SULLIVAN COUNTY
Board of County Commissioners
Called Meeting on Fiscal Year 2026-2027 Budget
July 30, 2026
6:00 p.m.
Commission Room
Sullivan County Courthouse

AGENDA

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- Speaker John Gardner presiding
- Call to order by Sheriff Jeff Cassidy
- Invocation
- Pledge to the American Flag
- Roll Call by Teresa Jacobs, Sullivan County Clerk
- Public Comment on agenda items
- Public Comment on non-agenda topics
- Resolutions
- Announcements
- Adjournment

Sullivan County
Board of County Commissioners
246th Annual Session

RESOLUTIONS FOR CALLED MEETING
July 30, 2026

OLD BUSINESS

Item 1 Resolution No. 2026-07-10
Sponsors: King/Calton

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

Item 2 Resolution No. 2026-07-11
Sponsors: King/Calton

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

Item 3 Resolution No. 2026-07-12
Sponsors: King/Calton

RESOLUTION APPROPRIATING FUNDS TO VARIOUS CHARITABLE, CIVIC, and NONPROFIT ORGANIZATIONS FORTHEFISCALYEAR 2026-2027.

SULLIVAN COUNTY
Board of County Commissioners
246th Annual Session

Item 1
Resolution No. 2026-07-10

To the Honorable Richard S. Venable, Sullivan County Mayor, and the Board of Sullivan County Commissioners meeting in Regular Session this 16th day of July 2026.

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

SECTION 1. BE IT RESOLVED that the Board of County Commissioners approve the combined property tax rate for Sullivan County, Tennessee, for the Fiscal Year 2026-2027, beginning July 1, 2026; that said tax rate shall be $1.6129 on each $100.00 of taxable property; and that said tax is to provide revenue for each of the following funds and otherwise conform to the following levies:

FUND	RATE
General	0.65377
Solid Waste	0.03728
Highway	0.07071
General Purpose School	0.59514
County Capital Projects	0.05100
General Debt Service	0.20500
Total Tax Rate	1.61290

SECTION 2. BE IT FURTHER RESOLVED those certain revenues including the county's portion of local option sales tax, cable franchise tax, interest income, and wholesale beer tax are allocated at the designated amount in this document to the respective funds with all amounts in excess of those amounts reverting to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED THAT the proceeds received from the State of Tennessee "Online Sports Betting" shall be deposited to a special account in the General Fund to be utilized to fund capital expenditures for Ambulances and related capital cost expended by the EMS Director.

SECTION 4. BE IT FURTHER RESOLVED that all resolutions approved by the Board of County Commissioners of Sullivan County, Tennessee, which conflict with this resolution are hereby repealed.

SECTION 5. 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.

This resolution shall take effect from and after its passage. All resolutions in conflict herewith be and the same rescinded insofar as such conflict exists.

CONTINUED

Item 1
Resolution No. 2026-07-10

Approved this ______ day of _______, 2026.

Reviewed by Chairman: ___________________________________
John T. Gardner, Chairman, Sullivan County Commission

ATTEST: ______________________________________
Teresa Jacobs, County Clerk, Sullivan County

Delivered to the Sullivan County Mayor or his secretary this the __________ day of ______________________, 20____ at or about the following time _____________ by the following method: ____.
______________________________________ County Clerk, Sullivan County

ACTION BY MAYOR

Reviewed and ACCEPTED by Mayor, Sullivan County: __________________________________
Mayor, Sullivan County

Reviewed and VETOED by Mayor, Sullivan County: __________________________________
Mayor, Sullivan County

Delivered to the Chairman of the Sullivan County Commission or his designee this the __________ day of ________________________, 20_____ at or about the following time ______________ by the following method:
____.

____
Mayor, Sullivan County

Sponsor: Commissioner Dwight King
Cosponsors: Commissioner Darlene Calton; Commissioner David Akard; Commissioner Joyce Crosswhite; Commissioner John Gardner; Commissioner Mark Ireson; Commissioner Sam Jones; Commissioner Zane Vanover.
ACTIONS: 07/16/26 (Regular Session) 1st Reading

SULLIVAN COUNTY
Board of County Commissioners
246th Annual Session

Item 2
Resolution No. 2026-07-11

To the Honorable Richard S. Venable, Sullivan County Mayor, and the Board of Sullivan County Commissioners meeting in Regular Session this 16th day of July 2026.

