



# SUMNER COUNTY COMMISSION

355 N. Belvedere Drive – Room 111  
Gallatin, Tennessee 37066-5410

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## Commissioners

*First District  
Terry Wright*

*Second District  
Billy Geminden  
Larry Hinton*

*Third District  
Alan Driver  
Steve Graves*

*Fourth District  
Jerry Foster  
Leslie Schell*

*Fifth District  
Baker Ring  
Danny Sullivan*

*Sixth District  
Deanne DeWitt  
Luke Tinsley*

*Seventh District  
Gene Rhodes  
Brian Stewart*

*Eighth District  
Merrol N. Hyde  
Shellie Young Tucker*

*Ninth District  
Jerry F. Becker  
Chris Taylor*

*Tenth District  
Paul R. Goode  
Caroline S. Krueger*

*Eleventh District  
Scott Langford  
Jeremy Mansfield*

*Twelfth District  
Michael Guthrie  
Justin Nipper*

The following minutes are included in this packet:

<b>Audit Committee.....</b>	<b>May 16</b>
<b>Budget Committee.....</b>	<b>May 10</b>
<b>Committee on Committees.....</b>	<b>May 18</b>
<b>Education Committee.....</b>	<b>May 9</b>
<b>Employee Benefits.....</b>	<b>February 22</b>
<b>General Operations.....</b>	<b>May 9</b>
<b>Legislative.....</b>	<b>May 9</b>



AUDIT COMMITTEE MINUTES  
May 16, 2022

MEMBERS PRESENT Scott Langford, Chairman Jerry Becker Paul Goode Chris Taylor OTHERS PRESENT Leah Dennen Ben Allen David Lawing
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- I. CALL TO ORDER by Commissioner Becker at 6:20pm in Room 112 of the Sumner County Administration Building in Gallatin, TN.
  - A. Approval of Agenda-Motion to approve by Commissioner Goode, second by Commissioner Taylor, unanimous approval.
  - B. Recognition of Public- None
  - C. Approval of Minutes—May 17, 2021-Motion to approve by Commissioner Goode, second by Commissioner Taylor, unanimous approval.
- II. REPORT OF THE COMMITTEE CHAIRMAN- None
- III. REPORT OF THE COUNTY EXECUTIVE-None
- IV. OLD BUSINESS-None
- V. NEW BUSINESS-None
- VI. REPORT OF THE FINANCE DIRECTOR
  - A. Findings related to the financial statements- Finance Director briefly spoke to the attached findings. He recommended sending the overages to the budget committee to deal with this issue. Motion to approve by Commissioner Taylor, second by Commissioner Goode, unanimous approval.
- VII. ADJOURNMENT- Motion to adjourn at 6:24pm by Commissioner Taylor.

## PART II, FINDINGS RELATED TO THE FINANCIAL STATEMENTS

A finding and recommendation, as a result of our audit, are presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response. A written response for the finding is paraphrased and presented following the finding and recommendation. Management's corrective action plan, whether related to the financial statements or federal awards, is presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

### OFFICE OF FINANCE DIRECTOR

FINDING 2021-001                      **SALARIES EXCEEDED APPROPRIATIONS IN SEVERAL SALARY LINE-ITEMS**  
(Noncompliance Under *Government Auditing Standards*)

Salaries exceeded appropriations in 18 of 196 salary line-items in the General Fund by amounts ranging from \$48 to \$17,333 and in two of 18 salary line-items in the Highway/Public Works Fund by amounts ranging from \$71 to \$1,392. The budget resolution approved by the county commission states that the salary, wages, or remuneration of each official, employee, or agent of the county will not exceed appropriations that accompany this resolution. Therefore, the salaries that exceeded line-item appropriations were expenditures not approved by the county commission. This finding resulted from a lack of management coordination.

### RECOMMENDATION

Expenditures should be held within appropriations approved by the county commission.

