

City of Gordon

Budget Workshop

September 18, 2014

A budget workshop was held on Thursday, September 18, 2014 at 4:37 p.m. at the City Annex located at 108 Elam Street. Present were Mayor Mary Ann Whipple-Lue and Council Members Mr. Tommy Smallwood, Mrs. Barbara Towles and Mrs. Doretha Whipple. Absent were Councilmembers Mr. Freddie Densley, Mr. Terry Eady, and Mr. Terry Reese. Several citizens were also present.

Mayor said let us pray. Mayor then asked Councilman Smallwood to lead us in prayer and he responded that he would rather not. Invocation was then given by Council Member Doretha Whipple.

The Pledge of Allegiance was then recited.

Mayor said, well as we know, this is just a brief workshop hearing of the 2014-15 budget workshop. If you look before you, you will have the information. (Copy of capital items attached.) There are some questions that are highlighted and circled. Being that we don't have an actual account, I would say overall, because we have not completed the audit. So, its just really hard to go on with the...however we have the plan of action laid out before us. It would just be very hard for me to honor anything or increase anything, any pay or any such thing based on not having the actual amount from the audit that is not yet completed. So we are open for discussion from the Council.

Council Member Whipple asked so what we gonna do, take these bids and put them in consideration when you do the budget? We will be taking these bids into the overall budget.

City Clerk asked Mayor if she had an extra copy of the information, other than the capital items, that she distributed to Council. Mayor said I did seven. Mayor let Clerk look on her copy.

City Clerk explained some of the items Mayor presented. City Clerk explained that if there is a negative sign by the number that means that there is that much money in that line item left to be spent and if no negative sign is by a number that means you have gone over the budget in that line item.

Council Member Whipple said so if they went over that budget, then for this budget that the Mayor is going to do, then what we or she needs to do then, if we went over it, then we need to add so we want go over it next time.

City Clerk stated that she has never done a budget before but that is what I would recommend doing. Maybe talk to whoever is over the department and ask them if they think we need to increase or decrease it. But, just because you go over in one line item doesn't mean you've gone over in the entire budget.

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Mayor said I know looking at this if you look on the third page with that profit and loss budget vs actual, look at that over to the left column, that is projected for nine months and the budget there is annual. I do have a question in looking at that and if you will look down to where I have a question mark.

City Clerk commented that that has already been corrected. That's June reports you are looking at and that's already been corrected. You've got your July and August reports and they will show the corrections. Whenever you do a budget you always need to use your latest figures.

Mayor asked had she gotten the July and August reports.

Clerk responded by saying yes, ma'am, everyone has gotten a copy of the reports.

Clerk again suggested that you always work from your latest figures and then showed Mayor July reports that the Mayor had brought to the workshop with her.

Council Member Whipple then said, Ms. Brown, with this budget, since you are the one who knows how this money is being spent and everything, you gone sit down with the Mayor and help her with it.

City Clerk stated that she has never done a budget.

Council Member Whipple said, I didn't say do it, I said assist in doing it because we gonna need your assistance. She's gonna need your assistance because you the one controlling the money as it comes in and goes out.

City Clerk stated she would be glad to assist.

Mayor said, exactly, I can look at this.

City Clerk then stressed that you really need to get an accountant involved, too, Mr. Wright, maybe or somebody.

Council Member Whipple said so that's what ya'll use to doing.

City Clerk said, yes, that's what Mr. Kenneth use to do.

Council Member Whipple said he always got Wright & Wright to help.

City Clerk said yes, he always worked with them to do the budget.

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Citizen Mary Etheredge asked that everyone speak a little louder because they could not hear in the back.

Mayor said looking at this we don't have the clear accuracy of what... since the audit has not been completed and I just don't feel comfortable with working with...I don't know what's in the budget actually. Based on it would just have to be that the audit needs to be completed.

Council Member Whipple said we gonna have to get this budget did by September 30<sup>th</sup>.

Mayor said right. They have already sent in their request and I don't have any problem approving some of this. Mayor asked if they had their copy of request by the Police Department.

Council Member Whipple said I have my request from the Police Department and from Melvin Lawrence, too.

Mayor said he presented it, but I asked him for the invoices to show what work has been...he's gotten two bids he says for the repair of the vehicles. The estimate is only showing just one and I asked him who was that and he said with Watkins. So, I think we need to wait and get another estimate and see who comes out. We trying to save, not overspend, get the best bank for our bucks. Are you following?

