

**NEW  
BUSINESS**

**COUNTY COMMISSION COMPENSATION ADJUSTMENT**  
**RESOLUTION NO. 2026- 053**

**WHEREAS**, it appears that the Claiborne County Commission meets on a monthly basis, and is compensated for attendance of the duly authorized meetings, and,

**WHEREAS**, a commissioner is elected to that office to serve the residents of Claiborne County to the best of their ability, and,

**WHEREAS**, there are situations that arise that invoke a commissioner's absence that are beyond his or her control, such as sickness, either themselves or their immediate family, or a death in the family, and

**WHEREAS**, a commissioner is not compensated if they are not present at the meeting, and so,

**IT IS THEREFORE RESOLVED** that, in the event a commissioner is absent from a commission meeting due to those circumstances outlined above, the commissioner shall still be compensated for that meeting.

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

**PASSED and APPROVED** this 15<sup>th</sup> day of June, 2026.

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

\_\_\_\_\_  
Quintin Rogers  
County Commissioner Sponsor

ATTEST:

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

FILED 5-29-26  
KAREN HURST, COUNTY CLERK  
BY: 11:00 AM -B.C.

RESOLUTION NO. 2026- 054

CLAIBORNE COUNTY HIGHWAY DEPARTMENT

BUDGET AMENDMENT

WHEREAS, there are several line items that need adjusting before the end of fiscal year 2025-2026 (June 30,2026).

WHEREAS, the following transaction needs to be approved by Claiborne County Commission:

	<u>INCREASE</u>	<u>DECREASE</u>
131-63100-142 (Mechanic)	\$2,500	
131-63100-201 (Social Security)	\$163	
131-63100-204 (Retirement)	\$125	
131-63100-212 (Medicare)	\$ 40	
131-65000-434 (Natural Gas)	\$1,000	
131-63100-412 (Diesel)		\$3,828
TOTAL	\$3,828	\$3,828

**THEREFORE, BE IT RESOLVED**, by the County Commission of Claiborne County, Tennessee assembled in regular session on this 15<sup>th</sup> day of June 2026 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 15<sup>th</sup> day of June 2026.

RONNIE PITTMAN, ROAD SUPERINTENDENT

DAVID MUNDY  
SPONSOR

JOSEPH BROOKS, COUNTY MAYOR

ATTEST:

KAREN HURST, COUNTY CLERK

FILED 6-1-26  
KAREN HURST, COUNTY CLERK  
BY: 11:20 am P.C.

**Claiborne County Board of Education**  
**RESOLUTION**

*2026-055*

June 1, 2026

**WHEREAS**, the Claiborne County Board of Education has received an update from the Department of Education, the General Purpose budget needs to be amended to reflect the correct account codes for the Trauma Grant and the Claiborne Virtual Learning Academy

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

**NOW, THEREFORE, BE IT RESOLVED** by the Claiborne County Commission that the Fiscal Year 2025-2026 budget of the Claiborne County School Department is hereby amended as follows:

