

COUNTY COMMISSION-CALLED SESSION

0188

JUNE 29, 2026

BE IT REMEMBERED THAT:

COUNTY COMMISSION MET PURSUANT TO ADJOURNMENT IN CALLED SESSION OF THE SULLIVAN COUNTY BOARD OF COMMISSIONERS THIS THURSDAY EVENING, JUNE 29, 2026, AT 6:00 P.M. IN BLOUNTVILLE, TENNESSEE. PRESENT AND PRESIDING WAS JOHN GARDNER, CHAIRMAN, AND TERESA JACOBS, COUNTY CLERK OF SAID BOARD OF COMMISSIONERS,

TO WIT:

The Commission was called to order and opened by Commission Chairman John Gardner. Comm. Crawford gave the invocation. The pledge to the flag was led by Comm. Travis Ward.

COMMISSIONERS PRESENT AND ANSWERING ROLL WERE AS FOLLOWS:

DAVID AKARD	
DARLENE CALTON	MARK IRESON
JOE CARR	SAM JONES
MICHAEL COLE	DWIGHT KING
LARRY CRAWFORD	
	MICHAEL HUNTER LOCKE
JOYCE CROSSWHITE	
JOHN GARDNER	JESSICA MEANS
HERSHEL GLOVER	ARCHIE PIERCE
CHERYL HARVEY	GARY STIDHAM
	ZANE VANOVER
BARRY HOPPER	TRAVIS WARD

19 PRESENT, 5 ABSENT
ABSENT AT ROLL CALL: CROSS, HAYES, HORNE,
LEONARD, MCMURRAY
NOTE: MCMURRAY IN AT 6:05 PM

The following pages indicate the action taken by the commission on approval of motions, resolutions, and other matters subject to the approval of the Board of Commissioners.

Affidavit of Publication

TIMES NEWS

701 Lynn Garden Drive • Kingsport
County of Sullivan, State of Tennessee

I, Ron Waite, being duly sworn upon oath, deposes and state that I am the publisher of the Times News, a daily newspaper published in the City of Kingsport, County of Sullivan, in the State of Tennessee. This Legal Notice contains a true and correct copy of what was published in the regular edition of said newspaper, in consecutive issues on the following dates:

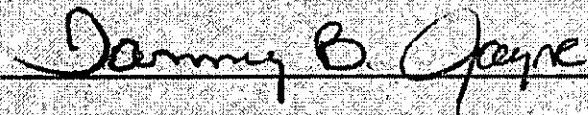
Publication Dates: 06/22/2026

Ad#: 16160 Social Mtg - Brd of Comm

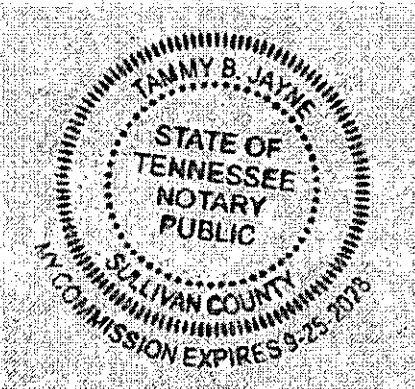


Ron Waite

Signed and sworn to before me
on 06/22/2026



Tammy B. Jayne - Notary Public
My commission expires: September 25, 2028



This legal notice was published online at www.timesnews.net and www.inpublicnotice.com during the dates listed.
This publication fully complies with Tennessee Code.

PUBLIC NOTICE

**Special Meeting
Board of Commissioners
Of**

Sullivan County, Tennessee

At 6 p.m. on Monday, June 29, 2026, there will be a Special Meeting of the Board of Commissioners of Sullivan County, Tennessee, in the Commission Room on the second floor of the historic Sullivan County Courthouse, 3411 Hwy. 126, Blountville, Tenn., 37617. The purpose of the meeting is to consider approval of Fiscal Year 2026-2027 School Funds for Sullivan County Schools, as requested by the Sullivan County Department of Education and as approved by the Sullivan County Board of Education; recommended unanimously by the Sullivan County Budget Committee; and presented to the Board of Commissioners of Sullivan County, Tennessee, on First Reading on Thursday, June 18, 2026. Under state law, no other business can be transacted at the Special Meeting.

PUB1T: 6/22/26

0189

Agenda subject voting report

Meeting name

Sullivan County Called Commission June 29 2026

6/29/2026

4 Roll Call by Teresa Jacobs, County Clerk
Roll Call

0190

Description Roll Call
Chairman Gardner, John

Total vote result
Voting start time 6:04:01 PM
Voting stop time 6:04:40 PM
Voting configuration Roll Call - Attendances
Voting mode Open
Vote result

Present	19
Total Present	19
Total Seats	28
Absent	5

Group voting result

Group	Yes	Absent
No group	19	0
Total result	19	05

Individual voting result

Name	Yes	Absent
Akard, David ()	X	
Calton, Darlene ()	X	
Carr, Joe ()	X	
Cole, Michael ()	X	
Crawford, Larry ()	X	
Cross, Andrew ()		X
Crosswhite, Joyce ()	X	
Gardner, John ()	X	
Glover, Hershel ()	X	
Harvey, Cheryl ()	X	
Hayes, David ()		X
Hopper, Barry ()	X	
Horne, Daniel ()		X
Ireson, Mark ()	X	
Jones, Sam ()	X	
King, Dwight ()	X	
Leonard, Tony ()		X
Locke, Hunter ()	X	
McMurray, Joe ()		X
Means, Jessica ()	X	
Pierce, Archie ()	X	
Stidham, Gary ()	X	
Vanover, Zane ()	X	
Ward, Travis ()	X	

SULLIVAN COUNTY
Board of County Commissioners
Order of Business
June 29, 2026
6:00 p.m.

