FINANCIAL MANAGEMENT COMMITTEE AGENDA

Sumner County Administration Building
Room 112
February 5, 2026
3:30pm

MEMBERS
Terri Boyt, Chairman
Todd Kerr, Vice Chairman
Bob Brown
Shannon Burgdorf
Toby Ellis
John Isbell
Scott Langford

I. CALL TO ORDER
   A. Invocation
   B. Approval of agenda
   C. Recognition of public
   D. Approval of Minutes-January 7, 2026 (Page 2)

II. REPORT OF THE COMMITTEE CHAIRMAN
   A. Sumter Local Government Consulting

III. REPORT OF THE COUNTY MAYOR
   A. Payment Processing Information Following Penny Discontinuance (Pages 3-4)

IV. REPORT OF THE LAW DIRECTOR

V. REPORT OF THE TRUSTEE
   A. December 2025 (Pages 5-6)

VI. REPORT OF THE FINANCE DIRECTOR
   A. Kronos Update
      1. Timesheet Exception Report (Pages 7-14)

VII. OLD BUSINESS
   A. Timesheet Approval

VIII. NEW BUSINESS

IX. ADJOURNMENT

FINANCIAL MANAGEMENT COMMITTEE MINUTES
January 7, 2026

MEMBERS PRESENT
Terri Boyt, Chairman
Todd Kerr, Vice Chairman
Bob Brown
Shannon Burgdorf
Toby Ellis
John Isbell
Scott Langford
OTHERS PRESENT
Eric Sitler
Bethany Browning
Annette Lyons
Jessica Allison-Minute Taker
Laura Baigert
Kevin Baigert
Warren Hutmacher

I. CALL TO ORDER by Chairman Boyt at 3:39pm in room 112 of the Sumner County Administration Building in Gallatin, TN.
   A. Invocation- Led by Commissioner Brown.
   B. Approval of agenda- Mayor Isbell requested to remove item II.B. The committee decided to leave it for discussion. Motion by Commissioner Brown to approve the agenda, second by Commissioner Burgdorf, unanimous approval.
   C. Recognition of public-
      - Laura Baigert, 424 AB Wade Road, Portland, TN, expressed her concerns regarding the search for a finance director.
      - Kevin Baigert, 424 AB Wade Road, Portland, TN, echoed the concerns of Laura Baigert.
   D. Approval of Minutes-December 3, 2025- Motion by Director of Schools Langford to approve, second by Commissioner Brown, unanimous approval.

II. REPORT OF THE COMMITTEE CHAIRMAN
   A. Sumter Local Government Consulting- There was discussion amongst the committee regarding pausing any action with Sumter. The committee agreed that the intent of the November 12, 2025, financial management meeting minutes was to pause any action with Sumter until the next meeting took place. The committee spoke with Sumter President, Warren Hutmacher via speakerphone. There was lengthy discussion. Mr. Hutmacher advised the committee he will be in attendance for a meeting with them at the county on January 23rd.
   B. Potential RFQ for Finance Department Contracted Labor- There was lengthy discussion amongst the committee. Motion by Chairman Boyt to place an RFQ out for contracted labor for the finance department as a backup plan, second by Commissioner Brown, motion failed 2-5, with Commissioner Burgdorf, Road Superintendant Ellis, Mayor Isbell, Director of Schools Langford, and Todd Kerr opposing.

III. REPORT OF THE COUNTY MAYOR- None

IV. REPORT OF THE LAW DIRECTOR-None

V. REPORT OF THE TRUSTEE
   A. November 2025-Included in packet.

VI. REPORT OF THE FINANCE DIRECTOR
   A. Kronos Update- Annette Lyons briefly spoke to the committee.
      1. Timesheet Approval- There was brief discussion. The committee agreed to leave this item on old business.
      2. Timesheet Exception Report- Motion by Chairman Boyt to bring an exception report to view at the next meeting, second by Commissioner Brown, unanimous approval.
   B. Highway ACH payment-Roger's Group- Interim Finance Director Browning explained this item to the committee.

The committee agreed to meet on February 5, 2025, at 3:30pm.