<u>EXPENDITURES</u>	<u>INCREASE</u>	<u>DECREASE</u>
Account Code No.		
72120-130-Traum Health Services-Social Workers		\$ (70,000.00)
72120-201-Traum Health Services-Social Security		\$ (4,340.00)
72120-204-Traum Health Services-State Retirement		\$ (4,452.00)
72120-206-Traum Health Services-Life Insurance		\$ (240.00)
72120-207-Traum Health Services-Medical Insurance		\$ (14,000.00)
72120-210-Traum Health Services-Unemployment Compensation		\$ (100.00)
72120-212-Traum Health Services-Employer Medicare		\$ (1,015.00)
72120-217-Traum Health Services-Retirement-Hybrid Stabilization		\$ (2,800.00)
72120-499-Traum Health Services-Other Supplies and Materials		\$ (3,052.00)
72130-130-Traum Other Student Support-Social Workers	\$ 70,000.00	
72130-201-Traum Other Student Support-Social Security	\$ 4,340.00	
72130-204-Traum Other Student Support-State Retirement	\$ 4,452.00	
72130-206-Traum Other Student Support-Life Insurance	\$ 240.00	
72130-207-Traum Other Student Support-Medical Insurance	\$ 14,000.00	
72130-210-Traum Other Student Supports-Unemployment Compensation	\$ 100.00	
72130-212-Traum Other Student Support-Employer Medicare	\$ 1,015.00	
72130-217-Traum Other Student Support-Retirement-Hybrid Stabilization	\$ 2,800.00	
72130-499-Traum Other Student Support-Other Supplies and Materials	\$ 3,052.00	
72215-116 Alternative Instruction Program-Teachers		\$ (63,110.00)
72215-117 Alternative Instruction Program-Career Ladder Program		\$ (500.00)
72215-188 Alternative Instruction Program-Bonus Payments		\$ (2,000.00)
72215-189 Alternative Instruction Program-Other Salaries & Wages		\$ (37,545.00)
72215-201 Alternative Instruction Program-Social Security		\$ (4,037.00)
72215-204 Alternative Instruction Program-State Retirement		\$ (3,757.40)
72215-206 Alternative Instruction Program-Life Insurance		\$ (240.00)
72215-207 Alternative Instruction Program-Medical Insurance		\$ (3,865.00)
72215-210 Alternative Instruction Program-Unemployment Compensation		\$ (180.00)
72215-212 Alternative Instruction Program-Employer Medicare		\$ (1,496.00)
72215-355 Alternative Instruction Program-Travel		\$ (500.00)
72215-499 Alternative Instruction Program-Other Supplies And Materials		\$ (2,500.00)
71100-116 Regular Instruction Program-Teachers	\$ 63,110.00	
71100-117 Regular Instruction Program-Career Ladder Program	\$ 500.00	

71100-188	Regular Instruction Program-Bonus Payments	\$ 2,000.00
71100-189	Regular Instruction Program-Other Salaries & Wages	\$ 37,545.00
71100-201	Regular Instruction Program-Social Security	\$ 4,037.00
71100-204	Regular Instruction Program-State Retirement	\$ 3,757.40
71100-206	Regular Instruction Program-Life Insurance	\$ 240.00
71100-207	Regular Instruction Program-Medical Insurance	\$ 3,865.00
71100-210	Regular Instruction Program-Unemployment Compensation	\$ 180.00
71100-212	Regular Instruction Program-Employer Medicare	\$ 1,496.00
71100-355	Regular Instruction Program-Travel	\$ 500.00
71100-499	Regular Instruction Program-Other Supplies And Materials	\$ 2,500.00



Meredith Arnold  
 Meredith Arnold  
 Claiborne County Schools

David Mundy  
 David Mundy  
 County Commission

*Alison Seal*

Alison Seal  
 Alison Seal  
 Finance

FILED 6:306  
 KAREN HURST, COUNTY CLERK  
 BY: 9:00 am D.C.

**Claiborne County Board of Education**  
**RESOLUTION**  
*2026-056*


June 1, 2026

**WHEREAS**, the Claiborne County Board of Education has received an update from the Department of Education, the General Purpose budget needs to be amended to reflect the correct account codes and requested changes.

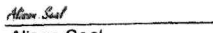
**WHEREAS**, this resolution involves no local tax dollars and no new monies.

**NOW, THEREFORE, BE IT RESOLVED** by the Claiborne County Commission that the Fiscal Year 2025-2026 budget of the Claiborne County School Department is hereby amended as follows:

<u>REVENUE</u>	<u>INCREASE</u>	<u>DECREASE</u>
Account Code No.		
141-46790-ISM      Other Vocational-ISM	\$ 2,638,537.13	
141-46980-ISM      Other State Grants-ISM		\$ (2,638,537.13)
 <u>EXPENDITURES</u>		
Account Code No.		
141-71100-430      Regular Instruction Program-Textbooks-Electronic	\$ 23,000.00	
141-71100-449      Regular Instruction Program-Textbooks-Bound		\$ (23,000.00)
141-72610-166      Regular Instruction Program-Custodial		\$ (37,000.00)
141-72610-399      Regular Instruction Program-Contracted Services	\$ 37,000.00	
141-73400-105-Alpha      Early Childhood Education-Supervisor/Director		\$ (14,727.00)
141-73400-116-Alpha      Early Childhood Education-Teachers		\$ (7,723.00)
141-73400-163-Alpha      Early Childhood Education-Educational Assistants	\$ 25,200.00	
141-73400-201-Alpha      Early Childhood Education-Social Security	\$ 263.00	
141-73400-204-Alpha      Early Childhood Education-State Retirement		\$ (1,616.00)
141-73400-206-Alpha      Early Childhood Education-Life Insurance		\$ (127.00)
141-73400-207-Alpha      Early Childhood Education-Medical Insurance		\$ (17,016.00)
141-73400-212-Alpha      Early Childhood Education-Employer Medicare	\$ 64.00	
141-73400-429-Alpha      Early Childhood Education-Instructional Supplies	\$ 9,921.00	
141-73400-499-Alpha      Early Childhood Education-Other Supplies and Materials	\$ 5,761.00	
141-71300-116-ISM      Innovative School Models-Teachers		\$ (11,000.00)
141-71300-189-ISM      Innovative School Models-Other Salaries & Wages		\$ (1,650.00)
141-71300-195-ISM      Innovative School Models-Certified Substitute		\$ (9,750.00)
141-71300-201-ISM      Innovative School Models-Social Security		\$ (1,000.00)
141-71300-204-ISM      Innovative School Models-State Retirement		\$ (3,100.00)
141-71300-206-ISM      Innovative School Models-Life Insurance	\$ 40.00	
141-71300-207-ISM      Innovative School Models-Medical Insurance		\$ (10,700.00)
141-71300-212-ISM      Innovative School Models-Employer Medicare		\$ (250.00)
141-71300-217-ISM      Innovative School Models-Hybrid Retirement		\$ (1,300.00)
141-72130-123-ISM      Innovative School Models-Guidance Personnel		\$ (9,400.00)
141-72130-201-ISM      Innovative School Models-Social Security		\$ (750.00)
141-72130-204-ISM      Innovative School Models-State Retirement		\$ (2,200.00)
141-72130-206-ISM      Innovative School Models-Life Insurance	\$ 20.00	
141-72130-207-ISM      Innovative School Models-Medical Insurance		\$ (8,600.00)
141-72130-212-ISM      Innovative School Models-Employer Medicare		\$ (180.00)
141-72130-217-ISM      Innovative School Models-Hybrid Retirement		\$ (5,135.00)
141-72710-146-ISM      Innovative School Models-Bus Drivers		\$ (12,500.00)
141-76100-706-ISM      Innovative School Models-Building Construction	\$ 77,455.00	

  
 Meredith Arnold  
 Claiborne County Schools

David Mundy  
 David Mundy  
 County Commission

  
 Alison Seal  
 Finance

FILED *6-3-26*  
 KAREN HURST, COUNTY CLERK  
 →Y: *9:00 am* →D.C.

**Claiborne County Board of Education  
RESOLUTION**

*2026-057*

June 1, 2026

**WHEREAS**, the Claiborne County Board of Education needs to amend the **General Purpose Budget** to add new money from the Rural Health Care Pathways Expansion Grant for High School, Education, and Apprenticeship Programs Leading to Transformative Healthcare Careers.