Special Called Meeting

- ❖ Call to Order by Sheriff Jeff Cassidy
- ❖ Chairman John Gardner presiding.
- ❖ Invocation
- ❖ Pledge to the American Flag
- ❖ Roll Call by Teresa Jacobs, Sullivan County Clerk
- ❖ Public Hearing on agenda items.
- ❖ Public Hearing on non-agenda items.
- ❖ Old Business
- ❖ Announcements
- ❖ Adjournment

Old Business

0192

Item 1 Resolution No. 2026-06-16

~~FAILED~~

Sponsors: King/Calton

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

Item 2 Resolution No. 2026-06-17

~~NO ACTION TAKEN~~

Sponsors: King/Calton

RESOLUTION SETTING THE TAX LEVY FOR THE SULLIVAN COUNTY, TENNESSEE, GENERAL PURPOSE SCHOOL FUND FOR THE YEAR BEGINNING JULY 1, 2026.

SULLIVAN COUNTY BOARD OF COMMISSIONERS
COUNTY COMMISSION
AGENDA PUBLIC COMMENT
June 29, 2026

Name

Street Address

Email

1 Joshua French 3727 Skyland Dr Kpt TN 37664 j.w.french@yahoo.com

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

SULLIVAN COUNTY
Board of County Commissioners
246th Annual Session

Item 1
Resolution No. 2026-06-16

To the Honorable Richard S. Venable, Sullivan County Mayor and the Board of Sullivan County Commissioners meeting in Regular Session this 18th day of June 2026.

A RESOLUTION AUTHORIZING APPROPRIATIONS FOR
THE VARIOUS SCHOOL FUNDS
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 18th day of June, 2026 approves that the amounts set out are hereby appropriated for the purpose of meeting the expenses of the various School funds of Sullivan County, Tennessee for the year beginning July 1, 2026 and ending June 30, 2027 according to the following schedule:

GENERAL PURPOSE SCHOOL FUND (141)

71100	Regular Instruction Program - Direct	47,729,396
71200	Special Education Program - Direct	7,121,600
71300	Vocational Education Program - Direct	3,805,000
72120	Health Services	1,710,378
72130	Other Student Support	2,826,500
72210	Regular Instruction Program - Indirect	4,568,160
72220	Special Education Program - Indirect	478,000
72230	Vocational Education Program - Indirect	153,925

72250	Education Technology	532,950
72310	Board of Education	2,515,900
72320	Office of Superintendent	477,550
72410	Office of Principal	7,517,000
72510	Fiscal Service	51,250
72520	Human Services / Personnel	264,375
72610	Operation of Plant	8,387,750
72620	Maintenance of Plant	4,308,300
72710	Transportation	7,076,050
73300	Community Services	30,785
73400	Early Childhood Education	1,424,670
76100	Regular Capital Outlay	1,693,400
82230	Debt Service	264,048
99100	Operating Transfers	379,325
	Total General Purpose School	<u>\$ 103,316,312</u>

SCHOOL CAFETERIA FUND (143)

73100	Food Service	7,084,758
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Total School Cafeteria Fund	\$	7,084,758
	=====	

DISCOVERY ACADEMY FUND (145)

	73400 Early Childhood Education		240,000

	\$	240,000
Total Discovery Academy Fund		=====

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 1. BE FURTHER RESOLVED, that any amendment to the budget shall be approved 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. 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.

SECTION 2, BE FURTHER RESOLVED, the aggregate expenditure for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 3. 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 participation in the grant program are discontinued.

SECTION 4. 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

SECTION 5. BE 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 an apportionment accordingly.

SECTION 6. BE 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 of 30th of each year dependent upon available funding or redirection by this body.

SECTION 7. BE 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 8. 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, 2027. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Duly passed and approved this _____ day of _____ 2026.

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

ATTEST: _____
Teresa Jacobs, County Clerk

Delivered to the Sullivan County Mayor or his secretary this ____ day of _____, 20__ at or about the following time _____ by the following method: _____.

Teresa Jacobs, County Clerk.

