



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Chief of Staff

August 27, 2018

Honorable Anthony Holt, County Executive
and Honorable Board of Commissioners
Sumner County
355 North Belvedere Drive, Room 302
Gallatin, TN 37066

Dear Mr. Holt and Commissioners:

This letter acknowledges receipt of a certified copy of the fiscal year 2019 budget.

We have reviewed the budget and have determined that projected revenues and other available funds are sufficient to meet anticipated expenditures. Our review of the budget is based solely on the information we have received and is for determining that the budget appears to be balanced. Regarding programs included in the budget such as education, roads, and corrections, we have not attempted to determine that the local government has complied with specific program statutes or guidelines, or with any financing requirements prescribed by any state or federal agency. A property tax rate may be included in this budget, and we would recommend that local government officials be certain that all program requirements have been met before initiating the tax collection process.

This letter constitutes approval, by this office, for the County's fiscal year 2019 budget as adopted by the County Commission.

Commendation

We commend the County's elected and appointed officials for adopting the fiscal year 2019 budget before July 1, 2018. The outstanding work of everyone in Sumner County will assist in better managing the County's finances in the coming year by immediately instituting appropriate budgetary controls for fiscal year 2019. Adopting the budget in a timely manner allows the County's financial staff more time to close the County's official accounting records and have those records available for audit by August 31st for fiscal year 2018 as required by T.C.A. § 9-2-102.

If you should have questions or need assistance regarding statutory budget requirements, please refer to our online resources at: <http://www.comptroller.tn.gov/SL/CountiesAndMetroGov.asp>, or feel free to contact your financial analyst, Ron Queen, at 615.401.7862 or Ron.Queen@cot.tn.gov.

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You may also contact our office by mail at the address located at the bottom of this page. Please send it to the attention of your analyst at the Office of State and Local Finance.

Sincerely,

A handwritten signature in blue ink that reads "Sandra Thompson". The signature is fluid and cursive, with the first name "Sandra" being more prominent than the last name "Thompson".

Sandra Thompson
Director of the Office of State and Local Finance

cc: Bryan Burklin, Assistant Director, Division of Local Government Audit, COT