



**Public Hearing Notice
Concerning The FY2025 Budget for The Town of Mason
Monday, September 9, 2024, at 6:00PM**

**Town of Mason Mayor & Board of Alderman Special Call Board Meeting
Minutes
Monday, September 9, 2024, at 6:30PM**

CALL TO ORDER: Mayor Eddie Noeman

OPENING PRAYER: Vice Mayor Carolyn Catron

ROLL CALL: Mayor Eddie Noeman, Vice Mayor Carolyn Catron, Alderman Virginia Rivers, Alderman Shate' Toliver, Alderman Celia Chastain, Alderman Mary Mason, Town Recorder Lureatha Harris (Alderman Alethea Harris was absent)

OTHERS IN ATTENDANCE: Benitra Harvey, Sylvester Harvey, and Chief Tanner Jenkins (Ms. Lynn Evans attended via phone)

NEW BUSINESS:

- **FIRST READING OF THE FY2025 BUDGET**

Ms. Lynn informed the Board that the state law requires the Board to approve a Budget for the fiscal year. No action was taken for the Special Call Meeting on August 29, 2024. A ten- day (10) Public Notice was scheduled on September 9, 2024, at 6pm. Ms. Lynn apologized for the delay with the FY25 Budget, because she was working diligently on the completion of the FY23 Audit.

All accounts were reviewed and discussed at high level overviews. General Fund, State Street Aid Fund, Drug Fund, Water & Sewer Fund, Gas Fund, and Sanitation Fund.

General Fund – Expenses were lower than the prior year. Alderman Toliver questioned the depreciation formula and was informed by Ms. Lynn that it was calculated on a straight-line basis.

Water & Sewer Fund – The operating budget is higher, modifications will be needed regarding Alliance, because there were higher repairs in FY24. Alliance contract was cancelled, and Ms. Lynn was unaware of it until about a week ago. The increase was based upon the water study with TAUD and making provisions for the water contract with Alliance. Monies for Alliance



need modifications to the first and second reading. Ms. Lynn worked with Ms. Vernetia for the month of June and added it. Alderman Chastain suggested looking at alternatives for finance.

Gas Fund – The expenses are similar for 2024 & 2025. It depends on the weather whether there is a warm or cold winter. Ms. Lynn will go back and check the gas break that was received last year for the gas rates. Alderman Rivers has concerns about the negative funding in the gas account, and the transferring of monies for payroll. Alderman Rivers asked where is payroll being paid from, stating that the form doesn't distinguish revenues from expenditures. Alderman Toliver stated that water and sewer funds were a \$100K gain from the previous year and the gas fund had a gain of 2K.

Sanitation Fund – The sanitation funds are separate from the general funds. The funds are inline with what was spent for 2024. Alderman Rivers questioned Ms. Lynn asking how did she get the proposed figures for 2025, and 2024, was never completed. Ms. Lynn advised looking at columns estimated and proposed.

Drug Fund – Interest income received

State Street Aid Fund – Taxes from the State of TN., spending the same level of funds.

Questions - General Fund

Charges for services- Business tax recording services, Alderman Toliver questioned a 5K revenue and what source was it taken out. Ms. Lynn said she may have put it in a different place.

Depreciation expense - Alderman Toliver questioned the formula used (formula incorrect error) Rental equipment – Alderman Toliver questioned rental equipment of \$9,452, Ms. Lynn will find out. **Repairs and maintenance- building**, an insurance claim was received for repairs to the Fire Department and needs to be reflected in the budget. **Stipend volunteers** \$1,685 increased from last year. **Equipment \$200,309** shouldn't reflect in this year budget, represents line item of 2024. Ms. Lynn will double check.

Questions - Drug Fund

Equipment/Vehicle \$8,750 amounts spent in FY24 at the beginning of the year and May. Ms. Lynn will double check the details and classification line items spent in May.



Water and Sewer Fund

Expenditures

Salaries -Public Works Water – Split between water and gas. There is a decrease in employee and salaries are greater. Ms. Lynn will double check the budget allocation. Additional line items are not itemized under salaries for holidays, overtime, and fringe benefits. **Payroll Taxes** are all included in the salary line. Alderman Rivers suggests that all line items need to be separated. **Telephone \$24K** Alderman Rivers and Toliver questioned phone lines for Public Works, Mayor Noeman said he gave a list to Ms. Elaine for cutting expenses. Alderman Toliver said the operating budget is still the same and it’s not reflecting on paper. Chief Jenkins said the Fire Department does not have a phone but has \$2,500 coming out of their budget. Ms. Lynn will check out the actual details.

Postage & Freight \$1K– Ms. Lynn suggests getting accounts payable paid up and double check.

Professional Fees Other – 440K questioned Alliance fees, **Repair & Maintenance Equipment \$162,800** questioned. **Supplies & Materials tripled \$73, 381; Water Tank Maintenance \$20K** Ms. Lynn will gather details.

Gas Fund

Telephone & Internet \$3K – Mayor Noeman said he would get with Ms. Elaine on this. Alderman Chastain mentioned no financial statements in the last three (3) months, stating that nothing has been received since the month of May 2024. Monthly financials are to be made monthly, and the gas fund had a negative disposition. Ms. Lynn has been working with Ms. Vernetia on the 2024, financials and stated that she’s been behind since Mrs. Hughey is no longer involved. Alderman Rivers mentioned that the gas fund is in a negative of almost \$500K. Ms. Lynn informed the Board that the amended budget was never approved.

Motion

Alderman Toliver made a motion to not pass the FY2025 Budget, and the motion was 2nd by Alderman Chastain: vote passed 5-1 (Vice Mayor Catron abstained) Mayor Noeman raised his hand in the vote to not pass the FY2025 Budget, and afterwards said he abstained but never rescinded his vote.

******NO OTHER BUSINESS WILL BE DISCUSSED******

CLOSING ANNOUNCEMENTS:

CLOSING PRAYER: Alderman Virginia Rivers

MOTION TO ADJOURN: All agreed to adjourn, and the meeting was adjourned at 7:47PM.

Eddie Noeman, Mayor

Date

Lureatha Harris, Town Recorder