

**CITY OF MANSFIELD, NEWTON COUNTY, GEORGIA
A RESOLUTION**

TO ADOPT THE FISCAL YEAR 2023-2024 BUDGET FOR EACH FUND OF THE CITY OF MANSFIELD, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE AND APPROVE AMENDING THE CURRENT FISCAL YEAR 2022-2023 BUDGET TO INCLUDE ADDITIONAL REVENUES AND EXPENDITURES AS ACTUAL FIGURES BECOME AVAILABLE

WHEREAS, sound governmental operations require a budget in-order-to plan the financing of services for the residents of the City of Mansfield; and

WHEREAS, Title 36, Chapter 81, Article 3 of the Official Code of Georgia Annotated (OCGA) requires a balanced budget for the City's fiscal year, which runs from July 1 to June 30 of each year; and

WHEREAS, the Mayor and City Council of the City of Mansfield have reviewed the proposed FY2023-2024 budget as presented by the City Administrator; and

WHEREAS, advertised public hearing has been held on the FY2023-2024 proposed budget, as required by State and Local laws and regulations; and

WHEREAS, each of these funds has a balanced budget, such that anticipated funding sources equal proposed expenditures or expenses; and

WHEREAS, the Mayor and City Council wishes to adopt this proposal as the Fiscal Year Annual Budget, effective from July 1, 2023 through June 30, 2024.

NOW THEREFORE BE IT RESOLVED by the Mayor and City Council of the City of Mansfield, Georgia, as follows:

Section 1. That the proposed FY2023-2024 Budget, attached hereto and incorporated herein as a part of this Resolution is hereby adopted as the budget for the City of Mansfield, Georgia for the Fiscal Year 2023-2024, which begins July 1, 2023 and ends on June 30, 2024.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the "legal level of control" as defined in OCGA 36-81-2 is set at the departmental level, meaning that the Mayor in his capacity as Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further budget amendment approved by the Mayor and City Council.

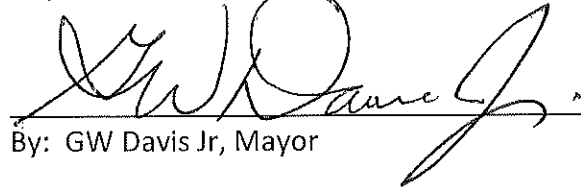
Section 4. That the Mayor and City Council of the City of Mansfield can approve amending the current fiscal year budget to include additional revenues and expenditures as actual figures become available.

Section 5. That all appropriations shall lapse at the end of the fiscal year.

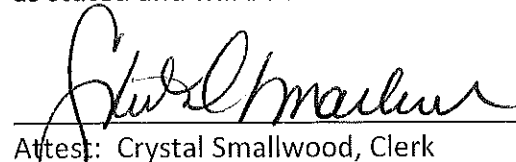
Section 6. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted this 12 day of June, 2023.

City of Mansfield, Newton County, State of Georgia


By: GW Davis Jr, Mayor

This is to certify that I am the Clerk of the City of Mansfield. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Resolution was adopted as stated and will be recorded in the official minutes.