A RESOLUTION AUTHORIZING APPROPRIATIONS FOR THE VARIOUS FUNDS DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF SULLIVAN 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 Sullivan County, Tennessee, assembled in session on the 30th day of July, 2026 approves that the amounts set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Sullivan County, Tennessee for the year beginning July 1, 2026 and ending June 30, 2027 according to the following schedule:

GENERAL FUND (101)

51100	County Commission	644,259
51300	County Mayor	306,671
51400	County Attorney	320,035
51500	Election Commission	1,038,508
51600	Register of Deeds	693,104
51720	Planning and Codes	833,874
51800	County Buildings	3,458,415
51910	Preservation of Records	491,734
51920	Risk Management - Safety and Insurance	2,805,443
52100	Office of Finance Director	1,734,064
52200	Purchasing	886,018
52300	Property Assessor	2,414,069
52400	Trustee	836,923
52500	County Clerk	2,123,723
52600	Data Processing	266,361
52900	Other Finance - Trustee's Commission	1,245,000
53110	State Circuit Judges	13,350
53120	Circuit Court Clerk	2,678,201
53300	General Sessions	1,509,444
53320	Mental Health Recovery Court Grant	137,780
53330	Drug Court	147,000
53400	Chancery Court	1,024,676
53500	Juvenile Courts	943,352

53600	District Attorney General	595,658
53610	Public Defender	333,425
53700	Magistrates	106,465
53900	Other Admin. Of Justice - Jurors & Interpreters	106,000
53920	Courtroom Security	689,726
53930	Victim's Assistance Program	77,539
54110	Sheriff's Department	17,778,566
54160	Sex Offender Registry	10,500
54210	Jail	22,637,626
54220	Workhouse	165,745
54240	Juvenile Service Program	889,180
54310	Fire Prevention - Volunteer Fire Departments	2,278,968
54410	Emergency Management Agency	1,262,417
54420	Rescue Squads/Lifesaving	1,705,356
54610	Coroner / Medical Examiner	797,275
54900	Other Public Safety - 800 Mhz Radio	105,048
55110	Local Health Department and Grants	10,153,982
55120	Rabies and Animal Control	752,402
55130	Ambulance Service	875,685
55310	Alcohol, Rehabilitation and Mental Health	25,000
55590	Other Local Welfare – Pauper Burials	20,000
56500	Libraries	1,229,420
56700	County Recreation	85,000
56700-sub123	Observation Knob Park	498,891
56700-sub124	Observation Knob FLAP Grant	475,000
57100	Agriculture /Agriculture Extension Service	220,445
57300	Forest Service	1,000
57500	Soil Conservation	112,615
58120	Industrial Commission	963,740
58190	Foreign Trade Zone / Other Ind. Development	169,478
58300	Veterans Service	286,188
58600	Employee Benefits	384,000
58900	Miscellaneous	122,670
71900	Other Education - NE State Scholarship	196,000
82310	General Gov't - Bank Fees	21,560
99100	Transfers Out	245,939
	Total General Fund	$ 92,930,513

SOLID WASTE (116)

55720	Solid Waste Education	26,000
55733	Transfer Stations	4,037,559
	Total Solid Waste	$ 4,063,559

AMBULANCE SERVICE (118)

55130	Emergency Medical Services	13,211,289
	Total Ambulance Service	$ 13,211,289

OPIOID ABATEMENT FUND (121)

58900	Trustee Commissions	10,000
	Total Drug Control	$ 10,000

DRUG CONTROL FUND (122)

54110	Sheriff Drug Enforcement	165,000
	Total Drug Control	$ 165,000

ARPA GRANT FUND (127)

58831	American Rescue Plan Act	1,437,736
58833	ARPA TDEC Water Grant	3,604,158
	Total ARPA Grant	$ 5,041,894

HIGHWAY FUND (131)

61000	Highway Administration	551,255
62000	Highway and Bridge Maintenance	8,532,686
63100	Operation and Maintenance of Equipment	922,000
63500	Asphalt Plants	2,520,000
63600	Traffic Control	50,000
65000	Insurance and Bonds	435,000
68000	Capital Outlay	1,100,000
91200	State Aid Projects	1,023,929
	Total Highway	$ 15,134,870