### MANAGEMENT'S RESPONSE – FINANCE DIRECTOR

The finance department is required to follow applicable laws, regulations, and accounting principles generally accepted in the United States of America. Section 5-9-407, *Tennessee Code Annotated* is clear, an official or department head must request any budgetary adjustments for their office or department. Additionally, the Financial Management Modernization System of 2012 reinforces this by requiring the explicit consent of any official, head or any department, or head of any division affected by any budgetary adjustment. Any employee with compensable hours as defined by the Fair Labor Standards Act (FLSA) within a fiscal year is an expenditure of that fiscal year. Therefore, a department or office creates an expenditure when allowing employees to work compensable time.

As none of the aforementioned salary line-items that exceeded appropriations are in the finance department's budget, I have no effective mechanism – or authority – to completely prevent such overages. In addition to the county's current procedures, the finance department will, in the future, report any estimated violations of the county's appropriation resolution to the Sumner County Budget Committee, so the committee can determine the appropriate action. However, I do note that with offices and departments working until midnight on the last day of the fiscal year, it is probable that violations will continue.

SUMNER COUNTY, TENNESSEE  
DEPARTMENT OF FINANCE  
DAVID LAWING, DIRECTOR  
355 North Belvedere Drive, Room 302  
Gallatin, Tennessee 37066  
Phone: (615) 451-6033

**FINDING: THE OFFICE HAD DEFICIENCIES IN BUDGET OPERATIONS**

**Response and Corrective Action Plan Prepared by:**  
David Lawing, Director of Finance

**Person Responsible for Implementing the Corrective Action:**  
David Lawing, Director of Finance

**Anticipated Completion Date of Corrective Action:**  
In May of 2022

**Repeat Finding:**  
No

**Reason Corrective Action was Not Taken in the Prior Year:**  
Not applicable

**Planned Corrective Action:**  
Report any estimated violations of the county's appropriation resolution to the Sumner County Budget Committee so that the committee can determine the appropriate action.

Signature:

*David A Lawing*

## BEST PRACTICE

Accounting literature describes a best practice as a recommended policy, procedure, or technique that aids management in improving financial performance. Historically, a best practice has consistently shown superior results over conventional methods.

The Division of Local Government Audit strongly believes that the item noted below is a best practice that should be adopted by the governing body as a means of significantly improving accountability and the quality of services provided to the citizens of Sumner County.

### **SUMNER COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING COVERING ALL COUNTY DEPARTMENTS**

Sumner County operates under the provisions of Chapter 70, Private Acts of 2012, and Chapter 8, Private Acts of 2019, which provide for all funds under the supervision of the county mayor and superintendent of roads to be centralized. However, these provisions do not require the funds under the supervision of the school department to be centralized. Sound business practices dictate that establishing a central system for all county departments would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing covering all departments has been a management decision by the county commission resulting in decentralization and some duplication of effort. The Division of Local Government Audit strongly believes that the adoption of a central system of accounting, budgeting, and purchasing covering all departments is a best practice that would significantly improve accountability and the quality of services provided to the citizens of Sumner County. Therefore, we recommend that the county commission consider amending their existing private act to require a central system of accounting, budgeting, and purchasing covering all county departments.



BUDGET COMMITTEE MINUTES  
May 10, 2022

MEMBERS PRESENT  
Chris Taylor, Chairman  
Jerry Foster, Vice Chairman  
Deanne Dewitt  
Billy Geminden  
OTHERS PRESENT  
Leah Dennen  
Ben Allen  
David Lawing

