

COUNTY COMMISSION MEETING – MAY 19, 2025

The Claiborne County Commission met in regular session on Monday, May 19, 2025 at 6:30 p.m. at the Courthouse in Tazewell, Tennessee. Meeting was opened by Officer Doug Evans. Invocation by Commissioner Zach Mullins. Pledge led by Officer Doug Evans.

AGENDA ITEM #1 – CALL TO ORDER/ROLL CALL:

Chairman Mike Campbell called the meeting to order. County Clerk Karen Hurst called the roll by district. Commissioners present/absent as follows:

PRESENT:

District 1

Zachary Bunch
Dennis Cook
Whitt Shuford

District 2

Haley Barker
Nathan Epperson
Gary Poore

District 3

Mike Campbell
Stacey Crawford
Tim Shrout

District 4

Zach Mullins
Anthony Rowe

District 5

Mitchell Cosby

District 6

Rosemary Barnett
Carolyn Brooks
Steve Mason

District 7

Steve Brogan
Eric Jones
Sherry McCreary

District 8

David Mundy
Quintin Rogers

District 9

Dustin Wilson

21 commissioners present

Also present: Jennifer Bryant, Recorder

AGENDA ITEM #2 – APPROVAL OF AGENDA

MOTION: Commissioner Mundy – to approve

SECOND: Commissioner Jones

Motion carried by aye vote

AGENDA ITEM #3 – APPROVAL OF MINUTES

MOTION: Commissioner Rowe – to approve

SECOND: Commissioner Epperson

Motion carried by aye vote

AGENDA ITEM #4 – COUNTY OFFICE REPORTS

AGENDA ITEM #5 – COUNTY MAYOR'S REPORT

AGENDA ITEM #6 – COUNTY SHERIFF'S REPORT

AGENDA ITEM #7 – COMMITTEE REPORTS

MOTION: Commissioner Wilson – to approve

SECOND: Commissioner Epperson

Motion carried by aye vote

AGENDA ITEM #8 – NOTARY PUBLIC APPOINTMENTS

MOTION: Commissioner Mullins – to approve

SECOND: Commissioner Jones

Motion carried by aye vote

APPROVED:

Kenneth M. Lawson
Jaclyn Barnard Essary

Sebrina L. Elliot
Devena A. Peace

Roma J. Walker Scott

AGENDA ITEM #9 – NOTARY PUBLIC BONDS

(none)

OLD BUSINESS:

ITEM #1 – RES. 2025-040 – FUND BALANCE GUIDELINES

MOTION: Commissioner Mundy – to take item from table for consideration

SECOND: Commissioner Brooks

Finance Director Pearson reviewed the guidelines with the commission and informed that the Financial Management Committee recommended that the guidelines be adopted by the commission.

MOTION: Commissioner Brogan – to approve

SECOND: Commissioner McCreary

ROLL CALL VOTE: 16 for; 5 against / Motion carried

*FOR: Commissioners Bunch, Shuford, Barker, Epperson, Poore, Campbell,
Crawford, Shrout, Mullins, Rowe, Cosby, Brogan, Jones, McCreary,
Mundy, Wilson*

*AGAINST: Commissioners Cook, Barnett, Brooks, Mason, Rogers
(Resolution as follows)*

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

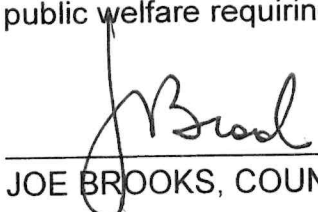
WHEREAS, the fund balance guidelines do not establish or mandate required fund balance amounts; and

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 19th day of May, 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 19th day of May, 2025.

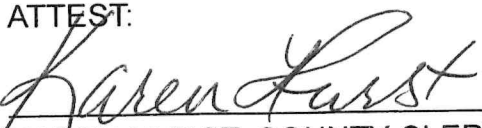


JOE BROOKS, COUNTY MAYOR

David Mundy

County Commissioner Sponsor

ATTEST:



KAREN HURST, COUNTY CLERK

Claiborne County Fund Balance Guidelines

Goal: Establish fund balance guidelines to assist management in making sound decisions related to managing fund balances for the County General Fund, Highway Fund, Landfill Fund, General Debt Service Fund, and Capital Projects Funds. The guidelines do not establish required fund balance amounts, rather they provide recommended minimum balances as a guide for the County Commission during budget deliberations.

Objectives:

1. Provide a definition of fund balance, the purpose of fund balance, and recommended minimum fund balance amounts in various county funds.
2. Provide guidelines and transparency for budgetary decisions.
3. Outline possible steps to reach the minimum recommended fund balance if this fund balance does not exist.

1. Fund Balance Definition, Purposes and Guidelines

- a. Fund Balance Definition: Fund Balance is defined as all equity balances of restricted, committed, assigned and unassigned balances within a fund.
 - i. Restricted: consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
 - ii. Committed: consists of funds that are set aside for a specific purpose by the County Commission. Formal action must be taken to commit funds or to remove or change the limitations placed on the funds.
 - iii. Assigned: consists of funds that are set aside or earmarked by management or the County Commission with the intent to be used for a specific purpose.
 - iv. Unassigned: consists of excess funds that have not been classified in the previous categories. All funds in this category are spendable resources that can be used to meet unanticipated expenditures and revenue shortfalls.
- b. Purpose of Fund Balance:
 - i. Have sufficient funds to provide cash flow for operations during the fiscal year.
 - ii. Have emergency funds available if needed for revenue shortfalls or unanticipated expenditures.
 - iii. Have investment funds available to provide operating interest earnings revenue to support operational costs, thereby reducing the need for property tax revenue.
 - iv. Establish financial stability and strength, so that there is low financial risk for public investment. This supports lower interest rates for future debt issuance, which reduces the property tax needed for debt service expenses.
- c. Fund balance guidelines:
 - i. General Fund: Fund 101
 1. The General Fund is heavily supported by the property tax. Since property tax is not due until eight months into the fiscal year, a higher fund balance relative to budgeted appropriations is important to support cash flow needs. The fund balance should be sufficient to meet cash flow needs and to support emergency and unanticipated costs. The minimum recommended fiscal year beginning fund balance for unassigned fund balance is 17% to 20% of the current year budget appropriation.