Council Member Whipple said yeah because I had talked to him yesterday about the streets in question. One of the things he wasn't quite sure of...I don't think he was quite sure...he didn't have enough help and I wanted to add that to the budget next that maybe we need to get a part time person if the budget would allow, but I wanted to put in for it to see how much. I think they have worked with part time people and he said he was down by two employees and we need to clean up the City. I talked to him about getting a part time person to help even if they just came in until we get the City looking decent and everything. I had wanted to put that in the budget if we could. Ms. Brown you know how much they pay for part time help for the City.

City Clerk said we pay around minimum wage. They usually don't work out very well. We have ran into a lot of problems using part time help.

Council Member Whipple said since we are just here for the budget I would like for that to be included into the budget.

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City Clerk said you need to say what department you want to budget the part-time employees in because there's the highways and streets department, water and sewage department and you would have to designate what department to put the part time employees in for the budget.

Council Member Whipple said I was thinking streets.

Mayor said looking over that and the budget under the streets I believe that is where I would put them, too.

Council Member Whipple said he did tell me about the repairing of the mower and he has it down here on his report.

Mayor said that would probably come under that and that would be under the parks.

City Clerk replied, no ma'am, it goes under highways and streets. City Clerk told Mayor that each different department has its own set of monthly reports and referred to the ones Mayor had in hand.

Council Member Whipple said so I would suggest that we put that... that that goes with whats left in the budget for consideration for part-time employees.

City Clerk explained that you would have to tell whoever is doing the budget what department you would like a particular item to be paid out of. Wright & Wright is the ones who used to help us with this.

Council Member Whipple asked City Clerk if she ever assisted at all with the budget.

City Clerk said no ma'am not at far as this part. I've just done the administrative parts like getting the advertisements to the paper and everything. The accountant prepares the budget after each department head turns in the capital items.

Council Member Whipple said what I'm saying is since you the Clerk and you know how the money is spent and where it go out at, I would think, you know...but, I want to ask something too about the...we got what the police department wanted...and from the Council thing, the City Council budget, I don't know how much we have spent this year for education, but I would like to make sure that we get educated on what we need and if that amount that's down there...we are saying we are allowed \$7500 for last year, if we did go over, we need to probably just allow a few hundred more dollars for it.

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Council Member Towles stated she thinks the best thing to do is to get with an accountant and get this budget done because none of us understand how it is done.

Mayor said we will get professional help, an expert in that area. We need to make a decision to move forward and do that and that's the end of the discussion.

Council Member Towles asked Mayor if she would be able to get an accountant to come in and assist her by September 30<sup>th</sup>.

Mayor responded by saying, yes. I will get someone to help us with this. I have read over it and I've gone over it and what was explained to me was in looking at the last nine months back from October til June and so I don't have this profit and loss report in my files, so I would want to bring this most accurate one back so that we can look at that. Don't you think?

Attorney Ronny Jones said you can look at the most accurate figures and project for the next year. You definitely need a professional accountant because he will help you estimate what the income will be in each department and then he can estimate what will be the expenses. You will need a professional to itemize that.

Attorney Jones then said my suggestion was, since it is unclear from the Council Members as to how to come up with the budget, it is best to have a professional, like an accountant be authorized to consult with the Mayor between now and the end of the month to produce a budget. I think under the Charter, the Mayor has the primary responsibility to produce the budget.

Council Member Whipple said, yes she does, I read it. What you need to do then, if that is what you gonna do...

Mayor said you all authorize me or grant me permission.

Council Member Whipple said we need to have a called meeting then so that we can vote to get this accountant. You can't propose it in a workshop.

Mayor said so we just agree that we set a date.

Council Member Whipple then said you probably need to do this...tomorrow is Friday, you don't have time, so you actually need to do this by Monday, then if that's what you gonna do, call a Council Meeting.

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Council Member Towles said she will be out of town all next week.

Mayor said so I call you by way of via the phone, but you won't be present.

Council Member Towles said yes.

Council Member Whipple asked what about Tuesday?

City Clerk said that she would not be at work on Tuesday, but she did not have to be present.

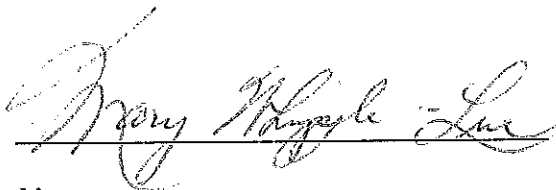
Mayor said so we will just go ahead and end the meeting.

Attorney Ronny Jones said well you can't produce anything so there's no need to keep meeting.

Mayor said what we have decided to do is just go ahead and schedule a special meeting to have professional assistance to come in with this and get the budget in place and present the budget. So, that being said that we have no further business to discuss, I just say that we end the workshop. Workshop ended at 4:55 p.m.

Oct. 6, 2014

Approved & Adopted



Mayor

Jarana Bro

City Clerk