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: 06/18/26 (Regular Session) 1st Reading; 06/29/26 (Called Session) Failed 4 Yes, 16 No, 4 Absent

Agenda subject voting report

Meeting name

Sullivan County Called Commission June 29 2026

6/29/2026

0198

31 Item 1 Resolution No. 2026-06-16 Sponsors: King/Vanover
Vote

Description

A RESOLUTION AUTHORIZING APPROPRIATIONS FOR
THE VARIOUS SCHOOL FUNDS
OF SULLIVAN COUNTY, TENNESSEE, FOR THE
YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

Chairman

Gardner, John

Total vote result

Voting start time 6:58:39 PM
Voting stop time 6:59:33 PM
Voting configuration Vote
Voting mode Open
Vote result

Yes	4
Abstain	0
No	16
Total Present	20
Absent	4

Group voting result

Group	Yes	No	Absent
No group	4	16	0
Total result	4	16	04

Individual voting result

Name	Yes	Abstain	No	Absent
Akard, David ()			X	
Calton, Darlene ()			X	
Carr, Joe ()			X	
Cole, Michael ()			X	
Crawford, Larry ()			X	
Cross, Andrew ()				X
Crosswhite, Joyce ()			X	
Gardner, John ()	X			
Glover, Hershel ()			X	
Harvey, Cheryl ()			X	
Hayes, David ()				X
Hopper, Barry ()			X	
Horne, Daniel ()				X
Ireson, Mark ()			X	
Jones, Sam ()			X	
King, Dwight ()			X	
Leonard, Tony ()				X
Locke, Hunter ()	X			
McMurray, Joe ()	X			
Means, Jessica ()	X			
Pierce, Archie ()			X	
Stidham, Gary ()			X	
Vanover, Zane ()			X	
Ward, Travis ()			X	

Agenda subject voting report

Meeting name

Sullivan County Called Commission June 29 2026

6/29/2026

0199

*SULLIVAN COUNTY
Board of County Commissioners
246th Annual Session*

Item 2
Resolution No. 2026-06-17

To the Honorable Richard S. Venable, Sullivan County Mayor and the Board of Sullivan County Commissioners meeting in Regular Session this 18th day of June 2026.

RESOLUTION SETTING THE TAX LEVY FOR
THE SULLIVAN COUNTY, TENNESSEE, GENERAL PURPOSE SCHOOL FUND
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 General Purpose School Fund year beginning July 1, 2026; that said tax rate shall include the tax rate to provide \$16,100,608 on each \$100.00 of taxable property pursuant to the overall certified tax rate.

SECTION 2. BE IT FURTHER RESOLVED that all resolutions approved by the Board of County Commissioners of Sullivan 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 and integrated into the 2026-2027 Budget Document upon its approval by the Sullivan County Commission.

Duly passed and approved this _____ day of _____ 2026.

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

ATTEST: _____
Teresa Jacobs, County Clerk

Delivered to the Sullivan County Mayor or his secretary this ____ day of _____, 20__ at
or about the following time _____ by the following method: _____.

Teresa Jacobs, County Clerk.

ACTION BY MAYOR

Reviewed and ACCEPTED by Mayor, Sullivan County:

Mayor, Sullivan County

CONTINUED

Item 2
Resolution No. 2026-06-17

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

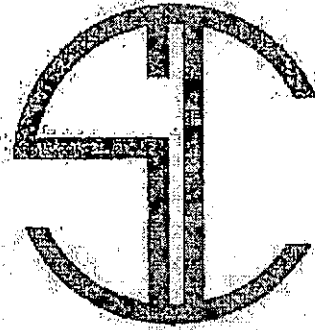
Delivered to the Chairman of the Sullivan County Commission or his designee this the
_____ day of _____, 20____ at or about the following time
_____ by the following method:_____.

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: 06/18/26 (Regular Session) 1st Reading; 06/29/26 (Called Session) No action taken