ii. Sanitation Fund: Fund 116

1. The Sanitation Fund is heavily supported by the property tax. Since property tax is not due until eight months into the fiscal year, a higher fund balance relative to budgeted appropriations is important to support cash flow needs. The Fund also has both equipment replacement needs and requirements for landfill closure and post-closure costs. A higher fund balance is an important contingency for these liabilities. The minimum recommended fiscal year beginning fund balance for total fund balance is 25% to 30% of the current year budget appropriation.

iii. Highway Fund: Fund 131

1. The Highway Fund is heavily supported by monthly revenue from the State of Tennessee gasoline and motor fuel tax, making a lower fund balance relative to budgeted appropriations sufficient to meet cash flow needs. The minimum recommended fiscal year beginning fund balance for total fund balance is 15% to 20% of the current year budget appropriation.

iv. Debt Service Fund: Fund 151

1. The General Debt Service Fund includes both County and School debt service. The School pays for the School debt service through a transfer to the County Debt Service Fund. Fund balance guidelines for the Debt Service Fund only cover the County funded portion of debt service and excludes the School funded debt service.
2. The General Debt Service Fund is the primary fund used to pay County debt. The County's priority is to have sufficient funds available for debt obligations. The recommended minimum fund balance is 50% of budgeted County debt service, with 100% of budgeted debt service the optimal goal.
3. A healthy fund balance reflects management's commitment to meet fiscal liabilities, provides the investment community assurance to purchase the County's debt, and supports low financial risk and a low interest rate.

v. Capital Outlay Funds

1. There are two capital outlay funds used by Claiborne County
 - a. The 171 General Capital Projects Fund for various capital improvements of the General Fund.
 - b. The 176 Highway Capital Projects Fund for highway projects
 2. The recommended minimum fund balance in each of the funds is an amount sufficient for cash flow purposes. This amount will vary each year depending on approved and planned projects, anticipated expenditures, and funding methods used to support capital projects. An assessment of fund balance needs in each fund should occur during the annual budget process.
 3. The funds can also be used to accumulate fund balances for planned and anticipated future capital investments.
- d. The recommended minimum fund balances are informal goals for management and the County Commission that will be reviewed and assessed during the annual budget process.

2. Transparent Budget Decisions

- a. Projected fund balances in the funds compared to the recommended minimum fund balance amounts will be reviewed as part of the annual budget process. The Finance Director will

provide a Budget Summary Schedule for the County Budget Committee during its development of the proposed annual budget. The Budget Summary Schedule will identify estimated Beginning Fund Balance, Estimated Revenues and Appropriations, and the Estimated Ending Fund Balance for each County Fund for the proposed budget. The estimated beginning fund balance will be estimated during the annual budget process and will be reviewed for each fund until the budget is adopted. After the fiscal year is closed, the Budget Summary Schedule will be recalculated reflecting the ending fund balance for the prior year, which is the beginning fund balance for the new budget. After the annual audit is completed, the Budget Summary Schedule will be updated with the audited fund balance amount for the prior year.

- b. The County Budget Committee recommends an annual budget to the County Commission. The annual budget reflects the operational needs of the County and should include the Budget Summary Schedule showing the percentage of Estimated Ending Fund Balance for each fund in the proposed budget and comparing this to the recommended minimum fund balances in the fund balance guidelines. Any variance from the recommended minimum fund balance should be noted and explained, along with any suggested proposal to meet the recommended minimum fund balance amount.
- c. If estimated fund balances are higher than the recommended minimum, the County Budget Committee and the County Commission may consider using some fund balance for tax rate reduction purposes or for one-time projects/purposes or to reserve funds for future projects/purposes. This consideration should take into account current and anticipated liabilities facing the fund, known and potential future funding needs, and the desirability of adequate reserves for contingency purposes.

3. Steps to consider if Fund Balance is below the recommended minimum

- a. The Budget Committee may propose and the County Commission may adopt a budget that provides fund balances that are higher or lower than the recommended minimum fund balances:
 - i. If the fund balance is lower than the recommended minimum, the County Commission should consider increasing revenue or decreasing appropriations to adjust the estimated year-end fund balance into the minimum range. This could include development of a plan to replenish fund balance to the recommended minimum amount within a specific timeframe.

4. Summary of Fund Balance: Recommended Minimum Balances

- a. 101 General Fund: between 17% and 20% of annual budgeted appropriation
- b. 116 Sanitation Fund: between 25% and 30% of annual budgeted appropriation
- c. 131 Highway Fund: between 15% and 20% of annual budgeted appropriation
- d. 151 General Debt Service: at least 50% of annual budgeted County appropriations
- e. Capital Outlay Funds (Fund 171 and Fund 176): cash flow and proposed future scheduled projects; reviewed and discussed annually.