- I. CALL TO ORDER by Chairman Taylor at 3:30pm in Room 112 of the Sumner County Administration Building in Gallatin, TN.
  - A. Invocation- Led by Commissioner Geminden.
  - B. Approval of Agenda- Chairman Taylor requested for item IV.C.2.d be removed from the agenda. Motion to approve amended agenda by Commissioner DeWitt, second by Commissioner Foster, unanimous approval.
  - C. Recognition of Public- None
  - D. Approval of Minutes – April 11, 2022- Motion to approve by Commissioner Foster, second by Commissioner DeWitt, unanimous approval.
- II. REPORT OF THE BUDGET COMMITTEE CHAIRMAN- Chairman Taylor pointed out that any item passed unanimously automatically waives the second reading.
- III. REPORT OF THE COUNTY MAYOR-None
- IV. REPORT OF THE FINANCE DIRECTOR
  - A. Discussion of salary overages (to be sent to audit committee)-Finance Director Lawing briefly spoke to this. He explained he anticipates bringing back a transfer for this in June. This will also be sent to the audit committee on May 16, 2022.
  - B. Highway/Public Works Fund analysis (send to county commission)- Finance Director Lawing briefly spoke to this.
  - C. Financial statement memo- Included in packet.
- V. OLD BUSINESS (\*BH = to be discussed at budget hearings)-Items V.A.through F were discussed at the May 10<sup>th</sup> budget hearing.
  - A. Uncollected reappraisal receivable BH
  - B. Election Commission – utilizing ARPA funds for purchasing voting machines BH
  - C. Juvenile Services - \$2,000 Insight Program monthly fees to be used for one-time bonus for program facilitator BH
  - D. EMS - \$57,343.14 requested from general fund unassigned fund balance to cover additional gas and diesel expenditures due to increase in prices BH
  - E. Highway Department - Request to be reimbursed, from ARPA funds, for loss of fuel tax revenue due to COVID BH-Road Superintendent briefly spoke to this. Motion to add \$50,076 to the general fund by Chairman Taylor, second by Commissioner DeWitt, unanimous approval.
  - F. Gallatin Library – request to use \$75,000 of amount appropriated with the FY2022 budget for cleaning building façade for replacing 75% of carpet instead (building façade is being cleaned for free) BH
- VI. NEW BUSINESS
  - A. Education- Motion to group and approve items VI.A.1.and 2 by Chairman Taylor, second by Commissioner Foster, unanimous approval.
    1. Budget amendments (for approval)
    2. Budget amendments (for information only)
  - B. Appropriations
    1. County Clerk - \$35,000 increase in clerk fees for increase in postage expenses- Motion to approve by Chairman Taylor, second by Commissioner DeWitt, unanimous approval.
    2. Drug Court - \$20,000 additional DMHSAS grant funding for class supplies and a locking cabinet- Motion to approve by Chairman Taylor, second by Commissioner Geminden, unanimous approval.

3. Sheriff – Motion to group and approve items VI.B.3.a. and b by Chairman Taylor, second by Commissioner Geminden, unanimous approval.
  - a. \$2,187 state inmate medical reimbursement
  - b. \$3,429.23 increase in various revenues for salary reimbursement, training, prisoner transports, and uniform reimbursements
4. Finance Department - \$4,000 for additional trustee's commissions in the general fund- Finance Director Lawing briefly spoke to this. Motion to approve by Chairman Taylor, second by Commissioner Geminden, unanimous approval.

C. Transfers- Motion to group and approve items VI.C.1 through 2.c. by Chairman Taylor, second by Commissioner Geminden, unanimous approval.

1. Between major categories (send to county commission)
  - a. Sheriff's Office - \$48,500 from jail correctional officers salary line to sheriff's office gasoline line due to increased cost of fuel
  - b. Highway Department – additional adjustments for FY2022 between various lines and major categories
2. Payroll related
  - a. Law Director - \$500 for additional part time personnel
  - b. County Clerk - \$15,000 for additional overtime pay due to being short staffed
  - c. Ag Extension - \$200 for additional unemployment compensation
  - d. ~~Libraries – \$85,212.79 of various adjustments between multiple lines and between libraries; includes \$50,000 for bonuses-~~
3. Other inter-budgetary- Included in packet.

D. Tax Refunds- Motion to group and approve items VI.D.1.and 2 by Chairman Taylor, second by Commissioner Geminden, unanimous approval.

1. City Gate Church Inc - \$3,245
2. Drees Homes - \$324

VII. ADJOURNMENT- Motion to adjourn at 3:44pm by Commissioner Geminden.

**COMMITTEE ON COMMITTEES  
MINUTES  
PAUL R. GOODE, CHAIRMAN  
MAY 16, 2022**

Present:  
Paul R. Goode, Chairman  
Shellie Young Tucker, Vice-Chairman  
Jerry Becker  
Deanne DeWitt  
Leslie Schell

Also Present:  
Leah Dennen, County Law Director  
Ben Allen, Staff Attorney  
Anthony Holt, County Mayor  
Commissioner Mansfield

Chairman Goode brought the regular scheduled meeting of Committee on Committees to order with an invocation by Comm. Schell on Monday, May 16, 2022, at 6:30 p.m. Chairman Goode declared a quorum to conduct business.

