

**100 General Operating Fund**  
**Profit & Loss Budget Overview**  
 July 2021 through June 2022

	Jul '21 - Jun 22
<b>Income</b>	
100- · General Fund	
31.1100 · Real Property Tax - Current YE	49,578.00
31.1110 · Public Utility Tax - Current YE	2,744.00
31.1200 · Real Property Tax - Prior YE	3,530.00
31.1301 · GA Trans Corp - ADVal Tax	0.00
31.1310 · Motor Vehicle Tax	34,103.00
31.1320 · Mobile Home Tax	100.00
31.1340 · Intangible Tax	600.00
31.1350 · Railroad Equipment Tax	300.00
31.1600 · Real Estate Transfer Tax	300.00
31.1710 · Franchsie Taxes - Electric	200.00
31.1730 · Franchise Tax - Gas	3,600.00
31.1750 · Franchise Tax - Cable	300.00
31.1760 · Franchise Tax - Telephone	0.00
31.3100 · LOST (Local Option Sales Tax)	159,550.87
31.4200 · Alcohol Bev Excise Tax - Beer	6,300.00
31.4201 · Alcohol Bev Excise Tax - Wine	0.00
31.6200 · Fire Insurance Premium Tax	36,732.00
31.9100 · Interest - Delinquent Taxes	0.00
31.9400 · Penalties	0.00
31.9600 · FiFa - Delinquent Taxes	0.00
31.9900 · Other Fees - Tax Deed Advertisi	0.00
32.1110 · Beer License	1,500.00
32.1120 · Wine License	1,000.00
32.1200 · City OccupTax&Golf Cart Permits	1,200.00
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	10,740.00
34.1300 · Copy & Fax Services	0.00
34.1500 · Data Processing Fee	0.00
34.1910 · Election Qualifying Fee	108.00
34.2310 · Beer/Wine Application Fees	200.00
34.4610 · Charges for Service - Other	360.00
34.9300 · Bad Check Fees	0.00
34.9900 · Late Fees	3,000.00
36.1000 · Interest Revenue	0.00
38.1004 · Rent - Old City Hall	0.00
38.1008 · Rent of Community House	1,500.00
38.9000 · Misc Income	1,500.00
<b>Total 100- · General Fund</b>	<b>321,745.87</b>
23.0000 · Income & Expense Clearing Acct	0.00
31.4001 · Gas Tax Refund	0.00
32.0000 · Taxes	0.00
33.1150 · Federal Aid	0.00
33.4000 · State Gov't Grant - CARES Act	0.00
33.4110 · State Aid	0.00
38.1000 · Water Tower Rent - 57 Pine St	2,400.00
900- · Othe Financing Uses	
39.0001 · Use of Fund Balance	0.00
39.1000 · Interfund Transfers IN	153,168.00
900- · Othe Financing Uses - Other	0.00
<b>Total 900- · Othe Financing Uses</b>	<b>153,168.00</b>
<b>Total Income</b>	<b>477,313.87</b>
<b>Gross Profit</b>	<b>477,313.87</b>