Fund Balance Guidelines: Historical data

The tables below show actual fund balance data for each fund and how these compare to the recommended minimum fund balances in the draft *Claiborne County Fund Balance Guidelines*.

Fund 101

Year	Beg Unassigned Fund Balance	Budget Appns	Guideline	Actual	Actual Less Guideline	Guideline	Actual Less Guideline
2021	1,202,277	12,341,943	17%	9.7%	-7.3%	20%	-10.3%
2022	647,571	12,760,862	17%	5.1%	-11.9%	20%	-14.9%
2023	852,517	13,709,491	17%	6.2%	-10.8%	20%	-13.8%
2024	1,518,131	16,315,866	17%	9.3%	-7.7%	20%	-10.7%
2025	4,041,082	17,148,515	17%	23.6%	6.6%	20%	3.6%

Fund 116

Year	Beg Fund Balance	Budget Appns	Guideline	Actual	Actual less Guideline	Guideline	Actual less Guideline
2021	598,746	2,035,589	25%	29.4%	4.4%	30%	-0.6%
2022	662,170	2,188,559	25%	30.3%	5.3%	30%	0.3%
2023	581,084	1,957,834	25%	29.7%	4.7%	30%	-0.3%
2024	810,195	2,416,645	25%	33.5%	8.5%	30%	3.5%
2025	1,598,978	2,919,152	25%	54.8%	29.8%	30%	24.8%

Fund 131

Year	Beg Fund Balance	Budget Appns	Guideline	Actual	Actual less Guideline	Guideline	Actual less Guideline
2021	871,599	4,009,165	15%	21.7%	6.7%	20%	1.7%
2022	927,764	2,985,735	15%	31.1%	16.1%	20%	11.1%
2023	1,647,025	4,066,817	15%	40.5%	25.5%	20%	20.5%
2024	1,501,537	3,056,019	15%	49.1%	34.1%	20%	29.1%
2025	1,869,162	3,835,151	15%	48.7%	33.7%	20%	28.7%

Fund 151

Year	Beg Fund Balance	Budget Appns	Guideline	Actual	Actual Less Guideline	Guideline	Actual less Guideline
2021	1,174,110	807,704	50%	145.4%	95.4%	100%	45.4%
2022	1,360,752	1,013,160	50%	134.3%	84.3%	100%	34.3%
2023	1,447,938	1,092,703	50%	132.5%	82.5%	100%	32.5%
2024	1,325,492	970,334	50%	136.6%	86.6%	100%	36.6%
2025	1,365,820	1,139,595	50%	119.9%	69.9%	100%	19.9%

05/19/2025

NEW BUSINESS:

ITEM #1 – DISCUSSION – SENIOR CITIZENS COMMITTEE

The director of the Harrogate Senior Center and director for the Office on Aging addressed the commission with concerns of unprofessional actions by one of the Senior Citizens Committee members at the last meeting held. They expressed that they were treated with disrespect and that the meeting was not successful. These sentiments were also expressed by some citizens who had attended the meeting as well. The directors requested that, in the future, they be treated with respect. Some commissioners expressed their apologies to the directors and assured that the matter would be addressed.

ITEM #2 – RES. 2025-044 – HWY. DEPT. (budget amendment)

MOTION: Commissioner Mundy – to approve

SECOND: Commissioner Mason

ROLL CALL VOTE: 21 for; 0 against / Motion carried

(Resolution as follows)

RESOLUTION 2025- 044
CLAIBORNE COUNTY HIGHWAY DEPARTMENT
BUDGET AMENDMENT

WHEREAS, it has become apparent, that several line items require to be realigned in order for the Highway Department's existing budget to complete the fiscal year ending June 30, 2025.

THEREFORE, with the approval of County Commission, the following transaction needs to be approved for these funds to be realigned in the budget in order for these monies to be expended.

<u>Line-Item and Description</u>	<u>Expense Increase</u>	<u>Expense Decrease</u>
131-62000-404 Asphalt	\$95,000	
131-62000-409 Stone		\$70,000
131-62000-399 Contracted Services		\$25,000
131-63100-142 Mechanic	\$ 2,000	
131-63100-201 Social Security	124	
131-63100-204 Retirement	110	
131-63100-212 Medicare	29	
131-63100-412 Diesel		\$ 2,263
Total	\$97,263	\$97,263

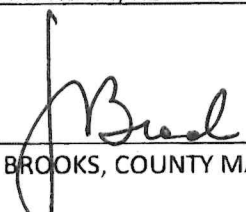
THEREFORE, BE IT RESOLVED, by the County Commission of Claiborne County, Tennessee assembled in regular session on this 19th day of May 2025 that this resolution be approved.

BE IT FURTHER RESOLVED, that this resolution shall take place from and after its passage, the public welfare requiring it.

PASSED AND APPROVED, this 19th day of May 2025.

RONNIE PITTMAN, ROAD SUPERINTENDENT

DAVID MUNDY
SPONSOR


JOSEPH BROOKS, COUNTY MAYOR

ATTEST:


KAREN HURST, COUNTY CLERK

FILED 5-5-25
KAREN HURST, COUNTY CLERK
BY: 12:30 pm D.C.

ITEM #3 – RES. 2025-045 – BUDGET APPROPRIATIONS FOR 2025-26

MOTION: Commissioner Cosby – to approve

SECOND: Commissioner McCreary

(discussion)

ROLL CALL VOTE: 20 for; 1 against / Motion carried

*FOR: Commissioners Bunch, Cook, Barker, Epperson, Poore, Campbell, Crawford,
Shrout, Mullins, Rowe, Cosby, Barnett, Brooks, Mason, Brogan,
Jones, McCreary, Mundy, Rogers, Wilson*

AGAINST: Commissioner Shuford

(Resolution as follows)

2025-2026 APPROPRIATIONS RESOLUTION

RESOLUTION NO. 2025-045

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF CLAIBORNE COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026.