VII. NEW BUSINESS-None

VIII. ADJOURNMENT- Motion by Mayor Isbell to adjourn at 5:12pm.

TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

January 20, 2026

MEMORANDUM TO: Tennessee Local Government Entities

FROM: Jason E. Mumpower, Comptroller of the Treasury

SUBJECT: Payment Processing Information Following Penny Discontinuance

In light of the federal discontinuance of the penny, this guidance aims to assist local governments, including utilities and authorities, in adopting processing procedures that are authorized under federal and state law while maintaining fair and transparent operations.

Payment Procedures

Local governments should consider implementing procedures for all customer transactions in response to the discontinuation of the penny. Below are options that local governments may wish to consider:

- Requiring or encouraging customers to provide exact change when making cash payments;
- Offering alternative payment methods including debit cards, credit cards, electronic checks, or online payment portals;
- Establishing protocols for crediting a customer's account when a customer is paying non-exact cash for recurring payments;
- Declining to accept non-exact cash payments, when authorized; and
- Adjusting rates, fees, and charges within the local government's legal authority to multiples of $0.05 or $0.10.

Implementation Considerations

Prior to implementing any new or amended policies or procedures related to the discontinuance of the penny, local governments should remember these important considerations:

- Consult with your attorney to ensure you are acting within your legal authority;
- Ensure that any new policies and procedures are reasonable as applied to your local community;
- Refrain from adopting policies and procedures that provide a benefit to one type of payment over another;
- Apply new policies and procedures uniformly;
- Clearly communicate any new policies and procedures to the local community through appropriate channels;
- Train all staff as necessary; and
- Ensure all policies and procedures comply with government accounting standards and that accounting systems can appropriately address the new policies and procedures.

SUMNER COUNTY GOVERNMENT
FEE COLLECTING OFFICES

OFFICE	CASH - BILLS	CASH - COINS	CHECKS	MONEY ORDERS/ CASHIER CHECKS	ELECTRONIC
Archives	X	X	X	X	
Building and Codes	X	X	X	X	
Circuit Court Clerk	X	X	X	X	X
Clerk and Master	X	X	X	X	X
County Attorney	X	X	X	X	
County Clerk	X	X	X	X	X
County Mayor			X		
Drug Court				X	
Drug Task Force	X	X	X	X	
Election Commission	X	X	X	X	
EMA			X		
EMS	X	X	X	X	
Finance	X	X	X	X	
Highway	X		X	X	
Library-Gallatin	X	X	X	X	
Library-Hendersonville	X	X	X	X	
Library-Millersville	X	X	X	X	
Library-Portland	X	X	X	X	
Library-Westmoreland	X	X	X	X	
Planning and Engineering	X	X	X	X	
Probation/CASP	X	X		X	
Register of Deeds	X	X	X	X	X
Risk Management			X		
Sheriff	X	X	X	X	
Trustee	X	X	X	X	X

CINDY WILLIAMS, TRUSTEE

SUMNER COUNTY, TENNESSEE

BALANCE SHEET

DECEMBER 2025

ASSETS

CASH

	Cash on Hand, County Relief & ACV'S	$	191,311.00
	Cash in Banks (Page 2)	$	6,528.00
Total Cash		$	197,839.00

INVESTMENTS**

	General Investment Deposits (Page 2)		
Total Investments		$	327,773,735.65
TOTAL ASSETS		$	327,971,574.65

LIABILITIES

COUNTY FUND

101	General	$	60,532,078.33
112	Courthouse & Jail Fund	$	663,529.60
122	Drug Control Fund	$	95,313.10
131	Highway	$	1,352,290.93
141	School General Purpose	$	121,202,301.47
142	School Federal Projects	$	787,579.61
145	School Payroll	$	41,651.20
151	General Debt Service	$	30,191,984.09
171	County Capital Outlay	$	41,584,632.40
263	Self Insurance Fund	$	32,630,183.24
264	School Self Insurance	$	38,792,246.37
351	Cities-Sales Tax	$	-
363	Drug Task Force	$	67,375.73
364	District Attorney Fund	$	30,408.58
28311	Prepayments	$	-
Total County Funds		$	327,971,574.65