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

**NOW, THEREFORE, BE IT RESOLVED** by the Claiborne County Commission that the Fiscal Year 2025-2026 budget of the Claiborne County School Department is hereby amended as follows:

<u>REVENUE</u>	<u>Increase</u>	<u>Decrease</u>
Account Code No.		
141-46980-RHG Other State Grants - RHG	\$ 31,676.00	
 <u>EXPENDITURES</u>		
Account Code No.		
141-72130-189-RHG Other Salaries & Wages	\$ 8,500.00	
141-72130-201-RHG Social Security	\$ 600.00	
141-72130-204-RHG Retirement	\$ 500.00	
141-72130-210-RHG Unemployment	\$ 200.00	
141-72130-212-RHG Medicare	\$ 200.00	
141-72130-399-RHG Other Contracted Services	\$ 9,080.00	
141-72130-499-RHG Other Supplies and Materials	\$ 12,596.00	



Meredith Arnold  
Claiborne County Schools

David Mundy  
David Mundy  
County Commission

Alison Seal  
Alison Seal  
Finance

FILED *6-3-26*  
KAREN HURST, COUNTY CLERK  
\* *9:11 am* D.C.

**Claiborne County Board of Education  
RESOLUTION**

*2026-058*

June 1, 2026

**WHEREAS**, the Claiborne County Board of Education has experienced an increase in charges for medical insurance claims for unexpected medical conditions in addition to our regular expenses for administrative fees, and regular medical claims, we therefore need to amend the General Purpose Budget to cover these increases, and the predicted expenses we may incur before June 30th, 2026

**WHEREAS**, this resolution involves no new money

**WHEREAS**, at the close of the fiscal year, any unspent money from this change will return to fund balance,

**NOW, THEREFORE, BE IT RESOLVED** by the Claiborne County Commission that the Fiscal Year 2025-2026 budget of the Claiborne County School Department is hereby amended as follows:

<u>REVENUE</u>		<u>INCREASE</u>	<u>DECREASE</u>
39000	Undesignated Fund Balance		\$ (375,000.00)
<u>EXPENDITURES</u>			
72310/299	Other Fringe Benefits	\$ 375,000.00	



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

\_\_\_\_\_  
David Mundy

David Mundy  
Commission Sponsor

\_\_\_\_\_  
*Alison Seal*

Alison Seal  
School Finance

FILED 6-3-26  
KAREN HURST, COUNTY CLERK  
9:40 am  
BY: [Signature]

**Claiborne County Board of Education  
RESOLUTION**

*2026-059*

June 1, 2026

WHEREAS, the Claiborne County High School Marching Band has been invited to participate in the 250-Year Celebration event in Pennsylvania, a significant and fully legitimate national commemoration that represents a distinct honor for the students, the school, and the entire county; and

WHEREAS, participation will require additional expenditures for transportation, lodging, meals, and related costs associated with the trip; and

WHEREAS the Claiborne County Board of Education has determined that up to \$20,000 in unexpended funds are available within the current General Purpose School Fund budget to cover these one-time costs without the need for additional revenue or supplemental appropriation; and

WHEREAS, the auditors confirmed that such a reallocation is permissible under applicable rules and regulations; and

WHEREAS, this amendment will have no net impact on the total budget of the General Purpose School Fund;

NOW, THEREFORE, BE IT RESOLVED by the Claiborne County Commission that the Fiscal Year 2025-2026 budget of the Claiborne County School Department is hereby amended as follows:

<u>EXPENDITURES</u>	<u>Increase</u>	<u>Decrease</u>
Account Code No. 141-71100-499      Textbooks bound		\$20,000
Account Code No. 141-72310-599      Board of Ed other charges	\$20,000	

*Meredith Arnold*

Meredith Arnold  
Claiborne County Schools

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

*Alison Seal*  
\_\_\_\_\_  
Alison Seal  
Finance

FILED *6-3-26*  
 KAREN HURST, COUNTY CLERK  
*9:10 am*  
 D.C.

**Claiborne County Board of Education  
RESOLUTION**

*2026-060*

June 1, 2026

**WHEREAS**, the Claiborne County Board of Education has received an update from the Department of Education, the School Nutrition budget needs to be amended.

