



**Town of Mason  
Mayor & Board of Alderman  
Board Meeting Minutes  
Monday, November 17, 2025, 6:36PM**

**CALL TO ORDER:** Mayor Eddie Noeman

**OPENING PRAYER:** Vice Mayor Reynaldo Givhan

**ROLL CALL:** Mayor Eddie Noeman, Vice Mayor Reynaldo Givhan, Alderman Carolyn Catron, Alderman Trowanna Broadnax, Alderman Virginia Rivers, Alderman Mary Mason, Alderman Alethea Harris, and Town Recorder Lureatha Harris

**OTHERS IN ATTENDANCE:** Atty. Carson Klepzig; Chief Richard Jewell, MPD; Lt. Zachary Antle, MPD; Reuben Meyer, and Cheryl Wideman

**VISITORS:** Steve Osborne, Adam Tschida, Reuben Meyer Sr., Linnie Agnew, Michael Finch, Kevin Wurm, William Treadway, James Lewellen, Timothy Depoe, Cortney Alberson, Laloma Harris, Michael Harris, Tim Taylor, Margaret Adams, Rose Mackey, and Queisha Hennings

**Amend Agenda**

Alderman Rivers made a motion to amend the agenda to advertise for a Fire Chief and Volunteers for the Fire Department, and the motion was 2<sup>nd</sup> by Mary Mason: Mayor Noeman said he was not recognizing it and asked Alderman Rivers why didn't she get with Lureatha Harris to have this added to the agenda. Attorney Klepzig said according to Robert Rules of Order, that it could be added to the agenda. Attorney Klepzig read the Charter, and the Charter would allow for advertising. Department heads require the Board's approval or the majority of the Board's approval. The vote passed 5-2, to amend the agenda: (Mayor Noeman and Alderman Catron voted no)

**COMPTROLLERS' REPORT: Steve Osborne and Adam Tschida**

Steve Osborne, Assistant Director of Local Government Finance, introduced himself to the Board. Mr. Osborne has been with the company fifteen years and wants what's best for Mason. This regard getting policies & procedures, and internal controls and following them.

Adam Tschida, Data Manager with Local Government Finance, introduced himself to the Board, and he's been with the company for over five years. Mr. Tschida spoke about...

**Policies-** a plan of action or a set of ideas agreed upon by a business, government, or political party. **Mission statements-** committed to operating with efficiency and integrity in all we do as we strive to enhance the quality of life for the community we serve. Deliver the highest level of services with integrity, trust and professionalism to promote economic growth and endless opportunity. **Policies & Procedures-** Certain Policies all well-managed governments should have:



Allocation of shared costs, Budget Adoption Calendar, Budget Monitoring Monthly Reports, Capital Asset Management, Cash Management, Cybersecurity Plan, Debt Management, Fund Balance (Unrestricted Net Position, Internal Control, Investment, Planning Committee, Purchasing/Purchase Cards, Emergency Purchases, and Rates and Fees for Utilities. Department heads work for the Board. **Additional Policies**-Board meeting packet policy, Payroll Policy, Employee Handbook Policy, and Close books in 60 days.

**\*\*Internal Controls\*\*** Have not been received and need to be passed to run operations effectively. Internal Controls helps an entity run its operations efficiently and effectively. Report reliable information about its operations. Comply with applicable laws and regulations.

The **COSO** model of internal control is a framework that helps local governments design, implement, and evaluate internal controls to achieve objectives in operations, reporting, and compliance. Components of the **COSO** method-**Control Environment**: The “tone at the top,” which includes the integrity, ethical values, and management’s philosophy that influence the control consciousness of its people. **Risk Assessment**: The process of identifying and analyzing risks to the achievement of the organization’s objectives, including the assessment of fraud risk and significant changes. **Control Activities**: The policies and procedures that help ensure management’s directives to mitigate risks are carried out. This includes approvals, authorization, verifications, and the selection and development of general controls over technology. **Monitoring**: A process that assesses the quality of internal control performance over time, ensuring that controls continue to operate effectively and that the deficiencies are identified and communicated.