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Claiborne County, Tennessee, assembled in session on the 19th day of May, 2025, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Claiborne County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2025 and ending June 30, 2026, according to the following schedule:

		2025-2026 BUDGET
101	GENERAL FUND	
51100	County Commission	\$190,223
51210	Board of Equalization	\$7,025
51220	Beer Board	\$2,500
51230	Budget and Finance Committee	\$32,232
51300	County Executive	\$225,923
51400	County Attorney	\$67,664
51500	Election Commission	\$245,618
51600	Register of Deeds	\$269,282
51710	Planning and Community Development	\$5,000
51720	County Planner	\$29,468
51800	County Buildings	\$327,478
51910	Preservation of Records	\$25,337
52100	Accounting/Budgeting/Payroll	\$586,037
52300	Property Assessor's Office	\$296,343
52310	Reappraisal Program	\$110,627
52400	County Trustee's Office	\$387,803
52500	County Clerk's Office	\$461,229
53100	Circuit Court	\$567,690
53300	General Sessions	\$292,025
53400	Chancery Court	\$329,606
53600	District Attorney General	\$573,003
53610	Public Defenders Office	\$55,348
54110	Sheriff's Department	\$3,420,032
54160	Admn Sexual Offenders	\$2,000
54220	Workhouse	\$4,706,165
54240	Juvenile Services	\$85,963
54310	Fire Prevention and Control	\$231,000
54410	Civil Defense (Emergency Mgmt)	\$154,652
54420	Rescue Squad	\$36,000
54490	Other Emergency Management	\$60,000
54610	County Coroner/Medical Examiner	\$63,500
55110	Health Department	\$173,161
55120	Rabies and Animal Control	\$25,000
55130	Ambulance/Emergency Medical Services	\$365,000
55170	Alcohol and Drug Programs	\$100,000
55190	Other Local Health Services	\$273,594
55720	Sanitation Education/Information	\$72,831
56300	Senior Citizens Assistance	\$173,355

FILED 5-1-25
KAREN HURST, COUNTY CLERK
B# 4:45 pm D.C.

2025-2026 APPROPRIATIONS RESOLUTION

		2025-2026 BUDGET (CONT)
101	GENERAL FUND (CONT.)	
	56500 Libraries	\$180,026
	57100 Agriculture Extension Service	\$119,529
	57300 Forest Service	\$2,000
	57500 Soil Conservation	\$112,477
	58120 Industrial Development	\$120,000
	58130 Housing & Urban Development	\$1,224,997
	58190 Economic and Community Develop	\$66,736
	58300 Veteran's Service	\$45,565
	58400 Other Charges	\$888,722
	58900 Tax Relief	\$45,000
	91000 Capital Projects	\$797,403
	Total General Fund	\$18,632,169
116	SOLID WASTE/SANITATION FUND	
	55731 Waste Pickup	\$2,874,355
	Total Solid Waste/Sanitation Fund	\$2,874,355
122	DRUG CONTROL FUND	
	54150 Drug Enforcement	\$50,800
	Total Drug Control Fund	\$50,800
127	AMERICAN RESCUE PLAN FUND	
	58836 Local Assistance Fund	\$100,000
	91401 Capital Expenditures	\$7,183,904
	Total ARP Fund	\$7,283,904
131	HIGHWAY/PUBLIC WORKS FUND	
	61000 Administration	\$178,365
	62000 Highway and Bridge Maintenance	\$2,047,609
	63100 Equipment Operation and Maintenance	\$512,639
	65000 Other Charges	\$99,800
	66000 Employee Benefits	\$30,000
	68000 Capital Outlay	\$1,288,022
	99100 Transfers Out	\$40,000
	Total Highway/Public Works Fund	\$4,196,435
141	GENERAL PURPOSE SCHOOL FUND	2025-2026 BUDGET
	71100 Regular Instruction Program	\$20,149,947
	71200 Special Education Program	\$3,899,005
	71300 Vocational Education Program	\$4,054,367
	72110 Attendance	\$160,260
	72120 Health Services	\$754,185
	72130 Other Student Support	\$1,102,298
	72210 Regular Instruction Program	\$1,310,604
	72215 Alternative Instruction Program	\$117,462
	72220 Special Education Program	\$890,965
	72230 Vocational Education Program	\$110,592
	72250 Technology	\$733,383
	72310 Board of Education	\$3,615,469
	72320 Office of Superintendent	\$617,394
	72410 Office of the Principal	\$1,705,326
	72510 Accounting/Budgeting-Fiscal Services	\$302,274

2025-2026 APPROPRIATIONS RESOLUTION

	72610	Operation of Plant			\$2,346,233
	72620	Maintenance of Plant			\$2,451,050
	72710	Transportation			\$1,811,528
	72810	Central and Other			\$155,893
	73300	Community Services			\$715,814
	73400	Early Childhood Education			\$616,886
	73905	American Rescue Plan Act			\$0
	76100	Regular Capital Outlay			\$1,282,000
	82130	Education Debt Service-Principal			\$2,421,250
	99000	Transfer and Other Uses			\$0
		Total General Purpose School Fund			\$51,324,185
					2025-2026
142		SCHOOL FEDERAL PROJECTS			BUDGET
	71100	Regular Instruction Program			\$1,626,846
	71200	Special Education Program			\$1,531,514
	71300	Vocational Education Program			\$69,046
	72130	Other Student Support			\$215,236
	72210	Regular Instruction Program			\$611,663
	72220	Special Education Program			\$75,725
	72230	Vocational Education Program			\$5,560
	72710	Transportation			\$5,000
	99000	Other Uses (Transfers)			\$500
		Total School Federal Projects			\$4,141,090
143		CENTRAL CAFETERIA FUND			
	73100	Food Service			\$4,983,962
		Total Central Cafeteria Fund			\$4,983,962

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and the local board of education.