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

**NOW, THEREFORE, BE IT RESOLVED** by the Claiborne County Commission that the Fiscal Year 2025-2026 budget of the Claiborne County School Department is hereby amended as follows:

**EXPENDITURES**

	<u>Increase</u>	<u>Decrease</u>
143-73100-790 Food Service-Other Equipment	\$ 200,000.00	
143-73100-729 Food Service-Transportation Equipment		\$ (200,000.00)
143-73100-119 Food Service-Accountants/Bookkeepers	\$ 420.00	
143-73100-162 Food Service-Clerical Personnel		\$ (420.00)



Meredith Arnold  
Claiborne County Schools

David Mundy  
Commission Sponsor

*Alison Seal*

Alison Seal

Finance

FILED *6-3-26*  
KAREN HURST, COUNTY CLERK  
*9:00 am*  
D.C.

RESOLUTION FOR FIFTH DISTRICT STANDPIPE

RESOLUTION NO. 2026-061

WHEREAS, waterlines have been extended in the fifth (5<sup>th</sup>) district of Claiborne County, Tennessee, and;

WHEREAS, a standpipe for firefighting purposes has been budgeted in the Claiborne County fiscal year 2025-2026, and;

WHEREAS, Mitchell Cosby, fifth (5<sup>th</sup>) District Commissioner has verified with the engineer, Mitch Brumsa, and Eric Garland, Manager of Arthur-Shawnee Utility District, there is sufficient water pressure for a fire hydrant pipe known as a standpipe, and;

WHEREAS, a location has been found for the standpipe at end of the newly constructed waterline with address of 3735 Forge Ridge Road, Harrogate, TN 37752.

NOW THEREFORE, BE IT RESOLVED, the Claiborne County Commission, meeting in regular session on the 15<sup>th</sup> day of June, 2026, hereby authorizes a standpipe to be installed in the fifth (5<sup>th</sup>) district where located by Mitch Brumsa, engineer and Eric Garland, Manager of Arthur-Shawnee Utility District.

BE IT FURTHER RESOLVED, the Claiborne County Finance Director is authorized and directed to pay for the standpipe and installation up to Four Thousand Five Hundred (\$4,500.00) Dollars from the 2025-2026 Fiscal Year budget for purchase and installation of standpipe at 3735 Forge Ridge Road, Harrogate, TN 37752.

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

Duly passed and approved this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Joe Brooks, Claiborne County Mayor

ATTEST:

\_\_\_\_\_  
Karen Hurst, County Clerk

SPONSOR:

Mitchell Cosby by James J. Estep  
Mitchell Cosby, County Commissioner *w/permission*

FILED 6-4-26  
KAREN HURST, COUNTY CLERK  
3:45 pm D.C.

**2026-2027 APPROPRIATIONS RESOLUTION**

RESOLUTION NO. 2026-*062*

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS  
INSTITUTIONS, OFFICES AND AGENCIES OF CLAIBORNE COUNTY, TENNESSEE  
FOR THE YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Claiborne County, Tennessee, assembled in session on the 15th day of June, 2026, 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, 2026 and ending June 30, 2027, according to the following schedule:

<b>101 GENERAL FUND</b>		<b>2026-2027 BUDGET</b>
51100	County Commission	200,581
51210	Board of Equalization	7,025
51220	Beer Board	2,500
51230	Budget and Finance Committee	32,230
51300	County Executive	231,009
51400	County Attorney	70,245
51500	Election Commission	358,563
51600	Register of Deeds	276,147
51710	Planning and Community Development	5,000
51720	County Planner	32,468
51800	County Buildings	306,928
51910	Preservation of Records	25,797
52100	Accounting/Budgeting/Payroll	600,000
52300	Property Assessor's Office	310,411
52310	Reappraisal Program	142,554
52400	County Trustee's Office	396,106
52500	County Clerk's Office	474,548
53100	Circuit Court	583,070
53300	General Sessions	300,232
53400	Chancery Court	338,163
53600	District Attorney General	336,677
53610	Public Defenders Office	56,283
54110	Sheriff's Department	3,647,955
54160	Admn Sexual Offenders	2,000
54220	Workhouse	4,318,725
54240	Juvenile Services	88,418
54310	Fire Prevention and Control	320,000
54410	Civil Defense (Emergency Mgmt)	158,374
54420	Rescue Squad	45,000
54490	Other Emergency Management	60,000
54610	County Coroner/Medical Examiner	79,500
55110	Health Department	158,067
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	247,329
55720	Sanitation Education/Information	74,728
56300	Senior Citizens Assistance	184,188