CINDY WILLIAMS, TRUSTEE

SUMNER COUNTY, TENNESSEE

STATEMENT OF CASH IN BANKS & INVESTMENT DEPOSIT

DECEMBER 2025

	BANKS	AMOUNT
*	Citizens Bank	$ 500.00
*	Farmers Bank	$ 857.00
*	Macon Bank & Trust	$ 500.00
*	Pinnacle Bank	$ 500.00
*	Reliant Bank	$ 500.00
*	Simmons Bank	$ 500.00
*	Sumner Bank & Trust	$ 500.00
*	U. S. Bank	$ 500.00
*	Volunteer State Bank	$ 1,671.00
*	Wilson Bank & Trust	$ 500.00
	Total Cash in Banks	$ 6,528.00

	BANKS		AMOUNT	
	First Horizon Bank	2.48	$ 42,369,997.12	*
	Pinnacle Bank	3.93	$ 98,496,593.91	*
	Pinnacle Bank - Brown Park at Liberty Creek	3.33	$ 513,544.02	*
	First Horizon Debt Service	2.48	$ 28,970,090.71	*
	First Horizon Bank - 2019 Bond	2.31	$ 2,339.55	*
	First Horizon Bank - ARP / COVID Funds	.35	$ 415,749.96	*
	Morton Capital Investments - MM	3.87	$ 21,857,638.37	*
	State Local Government Investment Pool	3.84	$ 1,716,584.38	*
	State LGIP - Hospital Sale Proceeds	3.84	$ 808,876.13	*
	State LGIP	3.84	$ 745,725.33	*
*	Farmer's Bank	6 Mos - 4.25 -8/21/2026	$ 10,000,000.00	*
*	Farmer's Bank	12 Mos - 4.15 - 10/23/2026	$ 10,000,000.00	*
*	Farmer's Bank	12 Mos - 4 -11/14/2026	$ 15,000,000.00	*
*	Macon Bank & Trust	12 Mos.-4.35- 8/9/2026	$ 5,000,000.00	*
*	Wilson Bank & Trust	6 Mos - 4 - 12/13/2025	$ 5,000,000.00	*
*	Wilson Bank & Trust	6 Mos - 4.25 - 2/12/2026	$ 10,000,000.00	*
*	Wilson Bank & Trust	12 Mos -3.86 - 12/06/2026	$ 10,000,000.00	*
*	Volunteer State Bank - MM	Monthly - 3.24	$ 20,695,403.27	*
*	Simmons Bank - 2020 Bond MM	Monthly - 2.84	$ 2,732.44	*
*	Simmons Bank - 2021 Bond MM	Monthly - 2.84	$ 32,500.40	*
*	Simmons Bank - MM	Monthly - 2.84	$ 10,209,297.85	*
*	United Community Bank - MM	Monthly - 2.72	$ 28,909,033.12	*
*	Pinnacle Bank Opioid Abatement MM	Monthly - 0.33	$ 1,805,875.24	*
*	Pinnacle Bank - Res Auth Bond MM	Monthly - .75	$ 5,221,753.85	*
	Total General Investment Deposits		$ 327,773,735.65	

PAYROLL AND TIMESHEET EXCEPTIONS Fiscal Year 2026

	Department	Payroll Date	Reason for Exception	Approved By
1	Hendersonville Library	1/15/2026	proper termination form not received prior to payroll being processed for a paid current employee	
2	Circuit Court Clerk	1/15/2026	payroll sheet not received until Monday at 2:51pm (due by noon; email reminder sent)	
3	Health Department	1/15/2026	payroll sheet not received by noon deadline, and new employee listed with double the hours	
4	Planning and Engineering	W2	M. Boyd emailed auto mileage logs for May-Dec 2025 on Jan 21, 2026, as W2s were being prepared to print (due by Nov 15 or monthly); temporarily delayed W2 printing; IRS Form 941X had to be submitted	
5				