#### **December 15<sup>th</sup> Meeting Requires:**

##### **Drafted Policies for:**

- Budget Management
- Purchasing

##### **Board Financial Reporting**

- Budget to Actual through October
- Reconciled Bank Statements (for each fund)
- Balance Sheet (for each fund)
- Income Statement (for each fund)

These are required to be emailed to all Board members and the Comptroller’s Office by Friday, December 12<sup>th</sup> at 8am.

#### **Corrective Action Plan Today**

##### **Remaining Areas**

- Policies and Procedures
- Audit Findings
- Budget Practices
- Training for Finance Staff

##### **Current Oversight**

Monthly meetings  
Monthly bank statements  
Monthly budget to actual statements  
Annual general ledger  
Updates on Policy creation and adoption



### Looking Ahead

January 19<sup>th</sup>, 2026, Meeting

Utilities and TBOUR, Drafted Policies of Shared Costs, and Planning

March

Open Records

May

Long-Term Financial Planning

### Looking Ahead

- Town Administrator Charter Form of Government
- Board Oversight
- Tennessee Board of Utility Regulation (TBOUR)
- Audit Findings
- Budget Practices
- Training for Finance Staff

### Financial Health Metrics

- Overspending, poor financial record keeping, and lack of internal controls led to chronic deficits.
- General Fund deficits were financed by accrued cash and improper borrowings from utilities.
- Financial deficits resulted in alarming low General Fund cash levels.
- Improper borrowings caused persistent negative General Fund balances.
- Bringing accounting functions in house should lead to greater bookkeeping accuracy and transparency.

Mayor Noeman said he was almost 75% sure that we would finish the Audit before the New Year. The Comptroller's said they would be back in January, March, and May of 2026. Mayor Noeman said he would get with Mr. Morgan and Mr. Oakley for Planning. The Town can contact Anji Deaton, for finance because Ms. Deaton is the Finance & Accounting Consultant with MTAS. Mr. Osborne and Mr. Tschida said the Board is responsible for passing on Internal Controls. Mayor Noeman **"Thanked"** Adam, Steve, and Sheila with the Comptroller's office.

### MAYOR NOEMAN'S: Report

Mayor Noeman said last year Blue Oval supported the Town for the turkey give-away. This year some of the people in the community donated turkeys. Tuesday, November 25<sup>th</sup>, turkeys will be distributed on a first come first serve basis, beginning at 3pm in the downtown area of Mason.

Core Civic will donate to the Town to open a community center for the kids, and they are working on it. This would be a Cyber Café with internet, somewhat like a library and books. Alderman Rivers mentioned that the Board needs to know about it, and the building needs to be fixed.

### Adoption of the Mayor and Board of Alderman Board Meeting Minutes of October 20, 2025



Vice Mayor Givhan made a motion to adopt the Mayor and Board of Alderman Board Meeting Minutes of October 20, 2025, and the motion was 2<sup>nd</sup> by Alderman Mason: vote passed 7-0 (Mayor Noeman was included in the vote)

### **Questions**

Alderman Mason questioned Robo calls going out regarding installing the water meters, 80 to 85 meters has already been installed. Mayor Noeman said they're not connected to the system yet. Alderman Broadnax mentioned torn up yards.

### **Adoption of the Mayor and Board of Alderman Special Call Board Meeting Minutes of October 30, 2025**

Mayor Noeman made a motion to adopt the Mayor and Board of Alderman Board Meeting Minutes of October 30, 2025, and the motion was 2<sup>nd</sup> by Alderman Harris: vote passed 6-1 (Alderman Catron voted no)

### **Questions**

Alderman Harris questioned the rejected check from the SAM's account. Mayor Noeman said Vernetia got in touch with the bank to watch the account for the 1.4 million dollars. The Town was able to deposit the check to cover whatever Core Civic invoiced for the Town less the percentage amount owed to the Town of Mason. No notice has been received and there are 10 days to transfer the money.

