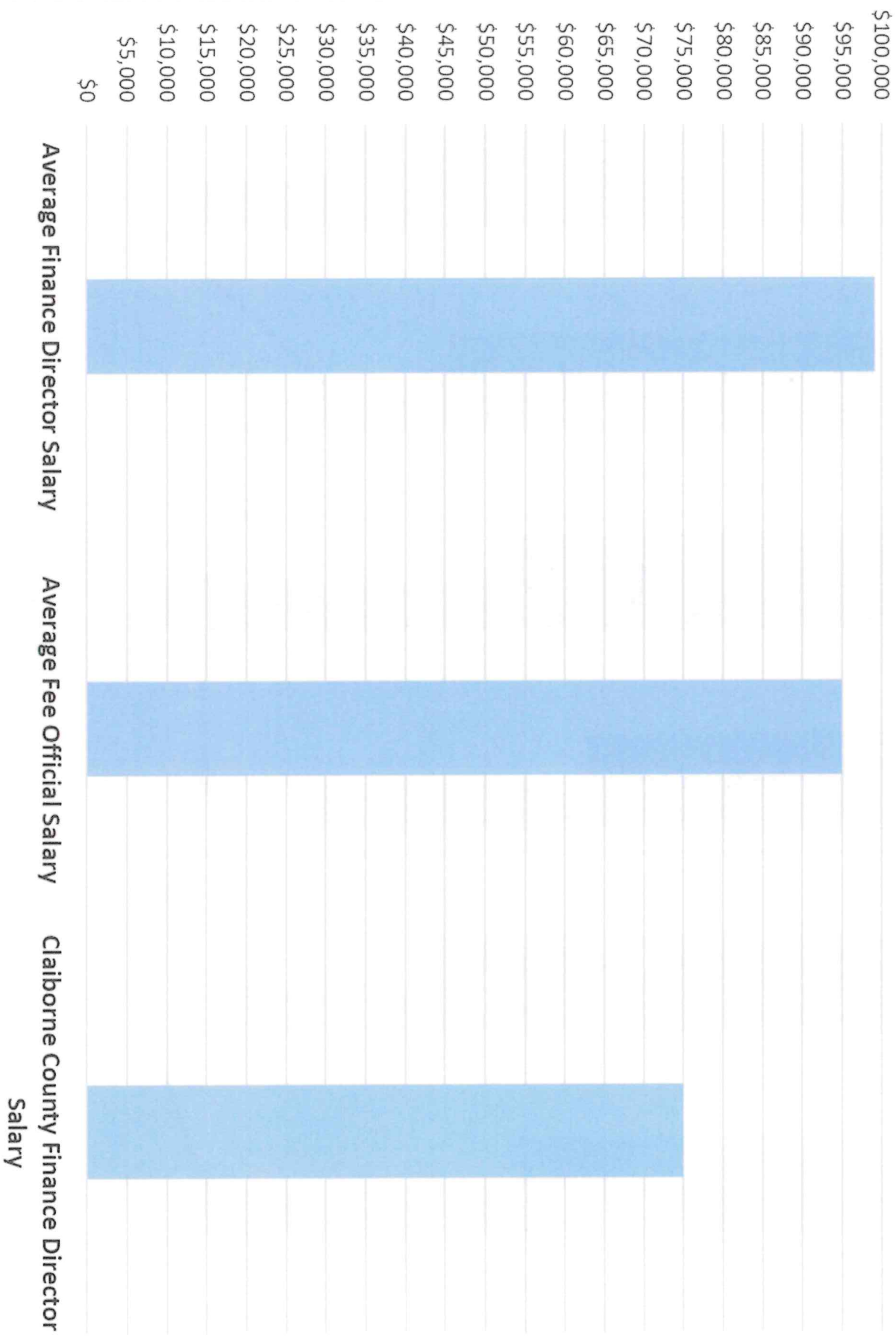
Comparison with other CFMS Finance Directors and departments justified the FMC's prior recommendation to set compensation for the Claiborne County Finance Director at the minimum level for fee officials. In addition, historical salary increases for the Claiborne County Finance Director are much lower compared to other County positions. When similar salary discrepancies were presented to the County Commission, the Commission approved significant salary increases.