**100 General Operating Fund**  
**Profit & Loss Budget Overview**  
 July 2021 through June 2022

Jul '21 - Jun 22

Expense	
100 · 100 General Fund	
51.1100 · Payroll Full Time Employee	151,791.00
51.1190 · Tax expense	0.00
51.1200 · Temp Employees - Part-time	0.00
51.1300 · Regular Employees - Overtime	0.00
51.2100 · Group Insurance	37,026.00
51.2200 · Social Sec & Med ER Portion	0.00
52.1210 · Professional/Technical Services	36,200.00
52.1250 · Elections Expense	6,120.00
52.2100 · Cleaning Services	800.00
52.2200 · Repairs and Maint Building	250.00
52.2201 · Repair and Maint Vehicle	2,520.00
52.2202 · Repair and Maint on Equipment	3,000.00
52.3100 · Insurance Building & Equipment	17,322.00
52.3150 · Work Comp Self Insurance Fund	4,344.00
52.3200 · Fire Station #6	17,172.00
52.3300 · Advertising	1,310.00
52.3500 · Travel	600.00
52.3600 · Dues and Fees	7,080.00
52.3601 · Bank Fees	1,800.00
52.3602 · Payroll fees	720.00
52.3850 · Contract Labor - 1099	2,000.00
52.3855 · Part Time Help - 1099	12,000.00
52.3900 · Contract Services - other	2,000.00
53.1100 · Supplies - Office	5,040.00
53.1270 · Supplies - FUEL	3,600.00
53.1400 · Postage	1,980.00
53.1500 · Training	3,600.00
53.1540 · Telephone	6,600.00
53.1550 · Landfill Dump Fees	0.00
53.1600 · Supplies - Small Equipment	900.00
53.1610 · Locate Equipment	3,820.00
53.1700 · Supplies - Other	3,300.00
53.1730 · City of Mansfield Utilities	12,000.00
53.1740 · Uniforms	2,700.00
53.1750 · Misc Charges	1,800.00
53.1799 · Return checks from Bank	0.00
53.2000 · Employee Appreciation	2,276.87
53.9000 · Deposit Refund	0.00
<b>Total 100 · 100 General Fund</b>	<b>351,671.87</b>
51.1400 · 100-Council Compensation	3,400.00
52.3400 · Printing & Binding	0.00
54.1400 · Infrastructure - Soft & Hard	0.00
54.1402 · City Center Project	0.00
54.2100 · Machinery & Equipment	0.00
54.2200 · Vehicles	8,280.00
540 · Charge to Garbage	0.00
55.0000 · Operating Fund Transfer	0.00
56.0000 · Prior Period Adjustment	0.00
56.1000 · Depreciation	0.00
57.1000 · Intergovernmental Sewer Payment	0.00
57.1001 · Intergov Transfer to Sinking Fd	0.00
57.1002 · Intergovernmental - LMIG w/30%	13,962.00
57.5000 · Loss on Capital Assets	0.00
58.2001 · Interest Expense for Vehicle	0.00
61.1000 · Interfund Transfers OUT	100,000.00
66900 · Reconciliation Discrepancies	0.00
<b>Total Expense</b>	<b>477,313.87</b>
<b>Net Income</b>	<b>0.00</b>

**505 Water Sewer Fund**  
**Profit & Loss Budget Overview**  
 July 2021 through June 2022

Jul '21 - Jun 22

Ordinary Income/Expense

Income

33.1000 · Federal Gov't Grant - ARP	139,259.00
34.4210 · Charges for Water Services	219,004.50
34.4212 · Water TAP & Reconnect Fees	18,095.00
34.4255 · Charges for Sewer Services	123,733.50
34.4257 · Sewer TAP & Reconnect Fees	18,095.00
34.4260 · Charges for Stormwater Utility	0.00
34.4291 · Water Misc - Other Fees	0.00
34.4292 · Sewer Misc - Other Fees	0.00
34.4293 · Stormwater Misc - Other Fees	0.00
36.1000 · Interest Earned	0.00
39.0001 · Use of Fund Balance	0.00