SULLIVAN COUNTY
S C H O O L S

Fund 141
General Purpose School Fund
2026-2027 Budget

Sullivan County Department of Education General Purpose School Budget (141) Fiscal Year 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual Revenues 2024-2025	Approved Budget 2025-2026	Request For 2026-2027
40000	LOCAL TAXES			
40110	Current Property Tax	17,207,792	16,629,025	16,100,608
40120	Trustee's Collections - Prior Year	448,410	461,454	206,680
40130	Circuit Court Clerk/Clerk and Master Prior Year	200,769	133,014	132,439
40140	Interest and Penalty	172,478	115,275	126,107
40150	Pick-up Taxes	609,163	405,252	668,937
40210	Local Option Sales Tax	17,213,989	16,160,208	16,109,991
40320	Bank Excise Tax	81,509	103,269	52,933
	Total Local Taxes	35,934,129	34,007,497	33,395,696
41000	LICENSES AND PERMITS			
41110	Marriage Licenses	4,569	3,389	4,369
	Total Licenses and Permits	4,569	3,389	4,369
43000	CHARGES FOR CURRENT SERVICES			
43517	Tuition - Other	-	-	-
43570	Receipts from Individual Schools	15,043	10,000	10,000
43572	Receipts for Banquet Fund	-	-	-
43583	TBI Criminal Background Fees	-	1,000	500
43990	Other Charges for Services	-	5,000	1,000
	Total Charges for Current Services	15,043	16,000	11,500
44000	OTHER LOCAL REVENUES			
44110	Interest Earned	12,309	-	-
44130	Sale of Materials and Supplies	-	1,000	500
44145	Sale of Recycled Materials	3,303	2,000	2,000
44160	Retiree's Insurance Payments	-	350,000	350,000
44161	Cobra Insurance Payments	-	5,000	-
44170	Miscellaneous Refunds	3,294	1,000	1,000
44180	Expenditure Credit	-	-	-
44530	Sale of Equipment	11,413	5,000	5,000
44540	Sale of Property	51,675	-	-
44560	Damages Recovered from Individuals	1,698	1,000	1,000
44570	Contributions & Gifts	-	-	-
44990	Other Local Revenue	232	350	350
	Total Other Local Revenues	83,922	365,950	359,850
46000	STATE OF TENNESSEE			
46510	TISA	52,564,155	51,992,274	53,060,123
46513	TISA - On Behalf Payments	146,786	-	95,000
46515	Early Childhood Education	907,168	768,750	770,648
46530	Energy Efficient Schools Initiative	-	-	-
46590	Other State Education Funds	658,995	-	-
46610	Career Ladder	62,496	80,000	80,000
46790	Other Vocational	2,617,210	-	-
46851	State Revenue Sharing T.V.A.	1,923,486	1,833,928	2,168,413
46980	Other State Grants	10,936	20,000	20,000
46990	Other State Revenues	-	-	-
	Total State of Tennessee	58,891,232	54,694,952	56,194,184
47000	FEDERAL GOVERNMENT			
47143	Education of the Handicapped Act	-	-	-
47590	Other Federal Through State	79,238	-	-
47640	ROTC Reimbursement	174,760	160,000	175,000
47680	Forest Service	6,611	-	-
	Total Federal Government	260,609	160,000	175,000

Sullivan County Department of Education General Purpose School Budget (141) Fiscal Year 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual Revenues 2024-2025	Approved Budget 2025-2026	Request For 2026-2027
48000	<u>OTHER GOVERNMENTS AND CITIZEN GROUPS</u>			
48100	Other Governments	-	300,000	-
48130	Contributions	401,862	-	-
48610	Donations	1,680	5,000	5,000
48990	Other	-	-	-
	Total Other Gov't. and Citizen Groups	403,542	305,000	5,000
49000	<u>OTHER SOURCES</u>			
49700	Insurance Recovery	-	-	-
49800	Operating Transfers	8,400	200,000	100,000
	Total Other Sources	8,400	200,000	100,000
	TOTAL REVENUE	95,601,447	89,752,188	90,245,498
34500	RESTRICTED FOR EDUCATION		1,150,000	1,150,000
34600	COMMITTED FOR EDUCATION		217,367	139,400
34700	ASSIGNED FOR EDUCATION		140,000	-
39000	FUND BALANCE		9,705,673	11,781,414
	TOTAL SOURCES	95,601,447	100,985,228	103,316,312

Sullivan County Department of Education, General Purpose School Budget (141) Fiscal Year 2026-2027

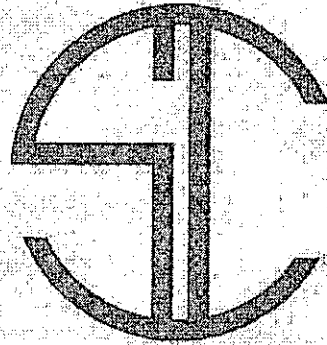
Account No. Obj	Description	ACTUAL 2024-2025	APPROVED BUDGET 2025-2026	REQUEST FOR 2026-2027	Increase (Decrease)
71100	<u>REGULAR EDUCATION</u>				
100	Personal Services	32,658,050	34,230,000	34,165,000	(65,000)
200	Benefits	9,616,630	10,247,925	10,292,975	45,050
300	Contracted Services	982,457	1,283,000	1,584,600	301,600
400	Supplies and Materials	888,829	1,193,671	1,223,321	29,650
500	Other Charges	211,136	160,000	225,000	65,000
700	Capital Outlay	28,340	238,500	238,500	-
	Total Regular Education	44,385,443	47,353,096	47,729,396	376,300
71200	<u>SPECIAL EDUCATION</u>				
100	Personal Services	4,708,624	5,213,000	5,299,000	86,000
200	Benefits	1,376,723	1,573,500	1,678,000	104,500
300	Contracted Services	61,947	125,000	85,000	(40,000)
400	Supplies and Materials	24,784	28,100	28,100	-
500	Other Charges	28,446	-	30,000	30,000
700	Capital Outlay	213	1,500	1,500	-
	Total Special Education	6,200,737	6,941,100	7,121,600	160,500
71300	<u>VOCATIONAL EDUCATION</u>				
100	Personal Services	2,681,609	2,728,000	2,736,000	8,000
200	Benefits	821,130	928,000	900,000	(28,000)
300	Contracted Services	41,841	34,000	32,000	(2,000)
400	Supplies and Materials	77,320	87,000	82,000	(5,000)
700	Capital Outlay	74,567	60,000	55,000	(5,000)
	Total Vocational Education	3,696,467	3,837,000	3,805,000	(32,000)
72120	<u>HEALTH SERVICES</u>				
100	Personal Services	975,112	1,245,500	1,231,000	(14,500)
200	Benefits	283,007	381,750	391,250	9,500
300	Contracted Services	28,598	28,500	33,000	4,500
400	Supplies and Materials	33,868	34,628	31,628	(3,000)
500	Other Charges	4,462	4,500	3,500	(1,000)
700	Capital Outlay	19,386	20,000	20,000	-
	Total Health Services	1,342,433	1,714,878	1,710,378	(4,500)
72130	<u>OTHER STUDENT SUPPORT</u>				
100	Personal Services	1,976,126	2,101,600	2,138,000	34,500
200	Benefits	621,945	673,500	690,500	17,000
	Total Other Student Support	2,598,071	2,775,000	2,828,500	51,500
72210	<u>REGULAR INSTRUCTION (INDIRECT)</u>				
100	Personal Services	2,212,860	2,469,000	2,494,000	25,000
200	Benefits	703,974	747,290	783,550	36,260
300	Contracted Services	499,208	1,051,560	1,047,060	(4,500)
400	Supplies and Materials	63,007	93,100	94,850	1,750
500	Other Charges	26,544	92,000	88,000	(4,000)
700	Capital Outlay	13,416	51,700	50,700	(1,000)
	Total Regular Instruction (Indirect)	3,519,009	4,504,650	4,568,160	63,510
72220	<u>SPECIAL EDUCATION (INDIRECT)</u>				
100	Personal Services	270,887	280,000	285,000	5,000
200	Benefits	109,443	133,150	134,500	1,350
300	Contracted Services	22,743	36,500	36,500	-
400	Supplies and Materials	2,282	15,000	15,000	-