					2025-2026
					BUDGET
151		GENERAL DEBT SERVICE FUND			
	82110	Principal-General Government Debt Service			\$2,888,250
	82210	Interest- General Government-Debt			\$678,338
	82310	Other Debt Service			\$17,000
		Total General Debt Service Fund			\$3,583,588
171		GENERAL CAPITAL PROJECTS			
	91190	General Government Projects			\$1,839,000
176		CAPITAL PROJECTS - HIGHWAY			
	91200	Highway & Street Capital Projects			\$823,330

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collection taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State Laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any Court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee

2025-2026 APPROPRIATIONS RESOLUTION

and converted into the General Fund as provided by law.

SECTION 3. BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in TCA Section 8-22-101, operate under provisions of TCA Section 8-22-104, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 4. BE IT FURTHER RESOLVED, that any amendments to the budget, except for amendments to the budget for funds under supervision of the Superintendent of Schools, shall be approved as provided in TCA Section 5-9-407. The Superintendent of Schools must receive approval of the Board of Education for transfers within each major category of the budget, budget transfers in federal programs, as long as they do not require a local match, and County Commission for transfers between major categories as required by law.

One copy of each amendment shall be filed with the County Clerk. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

Provided further that only the Claiborne County Legislative Body as a whole shall give approval for transfer to or from any line item involving salaries and between Functions. The detailed 2025-2026 Claiborne County Budget is adopted by reference for line item details.

SECTION 5. BE IT FURTHER RESOLVED, that in the Budget for the Road or Highway Fund, approximately \$67,680 is anticipated to be produced by the local tax levy. Such portion of this money as is needed shall be used for the required "match money" in order to receive the maximum allocation of State Road monies.

SECTION 6. BE IT FURTHER RESOLVED, that the Claiborne County Commission members shall be paid at the rate of \$350.00 per meeting, in order to receive pay a member must be present, a quorum must be attained, and minutes filed with the County Clerk. Committee members shall be paid at the rate of \$175 per meeting, members must be present, and a quorum attained in order to receive pay. The Claiborne County Planning Commission members will be paid at the rate of \$125 per meeting members must be present, and a quorum attained in order to receive pay.

SECTION 7. BE IT FURTHER RESOLVED, that various revenues and expenditures shall be accrued as follows:

All of the local Rural Sales Tax and half of the local city sales tax (this is the only discretionary portion) shall be accrued to the General Purpose School Fund 141.

Investment Interest is distributed as follows: Fund 101 = 83%, Fund 116 = 5%, Fund 141 = 9%, Fund 143 = 1%, Fund 151 = 2%

2025-2026 APPROPRIATIONS RESOLUTION

Twenty-five dollars of the wheel tax will accrue to the Highway Capital Projects Fund 176, as approved by the Claiborne County Commission.

As of June 30, 2025, the following information is provided to reflect the activity of the entirety of the \$25.00 wheel tax revenue assigned to the debt of the Justice Center and its related uses.

Revenue	
2004-05	\$307,183.00
2005-06	\$729,507.55
2006-07	\$742,226.86
2007-08	\$738,639.13
2008-09	\$737,095.00
2009-10	\$724,361.00
2010-11	\$729,277.00
2011-12	\$706,174.00
2012-13	\$721,479.00
2013-14	\$722,842.24
2014-15	\$732,054.44
2015-16	\$703,155.00
2016-17	\$703,439.18
2017-18	\$698,412.36
2018-19	\$707,777.93
2019-20	\$685,362.76
2020-21	\$705,814.00
2021-22	\$732,617.00
2022-23	\$750,874.00
2023-24	\$727,650.00
2024-2025 ESTIMATE	\$357,500.00
2025-2026 ESTIMATE	\$0.00
Total Revenue	\$14,363,441.45
Expenditure (ADA, Principle & Interest Debt)	
Allocation for Elevator - (Fund 101)	\$360,000.00
Total P & I Bond 2012	\$7,921,216.14
Total P & I Bond 2010A	\$5,859,782.90
Less Payment from 101 - Prisoner Rev	-\$500,000.00
Payment on Bond B8A Refinance	\$500,000.00
	\$14,140,999.04
Net Revenues less Expenditures	
Balance - June 30, 2026	\$222,442.41

SECTION 8. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 9. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by TCA section 9-21-403.

2025-2026 APPROPRIATIONS RESOLUTION

SECTION 10. BE IT FURTHER RESOLVED, that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2025-2026 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2026.

SECTION 11. BE IT FURTHER RESOLVED, that the Trustee's Prior year taxes shall be distributed based on the proration of taxes in place at the time of the tax levy. The Clerk and Master's collections of taxes shall be prorated based on the Current Year Tax rate in effect. The TVA In-Lieu of Taxes shall be prorated on 51 percent to the county general fund and 49 percent to the general purpose school fund. Interest/Penalties shall be prorated based on the respective proration of taxes.