Total Income

518,187.00

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	1,700.00
52.1218 · Testing Services - Stormwater	0.00
52.1300 · Sewer Services	21,000.00
52.1301 · Water Services	0.00
52.1302 · Stormwater Services	0.00
52.2200 · Repairs & Maintenance - Sewer	7,755.00
52.2201 · Repairs & Maintenance - Water	0.00
52.2202 · Repairs&Maintenance-Stormwater	0.00
52.3600 · Dues & Fees - Water	360.00
52.3601 · Dues & Fees - Sewer	0.00
52.3602 · Bank Fees	0.00
52.3603 · Dues&Fees-Stormwater	0.00
52.3800 · Other Expense - Water	1,500.00
52.3801 · Other Expense - Sewer	1,500.00
52.3802 · OtherExpense-Stormwater	0.00
52.3850 · Contract Labor - Water	25,000.00
52.3851 · Contract Labor - Sewer	20,000.00
52.3852 · ContractLabor-Stormwater	0.00
52.3901 · Courier Service - Sewer	6,000.00
52.9007 · Depreciation Expense	0.00
53.1100 · Office Supplies	0.00
53.1210 · Water Supplies	7,000.00
53.1211 · Sewer Supplies	6,000.00
53.1212 · Stormwater Supplies	0.00
53.1270 · Gas, Oil, Tires	0.00
53.1500 · Training	0.00
53.1510 · Water Purchases	72,000.00
53.1550 · Sewerage Refuse Dump Fee	0.00
53.1600 · Supplies - Small Equipment	0.00
53.1700 · Supplies - Other	0.00
53.1735 · Sewerage Plant Utilities	30,300.00
53.7000 · Bad Debt Expense	0.00
53.9009 · Other	300.00
53.9011 · Interest Expense	0.00
54.1400 · Infrastructure - Sewer	139,259.00
54.1401 · Infrastructure - Water	0.00
54.1402 · City Center Project	0.00
54.1403 · Infrastructure-Stormwater	0.00
58.2000 · Interest Expense for Bonds	0.00

505 Water Sewer Fund  
Profit & Loss Budget Overview  
July 2021 through June 2022

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	<u>Jul '21 - Jun 22</u>
58.6001 · Debt Service	178,513.00
61.1000 · Transfer to General Fund	<u>0.00</u>
Total Expense	<u>518,187.00</u>
Net Ordinary Income	0.00
Other Income/Expense	
Other Income	
39.1000 · Transfer from General Fund	<u>0.00</u>
Total Other Income	<u>0.00</u>
Net Other Income	<u>0.00</u>
Net Income	<u><u>0.00</u></u>

**510 Electric Fund - City of Mansfield**  
**Profit & Loss Budget Overview**  
 July 2021 through June 2022

	Jul '21 - Jun 22
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
34.4291 · Other Electric Fees - Reconnect	360.00
34.4310 · Charges for Service - Electric	831,920.00
34.4311 · Power Adjustment	0.00
34.4400 · Franchise Fee	0.00
34.9900 · Late Fees	0.00
36.1000 · Interest Income	0.00
36.2000 · Change in FMV Investments	0.00
37.0000 · Lawsuit Settlement	0.00
38.1001 · Pole Rent - AT&T	3,600.00
38.1002 · Pole Rent - Comcast	3,100.00
38.9000 · Misc Income	0.00
39.0001 · Use of Fund Balance	0.00
39.1000 · Transfer From General Fund	0.00
39.1002 · Transfer from Water/Sewer Fund	0.00
39.1003 · Transfer from Garbage Fund	0.00
<b>Total Income</b>	<b>838,980.00</b>
<b>Expense</b>	
41.5001 · Depreciation	0.00
45.7000 · Bad Debt Exp	0.00
51.1100 · Payroll - Electric	0.00
51.1190 · PR Tax Expense	0.00
51.2100 · Group Insurance Expense	0.00
52.1105 · Legal Electric	0.00
52.1350 · Electric Purchases	551,580.00
52.1355 · Electric Services	20,000.00
52.1400 · FICA	0.00
52.3601 · Bank Fee	1,200.00
52.3850 · Contract Labor - Electric	50,000.00
52.7000 · Bad Debt Expense	0.00
52.9004 · Electric Salaries	0.00
52.9005 · Repairs and Maintenance	1,200.00
53.1100 · Supplies - Sprinkler	0.00
53.1110 · Electric Supplies	20,000.00
53.1500 · Training	0.00
53.1750 · Misc Expense	0.00
53.1799 · Return Checks from Bank	0.00
53.5006 · MEAG Payments	0.00
54.1400 · Infrastructure - Soft & Hard	45,000.00
54.1402 · City Center Project	0.00
61.1000 · Transfer to General Fund	150,000.00
<b>Total Expense</b>	<b>838,980.00</b>
<b>Net Ordinary Income</b>	<b>0.00</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
36.3000 · Unreal. Gain (L) on Investment	0.00
<b>Total Other Income</b>	<b>0.00</b>
<b>Other Expense</b>	
56.1000 · Depreciation - Electric	0.00
61.1200 · Transfer to Water/Sewer	0.00
<b>Total Other Expense</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>
<b>Net Income</b>	<b>0.00</b>

