



**Town of Mason
Mayor & Board of Alderman
Special Call Board Meeting Minutes
Comptroller Office Discussion with the Board
Wednesday, October 14, 2026, 5:31PM**

Call To Order: Mayor Eddie Noeman

Opening Prayer: Alderman Virginia Rivers

Pledge of Allegiance: Recited by all

Roll Call: Mayor Eddie Noeman, Town Administrator-Terry Leggett, Alderman Virginia Rivers, Alderman Mary Mason, Alderman Alethea Harris and Town Recorder Lureatha Harris (Alderman Carolyn Catron arrived at 5:34pm, Alderman Trowanna Broadnax arrived at 6:27pm and Vice Mayor Reynaldo Givhan was absent)

Others in Attendance: Vernetia Boyd, CMFO; James Lewellen, MTAS; Steve Osborne and Adam Tschida, Office of the Comptroller, Benetra Harvey, and Echo Rose

1. Comptroller Office Discussion with the Board

- a. Interfund balances
- b. Tax anticipation notes
- c. Payroll account
- d. Future interfund payables
- e. Additional items from Comptroller meeting with staff on the 14th
- f. Closing comments

2. Board action on any previous item needing action

(This item will be addressed at the Board Meeting on October 19, 2026)

Mr. Osborne reported being a quarter of the way into the Budget and things are missing, Mr. Leggett's salary. There are three more quarters to go, and he recommends looking at the Budget to balance the Budget, and request that the Board review it and resend it. There was \$200K budgeted in the Police Department and 75K was spent in the first quarter; with the trajectory we will not be able to close it out. The Police Department salaries were more inline because Mr. Lewellen said the salaries were reduced, and this would be \$50K over.

Tax Anticipation Note-The Water and Sewer Funds were not reimbursed \$89K. The Comptroller's are approving \$90K, what's been transferred today and this needs to be repaid by the end of the year. There needs to be a balanced Budget, and funds are to be repaid by June 30th.



The funds will need to be transferred from the General Funds to the Water Funds, the town may borrow money in advance of the revenue coming in. The Comptroller's will work with the town to get repaid.

Interfund payables- Mr. Osborne said the law gives us five years but recommends repaying the funds in a year; the transfer to other funds is down to \$120K. There is \$625K from the Water Account owed to the Gas Account, Mr. Osborne said they will get with the Auditors and review for errors. Mr. Osborne suggests the town operating the Gas but considering someone else running the water and wastewater system with cheaper rates. The \$625K was presented from the Auditors, they saw it last year, but it grew between the audit and now, this is a huge number to figure out. Mr. Osborne suggested that the Board think about a merger, the water and sewer funds would go away if the town decided to merge. The interest will be paid on the Tax Anticipation Loan of \$89K, the loan has already been taken from the Water Account.

The next steps will be to get the Budget approved for FY27. The Comptrollers can give conditional approval and the Board can approve by Resolution, getting the numbers corrected for the Board Meeting on October 19, 2026, this will allow an unbalanced Budget to get balanced sooner.

Mr. Leggett said the Comptroller's can send a recommendation for approval, or the Board can submit their own; stating that we need to live within the Budget. Mr. Lewellen suggests that the Board needs a Workshop Session. Mr. Osborne recommends a balanced Budget with the Board's approval; payback and begin saving for the next year. The numbers in the Audit are what brought the Comptrollers' here.

Mr. Lewellen said with everything deducted from the accounts we should see actuals for the FY27 Budget. Mr. Lewellen recommends that the Board receives a copy of the Budget from Vernetia that we're working from now. Alderman Rivers suggest shortening the Board Meeting to discuss the Budget. Mr. Lewellen advises going down each line- item and deciding what's missing and looking at what we must spend and looking at priorities. Mr. Osborne said the money is added as a buffer and suggests not spending it on payroll. Alderman Rivers suggests cutting jobs or salaries and bringing employees in for discussion.

Mayor Noeman mentioned speaking with Core Civic and requesting help with the attorney fees because the town is going through a hardship. Mayor Noeman said Core Civic will help to repay the money. Alderman Mason mentioned that donations must come before the Board.

Alderman Harris had a question about the vouchers versus the invoices, and suggest seeing the paid invoices with the number, dates, amounts and whom it's paid to.

Alderman Catron spoke about disrespect among the Board.

Constituents/Concerns: (2 minutes)

Closing Prayer: Alderman Virginia Rivers



Meeting adjourned at 6:38PM

Eddie Noeman, Mayor

Date

Lureatha Harris, Town Recorder

Terry Leggett, Interim Town Administrator