



JASON E. MUMPOWER  
*Comptroller*

May 15, 2023

Honorable Celia Chastain, Alderman, Honorable Eddie Noeman, Mayor  
and Honorable Board of Aldermen  
Town of Mason  
12157 Main Street  
Mason, TN 38049

Dear Mr. Chastain, Mayor Noeman and Members of the Board:

This letter is in response to a letter received by our office on May 10, 2023, from Alderwoman Chastain of the Town of Mason (the "Town") describing the need to purchase two fire trucks in the amount of \$33,000. The Town's fire chief also sent a similar communication to our office later that same day.

If this purchase is an action that the Town wishes to pursue, the July 14, 2022, letter from the Office of the Attorney General (Item #3) requires the Town to notify and receive approval from its CPA firm (Jones & Tuggle, CPAs) before obtaining approval from its governing body of any planned capital asset purchases that are not in the Town's budget. Once approved by the CPA firm, the proposed expenditures must be legally appropriated by the Town's governing body in a budget amendment.

Accordingly, this matter should first be presented to the Town's CPA firm, and if approved by the CPA firm, to the Town's governing body at an open meeting. At that time, the governing body can vote whether to amend the budget for the cost of the fire trucks, including costs of delivery, as well as maintenance costs for the remainder of the fiscal year. The governing body is responsible for ensuring the budget is balanced through the end of the current budget year and that the requirements of the Amended Corrective Action Plan are followed.

We encourage the board and mayor to reach out to MTAS for more information regarding required equipment purchasing procedures and helpful information regarding operations of fire departments.

If you should have questions or need assistance, please feel free to contact me.

Sincerely,

A handwritten signature in black ink that reads "Sheila A. Reed".

Sheila Reed, Director  
Division of Local Government Finance

cc: Ms. Jean Suh, Contract Audit Review Manager, Division of Local Government Audit  
Ms. Sherila Tuggle, CPA, Jones & Tuggle, CPAs  
Mr. Charles Jenkins, IV, Fire Chief, Town of Mason

Enclosures: Communications from the Town of Mason Regarding the Fire Truck

May 10, 2023

Ms. Sheila Reed, Director of Local Government Finance

Cc: Chief Tanner Jenkins – Mason Fire Department

Alderwoman Virginia Rivers

Finance Team Ronda Hughey

Dear Ms. Reed,

We have an ongoing problem with an approved purchase by the Board and Finance team months ago. As one of the aldermen representing the fire department, I am requesting the release of the approved \$33,000 dollars to purchase two fire trucks needed to refurbish and reinforce our existing equipment.

I would like to give you a brief synopsis of our department's accomplishments to further assist the purchase of the two trucks and equip those trucks with the necessary provisions to meet the NFPA standards, all which is required for the fire department to maintain the ISO scores and protect our city.

1. The fire Dept. has sold 3 vehicles for \$11,060 of the needed \$11,700 for transport of the trucks.
2. The fire auxiliary helped them secure a 1 in 17 grant from the Ford Motor Company for \$68,260 to equip the 2 trucks that were approved for purchase.
3. The Tennessee State Fire Marshall's office awarded \$72,165 for PPE equipment.
4. Southwest Electric provided a grant of \$30,000 for EMS and fire equipment.
5. The Chief gave up his entire approved equipment budget for the purchase of trucks.

Currently, none of our trucks are fully functioning and our ladder truck is being repaired. We must have 2 trucks operating to maintain our ISO score and protect the city.

I do not feel that our mayor is being honest with the board and is trying to manipulate us in believing the town is broke and can not operate. We know differently, as we are well informed by our excellent finance manager Ms. Hughey of our finance situation. We are aware of our challenges and are continually working with the state to make change.

Please evaluate this situation for the emergency it has become and how it may affect possible future grants, financing, and our relationship with Ford.

Respectfully

Alderman Celia Chastain

**From:** [Charles Jenkins VI](#)  
**To:** [Adam Tschida](#); [Steve Osborne](#); [Sheila Reed](#)  
**Cc:** [riversva61@gmail.com](mailto:riversva61@gmail.com); [celiajonech@gmail.com](mailto:celiajonech@gmail.com); [Ronda Hughey](#)  
**Subject:** Fire Engine Purchase  
**Date:** Wednesday, May 10, 2023 8:50:39 PM

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Good Evening,

I am reaching out to you collectively as representatives of the Comptroller's Office in hopes of addressing an ongoing situation that has generated significant amounts of distress amongst many of our elected officials and town administrators. I also hope to further clarify the current circumstances of the town's fire protection capacity and to further dispel the potential proliferation of inaccurate or misrepresented information that may have been shared or elaborated on by current executive leadership.