### **Adoption of the Mayor and Board of Alderman Special Call Board Meeting Minutes of November 6, 2025**

Alderman Mason made a motion to adopt the Mayor and Board of Alderman Special Call Board Meeting Minutes of November 6, 2025, and the motion was 2<sup>nd</sup> by Alderman Rivers: Vote passed 4-1 (Mayor Noeman voted no, and Vice Mayor Givhan and Alderman Catron abstained)

### **Questions**

Alderman Mason questioned if the Fire Department continued to work because the Resolution stated with no pay, and 9 people were at the department. Alderman Harris questioned if everyone was getting paid. Reuben Meyer mentioned the annual training event in Savannah TN there were 4 courses that Reuben stated they paid for. The Town vehicle was used to travel and take the leadership class. There was no medical, and Hannah went to the EMT refresher, and that was paid for by the Town. Board members mentioned that this needed to come before the Board. Mr. Lewellen mentioned that all personnel must be appointed by the Board.

Vice Mayor Givhan said policies and procedures are of a big concern, communication, and holding one another accountable.

### **OLD BUSINESS:**



- **Second Reading of an Amendment to the FY26 Budget Ordinance, to accept the compensation of the CMFO salary, passed in the Board Meeting on August 18, 2025, and the compensation increase for the Police Department passed in the Board Meeting on September 22, 2025, including an adjustment in payment to Climer Paving LLC., which passed in the Board Meeting on September 22, 2025.**

Mayor Noeman made a motion to accept the Second Reading of an Amendment to the FY26 Budget Ordinance, to accept the compensation of the CMFO salary, passed in the Board Meeting on August 18, 2025, and the compensation increase for the Police Department passed in the Board Meeting on September 22, 2025, including an adjustment in payment to Climer Paving LLC., which passed in the Board Meeting on September 22, 2025, and the motion was 2<sup>nd</sup> by Alderman Broadnax: vote passed 7-0

#### **Questions**

Alderman Harris questioned the funds for Climer Paving, and Mayor Noeman informed the Board that the money is still there to cover the expense.

- **Resolution of awarding a sealed bid for backhoe equipment for Public Works, as discussed in the Board Meeting on October 20, 2025**

Alderman Harris made a motion to deny the 1<sup>st</sup> bid with Case Construction as discussed in the Board Meeting on October 20, 2025, and the motion was 2<sup>nd</sup> by Alderman Mason: Vote passed 7-0 (Mayor Noeman was included in the vote)

#### **NEW BUSINESS:**

- **Request to rebid for backhoe equipment contingent upon the Board's approval for the denial of the previous bid discussed in the Board Meeting on October 20, 2025.**

Alderman Rivers made a motion to rebid for the backhoe equipment and a mini excavator, and the motion was 2<sup>nd</sup> by Alderman Broadnax: vote passed 7-0 (Mayor Noeman was included in the vote)

- **Discussion of RJ Young printers and agreement**

Alderman Rivers request that the representative with RJ Young attend the meeting, and Mayor Noeman recommend tabling the discussion to the next Board meeting. Alderman Harris made a motion to table the discussion to the next Board meeting, and the motion was 2<sup>nd</sup> by Alderman Broadnax: vote to table passed 7-0 (Mayor Noeman was included in the vote)

- **Resolution to reopen the Fire Department and hire the new Fire Chief, Cheryl Wideman**

Mayor Noeman said the Fire Department was working fine with Chief Wideman, and he gave a 2-week notice, and gave a reference as his wife. Mrs. Wideman submitted an application to HR. Mayor Noeman mentioned getting a text message from the Attorney with Core Civic and ICE.