Agenda. Upon motion of Comm. Schell, seconded by Comm. DeWitt, the Committee voted unanimously to approve the agenda.

Approval of Minutes of April 18, 2022. Upon motion of Comm. Becker, seconded by Comm. Schell, the Committee voted to approve the minutes of April 18, 2022.

Public Recognition. None

Report of the Chairman. No report

Report of the County Mayor. No report

8.Old Business. None

9. New Business.

Music City Executive Airport Authority Regional.

- Steve Alvarez, replacement for Curtis Rogers, term expires July 2025

Comm. DeWitt moved, seconded by Comm. Schell, to approve the appointment of Steve Alvarez. The Committee voted unanimously to approve the appointment to the Music City Executive Airport Authority Regional.



Equalization Board – 2-year term.

- Oliver Barry, present member, reappoint
- Troy Smith, present member, reappoint
- Radford Garrott – alternate, resigned

Comm. DeWitt moved, seconded by Comm. Tucker, to group and approve the reappointments of Oliver Barry and Troy Smith. The Committee voted unanimously to approve the reappointments to the Equalization Board. The replacement for Radford Garrott was deferred to future month.

Ethics Committee – 1-year term.

- Caroline Krueger, Commission member
- Larry Hinton, Commission member
- Scott Langford, Commission member
- Kathryn Strong, Constitutional County Officer
- James Ramsey, Member of County Board, Committee

Comm. DeWitt moved, seconded by Comm. Tucker, to group and approve the appointments. The Committee voted unanimously to approve the appointments of Caroline Krueger, Larry Hinton, Scott Langford, Kathryn Strong and James Ramsey to the Ethics Committee

Next Month June 2022

Tourism Board – 2-year term.

- Marilee Tice, 1-year term, reappointment

10. Adjournment. Upon motion of Comm. DeWitt, seconded by Comm. Tucker, the Committee adjourned at 6:33 p.m.

**MINUTES  
EDUCATION COMMITTEE  
MAY 9, 2022**

**Present:**

Baker Ring, Vice-Chairman  
Alan Driver  
Billy Geminden  
Michael Guthrie

**Absent:**

Paul R. Goode  
Brian Stewart  
Danny Sullivan, Chairman

**Also Present:**

Leah Dennen, County Law Director  
Ben Allen, Staff Attorney  
Dr. Del Phillips, Director of Schools

Vice-Chairman Ring brought the regular meeting of the Education Committee to order with an invocation on Monday, May 9, 2022 at 5:00 p.m. in the Sumner County Administration building in Gallatin.

Adoption of the Agenda. Upon motion of Comm. Guthrie, seconded by Comm. Driver, the Committee members approved the agenda by unanimous voice vote.

Approval Minutes February 7, 2022. Upon motion of Comm. Geminden, seconded by Comm. Driver, the Committee members approved unanimously the minutes of February 7, 2022.

Recognition of the Public. None

Report of the Chairman. Not present

Report of County Mayor. Not present

Report of Director of Schools. Dr. Del Phillips, Director of Schools reported graduations are approaching and everyone preparing for end of school year.

Old Business. None

New Business.

10a. Sumner County Board of Education Amendments (for information only).  
No action required

10b. Sumner County Board of Education Amendments (for approval).  
Comm. Driver moved, seconded by Comm. Geminden, to send to Budget Committee for further review. The Committee voted unanimously to approve.

10c. Liberty Creek Middle School Bid. Dr. Phillips reported on bids received for construction of Liberty Creek Middle School. Two bids were received, DeAngelis Diamond Construction for \$42,990,000.00 and Robert Biscan for \$37,239,000.00. Low bidder Robert Biscan is the current contractor for the Elementary and High School.

After discussion, Comm. Geminden moved, seconded by Comm. Driver, to send to Budget Committee pending approval by School Board. The Committee voted unanimously to approve.

Adjournment.

Vice-Chairman Ring declared the Committee adjourned at 5:13 p.m. upon motion of Comm. Driver and seconded by Comm. Guthrie.