**2026-2027 APPROPRIATIONS RESOLUTION**

		<b>2025-2026 BUDGET (CONT)</b>
101	<b>GENERAL FUND (CONT.)</b>	
	56500 Libraries	190,994
	57100 Agriculture Extension Service	118,680
	57300 Forest Service	2,000
	57500 Soil Conservation	115,030
	58120 Industrial Development	120,000
	58130 Housing & Urban Development	766,320
	58190 Economic and Community Develop	68,267
	58300 Veteran's Service	46,687
	58400 Other Charges	1,005,750
	58900 Tax Relief	90,000
	91000 Capital Projects	220,000
	<b>Total General Fund</b>	<b>17,704,549</b>
116	<b>SOLID WASTE/SANITATION FUND</b>	
	55731 Waste Pickup	2,958,650
	<b>Total Solid Waste/Sanitation Fund</b>	<b>2,958,650</b>
122	<b>DRUG CONTROL FUND</b>	
	54150 Drug Enforcement	45,800
	<b>Total Drug Control Fund</b>	<b>45,800</b>
127	<b>AMERICAN RESCUE PLAN FUND</b>	
	91401 Capital Expenditures	3,721,139
	<b>Total ARP Fund</b>	<b>3,721,139</b>
131	<b>HIGHWAY/PUBLIC WORKS FUND</b>	
	61000 Administration	198,796
	62000 Highway and Bridge Maintenance	2,082,433
	63100 Equipment Operation and Maintenance	536,747
	65000 Other Charges	99,800
	66000 Employee Benefits	30,000
	68000 Capital Outlay	509,000
	99100 Transfers Out	40,000
	<b>Total Highway/Public Works Fund</b>	<b>3,496,776</b>
		<b>2025-2026</b>
		<b>BUDGET</b>
141	<b>GENERAL PURPOSE SCHOOL FUND</b>	
	71100 Regular Instruction Program	20,408,548
	71200 Special Education Program	4,120,003
	71300 Vocational Education Program	2,151,368
	72110 Attendance	166,372
	72120 Health Services	751,609
	72130 Other Student Support	1,183,258
	72210 Regular Instruction Program	1,454,239
	72215 Alternative Instruction Program	123,328
	72220 Special Education Program	848,312
	72230 Vocational Education Program	114,760
	72250 Technology	782,731
	72310 Board of Education	3,801,158
	72320 Office of Superintendent	696,964
	72410 Office of the Principal	1,799,522
	72510 Accounting/Budgeting-Fiscal Services	287,355
	72610 Operation of Plant	2,386,836
	72620 Maintenance of Plant	2,455,647
	72710 Transportation	1,621,062
	72810 Central and Other	178,000

**2026-2027 APPROPRIATIONS RESOLUTION**

	73300	Community Services			788,932
	73400	Early Childhood Education			621,278
	73905	American Rescue Plan Act			-
	76100	Regular Capital Outlay			61,000
	82130	Education Debt Service-Principal			2,419,000
	99000	Transfer and Other Uses			-
		Total General Purpose School Fund			<b>49,221,282</b>
					<b>2025-2026</b>
<b>142</b>		<b>SCHOOL FEDERAL PROJECTS</b>			<b>BUDGET</b>
	71100	Regular Instruction Program			1,873,120
	71200	Special Education Program			1,600,335
	71300	Vocational Education Program			69,923
	72130	Other Student Support			224,470
	72210	Regular Instruction Program			551,669
	72220	Special Education Program			76,725
	72230	Vocational Education Program			2,250
	72710	Transportation			5,000
	99000	Other Uses (Transfers)			-
		Total School Federal Projects			<b>4,403,492</b>
<b>143</b>		<b>CENTRAL CAFETERIA FUND</b>			
	73100	Food Service			5,691,303
		Total Central Cafeteria Fund			<b>5,691,303</b>

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.

