



**Town of Mason
Mayor & Board of Alderman
Finance Workshop Training Session Meeting Minutes
Tuesday, July 14, 2026, 7:07PM**

CALL TO ORDER: Mayor Eddie Noeman

OPENING PRAYER: Vice Mayor Reynaldo Givhan

PLEDGE OF ALLEGIANCE: Recited by all

ROLL CALL: Mayor Eddie Noeman, Terry Leggett, Interim Town Administrator; Vice Mayor Reynaldo Givhan, Alderman Carolyn Catron, Alderman Trowanna Broadnax, Alderman Virginia Rivers, Alderman Mary Mason, and Town Recorder Lureatha Harris

OTHERS IN ATTENDANCE: James Lewellen, MTAS; and Benetra Harvey

- **FINANCE WORKSHOP TRAINING SESSION FOR DISCUSSION OF THE FY27 BUDGET**

Mr. Lewellen presented informative packets to the Board regarding Budget Principles, and an Explanation of Budget Funds. The Board has power and authority to govern the city, and they are responsible for the plans and understanding the Town's finances. Mr. Lewellen gave an example of looking at the budget as if it's a household budget and understanding the true cost. Line-item details are required and consider the budget planning process and carry it out according to the Board's priorities. Understanding the cost divided up into different departments and spell out the priorities. Mr. Lewellen recommends going through the documents by department and determining how much you want to spend. The monthly financial report shows surpluses and following behind. An example would be managing someone else's money and accounting for it separately. Numerous funds are restricted, and money spent not authorized must be paid back, and requires knowing the true cost. It's important to know where money comes from and where money goes. Document assumptions, an example is property taxes and gas, getting familiar with the costs of things.

Recommendations

Go through all the revenue assumptions, go through each Budget line-item employees' salaries, and personnel cost. The General Fund expenses are normally around 70% and each employee would need to be itemized. Request monthly reports, copies of po's, what was spent and the costs, software renewals, and managing the Budget month-by-month. Financial management is 12 months a year, look at the expenditures and determine under **(Other)** to categorize the expense.

Itemize the expenses and review the line items to agree or disagree.



Concerns:

Alderman Rivers had concerns about transferring the numbers from FY26 to FY27 and making certain that FY26 matches FY27. Mr. Lewellen emphasized documenting changes, planning and make adjustments. Alderman Rivers mentioned overspending the Budget for FY26 by \$250K. Alderman Harris mentioned \$155K spent in FY25 for professional fees, and displaying \$1K for FY26. Mr. Lewellen recommends figuring out what is mandatory and finding the money for it. Understanding the needs and what needs to be budgeted for. Mr. Lewellen gave an example of detailing the numbers and documenting the expenses under each line item and presented a Budget Workbook to the Board.

Get po's etc. when making expenses, leave money in the reserve funds for unexpected expenses. Alderman Rivers suggest getting line items from each department. Mr. Leggett said it's hard to determine mileage etc. and recommend getting daily logs, especially from the Police Department. The Town took in over \$1million dollars on the revenue side last year. Mr. Leggett budgeted \$733K for FY27, there needs to be a goal and identify the line item.

Suggestions

Provide monthly reports that make sense. Look at what was spent and not budgeted for. Alderman Rivers suggests the Department Heads give a list of what's needed. Money cannot be transferred without the Board's approval. Mr. Leggett recommends receiving a list of the personnel and pay from each department and adding in the benefits. Mr. Lewellen stated that the Comptrollers requested a Budget Calendar, and the departments will let you know what's needed. This would be by starting with revenue and determining what needs to be spent. Mr. Lewellen recommends having a monthly Budget Session and hoping to cut the legal expenses. All payroll is paid out of the Water Funds, and Alderman Harris stated that the Board can be held liable for offenses. Mr. Leggett mentioned moving \$92K from the bank which would consist of \$41,885.48, from the Money Market CD and \$50,618.64 from the Capital CC Account- Core Civic. Mr. Leggett said it takes about \$70K monthly to run the city. Mr. Leggett will request permission from the Board to transfer the money into the General Account. Alderman Rivers recommends putting something in writing if money is borrowed. Mayor Noeman said he cut expenses with vacation, and by bringing everything in-house and trying to get businesses coming to the Town. Alderman Harris mentioned receipts that were requested from Vernetia in the March 5, 2026, Meeting. Mr. Lewellen suggest tracking revenue in detail. The monthly Financial Meetings should show tracking of the money and suggest making a footnote.

- **REQUEST BOARD PERMISSION TO PUT EXCESS FIRE EQUIPMENT ON GOV DEALS**

Mr. Leggett will provide a detailed list of excess fire equipment that's out-of-date and authorize the equipment as surplus. Mr. Leggett recommends having a monthly Workshop Meeting before the Board Meeting.

CLOSING PRAYER: Alderman Virginia Rivers



MOTION TO ADJOURN: Vice Mayor Givhan made a motion to adjourn the meeting, and the motion was 2nd by Alderman Harris: Meeting adjourned at 9:06PM

Eddie Noeman, Mayor

Date

Lureatha Harris, Town Recorder

Terry Leggett, Interim Town Administrator