Prepared by Jennifer Mitchell



EMPLOYEE BENEFITS COMMITTEE AGENDA  
Sumner County Administration Building  
Conference Room 112  
February 22 , 2022

MEMBERS PRESENT  
Justin Nipper, Chairman  
Michael Guthrie, Vice Chairman  
Anthony Holt, Mayor  
OTHERS PRESENT  
Ben Allen  
Leah Dennen  
David Lawing  
Cheryl Lewis-Smith  
Bob Schupe  
Brittany Spradling  
Detective Bryan Ashley  
Ashley Berry

- I. CALL TO ORDER by Chairman Nipper at 9:00am in Room 112 of the Sumner County Administration Building in Gallatin, TN.
  - A. Approval of Agenda- Motion to approve by Commissioner Guthrie, second by County Mayor Holt, unanimous approval.
  - B. Recognition of Public- Detective Bryan Ashley spoke on his concerns regarding bariatric surgery for spouses of employee's on the county's insurance. Detective Bryan Ashley requested that the board approve for an employee's spouse to be covered.
  - C. Approval of Minutes – November 16, 2021-Motion to approve by Chairman Nipper, second by County Mayor Holt, unanimous approval.
- II. REPORT OF THE EMPLOYEE BENEFITS COMMITTEE CHAIRMAN-None
- III. REPORT OF THE CONSULTANT
  - A. Monthly Projections- Ms. Spradling stated the employee contributions are not included in these numbers for last month, but the expenses are correct. She stated this has been a bad plan year. Ms.Spradling spoke to the attached handouts. Finance Director Lawing pointed out that he believes, based on his projections, that the county will break even this year, if nothing changes. There was lengthy discussion between the committee members.
  - B. One to One Reports- See attached report.
- IV. REPORT OF THE FINANCE DIRECTOR- Finance Director Lawing briefly spoke about premium rate changes. County Mayor Holt recommended placing a 10% increase in insurance premiums in the budget, to be prepared for worst case scenario, and we can decrease it later if possible. Finance Director Lawing stated dental premiums will not increase this year, if nothing changes. County Mayor Holt requested the committee consider paying for gym memberships for employees. Motion by County Mayor Holt to add a 10% increase for health premiums in the budget for fiscal year 2023 and reevaluate in May or June.
- V. OLD BUSINESS-None
- VI. NEW BUSINESS
  - A. Premium Rate Changes- This item was discussed under the finance director's report.
  - B. Spousal Benefits Question-None
  - C. Administrative Agreement- Finance Director Lawing requested that Ms. Spradling email Blue Cross Blue Shield to ask why our fees are so expensive. Motion to approve a three year contract with Blue Cross Blue Shield by County Mayor Holt, second by Chairman Nipper, unanimous approval.
  - D. Consolidated Admin Act-Committee approved for Blue Cross Blue Shield to perform functions. Motion to approve by Commissioner Guthrie, second by County Mayor Holt, unanimous approval.
- VII. ADJOURNMENT- Motion to adjourn at 10:36am by County Mayor Holt.

**MINUTES  
GENERAL OPERATIONS COMMITTEE  
LESLIE SCHELL, CHAIRMAN  
MAY 9, 2022**

Present:

Leslie Schell, Chairman  
Gene Rhodes, Vice-Chairman  
Larry Hinton  
Shellie Y. Tucker

Also Present:

Leah Dennen, Law Director  
Ben Allen, Staff Attorney

Absent:

Caroline Krueger  
Baker Ring

Chairman Schell brought the scheduled meeting of the General Operations Committee to order with an invocation on Monday May 9, 2022, at 6:00 p.m. in the Sumner County Administration Building. Chairman Schell declared a quorum present to conduct business.

Agenda. Comm. Ring moved, seconded by Comm. Tucker, to approve the agenda. The motion carried unanimously.

Minutes of April 4, 2022. Upon motion of Comm. Hinton, seconded by Comm. Tucker, the Committee voted unanimously to approve the minutes of April 4, 2022 as amended.

Report of Chairman. No report

County Mayor. Not present

Recognition of the Public. Laura Baigert of 424 AB Wade Road, Portland complemented the Committee and the Ad Hoc for the cost effective solution with the implementation of the Owls for video of the committee meetings and hopes the new solution will measure up.