UKG (Kronos) Timesheets not completed by 10am on payroll Monday

1	EMA	1/15/2026	supervisor did not enter missed out punch; Finance staff had to enter punch	
2	Buildings and Codes	1/29/2026	several emails about leaving birthday paycode; on payroll Monday, the paycode had been removed resulting in only 32 hours for employee for the week (72 hours for the payperiod)	
3				
4				
5				

NOTES

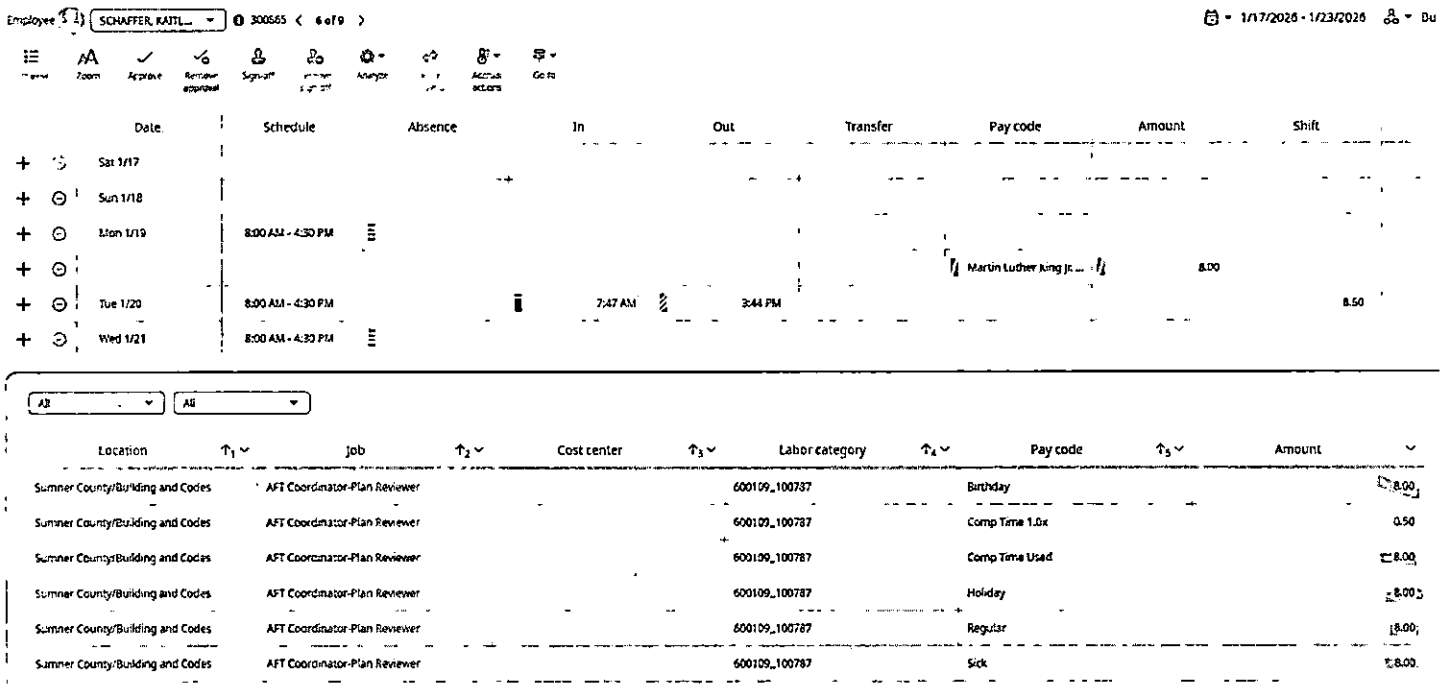
- Purpose of exception list is to make committee aware of errors made and transparency

Jessica Allison

Subject: FW: K. Schaffer timecard

From: Annette Lyons <alyons@sumnercountytn.gov>
Sent: Friday, January 30, 2026 9:25 AM
To: Deborah Smith <DSmith@sumnercountytn.gov>
Cc: Marcie Riis <mariis@sumnercountytn.gov>
Subject: RE: K. Schaffer timecard

The totals tab shows the hours actually paid, it now shows the 40 she was paid for:



Date	Schedule	Absence	In	Out	Transfer	Pay code	Amount	Shift
Sat 1/17								
Sun 1/18								
Mon 1/19	8:00 AM - 4:30 PM					Martin Luther King Jr. ...	8.00	
Tue 1/20	8:00 AM - 4:30 PM		7:47 AM	3:44 PM				8.50
Wed 1/21	8:00 AM - 4:30 PM							

Location	Job	Cost center	Labor category	Pay code	Amount
Sumner County/Building and Codes	AFT Coordinator-Plan Reviewer		600109_100787	Birthday	8.00
Sumner County/Building and Codes	AFT Coordinator-Plan Reviewer		600109_100787	Comp Time 1.0x	0.50
Sumner County/Building and Codes	AFT Coordinator-Plan Reviewer		600109_100787	Comp Time Used	8.00
Sumner County/Building and Codes	AFT Coordinator-Plan Reviewer		600109_100787	Holiday	8.00
Sumner County/Building and Codes	AFT Coordinator-Plan Reviewer		600109_100787	Regular	8.00
Sumner County/Building and Codes	AFT Coordinator-Plan Reviewer		600109_100787	Sick	8.00

Thanks!

Annette Lyons
Sumner County Finance
355 N Belvedere Drive, Room 302
Gallatin, TN 37066
615-575-0404

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From: Deborah Smith <DSmith@sumnercountytn.gov>
Sent: Friday, January 30, 2026 9:15 AM
To: Annette Lyons <alyons@sumnercountytn.gov>
Subject: RE: K. Schaffer timecard

Done! Now she has 48.50 hours for January 19th – January 23rd total on her time card for last week total at the bottom!

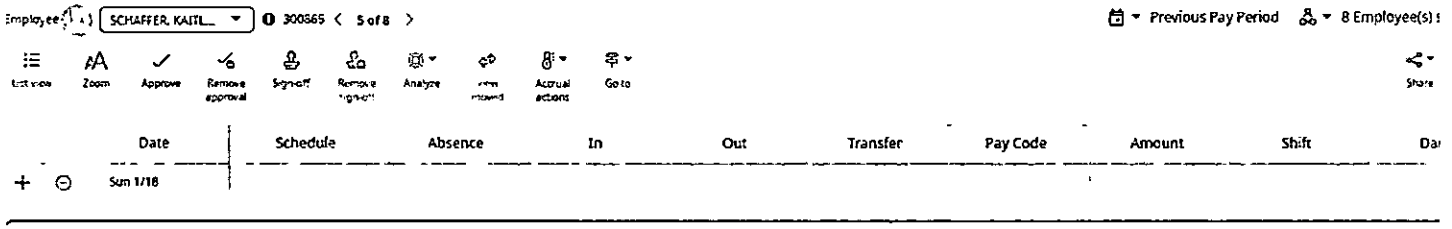
Deborah Smith
Sr. Executive Assistant, Building and Codes
Office Administrator
Sumner County Building and Codes Department
355 North Belvedere Drive, Suite 208
Gallatin, TN 37066
615-452-1467
Email: DSmith@sumnercountytn.gov

** We will closed on Monday January 19th **
In observance of Martin Luther King, Jr. Day

From: Annette Lyons <alyons@sumnercountytn.gov>
Sent: Monday, January 26, 2026 10:00 AM
To: Deborah Smith <DSmith@sumnercountytn.gov>; Marshall Wright <MWright@sumnercountytn.gov>
Cc: Marcie Riis <mariis@sumnercountytn.gov>; Patricia Hanes <phanes@sumnercountytn.gov>
Subject: K. Schaffer timecard

By removing the "Birthday" paycode, she now does not have 40 hours in her totals and would be paid for only 72 hours. The "Birthday" paycode is a paying code...."Birthday Grant" is only granting her the 8 hours to be used. It is granting that time into her birthday bucket.