540 Garbage Fund - City of Mansfield  
Profit & Loss Budget Overview  
July 2021 through June 2022

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	<u>Jul '21 - Jun 22</u>
Ordinary Income/Expense	
Income	
34.4110 · Charges for Svcs - Garbage	49,200.00
38.9000 · Miscellaneous Income	0.00
38.9001 · Use of Fund Balance	0.00
39.1000 · Transfer from General Fund	0.00
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Total Income	49,200.00
Expense	
34.4150 · Landfill Dump Fees	180.00
51.1100 · Payroll Expense	0.00
51.1190 · Payroll Tax Expense	0.00
51.2100 · Group Insurance Expense	0.00
52.2200 · Repairs and Maintenance	0.00
52.3601 · Bank Fee	252.00
52.3850 · Contract Labor	45,600.00
53.1270 · Supplies - FUEL	0.00
53.1550 · Supplies - Garbage Cans	0.00
53.1750 · Misc Expense	0.00
57.4000 · Bad Debt Expense	0.00
61.1000 · Transfer to General Fund	3,168.00
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Total Expense	49,200.00
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Net Ordinary Income	0.00
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Net Income	<u>0.00</u>

**320 SPLOST Fund - City of Mansfield**  
**Profit & Loss Budget Overview**  
 July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>
<b>Income</b>	
12.9000 · Deferred Revenue	0.00
33.7100 · SPLOST Revenue	48,000.00
36.1000 · Interest Revenue	18.00
39.0001 · Use of Fund Balance-2011SPLOST	0.00
39.0002 · Use of Fund Balance-2017SPLOST	221,892.00
Test · Income Clearing	<u>0.00</u>
<b>Total Income</b>	269,910.00
<b>Expense</b>	
53.1750 · Misc Expense	18.00
54.1400 · Infrastructure - Soft & Hard	0.00
54.1401 · 2017 SPLOST Public Safety	0.00
54.1402 · City Center Project	0.00
54.1403 · 2017 SPLOST Trans & Infrastruct	192,780.00
54.1404 · 2017 SPLOST Facil / His Facil	77,112.00
61.1000 · Transfer Out to Other Funds	<u>0.00</u>
<b>Total Expense</b>	<u>269,910.00</u>
<b>Net Income</b>	<u><u>0.00</u></u>

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

**TO ADOPT THE FISCAL YEAR 2021-2022 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 2020-2021 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 FY2021-2022 budget as presented by the City Administrator; and

**WHEREAS**, advertised public hearing has been held on the FY2021-2022 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, 2021 through June 30, 2022.

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

**Section 1.** That the proposed FY2021-2022 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 2021-2022, which begins July 1, 2021 and ends on June 30, 2022.

**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.

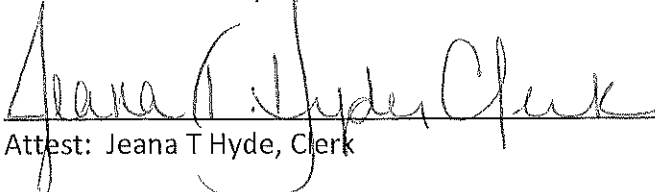
**Section 6.** That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted this 28 day of JUNE, 2021.

City of Mansfield, Newton County, State of Georgia

  
By: GW Davis Jr, Mayor

This is to certify that I am the City Administrator/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: Jeana T Hyde, Clerk