Sullivan County Department of Education General Purpose School Budget (141) Fiscal Year 2026-2027

Account No. Obj	Description	ACTUAL 2024-2025	APPROVED BUDGET 2025-2026	REQUEST FOR 2026-2027	Increase (Decrease)
600	Other Charges	6,961	7,000	7,000	-
	Total Special Education (Indirect)	412,316	471,650	478,000	6,350
72230	VOCATIONAL EDUCATION (INDIRECT)				
100	Personal Services	91,639	95,200	98,000	2,800
200	Benefits	23,968	24,075	26,425	2,350
300	Contracted Services	2,033	8,000	7,000	(1,000)
400	Supplies and Materials	-	2,000	1,500	(500)
500	Other Charges	957	4,000	20,000	16,000
700	Capital Outlay	350	4,000	1,000	(3,000)
	Total Vocational Education (Indirect)	118,948	137,275	153,925	16,650
72250	EDUCATION TECHNOLOGY				
100	Personal Services	-	-	350,000	350,000
200	Benefits	-	-	122,950	122,950
300	Contracted Services	-	-	60,000	60,000
	Total Education Technology	-	-	532,950	532,950
72310	BOARD OF EDUCATION				
100	Personal Services	74,810	71,750	80,000	8,250
200	Benefits	22,981	39,950	40,600	650
300	Contracted Services	337,848	287,500	287,500	-
400	Supplies and Materials	1,683	7,800	7,800	-
500	Other Charges	1,933,990	2,100,000	2,100,000	-
	Total Board of Education	2,371,312	2,507,000	2,615,900	8,900
72320	OFFICE OF SUPERINTENDENT				
100	Personal Services	216,775	230,743	228,300	(2,443)
200	Benefits	77,491	86,325	84,550	(1,775)
300	Contracted Services	122,807	154,700	154,700	-
400	Supplies and Materials	7,967	8,500	8,500	-
700	Capital Outlay	-	1,500	1,500	-
	Total Office of Superintendent	425,041	481,768	477,550	(4,218)
72410	OFFICE OF THE PRINCIPAL				
100	Personal Services	4,876,405	5,285,000	5,690,000	405,000
200	Benefits	1,644,671	1,744,000	1,816,000	72,000
300	Contracted Services	151,060	195,000	5,000	(190,000)
400	Supplies and Materials	3,654	6,000	6,000	-
700	Capital Outlay	8,115	20,000	-	(20,000)
	Total Office of the Principal	6,583,905	7,250,000	7,517,000	267,000
72510	FISCAL SERVICES				
200	Benefits	15,389	5,000	8,500	3,500
300	Contracted Services	2,464	2,750	2,750	-
500	Other Charges	738	40,000	40,000	-
	Total Fiscal Services	18,592	47,750	51,250	3,500
72520	HUMAN SERVICES/PERSONNEL				
100	Personal Services	145,588	150,000	153,250	3,250
200	Benefits	80,894	58,650	70,825	12,275
300	Contracted Services	16,543	36,850	36,850	-
400	Supplies and Materials	1,441	2,000	2,000	-
500	Other Charges	-	150	150	-
700	Capital Outlay	-	1,200	1,200	-
	Total Human Services/Personnel	224,465	248,850	264,375	15,525

Sullivan County Department of Education General Purpose School Budget (141) Fiscal Year 2026-2027

