

**OLD  
BUSINESS**

**Claiborne County Board of Education  
RESOLUTION**

*Res 2026-039*

May 14, 2026

WHEREAS, the Claiborne County Board of Education needs to amend the General Purpose Budget in order to reflect account lines currently approved by the state for grants, as well as close out payrolls and purchases for the remainder of the school year within those grants and general fund.

WHEREAS, this resolution involves no local tax dollars.

BE IT THEREFORE RESOLVED by the Claiborne County Commission in session May 18, 2026 that the Claiborne County Board of Education be authorized to amend the General Purpose Budget by adjusting the following line items.

<u>EXPENDITURES</u>	<u>Increase</u>	<u>Decrease</u>
Account Code No.		
71100-116 Teachers		\$ (199,980.00)
71100-195 Certified Substitute Teachers		\$ (110,000.00)
71100-204 State Retirement		\$ (100,000.00)
71100-217 Retirement-Hybrid Stabilization	\$ 250,000.00	
71100-370 Cntrcts For Sub Tchrs-Non-Certified	\$ 110,000.00	
71100-449 Textbooks-Bound		\$ (127,872.00)
71100-599 Other Charges	\$ 15,000.00	
71200-116 Teachers		\$ (57,800.00)
71200-195 Certified Substitute Teachers		\$ (15,000.00)
71200-201 Social Security		\$ (14,000.00)
71200-204 State Retirement		\$ (20,000.00)
71200-217 Retirement-Hybrid Stabilization	\$ 34,000.00	
71200-370 Cntrcts For Sub Tchrs-Non-Certified	15,000.00	
71200-499 Other Supplies and Materials	\$ 20,000.00	
71300-195 Certified Substitute Teachers		\$ (10,000.00)
71300-370 Cntrcts For Sub Tchrs-Non-Certified	\$ 10,000.00	
72110-162 Clerical Personnel	\$ 900.00	
72110-204 State Retirement	\$ 52.00	
72110-207 Social Security	\$ 770.00	
72110-355 Travel		\$ (861.00)
72110-499 Other Supplies and Materials		\$ (861.00)
72120-105-WELL Supervisor/Director	\$ 27,644.00	
72120-201-WELL Social Security	\$ 1,235.00	
72120-204-WELL State Retirement	\$ 1,597.00	
72120-206 Life Insurance	\$ 3,000.00	
72120-206-WELL Life Insurance	\$ 79.00	
72120-207 Medical Insurance	\$ 26,000.00	
72120-207-WELL Medical Insurance	\$ 6,150.00	
72120-212-WELL Employer Medicare	\$ 289.00	
72120-217 Retirement-Hybrid Stabilization	\$ 12,500.00	
72120-499-WELL Other Supplies and Materials		\$ (60,504.00)
72130-322 Evaluation and Testing		\$ (17,990.00)
72210-105 Supervisor/Director		\$ (87,000.00)
72210-129 Librarians		\$ (43,500.00)
72210-163 Educational Assistants		\$ (10,000.00)
72210-189 Other Salaries & Wages	\$ 139,000.00	
72210-207 Medical Insurance	\$ 17,200.00	
72210-217 Retirement-Hybrid Stabilization	\$ 5,780.00	
72210-399 Other Contracted Services	\$ 500.00	
72210-432 Library Books/Media	\$ 3,000.00	
72210-524 In Service/Staff Development	\$ 10,000.00	

72220-161	Secretary(s)	\$	500.00	
72220-207	Medical Insurance	\$	19,100.00	
72220-217	Retirement-Hybrid Stabilization	\$	10,500.00	
72220-524	In Service/Staff Development	\$	5,000.00	
72220-599	Other Charges	\$	2,700.00	
72250-189	Other Salaries and Wages	\$	46,100.00	
72250-201	Social Security	\$	2,840.00	
72250-204	State Retirement	\$	2,320.00	
72250-206	Life Insurance	\$	240.00	
72250-207	Medical Insurance	\$	1,995.00	
72250-210	Unemployment Compensation	\$	120.00	
72250-212	Employer Medicare	\$	665.00	
72250-790	Other Equipment			\$ (54,280.00)
72310-305	Audit Services	\$	1,600.00	
72310-506	Liability Insurance			\$ (26,600.00)
72320-161	Secretary(s)	\$	310.00	
72320-201	Social Security			\$ (310.00)
72410-104	Principals	\$	700.00	
72410-117	Career Ladder Program	\$	1,000.00	
72410-139	Assistant Principals			\$ (18,000.00)
72410-201	Social Security			\$ (2,495.00)
72410-207	Medical Insurance	\$	17,500.00	
72410-217	Retirement - Hybrid	\$	1,295.00	
72610-166	Custodial Personnel	\$	17,000.00	
72610-399	Other Contracted Services			\$ (17,000.00)
72610-415	Electricity	\$	39,160.00	
72610-434	Natural Gas	\$	25,690.00	
72610-454	Water and Sewer	\$	23,480.00	
72620-167	Maintenance Personnel			\$ (50,000.00)
72620-207	Medical Insurance			\$ (38,330.00)
72710-105	Supervisor/Director	\$	4,700.00	
72710-315	Contracts With Vehicle Owners	\$	3,910.00	
72710-399	Other Contracted Services			\$ (3,910.00)
72710-425	Gasoline			\$ (16,350.00)
72710-451	Uniforms	\$	1,650.00	
72710-599	Other Charges	\$	10,000.00	
72710-729	Transportation Equipment	\$	127,872.00	
72810-399	Other Contracted Services	\$	37,000.00	
72810-411	Data Processing Supplies			\$ (12,000.00)
72810-413	Drugs and Medical Supplies			\$ (1,600.00)
72810-499	Other Supplies and Materials	\$	1,600.00	
73300-189-FRC	Other Salaries and Wages	\$	960.00	
73300-204-FRC	State Retirement	\$	60.00	
73300-206-SACC	Life Insurance	\$	88.00	
73300-207-SACC	Medical Insurance	\$	5,445.00	
73300-307-SACC	Communication	\$	1,000.00	
73300-355-FRC	Travel	\$	55.00	
73300-370-SACC	Contracts For Sub Tchrs-Non-Certified	\$	3,000.00	
73300-499-FRC	Other Supplies and Materials			\$ (1,075.00)
73300-599-SACC	Other Charges			\$ (9,533.00)
73400-429-ALPHA	Instructional Supplies	\$	1,840.95	
73400-499-ALPHA	Other Supplies and Materials			\$ (1,840.95)
76100-707	Building Improvements			\$ (1,750.00)
76100-724	Site Development	\$	1,750.00	



Meredith Arnold  
Claiborne County Schools Director

David Mundy

David Mundy  
Commission Sponsor

Alison Seal  
Alison Seal  
School Finance

FILED 5-1-26  
KAREN HURST, COUNTY CLERK  
BY: H: D. C. P. G.