GENERAL PURPOSE SCHOOL FUND (141)

71100	Regular Instruction Program - Direct	47,353,096
71200	Special Education Program - Direct	6,941,100
71300	Vocational Education Program - Direct	3,837,000
72120	Health Services	1,714,878
72130	Other Student Support	2,775,000
72210	Regular Instruction Program - Indirect	4,504,650
72220	Special Education Program - Indirect	471,650
72230	Vocational Education Program - Indirect	137,275
72310	Board of Education	2,507,000
72320	Office of Superintendent	481,768

72410	Office of Principal		7,250,000
72510	Fiscal Service		47,750
72520	Human Services / Personnel		248,850
72610	Operation of Plant		8,361,750
72620	Maintenance of Plant		4,049,806
72710	Transportation		7,031,150
73300	Community Services		30,785
73400	Early Childhood Education		1,172,120
76100	Regular Capital Outlay		1,450,000
82230	Debt Service		220,275
99100	Operating Transfers		379,325
	Total General Purpose School	$	100,965,228

SCHOOL CAFETERIA FUND (143)

73100	Food Service		6,445,533
	Total School Cafeteria Fund	$	6,445,533

DISCOVERY ACADEMY FUND (145)

73400	Early Childhood Education		240,000
	Total Discovery Academy Fund	$	240,000

GENERAL DEBT SERVICE FUND (151)

52900	Other Charges		375,000
82000	Debt Service		18,380,399
	Total General Debt Service	$	18,755,399

GENERAL CAPITAL OUTLAY FUND (171)

52900	Other Charges		85,000
99100	Transfers Out		3,500,000
	Total General Capital Outlay Renovation	$	3,585,000

SELF-INSURANCE FUND (263)

51900	Other General Administration		1,340,400
	Total Self-Insurance	$	1,340,400

EMPLOYEE BENEFITS FUND (264)

58600	Insurance		699,000
	Total Employee Benefits	$	699,000

BE IT FURTHER RESOLVED that the budget (appropriation accounts and revenue sources) for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and presented in this budget document.

SECTION 2, BE IT FURTHER RESOLVED, that fees and commissions earned by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Masters, Register, and the Sheriff operating under Tennessee Code Annotated (T.C.A.), Section 8-22-104 are reported to the County monthly. All operating expenses including salaries are appropriated for them and their deputies. Personnel amounts are to be set in accordance with governing statutes. The shift rotation differential rate for the various departments under the Sheriff shall be continued at the rate of twenty-five (25) cents for the second shift and thirty-five (35) cents for the third shift for the fiscal year ended June 30, 2027. The employee benefits are established by this governing body therefore the amounts are calculated and spread to the various departments by the Office of Finance Director for the original budget each fiscal year and updated annually each fiscal year. Any amendments to the benefits accounts except to cover additional positions created during the fiscal year will originate from the Office of Finance Director.

SECTION 3. BE IT FURTHER RESOLVED, that travel claim amounts for the officials set out in Section 2 and other county personnel shall be limited to the policy as prescribed by the State of Tennessee unless otherwise described under county travel policy. All requests for travel reimbursements shall be filed in compliance with the County Travel Policy.

SECTION 4. BE IT FURTHER RESOLVED, that any amendment to the budget shall be approved by pursuant to Chapter 46 Private Acts of 2020. A copy of all budget amendments to be presented to the Budget Committee shall be filed with the Office of Finance Director for review before close for business on the day before the scheduled meeting. Requisitions for capital expenses presented to the Purchasing Department shall be forwarded to the Office of Finance Director to review impact on cash flow before processing is completed by the Purchasing Department. Any requisition not approved for processing due to impact on cash flow and returned to the Purchasing Department may be presented to the Budget Committee for consideration by the Finance Director or upon request by the requisitioning department. The Finance Director's approval required by this section is not applicable to the items with cost of $15,000 or less or funded through state and federal grants, which have been submitted for review and approved separate from other budgets.

SECTION 5, 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 existing law or as set forth in the estimate of expenditures which accompanies 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 office, agency, institution, division or department of the County. 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. Insurance losses shall be recovered against the respective departments (General, Highways or Schools).