					<b>2025-2026</b>
					<b>BUDGET</b>
<b>151</b>		<b>GENERAL DEBT SERVICE FUND</b>			
	82110	Principal-General Government Debt Service			2,280,975
	82210	Interest- General Government-Debt			550,975
	82310	Other Debt Service			17,000
		Total General Debt Service Fund			<b>2,848,950</b>
<b>171</b>		<b>GENERAL CAPITAL PROJECTS</b>			
	91190	General Government Projects			<b>2,481,515</b>
<b>176</b>		<b>CAPITAL PROJECTS - HIGHWAY</b>			
	91200	Highway & Street Capital Projects			<b>823,950</b>

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 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

## 2026-2027 APPROPRIATIONS RESOLUTION

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 2026-2027 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 \$68,093 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%

## 2026-2027 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.

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, 2027. 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.

2026-2027 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 2026-2027 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 counter-signed by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2027.

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, 2027.

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, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 15th day of June, 2026.

FILED 6-5-26  
KAREN HURST, COUNTY CLERK  
BY 8:40 am P.C.

\_\_\_\_\_  
Joseph Brooks, County Mayor

\_\_\_\_\_  
Mitchell Cosby  
Sponsor

ATTEST:

\_\_\_\_\_  
Karen Hurst, County Clerk

RESOLUTION NO. 2026-063

BUDGET 2026-2027

**A RESOLUTION MAKING APPROPRIATIONS TO  
NON-PROFIT CHARITABLE ORGANIZATIONS  
OF CLAIBORNE COUNTY, TENNESSEE  
FOR FISCAL YEAR 2026-2027**

**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 15th day of June, 2026.

- Section 1. That \$3,000 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 \$4,000 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 \$3,000 be appropriated to Senior Citizens Home Assistance Service \*
- Section 15. That \$10,000 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

**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 15th day of June, 2026.

\_\_\_\_\_  
Joe Brooks, County Mayor

\_\_\_\_\_  
Mitchell Cosby  
Sponsor

ATTEST:

\_\_\_\_\_  
Karen Hurst, County Clerk

FILED 6-5-26  
KAREN HURST, COUNTY CLERK  
PX: 8:40 am De.

CLAIBORNE COUNTY TAX RESOLUTION NO. 2026-064

RESOLUTION FIXING THE TAX LEVY IN  
CLAIBORNE COUNTY, TENNESSEE  
FOR THE YEAR BEGINNING  
JULY 1, 2026

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Claiborne County, Tennessee, assembled in regular session on the 15th day of June, 2026, that the combined property tax rate for Claiborne County, Tennessee for the year beginning July 1, 2026, 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	2025-2026	2026-2027
101 – General Fund	\$1.1273	\$1.1400
116 – Solid Waste	\$0.2710	\$0.2760
131 – Highway/Public Works	\$0.0101	\$0.0100
151 – General Debt Service	\$0.0477	\$0.0375
141 – General Purpose School	\$0.8688	\$0.8615
176 – Highway Capital Projects	\$0.0151	\$0.0150
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.

SECTION 4. BE IT FURTHER RESOLVED, that the Trustee may accept property taxes any time after July 10<sup>th</sup> as prescribed in Tennessee Code Annotated in Section 67-1-702.

Passed the 19th day of May, 2025.

\_\_\_\_\_  
COUNTY MAYOR

Mitchell Cosby  
\_\_\_\_\_  
SPONSOR

ATTEST:

\_\_\_\_\_  
KAREN HURST

FILED 6-5-26  
KAREN HURST, COUNTY CLERK  
BY: 8:40 am D.C.