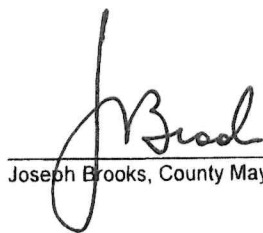
SECTION 12. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2026.

SECTION 13. BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

SECTION 14. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

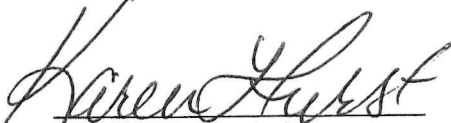
SECTION 15. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 19th day of May, 2025.


Joseph Brooks, County Mayor

Mitchell Cosby
Sponsor

ATTEST:


Karen Hurst, County Clerk

05/19/2025

ITEM #4 – RES. 2025-046 – PROPERTY TAX LEVY FOR 2025-26

MOTION: Commissioner Cosby – to approve

SECOND: Commissioner Shrout

ROLL CALL VOTE: 20 for; 1 against / Motion carried

*FOR: Commissioners Bunch, Cook, Barker, Epperson, Poore, Campbell, Crawford,
Shrout, Mullins, Rowe, Cosby, Barnett, Brooks, Mason, Brogan,
Jones, McCreary, Mundy, Rogers, Wilson*

*AGAINST: Commissioner Shuford
(Resolution as follows)*

CLAIBORNE COUNTY TAX RESOLUTION NO. 2025-046

RESOLUTION FIXING THE TAX LEVY IN
CLAIBORNE COUNTY, TENNESSEE
FOR THE YEAR BEGINNING
JULY 1, 2025

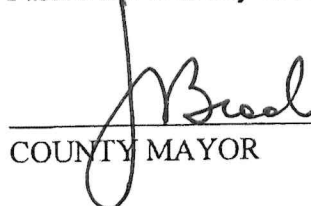
SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Claiborne County, Tennessee, assembled in regular session on the 19th day of May, 2025, that the combined property tax rate for Claiborne County, Tennessee for the year beginning July 1, 2025, shall be a rate of \$2.34 on each \$100.00 of assessment value of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

FUND	2024-2025	2025-2026
101 – General Fund	\$1.1765	\$1.1273
116 – Solid Waste	\$0.2378	\$0.2710
131 – Highway/Public Works	\$0.0102	\$0.0101
151 – General Debt Service	\$0.0168	\$0.0477
141 – General Purpose School	\$0.8834	\$0.8688
176 – Highway Capital Projects	\$0.0153	\$0.0151
Total	\$2.3400	\$2.3400

SECTION 2. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Claiborne County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 3. BE IT FURTHER RESOLVED, that this resolution takes effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 19th day of May, 2025.


COUNTY MAYOR

Mitchell Cosby
SPONSOR

ATTEST:


KAREN HURST

FILED 5-27-25
KAREN HURST, COUNTY CLERK
BY: 4:45 pm B.C.

05/19/2025

**ITEM #5 – RES. 2025-047 – CHARITABLE ORGANIZATIONS APPROPRIATIONS FOR
2025-26**

MOTION: Commissioner Cosby – to approve

SECOND: Commissioner Brooks

*ROLL CALL VOTE: 21 for; 0 against / Motion carried
(Resolution as follows)*

RESOLUTION NO. 2025-047

BUDGET 2025-2026

**A RESOLUTION MAKING APPROPRIATIONS TO
NON-PROFIT CHARITABLE ORGANIZATIONS
OF CLAIBORNE COUNTY, TENNESSEE
FOR FISCAL YEAR 2025-2026**

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the County Legislative Body to make appropriations to non-profit charitable organizations; and

WHEREAS, The Claiborne County Legislative Body recognizes the various non-profit or charitable organizations located in Claiborne County have great need of funds to carry on their nonprofit charitable work.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Claiborne County on this 19th day of May, 2025.

- | | |
|-------------|--|
| Section 1. | That \$1,500 be appropriated to Brave Boxing & Fitness |
| Section 2. | That \$3,750 be appropriated to Change Claiborne |
| Section 3. | That \$2,500 be appropriated to Clearfork Community Institute |
| Section 4. | That \$7,500 be appropriated to Cumberland Mountain Industries (The ARC/CMI) |
| Section 5. | That \$1,250 be appropriated to Speedwell Academy |
| Section 6. | That \$2,400 be appropriated to 4-H Program of Claiborne County |
| Section 7. | That \$16,800 be appropriated to Dollywood – Imagination Library |
| Section 8. | That \$2,000 be appropriated to Local High School Valedictorian Program |
| Section 9. | That \$2,500 be appropriated to Claiborne County Historical Society |
| Section 10. | That \$5,000 be appropriated to the Harrogate Library |
| Section 11. | That \$3,000 be appropriated to Project Graduation (CGHS & CHS \$1,500 each) |
| Section 12. | That \$2,500 be appropriated to Habitat for Humanity |
| Section 13. | That \$5,000 be appropriated to the Regional Education Center |
| Section 14. | That \$2,000 be appropriated to Senior Citizens Home Assistance Service |
| Section 15. | That \$1,000 be appropriated for Claiborne School athletics travel |
| Section 16. | That \$10,000 be appropriated to Servolution |
| Section 17. | That \$2,500 be appropriated to Stand In The Gap |
| Section 18. | That \$2,550 be appropriated to Upper Room Ministries |
| Section 19. | That \$1,250 be appropriated to Arthur Community Center |
| Section 20. | That \$5,000 be appropriated to Leadership Claiborne |
| Section 21. | That \$2,500 be appropriated to Live Free |
| Section 22. | That \$1,250 be appropriated to Head of Barren |

FILED 5-27-25
KAREN HURST, COUNTY CLERK
BY: 4:45 pm B.G.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Sections 1-22 above are subject to the following conditions.