SECTION 6. BE IT FURTHER RESOLVED that all grant appropriations reflected in this document are approved and shall continue for the fiscal year ending June 30, 2027; however, if funding should be discontinued by the respective government agency, the appropriations and the participation in the grant program are discontinued.

SECTION 7. 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 T.C.A., Section 9-21-403.

SECTION 8.

BE IT FURTHER RESOLVED, that all contributions to nonprofit organizations shall be appropriated in compliance with T.C.A., Section 5-9-109. The Budget Committee shall instruct the Director of Finance Director to make appropriate disbursements to each organization at the appropriate time based upon need and economic conditions. Volunteer fire departments shall not be considered for contributions until confirmation of compliance with T.C.A., Section 68-102-3 relative to financial accountability of volunteer fire departments.

SECTION 9. BE IT FURTHER RESOLVED that donation/contribution accounts previously paid shall be authorized to expend to the level of any beginning balance and current year's revenues generated for those purposes. Any unexpended amounts on June 30th of each year may be added to the respective program's appropriations for the subsequent year. These accounts include EMS Education Funds / Donations, L.E.P.C., Archive Fees and Donations, Library Contributions, and Park Donations. Beginning July 1, 2026 the Data Processing Fees for the Circuit Court Clerk, Chancery Court, Courtroom Security, Victim's Assessment Fee, Title Registration & Print Fees shall be combined with the operating budget for the respective department. Any amount of revenues exceeding the initial appropriation may be amended into the needed appropriation accounts in the same method as prescribed in this document. If funds generated for the respective year do not equal or exceed the estimated actual expended amounts, then this overage will be reduced from the revenues generated in the subsequent fiscal year. Any of the available funding exceeding the current year expenditures shall be reserved to cover future expenditures as with other restricted funds.

SECTION 10. Sullivan County hereby establishes and will maintain a spending prioritization policy as defined herein in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. This Policy shall apply to all of Sullivan County's governmental funds. Sullivan County will reduce fund balance restricted amounts first when expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available. All future restricted amounts shall be based upon action by this body taken after July 1, 2013. The County reduces any future committed amounts first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

SECTION 11. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on tax revenue anticipation notes (TRAN), 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 section of T.C.A., Section 9-21. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2027.

SECTION 12. BE IT FURTHER RESOLVED that the delinquent County property taxes for the year 2025 and prior years and the interest and penalty thereon collected during the year ending June 30, 2027, shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2025. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 13. 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 unless specifically directed by this body otherwise. These designations shall be calculated by the Office of Finance Director as June 30th of each year dependent upon available funding or redirection by this body.

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 and 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.

This resolution shall take effect from and after its passage. All resolutions in conflict herewith be and the same rescinded insofar as such conflict exists.

Approved this ______ day of _______, 2026.

Reviewed by Chairman: ________________________________
John T. Gardner, Chairman, Sullivan County Commission

ATTEST: ___________________________________
Teresa Jacobs, County Clerk, Sullivan County

Delivered to the Sullivan County Mayor or his secretary this the __________ day of ______________________, 20____ at or about the following time _____________ by the following method: ____.
___________________________________ County Clerk, Sullivan County

CONTINUED

ACTION BY MAYOR

Reviewed and ACCEPTED by Mayor, Sullivan County: ________________________________
Mayor, Sullivan County

Reviewed and VETOED by Mayor, Sullivan County: ________________________________
Mayor, Sullivan County

Delivered to the Chairman of the Sullivan County Commission or his designee this the __________ day of _______________________, 20_____ at or about the following time ______________ by the following method:
____.

____
Mayor, Sullivan County

Sponsor: Commissioner Dwight King
Cosponsors: Commissioner Darlene Calton; Commissioner David Akard; Commissioner Joyce Crosswhite; Commissioner John Gardner; Commissioner Mark Ireson; Commissioner Sam Jones; Commissioner Zane Vanover.
ACTIONS: 07/16/26 (Regular Session) 1st Reading

SULLIVAN COUNTY
Board of County Commissioners
246th Annual Session

Item 3
Resolution No. 2026-07-12

To the Honorable Richard S. Venable, Sullivan County Mayor, and the Board of Sullivan County Commissioners meeting in Regular Session this 16th day of July 2026.