Please add the "Birthday" paycoade back to 1/21 so she will show being paid for 80 hours. Please do not base hours on what is showing in the "Daily" or "Period" columns in the timecard, those numbers only represent totals of hours listed in the timecard. When looking for how much employees will be paid for, please use the dataviews or the "Totals" tab at the bottom of the timecards. In this case, the payable paycodes total only 72 hours:



All | All

Location	Job	Cost Center	Labor Category	Pay Code	Amount
Sumner County/Building and Codes	AFT Coordinator-Plan Reviewer		600109_100787	Comp Time 1.0x	0.50
Sumner County/Building and Codes	AFT Coordinator-Plan Reviewer		600109_100787	Comp Time 1.5x	2.75
Sumner County/Building and Codes	AFT Coordinator-Plan Reviewer		600109_100787	Comp Time Used	8.00
Sumner County/Building and Codes	AFT Coordinator-Plan Reviewer		600109_100787	Holiday	8.00
Sumner County/Building and Codes	AFT Coordinator-Plan Reviewer		600109_100787	Regular	48.00
Sumner County/Building and Codes	AFT Coordinator-Plan Reviewer		600109_100787	Sick	8.00

Jessica Allison

From: Annette Lyons
Sent: Tuesday, January 13, 2026 10:35 AM
To: Carla Miller
Subject: RE: [EXTERNAL]Re: Missed Punch

Financial Management Committee wanted a list of the departments who did not have timecards and/or payroll ready on time.

Annette Lyons
Sumner County Finance
355 N Belvedere Drive, Room 302
Gallatin, TN 37066
615-575-0404

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From: Carla Miller <cmiller@sumnerema.org>
Sent: Monday, January 12, 2026 12:13 PM
To: Annette Lyons <alyons@sumnercountytn.gov>
Subject: Re: [EXTERNAL]Re: Missed Punch

4:30. What does it mean that it gets added to the Timesheet Exception Report?

On Mon, Jan 12, 2026 at 12:06 PM Annette Lyons <alyons@sumnercountytn.gov> wrote:

> If you will let us know the time you punched, we will get it added, but this will be added to the Timesheet Exception Report on the next monthly agenda.
>
> Thanks!
>
> Annette Lyons
>
> *Sumner County Finance*
>
> *355 N Belvedere Drive, Room 302*

Gallatin, TN 37066

615-575-0404

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From: Patricia Hanes <phanes@sumnercountytn.gov>
Sent: Monday, January 12, 2026 10:05 AM
To: Annette Lyons <alyons@sumnercountytn.gov>
Subject: FW: [EXTERNAL]Re: Missed Punch

Patricia Hanes

Sumner County Finance

355 N Belvedere Drive, Room 302

Gallatin, TN 37066

615-442-1143

From: Carla Miller <cmiller@sumnerema.org>
Sent: Monday, January 12, 2026 10:03 AM
To: Patricia Hanes <phanes@sumnercountytn.gov>
Subject: Re: [EXTERNAL]Re: Missed Punch

I see that my time has not been corrected as of 10:02.

Could you possibly enter my time out for Friday?

On Mon, Jan 12, 2026 at 9:28 AM Carla Miller <cmiller@sumnerema.org> wrote:

Of course!

On Mon, Jan 12, 2026 at 9:22 AM Patricia Hanes <phanes@sumnercountytn.gov> wrote:

Thanks.

Patricia Hanes

Sumner County Finance

355 N Belvedere Drive, Room 302

Gallatin, TN 37066

615-442-1143

From: Carla Miller <cmiller@sumnerema.org>
Sent: Monday, January 12, 2026 9:20 AM
To: Patricia Hanes <phanes@sumnercountytn.gov>
Subject: [EXTERNAL]Re: Missed Punch

Yes ma'am I have asked my supervisor to enter this in before the 10:00am cut off.

On Mon, Jan 12, 2026 at 9:16 AM Patricia Hanes <phanes@sumnercountytn.gov> wrote:

Good morning Carla,

You have a missed out- punch for Friday, 1/09/26.

Patricia Hanes

Sumner County Finance

355 N Belvedere Drive, Room 302

Gallatin, TN 37066

615-442-1143

--

Carla Miller

615-452-7584

cmiller@sumnerema.org

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