1. That a non-profit charitable organization to which funds are appropriated shall file with the County Clerk an official copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, chapter 0380-2-7. Such annual report shall be prepared and certified by the Chief Financial Officer of such nonprofit organization in accordance with Section 5-9-109 c T.C.A.
2. That said funds must only be used by the named non-profits organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of Claiborne County.
3. That it is the expressed interest of the County Commission of Claiborne County providing these funds to the above named non-profit charitable organizations to be fully in compliance with chapter 0309-2-7 of the rules of the Comptroller of the Treasury, and Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to county appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.
4. That appropriated funds shall be transferred to the appropriate organization on a quarterly basis no earlier than the first month of each quarter upon invoice from the organization.

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

Duly passed and approved this 19th day of May, 2025.

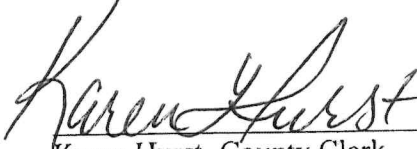


Joe Brooks, County Mayor

Mitchell Cosby

Sponsor

ATTEST:



Karen Hurst, County Clerk

05/19/2025

ITEM #6 – RES. 2025-048 – FJC CONTRIBUTIONS (budget amendment)

MOTION: Commissioner McCreary – to approve

SECOND: Commissioner Mundy

ROLL CALL VOTE: 21 for; 0 against / Motion carried
(Resolution as follows)

RESOLUTION NO. 2025- 048

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

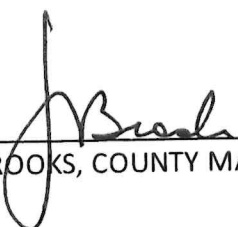
WHEREAS, this resolution recognizes contributions received in 2025; now

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	\$100	
101-48130	Contributions		\$100
	Total	\$100	\$100

NOW THEREFORE, BE IT RESOLVED, by the Claiborne County Commission, meeting in regular session on the 19th day of May 2025, that this resolution is approved.

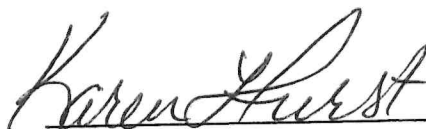
BE IT FURTHER RESOLVED, that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 19th day of May 2025.



JOE BROOKS, COUNTY MAYOR

/s/ Sherry McCreary
SPONSOR

ATTEST:



KAREN HURST, CLERK

5-7-25
KAREN HURST, COUNTY CLERK
4:45 pm B-6

05/19/2025

ITEM #7 – RES. 2025-049 – SHERIFF CONTRACT WITH AXON ENTERPRISE FOR BODY CAMERAS

MOTION: Commissioner Shrout – to approve
SECOND: Commissioner Wilson

*ROLL CALL VOTE: 21 for; 0 against / Motion carried
(Resolution as follows)*

RESOLUTION NO. 2025- 049

APPROVAL OF SHERIFF CONTRACT WITH AXON ENTERPRISE FOR BODY CAMERAS

WHEREAS, the Sheriff's Office purchased body cameras and related services from Axon Enterprise, Inc. and as part of this purchase entered into a five year contract (attached) which includes storage and access to camera video and replacement of the cameras; and

WHEREAS, it is to the benefit of Claiborne County that this contract be approved.

NOW, THEREFORE, BE IT RESOLVED, by the Claiborne County Commission, that the contract between the Sheriff's Office and Axon Enterprise, Inc. for body cameras is hereby approved by the Claiborne County Commission

BE IT FURTHER RESOLVED that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 19th day of May 2025.



JOE BROOKS, COUNTY MAYOR

/S/ Tim Shrout
SPONSOR

ATTEST:



KAREN HURST, COUNTY CLERK

FILED 5-7-25
KAREN HURST, COUNTY CLERK
BY: 4:45 pm B.G.

05/19/2025

ITEM #8 – RES. 2025-050 – AUTHORIZING THE SUBMISSION OF A 2025 SENIOR CITIZEN GRANT

MOTION: Commissioner Shuford – to approve

SECOND: Commissioner Crawford

ROLL CALL VOTE: 21 for; 0 against / Motion carried
(Resolution as follows)

RESOLUTION NO. 2025 – 050

A RESOLUTION AUTHORIZING THE SUBMISSION OF A 2025 SENIOR CITIZEN GRANT

WHEREAS, the Senior Citizens Centers in Claiborne County provide a place for seniors to gather for social activities and meals; and,

WHEREAS, the current Senior Citizens Centers located in Tazewell and Harrogate are both in need of remodeling; and,

WHEREAS, the current grant opportunity will provide up to \$50,000 in grant funding that can be used for such projects with only a ten percent (10%) match; and,

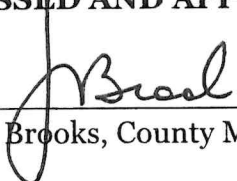
WHEREAS, to receive this funding Claiborne County will need to provide \$5,000 in matching funds.

NOW, THEREFORE, BE IT RESOLVED that the Claiborne County Commission hereby requests the mayor work in conjunction with both the Tazewell and Harrogate Senior Citizens Centers to identify aspects of each location in need of remodeling and prepare the Grant application for funding up to the maximum amount of \$50,000.00 grant funds with a local match of \$5,000.00.

