



**Town of Mason Mayor & Board of Aldermen Finance Committee Meeting Minutes
Thursday June 16, 2022 @ 7:01PM**

CALL TO ORDER: Mayor Emmit Gooden

OPENING PRAYER: Alderwoman Carolyn Catron

ROLL CALL: Mayor Emmit Gooden, Vice Mayor Virginia Rivers, Alderwoman Shate' Toliver, Alderwoman Celia Chastain, Alderman Sylvester Harvey, Alderwoman Carolyn Catron, Alderman Eddie Noeman and Town Recorder Lureatha Harris

OTHERS IN ATTENDANCE: Norma Davis, Assistant to the Mayor/Office Manager; Reva Marshall, Financial Officer; Ronda & Cortez Hughey, Financial Consultants; Michele Scott, HR; Rick Jewell, Chief of Police; Matallee Hall, Public Works Director; and Tanner Jenkins, Fire Chief

VISITORS: April Patton, Zach Lapuh, and Calvin Grigsby

OLD BUSINESS:

- **Comptroller's Office Financial Oversight Update**

Ms. Marshall submitted the Letter dated June 8, 2022, from the State of Tennessee Office of the Attorney General to the Board for review. Ms. Marshall reported that the one-time grant of \$31,000 was taken into calculation, these funds were for the use of building incentives. Ms. Marshall don't want the General Fund balance to go into a deficit for June.

Mayor Gooden informed the Board that Attorney Clayton spoke with the CPA (Mr. Camper) regarding communication with the Finance Team. Mayor Gooden recommends having a contract written immediately for the CPA by Attorney Clayton and Attorney Turner. Suggestions were to have the CPA in attendance for meetings whether skyped in or etc., especially in the Finance Meetings and put this in the contract. Alderwoman Toliver suggested a confidentiality agreement clause in the agreement also. Mayor Gooden said Mr. Camper did what he was asked not to do before releasing information and it was recorded in the Meeting. Vice Mayor Rivers suggested bringing in the Hughey's for another set of eyes when reviewing the finances.

NEW BUSINESS:

- **Auditor's Contract for FY22's Audit**

The Board was asked to decide whether to keep the contract with ATA (Alexander Thompson and Arnold) for FY22 Audits or move forward with another Auditing Firm and Vice Mayor Rivers made a motion to move forward with another Auditing Firm, and the motion was 2nd by Alderwoman Toliver. After much discussion with a close deadline and trying to prevent asking for an extension, Vice Mayor Rivers recalled her motion and stated that Audits need to be done in house and conversations are needed with the Auditors for a deliverable timeline as an addendum of the contract because we



want to stay in compliance. Alderwoman Toliver 2nd the motion, and the vote passed 6-0
Alderwoman Rivers made a motion to have Attorney Clayton place stipulations in the contract to benefit the Town, and the motion was 2nd by Alderman Harvey: vote passed 6-0

- **FY21's Audit Review**

FY21's Audit was not available for review, however an email will be received from the Auditors when information is available.

- **May's Financial Reports**

Reviewed and discussed *voting item on Wednesday, June 22, 2022

Complaints regarding Waste Pro

Paying full price but not getting full service. Mayor Gooden informed the Board that Attorney Clayton has been checking into this. The date of renewal with the contract with Waste Pro is September 1, 2023. Mayor Gooden recommends calling the office when there are problems with Waste Pro for proper record keeping. Ms. Scott is joining forces to handle complaints with Waste Pro to hold them for accountability. Ms. Scott said this was a learning experience through contractual accountability.

- **FY22 Amended Budget (1st Reading)**

Review Drafts – Covers any line items that were overages.

Added in liquor tax and corrected areas for the month of May to show in compliance, only items that needed to be modified. FY22 Amended Budget correction under projections of balance overage was motioned for approval by Vice Mayor Rivers, and the motion was 2nd by Alderwoman Toliver: vote passed 5-1 (Alderwoman Chastain voted no)

Ms. Hughey and Chief Tanner will meet regarding concerns and corrections about the Fire Department.

- **FY23 Proposed Budget (1st Reading)**

Corrective Action Plan – General Account must repay Water Account monthly and get out of a negative fund balance. The proposed budget is based on income statements. Anticipate applying for grants for the Police Department for \$440,000. There is about a \$244,00 balance due from the General Funds owed to the Water Funds Account.

Salaries

Dollar amounts were used to cut salaries needed of \$62,000. Ms. Hughey informed Mayor Gooden and the Board of Aldermen that they have the final decision for salary cuts. There was a recess from 8:46pm to 9:07 pm to digest and review necessary salary cuts for employees.

Alderwoman Chastain said she would donate her pay back to the Town as Alderman \$92.00

Vice Mayor Rivers and Alderwoman Toliver spoke about cuts for HR & Finance.

Part-Time Human Resources (40 hours per pay period at \$20.00 per hour

Part-Time CMFO (40 hours per pay period at \$22.00 per hour



City Recorder (7% of Court Clerk) \$18.00 per hour
Assistant to the Mayor \$21.23 per hour
Chief Jewell suggested taking one part time officer out of the budget which would save \$27,990
Chief Jewell said that would leave (2) full time officers and (1) part time officer
Code Enforcement Officer (part-time at \$19.21 per hour
A City Manager was unable to be afforded in the budget
Professional Fees for Mr. & Mrs. Hughey were cut to \$8,000
The City of Mason has 23 employees including 6 Aldermen and the Mayor
Vice Mayor Rivers made a motion to approve the FY23 Budget with proposed changes of \$76,232.79
and the motion was 2nd by Alderwoman Toliver: vote passed 4-3
(Mayor Gooden voted yes to break the tie) and Alderwoman Chastain, Alderman Harvey, and Alderman
Noeman voted no

Constituent

Mr. Calvin Grigsby introduced himself to the Board as Grigsby and Associates, stating he was working on helping the city develop infrastructure.

NEXT STEPS

Upcoming Finance Meeting: July 21, 2022 (due to year end)
Upcoming Board Meeting: July 25, 2022

DOCUMENTS

Resources: Comptroller's Office Letter, May's Financial Statements, FY22 Amended, FY23 Proposed Budget

CLOSING PRAYER: Alderman Eddie Noeman

MOTION TO ADJOURN: Alderwoman Noeman made a motion to adjourn, and the motion was 2nd by Alderwoman Chastain: vote passed 6-0 Meeting adjourned at 11:01PM

Emmit Gooden, Mayor

Date

Lureatha Harris, Town Recorder