RESOLUTION APPROPRIATING FUNDS TO VARIOUS CHARITABLE, CIVIC, and NONPROFITORGANIZATIONS FORTHEFISCALYEAR 2026-2027.

WHEREAS, the budget documents have been submitted for approval making appropriations to Charitable, Civic, and Non-profit Organizations for the 2026-2027 fiscal year, beginning July 1, 2026;

NOW, THEREFORE, BE IT RESOLVED the Board of County Commissioners approves the appropriations for the 2026-2027 fiscal year to Charitable, Civic, and Non-profit Organizations as outlined in the list below:

APPROPRIATIONS FOR NONPROFIT ORGANIZATIONS FOR FY2027

ORGANIZATION	AMOUNT
AVOCA FIRE DEPARTMENT	$ 138,664
BLOOMINGDALE FIRE DEPT	138,664
BLUFF CITY VOL. FIRE DEPT	138,664
CITY OF BRISTOL FIRE DEPT	138,664
EAST SULLIVAN FIRE DEPT	138,664
HICKORY TREE FIRE DEPT	138,664
CITY OF KINGSPORT FIRE DEPT.	138,664
PINEY FLATS FIRE DEPT	138,664
SULLIVAN COUNTY FIRE DEPT	138,664
SULLIVAN WEST FIRE DEPT	138,664
WARRIORS PATH FIRE DEPT	138,664
421 AREA EMERGENCY SER. / VFD	138,664
SULLIVAN CO. FIREFIGHTERS ASSN.	6,000
FIRE TRUCK ROTATION	609,000
BLOUNTVILLE EMERGENCY RESPONSE	70,589
BLUFF CITY RESCUE SQUAD	70,589
HOLSTON VALLEY RESCUE SQUAD	70,589
KINGSPORT LIFE SAVING CREW	270,000
BLOOMINDALE FIRST RESPONDER	199,800
SULLIVAN WEST FIRST RESPONDER	199,800
WARRORS PATH FIRST RESPONDER	199,800
CITY OF BRISTOL FIRE DEPT	184,800
CITY OF KINGSPORT FIRE DEPT.	184,800

SULLIVAN COUNTY FIRE DEPT		15,000
RESCUE TRUCK ROTATION		189,589
RESCUE SQUAD HEALTH INS REIMB		50,000
BRISTOL LIBRARY		15,000
KINGSPORT LIBRARY		15,000
BRISTOL, TN PARKS AND RECREATION		35,000
KINGSPORT PARKS AND RECREATION		35,000
BLUFF CITY PARKS		15,000
DISABLED AMERICAN VETERANS #39		5,000
DISABLED AMERICAN VETERANS #38		5,000
AMERICAN LEGION POST 3		5,000
VFW POST 4933		5,000
TRI-CITIES MILITARY AFFAIRS COUNCIL		5,000
Total	$	4,124,324

This resolution shall take effect from and after its passage. All resolutions in conflict herewith be and the same rescinded insofar as such conflict exists.

Approved this ______ day of _______, 2026.

Reviewed by Chairman: ___________________________________
John T. Gardner, Chairman, Sullivan County Commission

ATTEST: ______________________________________
Teresa Jacobs, County Clerk, Sullivan County

Delivered to the Sullivan County Mayor or his secretary this the __________ day of _______________________, 20____ at or about the following time _____________ by the following method: ____.
______________________________________ County Clerk, Sullivan County

CONTINUED

Item 3
Resolution No. 2026-07-12

ACTION BY MAYOR

Reviewed and ACCEPTED by Mayor, Sullivan County: ________________________________
Mayor, Sullivan County

Reviewed and VETOED by Mayor, Sullivan County: ________________________________
Mayor, Sullivan County

Delivered to the Chairman of the Sullivan County Commission or his designee this the __________ day of _______________________, 20_____ at or about the following time ______________ by the following method:
____.

____
Mayor, Sullivan County

Sponsor: Commissioner Dwight King
Cosponsors: Commissioner Darlene Calton; Commissioner David Akard; Commissioner Joyce Crosswhite; Commissioner John Gardner; Commissioner Mark Ireson; Commissioner Sam Jones; Commissioner Zane Vanover.
ACTIONS: 07/16/26 (Regular Session) 1st Reading