IT IS FURTHER RESOLVED the matching funds of \$5,000.00 will come from the Claiborne County General Fund Account.

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

PASSED AND APPROVED, 19th day of May 2025.



Joe Brooks, County Mayor

Whitt Shuford, County Commissioner
David Mundy, County Commissioner

ATTEST:



Karen Hurst, County Clerk

5-19-25
HURST, COUNTY CLERK
10:05 am D.C.

05/19/2025

ITEM #9 – RES. 2025-051 – CYBERSECURITY GRANT FUNDING (budget amendment)

MOTION: Commissioner Shuford – to approve

SECOND: Commissioner Shrout

ROLL CALL VOTE: 21 for; 0 against / Motion carried
(Resolution as follows)

RESOLUTION NO. 2025- 051

BUDGET AMENDMENT FOR CYBER SECURITY GRANT FUNDING

WHEREAS, Claiborne County is eligible for a State and Local Cybersecurity Grant through the United States Department of Homeland Security; and

WHEREAS, the grant will provide \$69,000 in funding for various cyber security improvements including awareness training, risk assessment, penetration testing, and remediation efforts; and

WHEREAS, the County will provide \$1,112 in local funding from a General Fund fund balance withdrawal as local match;

NOW, THEREFORE, the Claiborne County Commission authorizes acceptance of the DHS State and Local Cybersecurity Grant and approves the following budget amendment in order for these monies to be expensed:

		<u>Revenue</u>	<u>Expense</u>
101-47235	Homeland Security Grants-CGP	\$69,000	
101-39000	Unassigned Fund Balance	1,112	
101-58400-399-CGP	Other Contracted Services		\$70,112

NOW, THEREFORE, BE IT RESOLVED by the Claiborne County Commission, meeting in regular session on the 19th day of May 2025, that this resolution is approved.

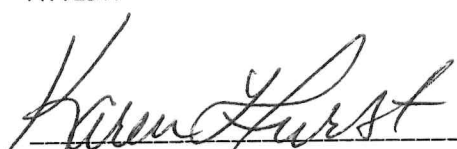
BE IT FURTHER RESOLVED that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 19th day of May 2025.



JOE BROOKS, COUNTY MAYOR

/s/ Whitt Shuford
SPONSOR

ATTEST:



KAREN HURST, COUNTY CLERK

FILED 5-19-25
KAREN HURST, COUNTY CLERK
BY: 11-2000 D.C.

05/19/2025

ITEM #10 – RES. 2025-052 – EBP GRANT FOR FY 2026 (budget amendment)

MOTION: Commissioner Shuford – to approve

SECOND: Commissioner Shrout

ROLL CALL VOTE: 21 for; 0 against / Motion carried
(Resolution as follows)

RESOLUTION NO. 2025- 052

BUDGET AMENDMENT FOR EBP GRANT FOR FY 2026

WHEREAS, Claiborne County has received an amended grant for the Evidence Based Programming (EBP) Project grant for Fiscal Year 2026; and

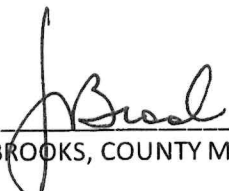
WHEREAS, the EBP grant provides evidence-based programming and services for inmates with the goal of reducing recidivism; and

NOW, THEREFORE, the Claiborne County Commission approves the following amendment to the Fiscal Year 2026 budget in order for these monies to be expensed:

		Revenue	Expense
101-46980-EBJPP	Other State Grants-EBJPP	\$496,979	
101-54220-123-EBJPP	Counselor-EBJPP Grant		1,066
101-54220-130-EBJPP	Social Worker-EBJPP Grant		73,095
101-54220-210-EBJPP	Social Security-EBJPP Grant		4,598
101-54220-204-EBJPP	State Retirement-EBJPP Grant		4,346
101-54220-207-EBJPP	Medical Insurance-EBJPP Grant		200
101-54220-210-EBJPP	Unemployment Comp-EBJPP Grant		300
101-54220-212-EBJPP	Employer Medicare-EBJPP Grant		1,075
101-54220-435-EBJPP	Office Supplies-EBJPP Grant		12,299
101-54220-707-EBJPP	Building Improvements-EBJPP Grant		400,000

NOW, THEREFORE, BE IT RESOLVED by the Claiborne County Commission, meeting in regular session on the 19th day of May 2025, that this resolution is approved.

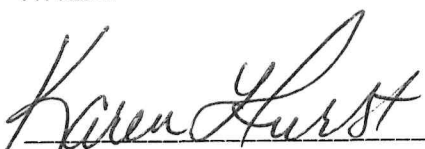
BE IT FURTHER RESOLVED that this resolution will take effect upon its passage, the public welfare requiring it. Duly passed and approved this 19th day of May 2025.



JOE BROOKS, COUNTY MAYOR

/s/ Whitt Shuford
SPONSOR

ATTEST:



KAREN HURST, COUNTY CLERK

FILED 5-9-25
KAREN HURST, COUNTY CLERK
BY: 2:00 pm D.e.

05/19/2025

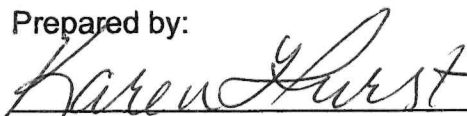
ITEM #11 – ADJOURNMENT

MOTION: Commissioner Wilson – to adjourn

SECOND: Commissioner Mullins

Motion carried by aye vote / Meeting adjourned.

Prepared by:


County Clerk