Account No. Obj	Description	ACTUAL 2024-2025	APPROVED BUDGET 2025-2026	REQUEST FOR 2026-2027	Increase (Decrease)
72610	<u>OPERATION OF PLANT</u>				
100	Personal Services	2,481,871	2,770,000	2,600,000	(170,000)
200	Benefits	1,052,368	1,167,750	1,157,750	(10,000)
300	Contracted Services	1,013,357	645,000	781,000	136,000
400	Supplies and Materials	3,470,715	3,744,000	3,814,000	70,000
700	Capital Outlay	34,926	35,000	35,000	-
	Total Operation of Plant	8,053,236	8,361,750	8,387,750	26,000
72620	<u>MAINTENANCE OF PLANT</u>				
100	Personal Services	1,989,616	2,137,006	2,262,000	124,994
200	Benefits	729,365	760,250	849,250	89,000
300	Contracted Services	258,749	259,050	307,050	48,000
400	Supplies and Materials	505,398	618,500	622,000	3,500
500	Other Charges	1,643	4,000	4,000	-
700	Capital Outlay	180,700	271,000	264,000	(7,000)
	Total Maintenance of Plant	3,665,474	4,049,806	4,308,300	258,494
72710	<u>TRANSPORTATION</u>				
100	Personal Services	493,203	580,000	580,000	-
200	Benefits	41,185	71,150	71,050	(100)
300	Contracted Services	4,960,320	5,484,000	5,624,000	140,000
400	Supplies and Materials	98,631	183,000	183,000	-
700	Capital Outlay	351,295	713,000	618,000	(95,000)
	Total Transportation	5,944,633	7,031,150	7,076,050	44,900
73300	<u>COMMUNITY SERVICE</u>				
100	Personal Services	11,483	25,000	25,000	-
200	Benefits	1,569	5,785	5,785	-
	Total Community Service	13,052	30,785	30,785	-
73400	<u>EARLY CHILDHOOD EDUCATION</u>				
100	Personal Services	837,731	886,120	1,021,120	135,000
200	Benefits	223,398	249,000	366,550	117,550
300	Contracted Services	829	2,000	2,000	-
400	Supplies and Materials	30,891	20,000	20,000	-
500	Other Charges	-	5,000	5,000	-
700	Capital Outlay	14,991	10,000	10,000	-
	Total Early Childhood Education	1,107,840	1,172,120	1,424,670	252,550
76100	<u>REGULAR CAPITAL OUTLAY</u>				
300	Contracted Services	37,973	-	-	-
700	Capital Outlay	2,739,662	1,450,000	1,693,400	243,400
	Total Regular Capital Outlay	2,777,635	1,450,000	1,693,400	243,400
82230	<u>DEBT SERVICE</u>				
600	Debt Service	440,592	220,275	264,048	43,773
	Total Debt Service	440,592	220,275	264,048	43,773
99100	<u>OPERATING TRANSFERS</u>				
500	Other Charges	379,325	379,325	379,325	-
	Total Operating Transfers	379,325	379,325	379,325	-
	TOTAL APPROPRIATIONS	94,278,525	100,965,228	103,316,312	2,351,084



SULLIVAN COUNTY
S C H O O L S

Fund 142
Federal Projects Fund
2026-2027 Budget

Sullivan County Department of Education Federal Projects Budget (142) Fiscal Year 2026-2027

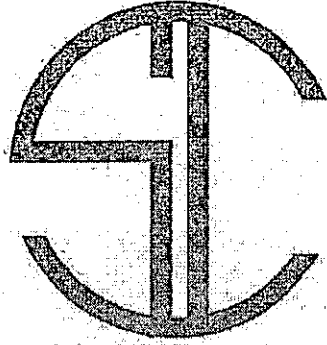
Account Number	Account Description	APPROVED BUDGET 2025-2026	PROPOSED BUDGET 2026-2027	INCREASE OR (DECREASE)
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REVENUES

44170	MISCELLANEOUS REFUNDS			\$ -
44530	SALE OF EQUIPMENT			\$ -
47131	VOCATIONAL PROGRAM IMPROVEMENT	\$ 213,504.47	\$ 219,718.07	\$ 6,213.60
47139	OTHER VOCATIONAL			\$ -
47141	TITLE I (IASA)	\$ 3,032,834.07	\$ 3,044,364.38	\$ 11,530.31
47143	EDUCATION OF THE HANDICAPPED A	\$ 2,721,934.00	\$ 2,510,087.00	\$ (211,847.00)
47145	PRESCHOOL	\$ 132,688.00	\$ 129,953.00	\$ (2,735.00)
47149	EDUCATION FOR HOMELESS CHILDRE			\$ -
47189	TITLE II	\$ 451,872.70	\$ 377,607.82	\$ (74,264.88)
47303	LEA REOPENING & PROG.SUPPORTS			
47307	ESSER 2.0			
47309	LITERACY IMPLEMENT NETWORK			
47401	ESSER 3.0			
47403	ARP IDEA PRESCHOOL			
47404	ARP HOMELESS			
47590	OTHER FEDERAL THROUGH STATE			\$ -
49800	OPERATING TRANSFERS			\$ -
	TOTAL REVENUES	\$ 6,552,833.24	\$ 6,281,730.27	\$ (271,102.97)