8. Old Business.

9. New Business.

a. On/Off switch/Cameras in Room 112.

IT Director Dennis Cary explained he has faced challenges with getting vendors in to look at meeting room and give ideas for video system. He recommended development of a plan of action so he can put out to bid in the hopes of more response from vendors.

There was discussion about the need for a more simplified system and a responsible party to turn the camera on. Mr. Cary is to research different options using the OWL, an iPad or installing a permanent mounted camera to the TV along with a simplified on/off switch and report back to the Committee.

b. Request of Gallatin for drainage and public utility easement.

Upon motion of Comm. Ring, seconded by Comm. Rhodes, the Committee voted unanimously to approve the request of Gallatin for drainage and public utility easement.

10. Adjournment. Upon motion of Comm. Tucker, and seconded by Comm. Ring, the Committee adjourned at 6:16 p.m.

Prepared by Jennifer Mitchell

**MINUTES  
LEGISLATIVE COMMITTEE  
BAKER RING, CHAIRMAN  
MAY 9, 2022**

Present:

Baker Ring, Chairman  
Alan Driver, Vice-Chairman  
Larry Hinton  
Scott Langford, Commission Chairman  
Leslie Schell

Also Present:

Leah Dennen, Law Director  
Ben Allen, Staff Attorney  
Dennis Cary, IT Director

Absent:

Paul Goode  
Danny Sullivan  
Chris Taylor

Chairman Ring brought the Legislative Committee meeting to order with an invocation by Comm. Langford on May 9, 2022, at 5:30 p.m. Chairman Ring declared a quorum present to conduct business.

3. Approval of Agenda. Law Director Leah Dennen explained the additions under Commission Recognition and the name of Magistrate. Comm. Hinton moved, seconded by Comm. Schell, to approve the agenda as amended. The motion carried unanimously.

4. Minutes of April 11, 2022 for approval. Upon motion of Comm. Schell, seconded by Comm. Langford, the Committee voted unanimously to approve the minutes of April 11, 2022.

5. Recognition of the Public. None

6. Report of Chairman. No report

7. Report of County Mayor. Not present

- a. Report of the I.T. Director. Mr. Cary reported on cyber security and the network for County offices. There are offices that utilize the network but are not part of the network which does not protect their PC's or servers and leaves the network vulnerable. He recommends that if a department connects to the network that they be part of the network in all aspects.

After discussion, Comm. Hinton moved, seconded by Comm. Schell, to table until June meeting after Mr. Cary reaches out to the offices that are not connected. The motion carried unanimously.

8. Old Business.

9. New Business.

- a. Veterans service report (attached).  
No action taken
- b. Resolution Ratifying Private Chapter 49 of the Private Acts of 2022 (House Bill 2893 & Senate Bill 2909 of the 112<sup>th</sup> General Assembly) rescinding and repealing the Private Acts of 1953, Chapter 30 which designates the process for the creation of private cemeteries in Sumner County and instead placing such responsibilities with the Board of Zoning Appeals, Planning Commission and Existing State Law. Upon motion of Comm. Langford, seconded by Comm. Driver, the Committee voted unanimously to approve.
- c. Magistrate new hire – Holli Brownlee. Upon motion of Comm. Schell, seconded by Comm. Langford, the Committee voted unanimously to approve.

10. Commission Recognition.

- a. Honoring Mike McLerran retirement from Sheriff's Office
- b. Honoring Tammy Weatherford retirement from the Sheriff's Office
- c. Honoring Caleb Coley – Eagle Scout
- d. Teachers of the Year
- e. Valedictorians – deferred until June meeting
- f. Jayden Heath, Hendersonville High School
- g. *Frances Gillespie – retirement*
- h. *Terry Herndon – retirement*
- i. *Linda Lanchak*
- j. *Jason Frech*
- k. *Dr. Sabrina McClard*
- l. *Lisa Herren*

Upon motion of Comm. Hinton, seconded by Comm. Schell, the Committee voted unanimously to group and approve Items 10a and 10l.

11. Zoning.

12. Adjournment. Chairman Ring declared the meeting adjourned at 5:49 p.m. upon motion of Comm. Schell, and seconded by Comm. Hinton.