Attest: Crystal Smallwood, Clerk



**100 General Operating Fund
 Profit & Loss Budget Overview
 July 2023 through June 2024**

Jul '23 - Jun 24

Income	
100- General Fund	
31.1100 · Real Property Tax - Current YE	52,746.00
31.1110 · Public Utility Tax - Current YE	2,800.00
31.1200 · Real Property Tax - Prior YE	0.00
31.1301 · GA Trans Corp - ADVal Tax	0.00
31.1310 · Motor Vehicle Tax	50,000.00
31.1320 · Mobile Home Tax	0.00
31.1340 · Intangible Tax	1,200.00
31.1350 · Railroad Equipment Tax	0.00
31.1600 · Real Estate Transfer Tax	500.00
31.1710 · Franchsie Taxes - Electric	0.00
31.1730 · Franchise Tax - Gas	3,300.00
31.1750 · Franchise Tax - Cable	300.00
31.1760 · Franchise Tax - Telephone	0.00
31.3100 · LOST (Local Option Sales Tax)	180,000.00
31.4200 · Alcohol Bev Excise Tax - Beer	5,520.00
31.4201 · Alcohol Bev Excise Tax - Wine	0.00
31.6200 · Fire Insurance Premium Tax	37,120.00
31.9100 · Interest - Delinquent Taxes	0.00
31.9400 · Penalties	0.00
31.9500 · FiFa - Delinquent Taxes	0.00
31.9900 · Other Fees - Tax Deed Advertisi	0.00
32.1110 · Beer License	2,000.00
32.1120 · Wine License	2,000.00
32.1200 · City OccupTax&Golf Cart Permits	1,700.00
32.1201 · Film Industry Permits	0.00
32.1220 · Insurance Occupation Tax	2,700.00
32.2210 · Zoning & Variance Request Fees	0.00
32.2990 · Yard Sale Permits	0.00
32.4100 · Occupation Tax Penalty	0.00
33.4100 · LMIG Revenue	10,841.00
34.1300 · Copy & Fax Services	0.00
34.1500 · Data Processing Fee	0.00
34.1910 · Election Qualifying Fee	144.00
34.2310 · Beer/Wine Application Fees	0.00
34.4610 · Charges for Service - Other	0.00
34.9300 · Bad Check Fees	0.00
34.9900 · Late Fees	0.00
36.1000 · Interest Revenue	0.00
38.1004 · Rent - Old City Hall	0.00
38.1008 · Rent of Community House	2,400.00
38.9000 · Misc Income	0.00
Total 100- General Fund	355,271.00
33.4000 · State Gov't Grant - CARES Act	0.00
33.4101 · Firewise Grant	0.00
33.4110 · State Aid	0.00
38.1000 · Water Tower Rent - 57 Pine St	2,400.00
39.0001 · Use of Fund Balance	0.00
900- · Othe Financing Uses	
39.1000 · Interfund Transfers IN	164,172.00
39.1001 · Return to Fund Blance	0.00
Total 900- · Othe Financing Uses	164,172.00
Total Income	521,843.00
Gross Profit	521,843.00

100 General Operating Fund
Profit & Loss Budget Overview
 July 2023 through June 2024

	Jul '23 - Jun 24
Expense	
100 · 100 General Fund	
51.1100 · Payroll Full Time Employee	169,000.00
51.1190 · Tax expense	0.00
51.2100 · Group Insurance	24,894.00
52.1210 · Professional/Technical Services	32,000.00
52.1250 · Elections Expense	7,000.00
52.2100 · City Celebration	2,100.00
52.2200 · Repairs and Maint Building	1,200.00
52.2201 · Repair and Maint Vehicle	3,000.00
52.2202 · Repair and Maint on Equipment	4,000.00
52.3100 · Insurance Building & Equipment	23,000.00
52.3150 · Work Comp Self Insurance Fund	2,900.00
52.3200 · Fire Station #6	24,000.00
52.3300 · Advertising	1,200.00
52.3500 · Travel	2,220.00
52.3600 · Dues and Fees	7,200.00
52.3601 · Bank Fees	1,896.00
52.3602 · Payroll fees	840.00
52.3850 · Contract Labor - 1099	6,000.00
52.3855 · Part Time Help - 1099	0.00
52.3900 · Contract Services - other	1,800.00
53.1100 · Supplies - Office	5,040.00
53.1270 · Supplies - FUEL	5,400.00
53.1400 · Postage	3,720.00
53.1500 · Training	4,000.00
53.1540 · Telephone	4,872.00
53.1550 · Landfill Dump Fees	300.00
53.1600 · Supplies - Small Equipment	480.00
53.1610 · Locate Equipment	0.00
53.1700 · Supplies - Other	4,000.00
53.1730 · City of Mansfield Utilities	8,100.00
53.1740 · Uniforms	1,500.00
53.1750 · Misc	0.00
53.2000 · Employee Appreciation	1,000.00
	352,662.00
Total 100 · 100 General Fund	
48.0000 · Depreciation Expense	0.00
51.1400 · 100-Council Compensation	8,400.00
54.1400 · Infrastructure - Soft & Hard	0.00
54.1402 · City Center Project	0.00
54.2100 · Machinery & Equipment	0.00
54.2200 · Vehicles	0.00
540 · Charge to Garbage	0.00
57.1002 · LMIG w/30% (sidewalks)	0.00
57.5000 · Loss on Capital Assets	0.00
58.2001 · Interest Expense for Vehicle	0.00
61.1000 · Interfund Transfers OUT	0.00
61.1001 · Return to Fund Balance	160,781.00
66900 · Reconciliation Discrepancies	0.00
	521,843.00
Total Expense	
	521,843.00
Net Income	0.00

