

OFFICIAL MINUTES
COMMISSION MEETING OF THE CITY OF BRUNSWICK, GEORGIA
SPECIAL CALLED MEETING
8:55 A. M., SEPTEMBER 27, 1991

PRESENT: His Honor, Mayor Homer L. Wilson, Commissioners Otis Herrington and Roosevelt Lawrence.

ABSENT: Commissioners James A. Stephens and Thomas P. Williams.

INVOCATION: The invocation was given by Commissioner Otis Herrington.

His Honor the Mayor announced that this meeting had been called to consider important City business.

The City Manager reported that it was brought to his attention by the Director of Finance that there was a miscalculation in budget figures provided to him. As a result the General Fund Budget was out of balance in the amount equivalent to approximately \$530,000.00. The error occurred in transferring funds from the General Fund to the Water and Wastewater Fund. The City Manager pointed out that the budget information that he received was incorrect. The error was discovered Thursday by the Director of Finance when the figures were transferred to another computer program.

Commissioner Herrington stated that based on what the City Manager is saying the City don't have any other alternative but to rectify the problem.

Commissioner Lawrence stated that he was concerned about how an error managed to slip by when he asked two or three times was everything in order before adopting the budget.

The Director of Finance gave a step by step account of how the error was made.

Commissioner Herrington stated that the budget should have been scrutinized thoroughly before it was brought to the Commission for adoption.

The Director of Finance explained that the error was brought to his attention by the accountant. He further stated that the lady he had preparing the budget was working on her CPA and he put his faith and trust in her to plug in the numbers in the computer. When entering the figures the transfer figure was subtracted from the gross expenditures to get the net figure on the Revenue side and that same transfer figure was added to get the net figure.

Mayor Wilson stated that unequivocally there was no mis appropriated funds, not one red cent, but it was an error and it was grieved by the Commission and Staff. This error does not leave the City insolvent by any means. The City still have in the reserves over a million dollars. The Commission felt that it was in their best interest to let the public know. The Commission did not want anything in this government to be hidden. The Commission has no choice but to ratify the transfer from reserves to balance the budget.

The City Manager recommended that the necessary funds from the reserves be appropriated to balance the budget. The City Manager stated that he would meet immediately with Department Heads to make additional adjustments and use the absolute minimum out of the amount that would be appropriated.

Mayor Wilson stated that he vigorously opposed expenditures in past years. He knew that beyond a shadow of a doubt that unless there was more conservative implementation that one day the City's reserves would continue to go down. The City would attain whatever steps necessary to rebuild a portion of the reserves. He then asked the City Manager to begin today

to implement a more conservative form of government.

MEETING ADJOURNED.

Mayor

Attest _____
City Clerk