



Town of Mason Mayor and Board of Alderman Finance Committee Meeting
Workshop Meeting Minutes
Monday, April 28, 2025, at 6:35PM

Call To Order: Mayor Eddie Noeman

Opening Prayer: Alderman Trowanna Broadnax

Roll Call: Mayor Eddie Noeman, Alderman Alethea Harris, Alderman Virginia Rivers, Alderman Carolyn Catron, Alderman Trowanna Broadnax, Alderman Mary Mason, and Town Recorder Lureatha Harris (Vice Mayor Reynaldo Givhan was absent)

Others In Attendance: Norma Davis, Office Manager; and James Lewellen MTAS

NEW BUSINESS:

1. REVIEW FY26 BUDGET WORKSHOP SESSION – JAMES LEWELLEN MTAS

Mr. Lewellen presented examples at the last workshop meeting to review the operating Budget.

There are six funds, **Gas, Sanitation, Water, Drug, General, and State Street Aid.**

The Board was encouraged to focus on revenue, permits and fees. There were a few months missing and Alderman Harris is working on gathering the information. Delinquent property taxes \$25,500.00 local sales tax 2.75 percent, possibly there could be a three to four percent increase. Gathering updated numbers, there was 113K from the unaudited Budget.

Sales tax numbers are normally two months behind. Options were discussed for local sales tax, beer tax, local beer tax, and local liquor tax. Cable and franchise fees will probably be lost in the next five years. Mr. Lewellen suggested leaving the numbers where they are for now.

Grant Funds should not be included. Fines forfeitures, and sales taxes might add \$1,200 dollars. Sales tax might grow by four percent next year; Grants for the Police Department and the Fire Department would be plugged in as Grants. The local matches need to be included and put in Grant revenue once received and amend the Budget. Remember where the Grants show miscellaneous fees for service.

Focus on Revenue

Fees charged for burn permits, building permits, beer permits, planning fees, and rezoning fees. Infrastructure depends on building permit fees. Property taxes are appraised every four years.



Residential property is twenty-five percent of the appraisal. When starting new homes, the value might not be seen until the next year.

Review the fee schedule list for increases. People requiring services pay for the fees to have them built in. Collecting fees for fines and ordinance violations goes into court cost and are collected in court fees. Revenues will possibly go up a couple of thousand dollars.

Miscellaneous fees were 800K or so, and Grants were included. General expenditures, salaries in finance were \$38,078. Review all salaries, employee pay raises and add up personnel Budget which begins July 1, paying for the full year. Mr. Lewellen advised the Board that the employees must be given at least a two percent pay raise, this affects every number across the board. Look at personnel projections for next year. The **General Funds Budget** doesn't seem to be a lot of expenses. Get the end of year numbers and leave them flat and look at the Budget totals.

Plug in the numbers and do the math.

Alderman Harris suggested focusing on the big-ticket items meaning street paving, and backhoes.

Capital Improvement Plan (CIP)

Mr. Lewellen suggested reviewing a five-year Capital Improvement Plan and going through all the things that need to be planned for, and what can and cannot be put off. Balance the Budget with operating expenses and capital, and how much money is to be raised.

Sanitation Fees- Should transfer some funds from **Sanitation** to cover general expenses, look at whatever generating percentages come from gas and water and charge whatever needs to be billed above that. The Fire Chief and Police Chief needs to go through the list and itemize them out, examples include radar, cameras, fuel, oil, and tires.

Ongoing Operational Fees- Inquire about ongoing operational maintenance fee, and account for each additional fund. Need the numbers to plug in for last year 2025 amendment. Plug in the numbers and plug in the amounts in a format to submit to the State. The hardest are Police, Public Works, and the Fire Department, are the rates covering the expenses. Looking at what they are and what can be afforded. The question is how can you do this better and cheaper, look at the lowest priorities.

Submittal- Need to have something ready to submit by June 10th, plug it in and get it done. Need the amendments for 2025, to plug in the numbers, and put the new number in until you're able to get the audited numbers. Note immediately things that are not working. Keep up with the Budget monthly, and document what's taking place.

Mayor Noeman Reported

Letters will be submitted to constituents to fix their property dwellings or tear them down. Sign permit fees will increase. The grocery store for Buchannan's Grocery will open in six months, and hopefully Core Civic will open soon. Possibly six houses will be constructed to provide an increase in property tax.



2. SANITATION INCREASE *VOTING ITEM*

The Board members agreed to keep the contract with Waste Pro and increase the fees. Alderman Harris made a motion to increase the **residential fees to \$2.00 for all sizes**, in addition to what is currently billed for this year **2025, and next year 2026**, to take effect in the June billing, and the motion was 2nd by Alderman Broadnax: vote passed 6-0
Included in the same vote the **commercial fees would be increased to \$5.00** in addition to what is currently billed for this year 2025, and next year 2026, regardless of the size of the dumpster. This will take effect in the June billing cycle. (Mayor Noeman was included in the vote)

3. WATER & SEWER RATE INCREASE EFFECTIVE MAY 2025 BILLING

Resolution Number 08192024-01 will take effect in the May 2025, Billing

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

Closing Prayer: Alderman Carolyn Catron

Motion to Adjourn: Alderman Broadnax made a motion to adjourn the Meeting, and the motion was 2nd by Alderman Catron: vote passed 6-0 Meeting adjourned at 8:22PM
(Mayor Noeman was included in the vote)

Eddie Noeman, Mayor

Date

Lureatha Harris, Town Recorder