505 Water Sewer Fund
Profit & Loss Budget Overview
 July 2023 through June 2024

	Jul '23 - Jun 24
Ordinary Income/Expense	
Income	
23.0000 · Income & Expense Clearing Acct	0.00
34.4210 · Charges for Water Services	190,000.00
34.4212 · Water TAP & Reconnect Fees	13,000.00
34.4255 · Charges for Sewer Services	100,000.00
34.4257 · Sewer TAP & Reconnect Fees	7,200.00
36.1000 · Interest Earned	0.00
	310,200.00
Total Income	310,200.00
Expense	
51.1100 · Payroll Expense	0.00
51.1190 · Payroll Tax Expense	0.00
51.2100 · Group Insurance Expense	0.00
52.1210 · Professional/Technical Services	0.00
52.1216 · Testing Services - Water	0.00
52.1217 · Testing Services - Sewer	1,800.00
52.1300 · Sewer Services	30,456.00
52.2200 · Repairs & Maintenance - Sewer	4,200.00
52.2201 · Repairs & Maintenance - Water	4,200.00
52.3600 · Dues & Fees - Water	360.00
52.3602 · Bank Fees	600.00
52.3801 · Other Expense - Sewer	0.00
52.3850 · Contract Labor - Water	24,000.00
52.3851 · Contract Labor - Sewer	20,400.00
52.3901 · Courier Service - Sewer	6,000.00
52.9007 · Depreciation Expense	0.00
53.1210 · Water Supplies	18,000.00
53.1211 · Sewer Supplies	6,000.00
53.1510 · Water Purchases	80,280.00
53.1600 · Supplies - Small Equipment	2,000.00
53.1735 · Sewerage Plant Utilities	30,000.00
53.7000 · Bad Debt Expense	0.00
53.9011 · Interest Expense	72.00
61.1000 · Transfer to General Fund	81,832.00
	310,200.00
Total Expense	310,200.00
Net Ordinary Income	0.00
Net Income	0.00

540 Garbage Fund - City of Mansfield
Profit & Loss Budget Overview
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>
Ordinary Income/Expense	
Income	
34.4110 · Charges for Svcs - Garbage	60,900.00
Total Income	<u>60,900.00</u>
Expense	
34.4150 · Landfill Dump Fees	0.00
51.1100 · Payroll Expense	0.00
51.1190 · Payroll Tax Expense	0.00
51.2100 · Group Insurance Expense	0.00
52.3601 · Bank Fee	252.00
52.3850 · Contract Labor	54,000.00
57.4000 · Bad Debt Expense	0.00
61.1000 · Transfer to General Fund	6,648.00
Total Expense	<u>60,900.00</u>
Net Ordinary Income	<u>0.00</u>
Net Income	<u><u>0.00</u></u>

510 Electric Fund - City of Mansfield Profit & Loss Budget Overview July 2023 through June 2024

	Jul '23 - Jun 24
Ordinary Income/Expense	
Income	
34.4212 · Electric Service Upgrade Fee	0.00
34.4291 · Other Electric Service Fees	0.00
34.4310 · Charges for Electric Service	911,340.00
34.9900 · Late Fees	10,000.00
36.1000 · Interest Income	0.00
38.1001 · Pole Rent - AT&T	4,500.00
38.1002 · Pole Rent - Comcast	3,000.00
38.1003 · Pole Rent - Charter	1,500.00
38.9000 · Misc Income	0.00
Total Income	930,340.00
Expense	
41.5001 · Depreciation	0.00
51.1100 · Payroll - Electric	0.00
51.1190 · PR Tax Expense	0.00
51.2100 · Group Insurance Expense	0.00
52.1350 · Electric Purchases	765,900.00
52.1355 · Electric Services	35,168.00
52.3601 · Bank Fee	1,380.00
52.3850 · Contract Labor - Electric	13,200.00
52.7000 · Bad Debt Expense	0.00
52.9005 · Repairs and Maintenance	0.00
53.1100 · Tree Trimming	15,000.00
53.1110 · Electric Supplies	24,000.00
61.1000 · Transfer to General Fund	75,692.00
Total Expense	930,340.00
Net Ordinary Income	0.00
Net Income	0.00