Currently, the fire department is operating at absolute minimal capacity in its provision of fire, rescue, and emergency medical services as a result of equipment maintenance issues revolving around its required fleet of vehicles. Per industry standard from the National Fire Protection Association (NFPA) and requirements set forth by the Insurance Services Office (ISO), the Town of Mason is required to maintain a firefighting fleet of two fire engines, a ladder/service truck, and a tanker to provide the needed firefighting capacity based on response area characteristics and to maintain or improve upon current insurance ratings. At this present moment, the department forced to operate with only a tanker and a fire engine that is unable to pump water because of a catastrophic failure. The department's ladder truck is out of service for maintenance with an unknown return date after experiencing a failure during a medical response. Both frontline fire engines experienced age-related pump failures in the last year and a half placing significant strain on the department's remaining vehicles (ladder and tanker). This unfortunate string of events also has occurred during a period of economic hardship brought on by the sudden loss of commercial revenue from the local detention facility and the strict conditions of the financial oversight imposed by your office. Because of those events, the fire department was left in a state of limbo as it was unable to replace, maintain, or refurbish any of its current fleet. Estimated costs of repair or refurbishment on the two engines far exceeded the worth of both vehicles and the town has been in no position to afford a brand-new fire engine (average costs are between \$450K and \$750K per apparatus). Since the recent deterioration of our fleet, the department has been struggling in the last few months to be able to provide adequate services to the citizens of Mason and meet regional automatic/mutual aid obligations. It has also faced the inability to respond to more than one significant emergency at a time with sufficient resources. Geographically, the Town of Mason is the furthest district from active automatic aid departments meaning there is an average response time of 20-minutes or more before the next arriving fire engine from another department makes scene to assist. These are extremely dangerous conditions for both the citizens of Mason as well as the department's firefighters dramatically increasing the need for trustworthy equipment in sufficient quantities. The receipt of assistance from available neighboring agencies is never guaranteed. These conditions are only scratching the surface of what our department is facing with its current vehicle situation. The town is currently relying on its tanker to provide primary fire protection, but the pump on this vehicle is only rated to transfer water from one truck to another and smaller non-structural fires.

In November of last year, our department located an identical pair of fully functioning fire engines located in San Bruno, CA that meet the department's required pumping capacity and equipment layout. Extensive research and collaboration with the selling department lead us to the conclusion that this was a suitable and cost-effective alternative to reequip our fleet and reduce pressure on the remaining apparatus so that they may perform their intended roles. The asking price for each individual engine was \$25,000.00 but our department was able to have the asking price reduced to \$33,000.00 for both engines to remain together. The cost of transportation for both units is \$11,760.00. After evaluating financing options, the department was able to ensure that the projected expense for these vehicles was manageable not exceeding average annual funding totals from recent fiscal years. Furthermore, the department has made extensive efforts to reduce impacts on the town's general fund by selling three vehicles on the department's inventory (including one of the incapacitated engines) for a total of \$11,060.00 to offset the cost of transportation. The requested \$33,000.00 in financing is on the costs of the trucks themselves and the selling department has made it clear that they understand our needs and are here to assist in any means that they can. Other efforts that have successfully been made are:

- The recent selection of the Mason Fire Auxiliary (an independent nonprofit established by citizens to assist in providing for the fire department's needs) to be one of seventeen recipients of a Ford Capital Grant in the amount of \$68,260.00. This grant has afforded the department all the needed equipment to equip all existing apparatus as well as the two we are requesting to purchase up to NFPA standard.
- Mason Fire Department recently received a Volunteer Firefighter Equipment and Training Grant (VFEAT) from the State Fire Marshal's Office (SFMO) in the amount of \$72,165.00 to purchase personal protective equipment for our personnel.
- The receipt of several grants from Southwest Electric totaling \$27,966.14 in fire and EMS supplies to equip all vehicles.
- The department has currently forgone its remaining equipment capital budget for this fiscal year to facilitate this purchase and is also ready to sell its remaining engine once it is replaced. This engine currently can only be used to transport firefighters and equipment but can not be used to fight any kind of fire.

Over the years, our department has always had a great appreciation for the gravity of the Town of Mason's financial struggles and has always been willing to do its part in alleviating some of the burden by doing without. With most things, we have always had to do without and utilize other revenue streams to support our needs where the town has been unable to do so. The above accomplishments are testament to our determination to be a part of the solution for ensuring a fiscally responsible community and fire department. In this case though, we are in a state of gridlock without access to the most important necessities which are the very vehicles that we depend on to perform our jobs. We have been able to successfully turn our fleet into a turn-key operation by finding the necessary outside funding to equip our entire fleet with the needed equipment to meet our diverse call volume at little to no expense to our taxpayers. We also now have more fire personnel responding to the station than we have available seats in comparison to when we were at full strength less than two years ago. To add to the immediate levels of stress that our department is experiencing, we are expecting another critical ISO evaluation on the town's firefighting capabilities

within the next year that will have a significant impact on every taxpayer and property owner in and around the town. With these two engines and the remainder of our fleet being fully equipped, our district stands to see a decrease in our current PPC score which will reduce local insurance rates and give the town an ability to competitively leverage an attractive economic quality for attracting residential, commercial, and industrial growth associated with the construction of Blue Oval City. Without the addition of these two engines to replenish the fleet, the recently acquired equipment and the efforts of our individual firefighters will be overridden in value and the town's PPC score will increase. This will negatively affect the town's citizens, stakeholders, and property owners for years to come.

Time is of the essence in replacing these vehicles to fully capitalize on the department's recent successes that have taken several years to come into fruition. The list of negative effects to our citizens and our responding partners by not having the needed capacity to fight fire because of a missed opportunity like this is much longer than previously articulated and is another conversation within itself. Despite these circumstances, our department continues to host a robust roster of dedicated individuals and our community that has rallied behind them because of the vital services that they provide. Despite our current predicament, we will continue to provide the highest quality services in an area that depends on them. If there has been any representation outside of these circumstances that portray a picture that we are not in need of these vehicles to provide basic services, then I must emphasize that it is false.

As always, I want to stress as a department the appreciation that we have for what you guys do and how much you have helped our town in the past. No matter if those efforts were realized or not by many. We humbly appreciate any all consideration by your office into this matter and we are available to provide any needed documentation or further information that may be requested. I hope that this helps to further paint a picture for our requested needs.

Thank You,

Charles Jenkins  
Fire Chief/AEMT

Mason Fire Department  
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E: [cjenkins@townofmasontn.org](mailto:cjenkins@townofmasontn.org)

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