### Questions/Concerns

Alderman Harris voiced concerns of Mayor Noeman introducing Mrs. Wideman as the Fire Chief and not giving the Board the courtesy. The Board wanted the opportunity to check credentials because they were concerned about the Town, and liability issues and made arrangements for coverage. Mayor Noeman said he was going to tell the Board about it and apologized.

Attorney Klepzig mentioned that it's the Board's choice.

Alderman Mason recommended that Mrs. Wideman come aboard as a Lieutenant instead of the Chief. Alderman Rivers stated that Mayor Noeman violated the Resolutions that were put in place, mentioning violations and not caring about rules. Alderman Rivers said the Auditors need to perform internal controls and stated that Mayor Noeman was using Towns money for his own personal use. **Alderman Catron left the meeting at 8:20pm.**

#### **(There was about a 5-minute recess)**

Alderman Mason made a motion to resume the meeting and the motion was 2<sup>nd</sup> by Alderman Harris, all agreed.

Alderman Harris questioned losing Core Civic expecting the proximity, but it doesn't specify the specifics in the contract. Alderman Harris would like to reopen the Fire Department for insurance and ISO ratings. Alderman Mason stated that she would like to amend the Resolution, and the motion to amend the Resolution was 2<sup>nd</sup> by Alderman Broadnax: vote passed 5-0

(Mayor Noeman abstained)

Alderman Mason made a motion to re-open the Fire Department and hire Cheryl Wideman as Lt., and fire/terminate Reuben Meyer and Hannah. Vice Mayor Givhan was concerned about operating inside of the Budget. Alderman Harris made a motion to approve the Resolution as amended and the motion was 2<sup>nd</sup> by Alderman Mason: vote passed 5-1

(Mayor Noeman voted no)

Alderman Rivers made a motion to advertise for the department head as Fire Chief and volunteers with the understanding that they would need to come before the Board, and the motion was 2<sup>nd</sup> by Alderman Harris: vote passed 5-0

(Mayor Noeman said he was not recognizing it) **Ms. Wideman left the meeting during the discussion.**

### REPORTS:

- **Finance Department Report**

Mayor Noeman said the Board would need to get with Lureatha Harris to choose a date to meet. Mr. Lewellen stated that Anji Deaton would need to be involved, pick a date and plan on attending for a couple of hours.

This would be a Work Session Special Call Meeting, to understand Policies and Issues.

The Meeting was scheduled for November 25<sup>th</sup>, and December 2<sup>nd</sup>, at 6:30pm.

Mayor Noeman mentioned the violation of the Sunshine Law, and it was mentioned that it depends on the content of it.



- **Parks & Public Works Department Report**

The report was reviewed by the Board **(no vote was made)**

- **Police Department Report**

Chief Jewell reported that the Grant money left over from Walmart would be used to purchase bicycles, and children's bibles. The department will hire a certified officer from Munford. The State pension will become effective in January 2026. Officer Daniel Carter was terminated today, due to being involved in an off-duty accident. Officer Brandon will begin October 20<sup>th</sup>, 2025. Amanda Stone and Robert Lomax will be fully certified to be hired as police officers. Mayor Noeman mentioned being in the red with the Police Department and the Fire Department. **(no vote was made)**

**CONSTITUENTS/CONCERNS: (2 minutes)**

There were three volunteers interested in becoming volunteer fire fighters. The Board members recommend coming before the Board with their credentials.

Reuben Meyer Sr. suggested that the Board go by and check on Tony Maclin which was involved in an auto accident.

**CLOSING PRAYER:** Alderman Virginia Rivers

**MOTION TO ADJOURN:** Mayor Noeman made a motion to adjourn the meeting, and the motion was 2<sup>nd</sup> by Alderman Broadnax: All agreed, Meeting adjourned at 9:10PM

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Eddie Noeman, Mayor

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Date

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Lureatha Harris, Town Recorder