EXPENDITURES

71100	REGULAR INSTRUCTION PROGRAM	\$ 2,116,654.86	\$ 2,089,897.82	\$ (26,757.04)
71200	SPECIAL EDUCATION PROGRAM	\$ 2,173,388.64	\$ 1,788,785.61	\$ (384,603.03)
71300	VOCATIONAL EDUCATION PROGRAM	\$ 127,554.47	\$ 143,500.00	\$ 15,945.53
72120	HEALTH SERVICES			
72130	OTHER STUDENT SUPPORT	\$ 422,955.53	\$ 523,472.63	\$ 100,517.10
72210	REGULAR INSTRUCTION PROGRAM	\$ 986,196.38	\$ 829,607.82	\$ (156,588.56)
72220	SPECIAL EDUCATION PROGRAM	\$ 644,715.62	\$ 847,337.65	\$ 202,622.03
72230	VOCATIONAL EDUCATION PROGRAM	\$ 6,850.00	\$ 6,712.00	\$ (138.00)
72250	EDUCATION TECHNOLOGY	\$ -	\$ -	\$ -
72710	TRANSPORTATION	\$ 74,517.74	\$ 52,416.74	\$ (22,101.00)
73100	FOOD SERVICE	\$ -	\$ -	\$ -
76100	REGULAR CAPITAL OUTLAY			
99100	OPERATING TRANSFERS	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 6,552,833.24	\$ 6,281,730.27	\$ (271,102.97)



SULLIVAN COUNTY
S C H O O L S

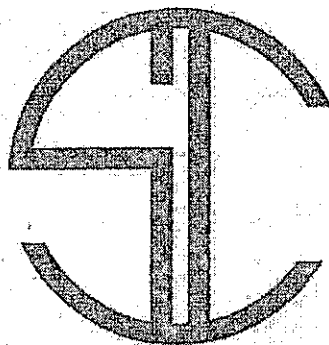
Fund 143
School Nutrition Fund
2026-2027 Budget

Sullivan County Department of Education School Nutrition Fund (143) Fiscal Year 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual Revenues 2024-2025	Approved Budget 2025-2026	Request For 2026-2027
43000	CHARGES FOR CURRENT SERVICES			
43525	Ala Carta Sales	198,859	250,000	300,000
43570	Receipts from Individual Schools	1,073	2,000	3,000
43990	Other Charges for Services	395	2,000	2,000
	Total Charges for Current Services	198,328	254,000	305,000
44000	OTHER LOCAL REVENUES			
44110	Interest Income	3,438	0	4,000
44145	Sale of Recycled Materials	-	1,000	1,000
44165	Commodity Rebates	57,301	30,000	30,000
	Total Other Local Revenues	3,438	31,000	35,000
46000	STATE OF TENNESSEE			
46520	School Food Service	38,907	50,000	50,000
	Total State of Tennessee	38,907	50,000	50,000
47000	FEDERAL GOVERNMENT			
47111	USDA School Lunch Program	3,161,695	3,200,000	3,300,000
47112	USDA Commodities	384,667	392,827	387,221
47113	Breakfast	1,000,443	875,000	950,000
47114	USDA - Other	41,969	75,000	75,000
47990	Other Direct Federal Revenues	102,739	120,000	120,000
	Total Federal Government	4,681,514	4,662,827	4,832,221
	TOTAL REVENUE	4,922,187	4,997,827	5,222,221
39000	FUND BALANCE		1,447,706	1,862,537
	TOTAL SOURCES		6,445,533	7,084,758

Sullivan County Department of Education School Nutrition Fund (143) Fiscal Year 2026-2027

Account No. Obj	Description	ACTUAL 2024-2025	APPROVED BUDGET 2025-2026	REQUEST FOR 2026-2027	Increase (Decrease)
73100	<u>FOOD SERVICE</u>				
100	Personal Services	1,916,398	2,098,850	2,151,430	52,580
200	Benefits	532,804	648,500	646,500	(2,000)
300	Contracted Services	78,443	72,106	70,607	(1,499)
400	Supplies and Materials	3,431,351	3,551,577	4,171,721	610,144
500	Other Charges	7,803	8,000	8,000	-
700	Capital Outlay	93,451	56,500	36,500	(20,000)
	Total Food Service:	6,060,250	6,445,533	7,084,758	639,225



SULLIVAN COUNTY
S C H O O L S

Fund 145
Discovery Academy Fund
2026-2027 Budget

Sullivan County Department of Education Discovery Academy Fund (145) Fiscal Year 2026-2027

Account No. Obj	Description	ACTUAL 2024-2025	APPROVED BUDGET 2025-2026	REQUEST FOR 2026-2027	Increase (Decrease)
73400	<u>EARLY CHILDHOOD EDUCATION</u>				
100	Personal Services	0	173,144	173,144	-
200	Benefits	0	59,856	59,856	-
400	Supplies and Materials	0	2,000	2,000	-
500	Other Charges	0	1,000	1,000	-
700	Capital Outlay	8,293	4,000	4,000	-
	Total Early Childhood Education	8,293	240,000	240,000	-