The above information fully justifies the FMC's prior recommendation to set the Finance Director compensation at the minimum amount for fee officials. I respectfully request the County Commission to adopt a budget that establishes the Finance Director salary at this level.

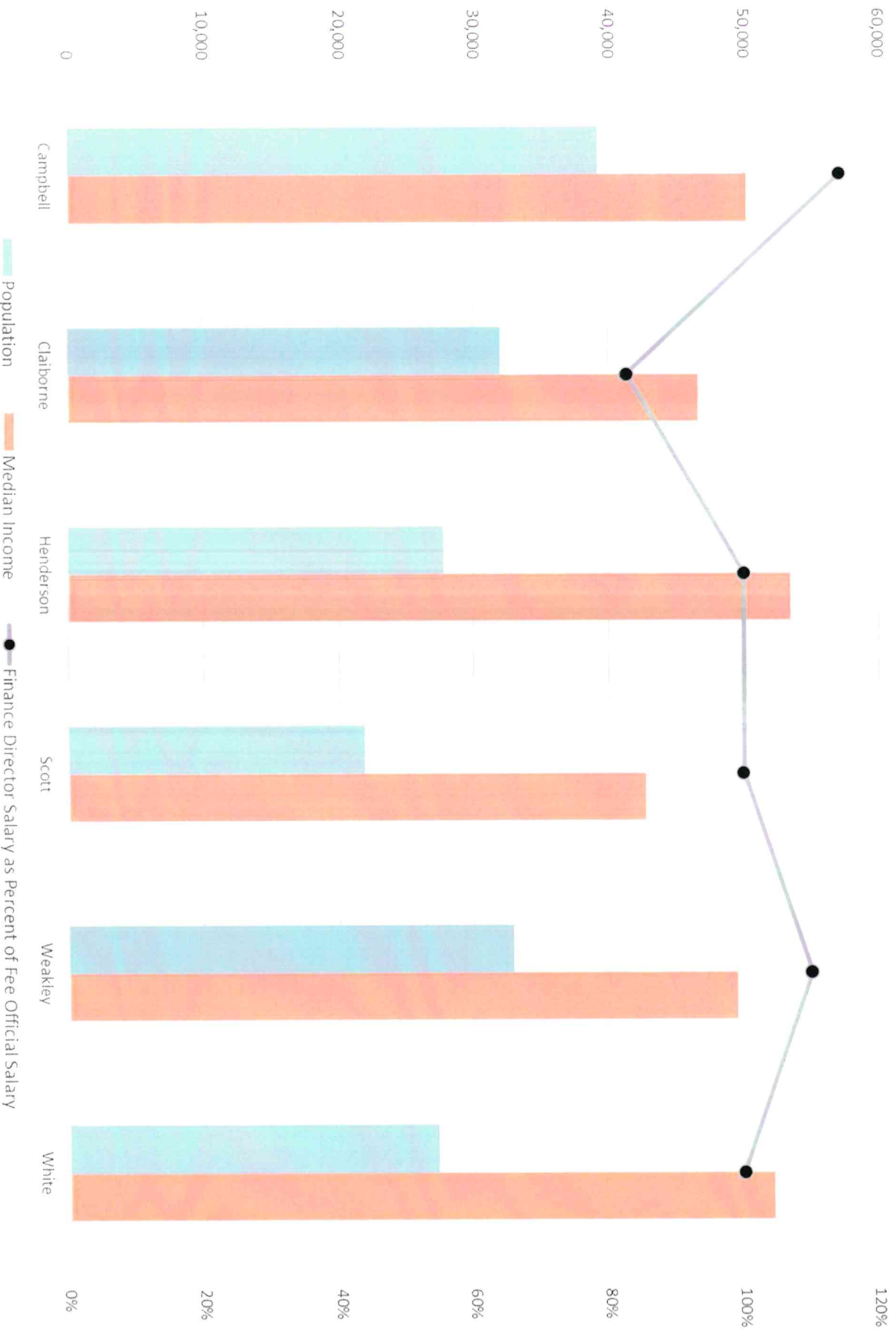
CFMS Finance Director Salary as Percent of Fee Officials Salary



Finance Director Salary Comparison, CFMS Counties



Finance Director Salary in Counties with similar population and income



FY 2020-2025 Budgeted Salary Changes Claiborne County (percentage)