Sullivan County Department of Education Discovery Academy Fund (145) Fiscal Year 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual Revenues 2024-2025	Approved Budget 2025-2026	Request For 2026-2027
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43517	Tuition - Other	62,000	200,000	200,000
	Total Charges for Current Services	62,000	200,000	200,000
46000	<u>STATE OF TENNESSEE</u>			
46990	Other State Revenues		40,000	40,000
	Total State of Tennessee		40,000	40,000
	TOTAL REVENUE	62,000	240,000	240,000

Budget Summary (FY 2026-27)

1. TISA Revenue vs. Salary Mandates

- TISA Estimate (2026-26): \$52,066,557.16
- TISA Estimate (2026-27): \$53,010,471.69
- Net TISA Revenue Increase: +\$943,914.53
- Required Professional Salary Increase: \$993,536.09
- Net TISA Shortfall for Mandated Salary Increase: -\$49,621.56

2. Projected Operational Increases & Revenue Losses

Category Description	Projected Cost / Revenue Impact
Health Insurance Increase	\$450,000.00
Loss of Local Revenue	\$280,000.00
Increase for Mowing Services	\$125,000.00
Support Staff 1.5% Increase	\$175,000.00
Benefits on Required Salary Increases	\$150,000.00
SRO Salaries (Over Grant @ 50%)	\$60,000.00
Support Staff Step Increases	\$50,000.00
Data & Accountability Specialist (12-months)	\$11,500.00
Full-Time PreK Assistants	\$160,000.00
District Mental Health & School Counseling Coordinator	\$9,500.00
Additional 4 APs	\$440,000.00
Additional SROs	\$236,000.00
Total Projected Budget Deficit / Increase	\$2,147,000.00

3. Fund Balance Utilization

- Fund Balance Required to Balance 2025-26 Budget: \$9,705,673.00
- Fund Balance Required to Balance 2026-27 Budget: \$11,781,414.00

141 Q 39000 - Unassigned Fund Balance				FY26 Beginning Balance (Skyward)
Post Date	Description	Debit Amount	Credit Amount	
				(27,525,329.38)
07/24/2025	FY25 UNUSED ENCUMBRANCE CLOSURES	-	(766.20)	(27,526,095.58)
08/27/2025	FY25 ISM UNUSED ENCUMBRANCE CLOSURES	-	(2,818.42)	(27,528,914.00)
08/31/2025	MB SETTLEMENT PAYABLE CLOSURE	-	(57,917.00)	(27,586,831.00)
09/16/2025	FY25 CAREER LADDER RESERVES ADJUSTING ENTRY	-	(1,140.10)	(27,587,971.10)
09/25/2025	FY25 UNUSED ENCUMBRANCE CLOSURES	-	(3,340.39)	(27,591,311.49)
11/21/2025	FY25 UNUSED ENCUMBRANCE CLOSURES	-	(1,949.00)	(27,593,260.49)
12/18/2025	FY25 UNUSED ENCUMBRANCE CLOSURES	-	(71.08)	(27,593,331.57)
	FY26 REVENUES (as of 4/30/26)	-	(81,290,546.69)	(108,883,878.26)
	FY26 EXPENDITURES (as of 4/30/26)	76,460,647.91	-	(32,423,230.35)
	FY26 ENCUMBRANCES (as of 4/30/26)	1,147,572.31	-	(31,275,658.04)
	FY26 EXP TO BE APPLIED TO CAPITAL OUTLAY (as of 5/12/26)	-	(665,819.94)	(31,941,477.98)
	MAY-JUNE ESTIMATED REVS	-	(10,600,000.00)	(42,441,477.98)
	MAY-JUNE ESTIMATED EXPENDITURES	21,500,000.00	-	(20,941,477.98)
		-	-	(20,941,477.98)
	FY26 ENDING BALANCE (ESTIMATE ONLY)	99,108,220.22	(92,524,368.82)	(20,941,477.98)

FY26 ORIGINAL BUDGET FUND BALANCE APPROPRIATIONS

FUND BALANCE BUDGETED	9,705,673.00	
TEXTBOOK RESERVE BUDGETED	140,000.00	*No Reserve Setup
FY26 EMERGENCY ALERT SYSTEM	146,238.74	
	<u>9,991,911.74</u>	
FY26 BEGINNING FUND BALANCE	(27,525,329.38)	
FY26 FUND BALANCE APPROPRIATIONS	<u>9,991,911.74</u>	
REMAINING FUND BALANCE	<u>(17,533,417.64)</u>	

Sullivan County



AND THEREUPON COUNTY COMMISSION ADJOURNED AT 7:02 P.M. UPON MOTION MADE BY COMMISSIONER AKARD TO MEET AGAIN IN WORK SESSION ON JULY 9, 2026.

John T. Gardner

JOHN T. GARDNER

COMMISSION CHAIRMAN